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REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

BOMBAY PRESIDENCY,

INCLUDING

SIND,

FOR THE YEAR 1891-92.

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Bombay:

PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1893.

FROM

J. K. SPENCE, Esquire,  
Commissioner, N. D.;

TO

THE CHIEF SECRETARY TO GOVERNMENT,  
General Department,  
Bombay.

Poona, 3rd October 1892.

SIR,

I have the honour to submit the Annual Report on the Administration of the several Municipalities in the Northern Division for the year 1891-92, together with Statements Nos. I, II (with Supplement), III and IV. Nos. II and III are in the revised forms accompanying Government Resolution No. 2715, dated the 31st July 1891. A printed compilation of the reports of the various Municipalities in the Division, with the remarks of the Collectors thereon, accompanies.

2. The population statistics, shown in these returns and in the tables included in this report, as also in the separate reports of the Municipalities, are those of the Census of 1891.

3. The number of Municipalities in each district of this Division is shown in

	1890-91.	1891-92.
Ahmedabad ...	15	15
Kaira ...	11	11
Panch Mahals. ...	3	3
Broach ...	5	5
Surat ...	4	5
Thána ...	7	7
	45	46
	—	—

the margin. The increase in the Surat District is due to the inclusion of the Bádoli Municipality in the list. The small Municipalities of Chikhli—Samroli, Olpád and Párdi have been omitted, as the first was abolished from the 1st February last under Government Resolution No. 3871, dated the 3rd November 1891, and the abolition of the other two from the 1st October next has been announced in Government Notification No. 2118, dated the 24th June 1892,

published at page 77 of the *Bombay Government Gazette*, Part I-A. The Municipality of Chinchni-Tárápúr has also been omitted, as though it came into existence from the 1st October 1891, it has not been got into working order during the year. The Municipality of Parántij in the Ahmedabad District, which was suspended for the period of one year under Government Resolution No. 729, dated the 13th February 1890, was re-constituted on the expiration of that period. I regret to state that it was found necessary to suspend the Municipalities of Dhandhuka (in the Ahmedabad District) and Jambusar (in the Broach District), the former for one and the latter for two years, *vide* Government Resolutions Nos. 4102 and 2144, dated the 26th November 1891 and 15th June 1891, respectively, owing to their incompetence and persistent default in the performance of the duties imposed upon them by law.

4. The boundaries of the several Municipalities remained unchanged during the year under report, except in the following cases:—

*Mehmedabad.*—To remove the vagueness which existed in the Notification of 1884, the boundaries were more accurately defined by Government Notification No. 3880 of the 4th November 1891.

*Surat.*—The limits of this Municipality were extended to include a cross road outside the city wall, *vide* Government Notification No. 4333, dated 16th December 1891.

*Máhim.*—The limits of this Municipality were extended in order to include the village of Kelva—Government Notification No. 3714 of the 15th September 1890.

5. The following table shows the constitution of the several Municipalities as compared with the previous year:—

Year.	Total No. of Members.	Ex-officio.	Nomi-nated.	Elected.	Total.	Official.	Non-official.	Europeans.	Natives.
1890-91 ...	576	...	396	180	576	208	368	41	535
1891-92 ...	602	...	420	182	602	218	389	46	556

The increase of 24 in the number of nominated members is due to the re-establishment of the Parántij Municipality and to the inclusion for the first time in the present report of the 10 members of the Bárdoli Municipal Board. The addition sanctioned in Government Resolution No. 2874, dated 21st July 1890, of 2 nominated and 2 elected members to the Máhim Municipality when the village of Kelva was included within its limits, makes up the total increase of nominated members noted above and at the same time accounts for the increase in the total number of elected members. The average strength of the several Municipalities, which was 12·8 during the preceding year, rose to 13·1 in the year under report. The elective franchise has not been conferred on the new Municipality of Bárdoli on account of the backwardness of its inhabitants. In fact it is a question whether the Municipality should not be abolished and the Sanitation Act applied to the village, but in view of the proposed construction of a railway from Surat to Bárdoli the Municipality has been continued for the present.

6. The triennial term for which the Municipal Boards were constituted having expired, fresh elections were held in several municipal districts during the year under report, and the following table furnishes information regarding the result of the elections as required by Government Resolution No. 2617, dated 1st September 1887:—

Name of Municipality.	Number of Wards.	Number of Voters entitled to vote.	Number of Voters who attended the Poll.	Percentage of Voters who attended the Poll to the total number of Voters.	REMARKS.
Ahmedabad ...	General ...	690 or 1,380 votes.	922 votes.	66·8	The seats were well contested in all the wards except Nos. 2, 3, 5 and 14, in each of which there was only one candidate. In ward No. 10 the successful candidate obtained all the votes. On the whole, the election passed off without any noticeable incident.
	1	432	38	8·8	
	2	260	45	17·3	
	3	353	230	65·2	
	4	415	50	12·0	
	5	475	300	63·2	
	6	144	87	60·4	
	7	159	105	66·0	
	8	191	18	9·4	
	9	101	49	48·5	
	10	151	113	74·8	
	11	188	133	70·7	
	12	150	100	66·6	
	13	351	82	23·4	
	14	186	112	60·2	
		4,936	2,384	48·3	
Dholka ...	1	84	39	46·4	Four seats were contested, and of the 7 successful candidates 5 were members of the outgoing board.
	2	68	53	77·9	
	3	50	34	68·0	
	4	62	32	61·5	
	5	63	35	55·6	
	6	85	53	62·4	
	7	52	29	55·8	
		454	275	60·6	

Name of Municipality.	Number of Wards.	Number of Voters entitled to vote.	Number of Voters who attended the Poll.	Percentage of Voters who attended the Poll to the total number of Voters.	REMARKS.
Viramgám ...	1	171	6	3.5	There was practically no contest and but little interest was manifested in the elections; 5 members were re-elected.
	2	266	44	16.5	
	3	96	21	21.9	
	4	339	50	14.7	
	5	171	46	26.9	
	6	271	41	15.1	
		1,314	208	15.8	
Modása ...	The town was not divided into wards.	743	87	11.7	There were 9 candidates for 6 seats, but the inhabitants evinced little interest in the elections.
Gogha ...	Do.	173	68	39.3	There were 14 candidates for 6 seats.
Kaira ...	1	302	170	56.3	There were 6 candidates for 1 ward, 3 for each of 4 wards, and 2 for 1 ward. The seat in 1 ward was uncontested. In 3 wards the successful candidates secured all the votes. Of the 20 candidates 10 obtained no votes.
	2	105	70	66.7	
	3	172	106	61.6	
	4	189	103	54.5	
	5	83	38	45.8	
	6	196	60	30.6	
	7	51	24	47.1	
		1,098	571	52.0	
Nadiád ...	1	75	52	69.3	There were 2 candidates for wards Nos. 1, 5, 7 and 9; 3 for ward No. 6, and in the remaining 4 wards there was but 1 candidate for each.
	2	90	65	72.2	
	3	58	31	53.4	
	4	56	34	60.7	
	5	38	35	92.1	
	6	71	57	80.3	
	7	89	70	78.7	
	8	70	40	57.1	
	9	63	58	84.1	
		610	437	71.6	
Bronch...	1	70	37	52.9	In ward No. 1 there was only 1 seat; in No. 2, 3 seats; and in Nos. 3 and 4, 4 seats in each. Of the successful candidates 10 were members of the outgoing Board. Little interest was shown in the election.
	2	250 or 750 votes.	193 votes.	25.7	
	3	232 or 928 votes.	321 votes.	34.6	
	4	395 or 1,580 votes.	460 votes.	29.1	
		947 or 3,328 votes.	1,011 votes.	30.4	
Ankleshvar ...	1	364	120	32.9	There were 2 seats in each ward and of the successful candidates 4 were members of the old Board. Here also little interest was evinced in the election.
	2				
	3				

Name of Municipality.	Number of Wards.	Number of Voters entitled to vote.	Number of Voters who attended the Poll.	Percentage of Voters who attended the Poll to the total number of Voters.	REMARKS.
Surat ...	General(a).	596	324	54.4	(a) There were only 3 candidates for the 3 seats; 2 of the successful candidates had seats on the outgoing Board. In the ward elections there were 19 candidates for 12 seats. The elections were contested in 5 out of the 12 wards. Little interest was displayed generally by the voters of whom, even in the wards where the elections were contested, not more than 40 per cent. came to the Poll. As compared with the 1st election in 1889, 587 fewer voters came to the Poll.
	1	230	62	26.9	
	2	298	107	35.9	
	3	475	191	40.2	
	4	321	123	38.3	
	5	369	70	18.9	
	6	343	36	10.5	
	7	375	53	14.1	
	8	380	99	26.1	
	9	340	118	34.7	
	10	353	124	35.1	
	11	333	57	17.1	
	12	364	6	1.6	
		4,777	1,370	28.7	
Ránder ...	1	29	16	55.2	Six seats and 11 candidates. Four of the outgoing Commissioners were re-elected.
	2	43	36	83.7	
	3	47	46	97.9	
	4	62	33	53.2	
			181	131	
Bulsár ...	1	129	54	41.9	Seven seats and 12 candidates. Three of the outgoing members were re-elected. A moderate amount of interest in the elections appears to have been evinced. The elections were contested in only 4 out of the 7 wards. Of the 7 successful candidates 4 were newly elected.
	2	71	24	33.8	
	3	106	68	64.1	
	4	120	23	19.2	
	5	189	25	17.9	
	6	112	35	31.3	
	7	78	11	14.1	
		755	240	31.8	
Mándvi ...	The town was not divided into wards.	301	65	21.6	Five of the outgoing members were re-elected. It appears that little real interest was shown in the elections by the voters though 16 candidates contested 6 seats.
Thána ...	Do. ...	686	302	44.0	Ten seats and 4 of the outgoing members were re-elected.
Kurla ...	Do. ...	375	68	18.1	No interest was shown in the election.
Bándra ...	Do. ...	884	327	36.9	The seats were well contested and of the 8 seats 5 fell to members of the outgoing Board.
Bassein ...	1	247	124	50.2	Seven seats and 2 of the outgoing members were re-elected.
	2	286	130	45.4	
		533	254	47.7	
Máhim-Kelva ...	1	120	59	49.2	Eight seats. 5 of the successful candidates had seats on the outgoing Board.
	2	145	49	33.8	
	3	100	8	8.0	
	4	217	28	12.9	
		582	144	24.7	
Bhiwndi ...	The town was not divided into wards.	566	171	30.2	Seven seats and 6 of the outgoing members were re-elected.
Kalyán ...	7	621	266	42.8	Seven seats and 2 of the outgoing members were re-elected.

7. This election was the third held since the elective franchise was conferred on Mofussil Municipalities, and generally speaking little interest was displayed by the public. In some cases, especially in the larger towns and cities, the seats were fairly contested, but the proportion of voters who exercised their privilege was generally small.

8. The elective franchise was not conferred on the Parántij Municipality on its re-constitution after suspension, and the Municipalities of Dhandhuka and Jambusar having been suspended, have been removed from the list of those enjoying the privilege of electing a proportion of their members.

9. The newly constituted Boards came into office on the 12th April 1892, except in the case of the Municipalities of Broach and Anklesvar, in which the members entered office on the 16th August and 16th July 1891, respectively. In these and other similar cases opportunity will be taken hereafter to make the tenure of office conterminous with the financial year.

10. Bye-elections were held during the year under report in the Ahmedabad and Kalyán Municipalities to fill up incidental vacancies. In Máhim-Kelva also a bye-election was held to fill up the two seats recently added.

The following statement exhibits the number of meetings of Municipal bodies held during the year under report:—

District.	No.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Managing Committees.	AVERAGE ATTENDANCE AT MEETINGS.		REMARKS.
				Quarterly.	Special.		General.	Managing Committees.	
Ahmedabad	1	Ahmedabad	30	43	35	94	12.1	4.5	
	2	Dholka	15	4	3	29	9.3	3.4	
	3	Virangám	15	6	36	184	9.3	3.7	
	4	Parántij	12	1	6	6	5.3	2.5	
	5	Modása	12	4	7	48	7.5	3.4	
	6	Dhandhuka	12	3	8	33	9.3	3.4	
	7	Gogha	12	4	4	25	9.0	3.0	
	8	Sánand	10	4	2	31	7.0	3.5	
	9	Dholera	10	4	3	24	6.7	3.6	
	10	Mándal	10	4	6	29	6.1	3.8	
	11	Ránpur	10	4	21	42	7.9	3.5	
	12	Báreja	11	3	...	11	8.7	4.6	
	13	Uwarsad	11	3	...	3	10.0	3.0	
	14	Bávla	9	...	4	...	7.0	...	
	15	Kásandra	7	4	2	20	5.0	3.0	
Kaira	16	Kaira	14	8	13	50	7.3	4.3	
	17	Mehmadabad	10	4	5	42	6.9	3.6	
	18	Nadiád	18	15	23	58	10.0	3.5	
	19	Kapadvanj	14	6	5	42	9.7	2.9	
	20	Dákor	10	4	5	40	7.5	3.2	
	21	Borsad	10	4	4	42	6.6	3.5	
	22	Ánand	10	5	13	39	5.2	3.7	
	23	Umreth	10	4	13	25	7.0	3.4	
	24	Od	8	4	3	19	5.1	3.2	
	25	Mátar	10	4	1	13	7.2	3.4	
	26	Mahadha	10	4	5	32	7.7	3.2	
Panch Maháls	27	Godhra	12	4	3	43	8.1	3.4	
	28	Dohad	12	4	...	25	7.9	3.6	
	29	Kálol	9	4	3	14	6.1	2.5	
Broach	30	Broach	25	4	14	34	14.2	4.5	
	31	Anklesvar	13	4	12	34	8.2	4.0	
	32	Jambusar	13	...	1	1	9.	3.0	Suspended from 15th June 1891.
	33	Hánsot	9	4	8	18	6.	3.0	
	34	Ámod	9	3	18	5	4.	3.3	

District.	No.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Managing Committees.	AVERAGE ATTENDANCE AT MEETINGS.		REMARKS.
				Quarterly.	Special.		General.	Managing Committees.	
Surat ...	35	Surat ...	30	11	23	43	16.5	4.3	
	36	Ránder ...	13	4	5	48	9.7	3.2	
	37	Balsár ...	15	4	11	28	8.1	3.3	
	38	Mándvi ...	13	4	5	14	7.2	3.3	
	39	Bárdoli ...	10	4	16	22	6.6	3.7	
Thána ...	40	Thána ...	21	8	7	66	13.9	3.3	
	41	Kurla ...	12	5	5	26	6.5	2.3	
	42	Bándra ...	16	15	11	...	8.3	...	
	43	Bassein ...	14	4	19	32	7.5	4.3	
	44	Máhim-Kelva ...	17	4	6	17	8.5	4.5	
	45	Bhiwndi... ..	15	5	5	21	10.0	4.0	
	46	Kalyán ...	14	4	4	28	8.6	3.3	

12. The Municipalities of Báreja, Uwarsad, Bávla and Ámod failed to hold the prescribed number of quarterly meetings, and it seems that in the two first-named the omission was in consequence of there being no business to transact, while in the two last mentioned the meetings held were classed as special until rules under Section 32 of the Act had been framed. The Parántij Municipality was re-constituted on the 1st November 1891, and was, therefore, able to hold only one quarterly meeting, while Jambusar and Dhandbuka have been suspended since the 15th June and 26th November 1891, respectively.

13. The Ahmedabad Municipality continues to be the one in the Division which holds the largest number of meetings and, considering that the general body met no less than 78 times for the transaction of business, it is not surprising to find that the average attendance does not compare favourably with that in Broach and Surat, where 18 and 34 meetings, respectively, were deemed sufficient. With the exception of the President and one other member, the attendance of the remaining members of the Ahmedabad Municipality averages 10.3 at the total number of meetings, and it appears that only 5 out of 30 members attended two-thirds of the meetings. The members of the Surat Municipality have somewhat fallen off in their attendance as compared with that of the previous year, but the Collector remarks that they have been fairly assiduous in their attendance. In this Municipality only 4 of the 16 elected members attended two-thirds of the meetings, while of the nominated members only 3 failed in this respect. In Bándra also the attendance has fallen off, and the average attendance is only 8.3 out of 16 members. In the Municipalities of Broach, Nadiád, Bassein and Od more than half the number of members failed to attend two-thirds of the meetings, and the Collectors concerned will be requested to draw the attention of the defaulting members to the necessity for improved attendance.

14. The following alterations were made in the schedules of taxation during the year under report:—

*Ahmedabad.*—The changes sanctioned in the Halálkhor cess and the tax for the removal of sullage water by Government Resolutions No. 3783 of the 20th September 1890, and No. 4465 of the 10th November 1890, were brought into effect.

*Viramgám.*—The schedule of taxation was revised as regards octroi, and the property and wheel taxes. The Halálkhor cess was abolished and a new general conservancy tax was introduced, *vide* Government Resolution No. 2041 of the 6th June 1891.

*Dhandhuka and Dholera.*—The rates of house-tax were revised.

*Kaira.*—The modifications sanctioned in the schedule of taxation by Government Resolution No. 1270 of the 9th April 1891 were brought into force.

*Mehmadabad.*—The fee levied under Section 22 of the Bombay District Municipal Act of 1873, for the temporary occupation of streets, was raised from annas 8 to Re. 1 under sanction accorded by this office.

*Nadiád.*—Temporary rates of house-tax were sanctioned pending the final proposals for the levy of the tax on the completion of the valuation of houses by the special assessor.—Government Resolution No. 323 of the 4th February 1892.

*Broach.*—The revised rates of house-tax were introduced (*vide* Government Resolutions No. 3600 of the 6th September 1890, and No. 2636 of the 24th July 1891).

*Jambusar.*—The levy of a fee under Section 22 of the Bombay District Municipal Act of 1873 for the temporary occupation of municipal land was sanctioned by this office.

*Surat.*—An addition was made to the schedule of octroi taxation by imposing a duty of Re. 1 per Surat maund on all sweetmeats, and of annas 4 per cart-load, and pies 6 per animal, on flour of sorts (*vide* Government Resolutions Nos. 1052 and 1123 of the 20th and 26th March 1891, respectively).

*Ránder.*—The levy of a toll on carts passing through the town by the Surat-Olpád road was abolished under sanction accorded by this office on the 17th December 1891.

*Mándvi.*—The house-tax was introduced and octroi was abolished, *vide* Government Resolution No. 1525 of the 30th May 1891.

*Kwála.*—The levy of water-rate at 4 per cent. on the annual rent of houses in certain wards and of Rs. 25 on each lime kiln was sanctioned (*vide* Government Resolutions No. 1348 of the 16th April 1891, and No. 803 of the 11th March 1892).

*Kalyán.*—A tax at 5 per cent. on the letting value of house property was substituted for the house-tax hitherto levied (*vide* Government Resolutions No. 479 of the 4th February 1891, and No. 2205 of the 19th June 1891).

15. The subjoined table shows under each head the income of the several Municipalities of the Division during the year under report as compared with the preceding year :—

No.	Items.	Income in 1890-91.			Income in 1891-92.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>A.—Municipal Rates and Taxes.</i>													
1	Octroi ... ..	4,51,903	13	4	4,37,125	11	5	.....	.....	.....	14,778	1	11
2	Tax on houses and lands ... ..	1,51,053	4	11	1,76,828	2	9	25,774	13	10	.....	.....	.....
3	Tax on animals and vehicles ... ..	36,970	3	9	34,733	8	6	.....	.....	.....	2,236	11	3
4	Tax on professions and trades ... ..	2,922	7	0	3,780	8	1	858	1	1	.....	.....	.....
5	Tolls (on roads and ferries)... ..	1,23,726	9	1	1,33,961	15	11	7,225	6	10	.....	.....	.....
6	Water-rate ... ..	3,762	5	8	10,607	11	10	6,845	6	2	.....	.....	.....
7	Tax on boats ... ..	1,561	12	9	2,027	6	0	465	9	3	.....	.....	.....
8	Conservancy (including scavenging and latrine rates) ... ..	91,789	10	5	93,353	2	7	1,613	8	2	.....	.....	.....
9	Pilgrim tax ... ..	15,319	0	0	13,099	15	1	.....	.....	.....	2,219	0	11
10	Tax for the removal of sullage water ... ..	5,719	0	0	13,716	1	0	7,997	1	0	.....	.....	.....
11	Tax for the removal of dyers' waste water ... ..	294	2	0	433	8	0	139	6	0	.....	.....	.....
<i>B.—Realizations under Special Acts.</i>													
1	Pounds ... ..	8,687	14	8	9,140	4	2	452	5	6	.....	.....	.....
2	Hackney carriages ... ..	1,850	15	0	1,071	14	2	.....	.....	.....	779	0	10
3	Licenses for the sale of spirits and drugs... ..	67	8	0	147	8	0	80	0	0	.....	.....	.....
4	Punitive Police Post cess ... ..	78	0	6	119	1	11	41	1	5	.....	.....	.....



No	Items.	Income in 1890-91.			Income in 1891-92.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>C.—Revenue derived from Municipal Property and Powers apart from Taxation.</i>													
1	Rents of lands, houses, serais, dāk-bungalows ... ..	11,125	5	5	10,685	13	11	.....	.....	.....	489	7	6
2	Sale-proceeds of lands and produce of lands, &c. ... ..	10,994	9	8	41,528	13	2	30,534	3	6	.....	.....	.....
3	Conservancy receipts (other than taxes and rates) ... ..	12,277	4	2	12,222	2	6	.....	.....	.....	55	1	8
4	Fees and revenue from educational institutions ... ..	24,101	11	5	28,457	4	4	4,355	8	11	.....	.....	.....
5	Fees and revenue from medical institutions ... ..	1,991	14	8	565	2	7	.....	.....	.....	1,426	12	1
6	Fees and revenue from markets and slaughter-houses ... ..	25,032	13	8	25,325	3	3	292	6	0	.....	.....	.....
7	Fees for temporary occupation of roads, &c. ... ..	2,281	14	4	1,941	14	8	.....	.....	.....	339	15	8
8	Fees for temporary counters in front of shops ... ..	83	0	0	95	0	0	12	0	0	.....	.....	.....
9	Fees for stamping weights and measures ... ..	2,273	8	6	2,230	3	3	6	10	9	.....	.....	.....
10	Other fees ... ..	205	15	9	199	8	0	.....	.....	.....	6	7	9
11	Fines under Municipal and other Acts ... ..	6,457	0	4	5,834	13	9	.....	.....	.....	623	2	7
12	Interest of investments ... ..	12,827	9	4	10,955	14	6	.....	.....	.....	1,871	10	10
13	Premium on loans ... ..	29	10	11	945	10	0	915	15	1	.....	.....	.....
<i>D.—Grants and Contributions.</i>													
1	From Government—												
	(a) For General purposes ... ..	430	0	0	830	0	0	400	0	0	.....	.....	.....
	(b) For Educational purposes ... ..	36,167	4	9	47,999	8	2	11,832	3	5	.....	.....	.....
	(c) For Medical purposes ... ..	9,944	5	4	10,941	9	4	997	4	0	.....	.....	.....
2	From Local Funds—												
	(a) For General purposes ... ..	2,815	6	5	4,742	3	0	1,926	12	7	.....	.....	.....
	(b) For Educational purposes ... ..	16,499	3	8	19,067	14	7	2,568	11	4	.....	.....	.....
	(c) For Medical purposes ... ..	7,476	9	11	6,429	0	0	.....	.....	.....	1,047	9	11
3	Other—												
	(a) For General purposes ... ..	4,704	14	0	4,030	5	6	.....	.....	.....	674	8	6
	(b) For Educational purposes ... ..	8,649	5	9	2,249	5	9	.....	.....	.....	6,410	0	0
	(c) For Medical purposes ... ..	800	0	0	800	0	0	.....	.....	.....	.....	.....	.....
<i>E.—Miscellaneous.</i>													
1	Recoveries on account of services rendered to private individuals ... ..	784	3	0	207	5	8	.....	.....	.....	576	19	4
2	Other items ... ..	24,736	6	11	21,950	8	8	.....	.....	.....	2,786	14	3
<i>F.—Extraordinary and Debt.</i>													
1	Sale-proceeds of Government securities ... ..	1,46,374	4	5	84,848	1	2	.....	.....	.....	61,526	3	3
2	Loans from Government ... ..	3,80,000	0	0	61,000	0	0	.....	.....	.....	3,19,000	0	0
3	Loans raised in the market from private individuals ... ..	1,35,800	0	0	17,000	0	0	.....	.....	.....	1,18,800	0	0
4	Advances ... ..	8,707	5	5	18,661	8	0	9,954	2	7	.....	.....	.....
5	Deposits ... ..	1,11,798	9	0	1,09,201	9	9	.....	.....	.....	2,596	15	3
	Total ... ..	19,04,026	15	0	14,81,142	14	11	1,15,308	9	5	5,38,192	9	6
	Net Decrease ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,22,884	0	1

16. It may here be explained that the difference between the figures of income for the year 1890-91 as given in that year's report and in the above table is due to the following causes:—

- (1) The gross income derived from octroi is required to be shown in the new forms adopted for this year's report, while in the previous year's report net receipts only were entered.
- (2) Under instructions from the Accountant General, Rs. 1,46,374 have been shown as sale-proceeds of Government securities, while in last year's report a sum of Rs. 5,374-4-3 only was shown as being the actual surplus proceeds from the sale of promissory notes for Rs. 1,41,000.
- (3) The sum of Rs. 13,653-10-8 has been omitted in consequence of the Accountant General having pointed out that the account of the Sinking Fund must be kept distinct from the ordinary municipal accounts.

17. The total income of the several Municipalities amounted to Rs. 14,81,142-14-11 during the year under report against Rs. 19,04,026-15-0 in the year 1890-91, showing a decrease of Rs. 4,22,884-0-1. But this decrease is more nominal than real, for when the item "Extraordinary and debt" is omitted, there is a net increase of Rs. 69,084-15-10 which is principally due to larger receipts from (1) "Tax on houses and lands", (2) "Tolls," (3) "Water-rate," (4) "Conservancy," (5) "Tax for the removal of sullage water", (6) "Sale-proceeds of lands and produce of lands, &c.," (7) "Fees and revenue from Educational Institutions," (8) "Grants for Educational purposes from Government" and (9) "Grants for General and Educational purposes from Local Funds." There was also an increase of Rs. 9,954-2-7 under "Advances." The following are the principal causes of the fluctuations under each head:—

- (1) *Tax on houses and lands.*—The large receipts under this head are due to the introduction of enhanced rates of house-tax in the Municipalities of Kaira, Dholera and Broach, to its levy for the whole year in Kapadvanj, to the collection of arrears in Bándra, and to the inclusion for the first time in this report of the income derived under this head by the Bádoli Municipality.
- (2) *Tolls.*—The increase is due to the revised rates of tolls in Surat being in operation throughout the year, while they were levied for nine months only during the previous year.
- (3) *Water-rate.*—The increase is due to larger realizations from the extension of house-connections in the city of Ahmedabad.
- (4) *Conservancy.*—The increase is made up of small items, the principal contributor being the Virangám Municipality, where the income rose from Rs. 2,470-0-11 in the previous year to Rs. 3,078-15-0.
- (5) *Tax for the removal of sullage water.*—The increase is owing to the recovery of arrears as well as to the more prompt realization of the current year's tax.
- (6) *Sale-proceeds of lands, &c.*—The purchase by Government of the Municipal Police Lines in Surat accounts for Rs. 25,266-15-2 out of the net increase of Rs. 30,534 under this head. The remainder is due to more land having been sold in Bulsár and Ahmedabad, and to the adjustment of past years' accounts in Broach.
- (7) *Fees from Educational Institutions.*—The increase is contributed by several Municipalities, the largest amount being on account of the transfer of the local Anglo-Vernacular School to the management of the Dholka Municipality.
- (8) *Grants for Educational purposes from Government.*—The increase is chiefly due to contributions made by Government towards the maintenance of the schools handed over to the new Municipalities in the Ahmedabad and Broach Districts, as also to a grant having been made for the construction of a new wing to the Vernacular main school at Mehmabad.
- (9) *Grants for Educational and General purposes from Local Funds.*—The increase is due to contributions from Local Funds made to the newly established Municipalities.

18. On the other hand, there was a considerable diminution in receipt under (1) "Octroi", (2) "Tax on animals and vehicles", (3) "Pilgrim tax", (4) "Grants and contributions other than those made by Government and Local Funds", (5) "Miscellaneous items" and (6) "Loans", and the following explanation has been furnished as to the falling off under each head:—

- (1) *Octroi.*—The abolition of octroi duties in Kaira, Kapadvanj, Jambusar, Mándvi and Bhiwandi, and smaller realizations owing to slackness of trade, especially in Nadiád, Surat and Ránder.

- (2) *Tax on animals and vehicles.*—The decrease is principally due to the abolition of the wheel tax on carts paying tolls in Surat.
- (3) *Pilgrim tax.*—There were thirteen punams (full moons) during the preceding year and the tax was consequently levied once oftener than usual in that year.
- (4) *Grants and contributions other than those made by Government and Local Funds.*—In the previous year Rs. 8,000 were presented by Mr. Byramji Jijibhoy towards the construction of a school-house at Bhiwndi.
- (5) *Miscellaneous items.*—A sum of Rs. 10,000 refunded by the Public Works Department to the Dákor Municipality was included under this head in the preceding year's account.

19. Of the total income of Rs. 14,81,142-14-11 received from all sources, Rs. 9,19,657-11-2 were derived from taxation against Rs. 8,87,972-4-11 in the previous year, indirect taxation having yielded Rs. 4,37,125-11-5 or 47·5 per cent., and direct taxation Rs. 4,82,531-15-9 or 52·5 per cent. as compared with 50·9 and 49·1 respectively in the preceding year.

20. The subjoined table exhibits the proportion of income derived from direct and indirect taxation, and the incidence per head of population in each Municipality of the Division :—

District.	Number.	Name of Municipality.	Percentage of		Incidence of					
			Indirect taxation.	Direct taxation.	Total income from taxation (column 5.)			Total income of the year (column 11.)		
			Rs.	Rs.	Rs.	a.	p.	Rs.	a.	p.
Ahmedabad.	1	Ahmedabad ...	59·3	40·7	1	11	1	3	5	9
	2	Dholka ...	81·9	18·1	0	10	8	0	15	2
	3	Virangám ...	66·4	33·6	0	14	4	1	1	11
	4	Parántij ...	...	100·0	0	8	3	0	11	5
	5	Modása ...	...	100·0	0	8	9	0	14	0
	6	Dhandhuka ...	49·2	50·8	0	7	9	0	15	5
	7	Gogha ...	89·5	10·5	0	7	8	0	9	4
	8	Sánand ...	...	100·0	0	7	0	0	11	9
	9	Dholera ...	...	100·0	0	9	1	0	15	7
	10	Mándal ...	...	100·0	0	5	5	0	7	9
	11	Ránpur ...	40·5	59·5	0	9	6	0	15	0
	12	Báreja ...	...	100·0	0	8	9	0	13	3
	13	Uvarsad ...	...	100·0	0	7	7	0	11	5
	14	Bávla ...	...	100·0	0	8	7	0	15	11
	15	Kásandra ...	...	...	100·0	0	3	7	0	7
		Total ...	55·3	44·7	1	3	1	2	3	9
Kaira.	16	Kaira ...	1·2	98·8	1	0	10	1	5	9
	17	Mehmadabad ...	...	100·0	0	11	3	1	7	11
	18	Nadiád ...	69·7	30·3	0	15	11	1	4	9
	19	Kapadvanj ...	...	100·0	0	12	0	0	15	2
	20	Dákor ...	...	100·0	1	13	3	2	4	11
	21	Borsad ...	...	100·0	0	5	6	0	10	8
	22	Anand ...	...	100·0	0	5	4	0	12	2
	23	Umreth ...	...	100·0	0	8	11	0	11	5
	24	Od ...	...	100·0	0	3	10	0	8	8
	25	Mátar ...	...	100·0	0	9	10	0	15	9
	26	Mahudha ...	...	...	100·0	0	7	4	0	12
		Total ...	20·6	79·4	0	12	0	1	1	4

District.	Number.	Name of Municipality.	Percentage of		Incidence of					
			Indirect taxation.	Direct taxation.	Total income from taxation (column 5).			Total income of the year (column 11.)		
					Rs.	a.	p.	Rs.	a.	p.
Panch Mahals.	27	Godhra ... ..	...	100·0	0	8	2	0	13	8
	28	Dohad ... ..	...	100·0	0	9	7	0	13	9
	29	Kalol ... ..	...	100·0	0	7	1	1	0	0
		Total ... ..	...	...	100·0	0	8	7	0	14
Broach.	30	Broach ... ..	79·2	20·8	2	2	11	2	12	11
	31	Anklesvar ... ..	93·1	6·9	1	1	0	1	8	1
	32	Jambusar ... ..	...	100·0	0	12	5	1	0	1
	33	Hánsot ... ..	...	100·0	0	10	4	0	15	9
	34	Amod ... ..	...	...	100·0	0	13	5	1	0
	Total ... ..	...	69·4	30·6	1	9	6	2	1	3
Surat.	35	Surat ... ..	55·8	44·2	2	4	4	3	7	9
	36	Ránder ... ..	63·9	36·1	1	5	3	1	10	8
	37	Bulsár ... ..	13·8	86·2	0	13	2	1	8	8
	38	Mándvi ... ..	7·8	92·2	1	1	9	1	7	9
	39	Bárdoli ... ..	...	100·0	0	13	2	1	1	3
	Total ... ..	...	52·9	47·1	1	15	5	3	0	1
Thána.	40	Thána ... ..	38·9	61·1	1	7	9	1	13	11
	41	Kurla ... ..	5·1	94·9	0	7	10	0	14	9
	42	Bándra ... ..	...	100·0	1	7	3	2	11	9
	43	Bassein ... ..	38·9	61·1	0	12	5	1	3	2
	44	Máhim-Kelva ... ..	16·1	83·9	0	5	3	0	7	1
	45	Bhiwndi ... ..	...	100·0	0	12	6	1	1	6
	46	Kalyán ... ..	0·3	99·7	0	15	11	1	5	10
	Total ... ..	...	15·4	84·6	0	15	7	1	7	11
	GRAND TOTAL ... ..	...	47·5	52·5	1	4	0	2	0	2

It will be seen from the above that several Municipalities still continue to derive a large portion of their income from indirect taxation. The towns in which the abolition of octroi is especially desirable are Anklesvar and Broach. In Anklesvar the question of the introduction of a house-tax will, it is hoped, soon be settled and in Broach the Municipality has been directed in Government Resolution No. 550 of 20th February last to revise its schedule of taxation, and proposals are awaited. In Kaira and Mándvi octroi was entirely abolished early in the year.

21. For all the Municipalities in the Division the incidence of taxation per head was Rs. 1-4-0 and of total income was Rs. 2-0-2 as against Rs. 1-4-7 and Rs. 2-12-2 respectively in the previous year, and taking each Municipality separately, it appears that the burden of taxation is heaviest in Surat. Broach, Dákor, Ahmedabad, Thána, Bádra, Ránder, Mándvi, Anklesvar and Kaira follow in succession. In the remaining Municipalities of Gujarát and the Thána District the incidence varies from Re. 0-15-11 to Re. 0-5-3.

22. The following table shows the amounts refunded by each Municipality under the Refund Rules sanctioned in Government Resolution No. 4732, dated the 28th November 1882, which have been adopted by all Municipalities in this Division levying octroi:—

Name of Municipality.	Octroi Collections.			Refunds granted.			Percentage of Refunds to Collections.
	Rs.	a.	p.	Rs.	a.	p.	
Ahmedabad ... ..	1,43,981	14	6	6,445	12	7	4.5
Dholka ... ..	9,033	4	2	11	2	8	0.1
Virangám ... ..	13,803	11	6	101	14	0	0.7
Dhandhuká ... ..	2,290	12	7	56	1	10	2.4
Gogha ... ..	2,699	12	5	58	1	3	2.1
Ránpur ... ..	1,405	10	5	13	15	6	0.9
Kaira ... ..	132	5	0	101	3	1	76.5
Nadiád ... ..	20,179	6	0	2,958	13	8	14.7
Broach ... ..	69,320	8	1	10,468	3	2	15.1
Anklesvar ... ..	10,762	9	8	209	2	5	1.9
Surat ... ..	1,37,861	0	6	2,995	6	9	2.2
Ránder ... ..	9,279	10	4	4,093	11	2	44.1
Bulsár ... ..	1,676	7	7	113	15	2	6.8
Thána ... ..	10,060	0	4	4,319	5	5	42.9
Kurla ... ..	284	9	3	12	13	1	4.6
Bassein ... ..	3,403	1	5	201	12	11	5.9
Kalyán ... ..	30	4	0	60	12	0	200.0
Total ... ..	4,36,204	15	9	32,222	2	8	7.4

23. The total amount refunded during the year under report was Rs. 32,222-2-8 against Rs. 27,132-3-0 in the previous year, showing an increase of Rs. 5,089-15-8, which is chiefly due to larger refunds having been made by the Broach and Surat Municipalities. As Government is aware the latter has already taken action to remove the duty on several articles, and the Broach Municipality cannot much longer delay a similar step. The amount refunded in Kalyán was on account of octroi collections made in previous years; but the total amount collected was only Rs. 30, and it is hardly worth the vexation and expense collecting so small a sum. In Kaira 76.5 per cent. of the collections were refunded, but this Municipality no longer levies octroi. In Ránder and Thána 44.1 and 42.9 per cent, respectively were refunded and the levy of octroi by these Municipalities cannot possibly be defended. Both these towns are situated on important trade routes, and refunds must necessarily be granted very liberally.

24. It will not be out of place to mention here that the Surat Municipality, besides having granted a refund of Rs. 2,995, holds in deposit the sum of Rs. 35,034 which represents the duty on goods declared at the time of importation as in transit. The amount must be refunded sooner or later and affords a strong argument in favour of the action which the Municipality has recently taken to amend its schedule of taxation.

25. The following table shows the average consumption of the principal articles of food per head of population in each Municipality in which octroi was levied during the year under report:—

District.	No.	Municipality.	Grain (7 Maunds).	Sugar refined (6 Sers, and unrefined 15 Sers).	Ghee (6 Sers for Gujarát and 2½ Sers for Thána).	Class V— Drugs and Spices (Rs. 2).	Class VI— Tobacco (5 Sers for Gujarát and 4 Sers for Thána).	Class VII— Cloth (Rs. 8 for Gujarát and Rs. 4 for Thána).	Class VIII— Metals (Rs. 2).
			M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.
Ahmedabad.	1	Ahmedabad ...	7 30 37	0 8 76	0 8 24	...	0 1 47	14 5 1	2 1 3
	2	Dholka ...	5 16 65	0 35 32	0 2 6	0 8 7	0 2 8	4 10 4	0 12 11
	3	Viramgám...	6 17 77	0 4 20	0 3 62	2 5 7	0 7 27	7 5 2	1 0 2
	4	Dhandhuka ...	...	0 4 7	0 3 14	...	...	7 4 7	...
	5	Gogha ...	8 34 45	0 5 22	0 5 76	1 5 1	0 1 31	2 6 3	0 7 4
	6	Ránpur ...	...	0 9 8	0 2 73	0 11 8	0 6 62	4 14 7	3 8 9
Broach, Kaira	7	Kaira ...	0 0 9	...	...	...	...	...	...
	8	Nadiád ...	6 21 32	0 10 48	0 3 1	2 14 5	0 3 62	5 6 9	4 9 10
	9	Broach ...	15 20 27	0 11 20	0 6 19	0 13 2	0 7 21	10 8 3	4 9 4
Surat.	10	Anklesvar...	15 30 6	0 15 43	0 4 71	...	0 36 10	10 6 0	3 9 11
	11	Surat ...	6 3 23	0 11 46	0 7 56	...	0 3 5	6 13 5	4 6 8
	12	Ránder ...	6 37 21	0 10 15	0 3 64	0 4 7	0 0 75	...	...
	13	Bulsár ...	...	0 8 37	...	...	...	...	...
Thána.	14	Mandvi ...	...	0 1 73	0 0 12	...	0 0 70	0 14 5	0 2 9
	15	Thána ...	...	0 4 27	0 8 13	...	0 15 5	...	...
	16	Kurla ...	...	...	...	...	0 4 73	...	...
	17	Bassein ...	5 11 7	0 6 17	0 2 32	...	0 4 54	3 14 6	0 2 7
	18	Máhim-Kelva ...	...	...	...	...	0 0 77	0 13 11	...
	19	Kalyán ...	...	...	...	...	0 0 66	...	...

Note.—The standard of ghee for Surat has been raised to 8 sers (vide Government Resolution No. 2398, dated the 27th June 1886).

The standard of grain, ghee and cloth for Ahmedabad has been raised to 8½ maunds, 8½ sers and Rs. 12½ worth respectively (vide Government Resolution No. 3134A., dated the 20th August 1886).

26. Compared with the standard of consumption approved by Government the most flagrant instances of excesses are noted below :—

		1890-91.	1891-92.
<i>Grain (7 maunds).</i>			
		M. s. t.	M. s. t.
Broach ...	...	14 34 7	15 20 57
Anklesvar ...	...	15 24 45	15 30 6
<i>Ghee (2½ sers).</i>			
Thána ...	...	0 7 16	0 8 23
<i>Tobacco (5 sers for Gujarát and 4 sers for Thána).</i>			
Anklesvar ...	...	1 25 23	0 36 10
Thána ...	...	0 25 30	0 15 5
<i>Cloth (Rs. 8 for Gujarát and Rs. 4 for Thána).</i>			
		Rs. a. p.	Rs. a. p.
Broach ...	...	14 10 2	10 8 3
Anklesvar ...	...	15 12 0	10 6 0
<i>Metals (Rs. 2).</i>			
Ránpur ...	...	2 5 9	3 8 9
Nadiád ...	...	5 8 8	4 9 10
Broach ...	...	4 12 6	4 9 4
Anklesvar ...	...	2 4 9	3 9 11
Surat ...	...	3 9 8	4 6 8

27. It will be seen that again this year the Municipalities of Broach and Anklesvar are the principal offenders. The Municipalities concerned have submitted the following explanations as to the causes of the excesses :—

*Grain.*

*Broach.*—Caste dinners and feasts on occasions of marriages and deaths and consumption of grain by animals.

*Anklesvar.*—Larger imports of grain owing to the season being unfavourable and the local produce being insufficient to meet the demand.

*Ghee.*

*Thána.*—The excess is due to the collection of arrears which were pending the decision of the Civil Courts.

*Tobacco.*

*Anklesvar.*—Green tobacco, which is said to lose about  $\frac{1}{4}$ ths of its weight by dryage, is included in the imports, and swells the average.

*Thána.*—The explanation for the excess consumption of ghee applies in this instance also.

*Cloth.*

The Anklesvar Municipality contents itself by urging that the consumption is less than in the preceding year. In Broach also the consumption is considerably less.

*Metals.*

*Rámpur and Nadiad.*—It is explained that the excess is principally due to the custom of distributing, as presents, metal vessels on occasion of marriages and deaths.

*Broach, Surat and Anklesvar.*—Importation of machinery for the local mills.

On the whole there appears to have been some improvement during the year. The explanations offered are far from satisfactory; but omitting the Municipalities of Broach, Anklesvar and Thána, the remaining Municipalities were serious offenders only with regard to metal. The practice of taxing imported machinery is most reprehensible and the Municipalities concerned will be called upon to abolish the duty on it. The new Refund Rules have not been introduced as Government were pleased to direct that pending further orders they should not be adopted (*vide* Government memorandum No. 878 of the 16th March 1892).

28. The following table shows the expenditure incurred by the Municipalities during the year under report as compared with the previous year:—

Num. ber.	Items.	Expenditure in 1890-91.		Expenditure in 1891-92.		Increase.		Decrease.	
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
<b>A.—General Administration and Collection Charges.</b>									
1	General Administration—(Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.)...	55,577	2 10	56,551	7 7	974	4 9		
2	Collection of taxes, including Bonded Warehouses, (Establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.)...	42,796	3 11	47,117	4 10	4,321	0 11		
3	Collection of tolls on roads and ferries	3,926	13 11	5,465	0 7	1,538	2 8		
4	Survey of land	4,143	3 0	3,443	9 6			699	9 6
5	Refunds	27,581	14 8	34,168	2 11	6,586	4 3		
6	Pensions and Gratuities	251	12 7	278	4 2	26	7 7		
<b>B.—Public Safety.</b>									
1	Fire Establishment, purchase of fire engines, buckets, repairs, &c.	23,113	14 4	20,961	5 3			2,152	9 1
2	Lighting (Establishment, purchase of lamps and oil, repairs, &c.)	68,017	14 4	69,498	15 2	1,481	0 10		
3	Police (Establishment, purchase of clothing, lanterns, &c., repairs to out-posts, &c.)	731	7 8	840	15 3	109	7 7		
4	Rewards for destruction of wild animals and snakes	47	1 8	98	3 4	51	1 8		

Number.	Items.	Expenditure in 1890-91.	Expenditure in 1891-92.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<b>C.—Public Health and Convenience.</b>					
1	Water-supply ... ..	4,15,351 8 5	3,38,566 4 0	.....	76,785 4 5
2	Drainage ... ..	20,232 2 7	51,635 2 2	61,402 15 7	.....
3	Conservancy (including road cleaning and watering) and latrines ...	2,63,322 4 5	2,73,769 8 1	10,447 3 8	.....
4	Hospitals and Dispensaries ...	55,536 6 6	55,993 7 11	457 1 5	.....
5	Vaccination ... ..	3,843 6 11	5,164 1 2	1,320 10 3	.....
6	Markets and slaughter-houses ...	10,082 4 2	7,535 7 11	.....	2,546 12 3
7	Pounds ... ..	2,639 15 10	3,253 7 0	613 7 2	.....
8	Dak-bungalows and serais ...	254 8 0	295 3 4	40 11 4	.....
9	Arboriculture, public gardens and experimental cultivation... ..	9,890 14 6	10,090 9 6	259 11 0	.....
10	Registration of births and deaths ...	682 9 10	766 4 10	83 11 0	.....
11	Public Works—				
	(a) Establishment ... ..	3,866 2 8	5,491 11 3	1,625 8 7	.....
	(b) Buildings ... ..	63,415 3 7	19,745 4 3	.....	43,669 15 4
	(c) Roads ... ..	1,06,942 14 10	1,61,860 8 4	54,917 0 6	.....
	(d) Stores ... ..	.....	56 13 3	66 13 3	.....
<b>D.—Public Instruction.</b>					
1	Schools and Colleges ... ..	1,31,888 6 7	1,53,705 10 0	21,817 3 5	.....
2	Contributions ... ..	10,701 12 6	12,602 5 3	1,900 3 9	.....
3	Libraries, Museums, Menageries, &c. ... ..	7,360 7 9	2,866 8 0	.....	4,493 15 9
<b>E.—Contributions.</b>					
	(For general purposes) ... ..	22,069 2 9	21,715 4 3	.....	353 14 6
<b>F.—Miscellaneous.</b>					
1	Interest on loans ... ..	41,467 3 9	61,176 4 11	19,709 1 2	.....
2	Discount ... ..	.....	.....	.....	.....
3	Actual cost of works done for private individuals ... ..	49 14 9	4 3 7	.....	45 11 2
4	Other items ... ..	49,839 7 10	38,800 7 8	.....	11,039 0 2
<b>G.—Extraordinary and Debt.</b>					
1	Investments in securities (other than for Sinking Fund) ... ..	.....	3,690 7 10	3,690 7 10	.....
2	Investments in Savings Bank ... ..	.....	.....	.....	.....
3	Payments to Sinking Fund ... ..	10,097 0 0	14,933 15 7	4,836 15 7	.....
4	Repayment of loans ... ..	24,772 3 7	60,280 2 0	35,507 14 5	.....
5	Advances ... ..	7,226 12 7	17,706 8 3	10,479 11 8	.....
6	Deposits ... ..	85,399 8 2	1,07,923 10 7	22,529 2 5	.....
	<b>Total</b> ... ..	<b>15,73,059 15 5</b>	<b>16,98,007 9 6</b>	<b>2,66,734 6 3</b>	<b>1,41,786 12 2</b>
	<b>Net Increase</b> ... ..	.....	.....	<b>1,24,947 10 1</b>	.....

Note.—The figures for 1890-91 do not agree with those shown in last year's report owing to a new head on account of "Refunds" having been entered in the revised form of Statement No. III.

29. It will be seen from the above statement that the total expenditure in the year under report amounted to Rs. 16,98,007-9-6 and exceeded that of the preceding year by Rs. 1,24,947-10-1, but the greater portion of this amount is due to an increase of Rs. 76,994-3-11 under the head "Extraordinary and debt". The net increase under the remaining heads of expenditure amounts to Rs. 47,953-6-2. The principal items showing large fluctuations are "Drainage," "Conservancy", "Roads", "Schools and Colleges" and "Interest on loans" under which there has been an increase, and "Water-supply", "Public Works buildings" and "Other items" under which there has been a decrease.

30. The following table shows the proportion of expenditure incurred under the heads "General Administration", "Collection of taxes and tolls", "Lighting", "Conservancy" and "Public Works":—



District.	No.	Name of Municipality.	PERCENTAGE OF				
			General Administration—Column 4, Form III, to Income, Column 11 of Form II.	Collection of Taxes and Tolls—Column 4, Form III, to Total Income from Municipal rates and taxes, Column 5 of Form II.	Lighting—Column 5 of Form III, to Income, Column 11 of Form II.	Conservancy—Column 6 of Form III, to Income, Column 11 of Form II.	Public Works—Column 6 of Form III, to Income, Column 11 of Form II.
Ahmedabad.	1	Ahmedabad ...	2.9	6.4	2.7	19.9	4.8
	2	Dholka ...	3.3	15.8	5.6	23.9	6.8
	3	Virāngam ...	4.6	8.9	9.1	36.0	7.4
	4	Parāntij ...	5.4	3.9	8.6	12.3	6.4
	5	Modāsa ...	6.1	3.7	5.4	8.9	13.2
	6	Dhandhuka ...	2.0	4.5	6.8	16.6	2.4
	7	Gogha ...	7.1	10.3	10.4	12.9	9.4
	8	Sānand ...	5.7	2.8	9.1	8.5	6.7
	9	Dholéra ...	5.4	5.3	4.2	23.4	4.2
	10	Māndal ...	13.2	...	...	25.0	10.6
	11	Rānpur ...	5.2	12.4	4.8	15.1	2.8
	12	Bāreja ...	6.9	7.3	...	4.4	10.0
	13	Uvarsad ...	9.3	7.8	...	2.3	...
	14	Bāvla ...	3.0	...	...	4.7	1.1
	15	Kāsandra ...	5.3	...	...	10.6	2.7
		Total ...	3.4	6.7	3.3	20.1	5.1
Kaira ...	16	Kaira ...	3.9	9.2	6.9	21.6	6.5
	17	Mehmadabad ...	6.1	...	3.4	11.1	2.7
	18	Nadiād ...	4.6	13.9	7.1	37.6	22.9
	19	Kapadvanj ...	4.9	3.3	7.2	16.7	4.3
	20	Dākor ...	3.6	9.8	7.7	14.5	21.7
	21	Borsad ...	5.9	...	4.1	20.3	9.9
	22	A'nand ...	8.3	...	7.2	10.5	9.9
	23	Umreth ...	7.3	2.3	8.9	12.1	1.6
	24	Od ...	8.4	...	5.8	10.6	35.9
	25	Mātar ...	12.3	...	7.1	14.6	10.9
	26	Mahudh ...	5.3	...	5.7	8.3	5.4
		Total ...	5.4	7.3	6.7	20.7	13.8
Paach Mahāla.	27	Godhra ...	6.2	1.7	4.7	13.5	3.2
	28	Dohad ...	4.3	8.3	7.8	14.9	14.3
	29	Kālol ...	7.2	7.8	4.9	6.7	2.4
		Total ...	5.6	5.4	5.9	13.1	7.5
Broach ...	30	Broach ...	3.1	4.5	8.7	14.8	14.5
	31	Anklesvar ...	4.9	8.5	11.2	22.4	6.1
	32	Jambusar ...	4.9	...	3.9	17.2	12.1
	33	Hānsot ...	9.0	7.7	4.3	9.2	0.5
	34	Āmod ...	4.3	...	15.9	16.1	5.5
		Total ...	3.6	4.5	8.7	15.7	12.7
Surat ...	35	Surat ...	3.4	5.1	4.2	15.9	23.6
	36	Rānder ...	6.0	8.4	7.5	20.8	15.4
	37	Bulsār ...	4.6	2.6	5.9	22.9	18.2
	38	Māndvi ...	9.9	3.7	5.8	16.5	10.3
	39	Bārdoli ...	10.3	0.7	4.9	12.7	22.5
		Total ...	3.7	5.1	4.4	16.5	22.8

District.	No.	Name of Municipality.	PERCENTAGE OF				
			General Administration—Column 4, Form III, to Income, Column 11 of Form II.	Collection of Taxes and Tolls—Column 4, Form III, to Total Income from Municipal rates and taxes, Column 5 of Form II.	Lighting—Column 5 of Form III, to Income, Column 11 of Form II.	Conservancy—Column 6 of Form III, to Income, Column 11 of Form II.	Public Works—Column 6 of Form III, to Income, Column 11 of Form II.
Thána	40	Thána	3.3	3.1	2.9	20.9	11.5
	41	Kurla	4.7	3.2	2.8	39.9	...
	42	Bándra	3.9	4.1	3.7	15.4	15.4
	43	Bassein	4.7	7.4	4.1	11.7	13.1
	44	Máhim-Kelva	6.6	12.5	8.3	13.0	1.8
	45	Bhiwndi	5.2	3.3	6.7	19.2	20.3
	46	Kalyán	4.0	2.3	8.5	26.8	11.5
		Total	4.2	4.1	4.5	19.3	12.8
		GRAND TOTAL	3.8	5.7	4.7	18.5	12.6

31. The large proportion of expenditure under General Establishment incurred by some of the smallest Municipalities, e. g. Mándal, Mátar, Bárdoli and Uvarsad, is unavoidable to some extent, as the incomes of these Municipalities are very small, while they cannot do without an establishment costing less than Rs. 550 per annum. It will, however, be seen that in several of these small Municipalities the charges have been considerably reduced, which is principally due to arrears on account of salaries not having to be paid as in the previous year.

32. The increase under this head is due to the employment, by the Ahmedabad Municipality, of extra establishment for collection of the water-rate and for assisting the Police in the execution of warrants issued by Honorary Magistrates. The proportionate expenditure on this account in Dholka, Gogha, Ránpur, Nadiad and Máhim-Kelva is unduly high.

33. The increase under this head is due principally to the Surat Municipality where the octroi-collecting establishment also collects tolls and the cost is proportionately distributed between octroi and tolls.

34. Larger refunds were granted in Broach and Surat, as already noticed, and this sufficiently accounts for the increase under this head.

35. The decrease under this head is principally caused by the Ahmedabad Municipality not having incurred expenditure on the purchase of hoses and the Surat Municipality having generally reduced expenditure on account of the fire establishment in consequence of fewer fires having occurred during the year.

36. The increase on this account is inconsiderable and is generally distributed over several Municipalities.

37. The expenditure under this head shows a large decrease of Rs. 76,785-4-5 owing principally to less expenditure having been incurred by the Municipality of Ahmedabad on the water-works during the year.

38. With reference to paragraph 8 of Government Resolution No. 761, dated the 25th February 1891, there is little to say as regards the progress made during the year in providing the several municipal towns with a proper system of water-supply. As Government is aware, the new water-works in Ahmedabad were formally opened by His Excellency the Governor on the 11th June 1891. The prejudice evinced at first against using the water is fast dying out and applications are pouring in for house-connections. The question of the construction of another high level reservoir is under consideration. In Broach and Surat, schemes for water-supply are still under consideration, but in the latter some progress has been made as the Executive Engineer has already matured a scheme, and the Municipality is considering how the funds for carrying out the works can be obtained. In the meanwhile an experimental well is under construction. An interesting experiment is also being made at Ránpur with tube wells, which are being sunk in the river-bed. In several other Municipalities much has been done to improve the existing water-supply from wells and tanks, and in Dákor a large sum has been spent in sinking a well and in excavating and repairing the fine tank in that town. The want of good water is much felt in Viramgám, but so far no scheme has been matured. The matter is one surrounded with peculiar difficulties in this town. The Bándra Municipality, which has a connection from the Bombay water-works, is considering the extension of the water pipes to Páli Hill and the villages in its vicinity.

39. The increase under this head is mainly due to the expenditure on the experimental section of the drainage scheme in the city of Ahmedabad. The greater portion of this section was completed during the year under report. Little progress has generally been made in the matter of drainage during the year. In Nadiád, Dákor and Thána a preliminary survey is being made by the Public Works Department. In Broach the Public Works Department has prepared a rough scheme which is under the consideration of the Municipality. In Surat it has been determined not to consider any drainage scheme until the water-works have been completed. In several other Municipalities expenditure has been incurred in improving the surface drainage, and generally speaking little more can be expected from the majority of the Municipalities in this Division as they cannot afford any drainage scheme on a large scale.

40. The expenditure under this head amounted to Rs. 2,73,769-8-1 against Rs. 2,63,322-4-5 in the preceding year. The increase of Rs. 10,447-3-8 is due principally to the construction of latrines and urinals in Viramgám, Dholera and Nadiád; purchase of carts in Broach, entertainment of additional establishment in Kurla for the conveyance of the night-soil to the Bombay Municipal Depôt at Chembur, and to the Bándra Municipality having undertaken the Halálkhor service. On the other hand, there was a large decrease in Surat, chiefly owing to less expenditure having been incurred on road cleaning and on latrines.

41. The increase under this head is due to several Municipalities having contributed for the first time during the year towards vaccination charges.

42. The Kurla Municipality having constructed a market during the preceding year accounts for the decrease under this head during the year under report.

43. Special establishments for this purpose were entertained by the Municipalities of Ahmedabad, Surat, Bulsár and Bhiwndi. In Broach a kárkún was employed on the general establishment of the Municipality for preparing the registers and returns in connection with vital statistics. In the remaining Municipalities the work was performed either by the policé, the kárkúns at the octroi nákas, or by the general establishments. In Bándra the work has been entrusted to the vaccinator. The Kurla Municipality paid away Rs. 1-4-0 as rewards to informers regarding breaches of the bye-laws for the registration of births and deaths.

44. The following table shows the number of births and deaths registered in the several Municipalities in the Division :—

District.	Number.	Name of Municipality.	Births.	Deaths.	Births deduced per mille of Population.	Deaths deduced per mille of Population.
Ahmedabad.	1	Ahmedabad ...	4,813	5,743	33.50	39.08
	2	Dholka ...	667	973	40.44	58.09
	3	Virangam ...	766	1,374	33.00	59.20
	4	Parantij ...	443	522	50.55	59.56
	5	Modasa ...	350	256	50.25	36.76
	6	Dhandhuka ...	501	422	52.32	44.07
	7	Gogha ...	246	281	38.35	43.80
	8	Sanand ...	279	380	35.84	48.82
	9	Dholera ...	106	158	10.51	15.65
	10	Mandal ...	307	351	33.23	43.71
	11	Ranpur ...	258	251	44.19	42.99
	12	Bareja ...	147	141	36.12	34.64
	13	Uvarsad ...	158	107	36.87	24.97
	14	Bavla ...	137	214	35.09	51.79
	15	Kasandra ...	54	139	17.83	45.99
		Total ...	9,232	11,312	35.22	43.16
Kaira.	16	Kaira ...	345	285	34.16	28.22
	17	Mehmadabad ...	348	371	44.38	47.31
	18	Nadiad ...	945	1,042	32.53	35.87
	19	Kapadvanj ...	606	391	40.93	26.41
	20	Dakor ...	280	553	29.51	58.27
	21	Borsad ...	609	404	50.08	33.23
	22	Anand ...	311	196	34.95	22.03
	23	Umreth ...	465	402	29.73	25.70
	24	Od ...	208	163	25.73	20.17
	25	Matar ...	219	200	47.18	43.08
	26	Mahudha ...	282	256	29.88	27.13
		Total ...	4,618	4,263	35.13	32.43
Pauch Mahals	27	Godhra ...	630	553	42.88	37.64
	28	Dohad ...	379	496	29.30	38.35
	29	Kalol ...	208	135	50.78	32.96
		Total ...	1,217	1,184	38.36	37.32
Broach.	30	Broach ...	1,000	786	24.90	19.57
	31	Anklesvar ...	486	510	45.45	47.69
	32	Jambusar ...	507	469	41.97	38.86
	33	Hansot ...	126	129	28.41	29.09
	34	Amod ...	49	123	9.79	24.57
		Total ...	2,168	2,017	29.92	27.83
Surat.	35	Surat ...	3,577	3,013	32.91	27.72
	36	Rander ...	458	549	41.91	50.27
	37	Balsar ...	469	254	31.73	17.18
	38	Mandvi ...	175	137	44.14	34.55
	39	Bardoli ...	209	142	44.09	29.96
		Total ...	4,888	4,095	34.23	28.62
Thana.	40	Thana ...	271	313	15.53	17.93
	41	Kurla ...	257	223	22.40	19.44
	42	Bandra ...	547	356	29.86	19.43
	43	Bassein ...	179	88	15.85	7.79
	44	Mahim-Kelva ...	117	190	10.83	16.78
	45	Bhiwandi ...	461	467	32.04	32.46
46	Kalyan ...	158	99	13.52	8.47	
		Total ...	1,990	1,786	21.75	18.97
		GRAND TOTAL ...	24,113	24,607	38.91	39.71

45. The very large variations in the results recorded in towns in which the conditions are almost the same, show that the above statistics do not even approach accuracy. For instance, in two towns of about the same population and situated in the same district, at no great distance from each other, *e.g.*, Umreth and Kapadvanj, the birth-rates are 29 and 40 per mille respectively, while the death-rates are nearly the same. Comparing the results in these towns with those of others of the same magnitude in other districts, *e.g.*, Bulsár and Bhiwandi, it will be seen that the conditions are reversed. The birth-rate is almost the same, being 31 and 32 per mille respectively, while the death-rate in one is 17 and in the other 32 per mille. This is far from satisfactory. In all Municipalities except some of those recently established, bye-laws for the registration of births and deaths have been adopted, and it rests with the Board

Kapadvanj	... 28	Bulsár	... 4	to see that they are properly enforced. It will, however, be seen from the table given in the margin that prosecutions have been instituted to a very limited extent, and unless more vigorous action is taken, there is little hope that there will be much improvement. The fact is, native establishments cannot be impressed with the importance of statistics of this nature and regard them with indifference.
Nadiád	... 22	Kaira	... 3	
Ahmedabad	... 18	Broach	... 3	
Godhra	... 13	Gogha	... 2	
Anklesvar	... 10	Dákor	... 2	
Parántij	... 9	Mátar	... 2	
Viramgám	... 7	Kurla	... 1	
Sánand	... 7	Mehmadabad	... 1	
Kálol	... 6	Jambusar	... 1	

46. The increase under this head occurs principally in Surat and Ahmedabad. In the former it is due to a reorganization of the establishment and in the latter to a small increase being made to the pay of the Assistant Engineer and the entertainment of a Dároga in connection with the city survey lands. The A'nand Municipality has also included under this head the cost of a new well for Bhangis. This amount has been included under "Buildings."

47. The large decrease is mainly owing to the sum of Rs. 50,755-3-0 having been spent in the construction of the Flood Protective Works in the preceding year by the Surat Municipality against only Rs. 2,761-8-0 in the year under report, and also to the Broach Municipality having paid Rs. 3,217-8-0 (the balance of the municipal contribution towards the repairs of the town wall in 1890-91) into the Government treasury. On the other hand, there was increased expenditure under this head on the following works:—

*Ahmedabad.*—Extension of the Municipal Office and construction of a new shop on the Richey Road.

*Nadiád.*—Purchase of the site of the Junakote for building a Municipal Office and a vegetable market.

*Dákor.*—A new dharmshála was built at a cost of Rs. 2,828-4-2.

48. The large increase under this head is principally due to the repairs of roads in Broach, which had been allowed to fall into disrepair owing to want of funds in past years, and to the expenditure for widening roads in the locality of the great fire of 1889 in Surat.

49. The increase under this head is principally due to additional expenditure having been incurred by the Municipalities of Ahmedabad, Mehmada bad and Surat and to the Hánsot Municipality having spent for the first time Rs. 2,251 on the maintenance of schools. The remainder of the increase is in a great measure accounted for by the fact that the new Municipalities had to pay the charges in connection with the schools under their control for the whole year.

50. It may here be added that the female student sent by the Ahmedabad Municipality to the Cáma Hospital to be trained as a nurse has returned after completing her course, and it is intended to employ her in the Victoria Jubilee Dispensary for Women and Children.

51. The increase under this head occurs in Surat and Kalyán. The former Municipality gave a contribution for enlarging the Roychand Dipchand school-house for girls and the latter contributed to the support of the English school.

52. The decrease in this item is chiefly due to Rs. 94-14-0 only having been spent on the Winchester Museum in the Public Park at Surat, which was completed during the preceding year.

53. The increase under this head is due to the payment of interest for the whole year on the loans received in the preceding year and also of interest on the additional loan raised during the year.

54. The decrease is made up of small items of various kinds, principally in the Ahmedabad and Surat Municipalities, which contribute an aggregate of Rs. 6,754 towards the general decrease in this item.

55. The increase is due to the Ahmedabad Municipality having invested Rs. 3,690-7-10 in securities. It also transferred to the Sinking Fund account, during the year under report, a sum larger by Rs. 4,836-15-7 than the sum similarly transferred in the preceding year. The Surat Municipality also paid Rs. 57,189-8-1 in liquidation of loans against Rs. 19,515-6-11 in the preceding year.

56. The loans for repayment in the several Municipalities in the Division are as under :—

	Rs.	a.	p.
Ahmedabad	10,64,500	0	0
Nadiád	9,000	0	0
Godhra	9,216	7	3
Surat	1,80,000	0	0
Thána	500	0	0

57. The total amount of the outstanding balances at the close of the year under report was Rs. 59,792 against Rs. 51,287-1-9 in the previous year, showing an increase of Rs. 8,509-14-3. The total amount outstanding in each district is as follows :—

	Rs.	a.	p.
Ahmedabad	55,756	4	4
Kaira	11,964	7	0
Panch Maháls	1,357	3	8
Broach	2,307	8	0
Surat	440	1	0
Thána	7,966	8	0
Total	59,792	0	0

Of this large amount Rs. 28,571-8-9 are on account of house-tax, Rs. 2,022-4-0 on account of wheel-tax, Rs. 19,496-3-3 on account of conservancy, halálkhor and privy taxes, and Rs. 7,298 on account of the tax for the removal of sullage water, the remainder being on account of miscellaneous items. In the Ahmedabad Municipality Rs. 16,247-8-1 are on account of the halálkhor cess including arrears since the year 1886-87. In the Nadiád Municipality the whole of the house-tax remained uncollected, as the temporary rates were sanctioned only in the month of February last. Steps are, however, being taken for its recovery. In the Ahmedabad Municipality there was the largest number of 23,551 prosecutions under Section 84 of the Municipal Act; out of these 8,585 remained undisposed of at the end of the year; when they have been decided the greater portion of the outstandings will be cleared off.

58. All the Municipalities with outstanding balances report that steps are in progress for effecting recoveries, and, generally speaking, the instances of outstandings of old dates are few.

59. The subjoined table exhibits the opening and closing balance of each Municipality in the Division :—

District.	No.	Name of Municipality.	Balance on hand on 1st April 1891.			Balance on hand on 31st March 1892.		
			Rs.	a.	p.	Rs.	a.	p.
Ahmedabad	1	Ahmedabad...	3,21,669	6	2	1,02,401	7	1
	2	Dholka ...	1,972	14	6	2,371	12	4
	3	Viramgam ...	2,687	9	3	516	5	11
	4	Parantij ...	3,106	13	3	4,274	12	10
	5	Modasa ...	1,429	5	3	1,637	4	0
	6	Dhandhuka...	76	10	0	91	2	0
	7	Gogha ...	716	12	2	394	14	10
	8	Sanand ...	1,376	9	6	713	7	8
	9	Dholera ...	2,315	11	9	1,920	0	5
	10	Mandal ...	1,944	3	7	889	7	6
	11	Ranpur ...	548	1	8	952	5	7
	12	Bareja ...	1,685	6	3	2,103	8	0
	13	Uvarsad ...	862	10	10	1,890	10	11
	14	Bavla ...	864	5	5	2,403	8	1
	15	Kasandra ...	443	13	5	938	3	1
		Total ...	3,41,200	5	3	1,23,498	14	3
Kaira	16	Kaira ...	785	11	3	2,348	13	6
	17	Mehmadabad ...	665	1	3	1,531	6	6
	18	Nadiad ...	16,826	4	2	4,462	9	9
	19	Kapadvanj ...	149	9	8	3,050	15	7
	20	Dakor ...	24,803	3	10	21,071	14	9
	21	Borsad ...	1,561	1	6	1,569	5	10
	22	A'nand ...	1,674	13	3	1,227	5	8
	23	Umreth ...	2,721	2	6	2,323	15	5
	24	Od ...	65	8	4	128	11	1
	25	Matar ...	744	3	5	1,877	10	6
	26	Mahudha ...	2,321	3	11	2,908	13	11
		Total ...	52,317	15	1	42,001	10	6
Panch Mahals	27	Godhra ...	1,713	4	5	4,004	7	11
	28	Dohad ...	2,666	5	9	1,862	7	1
	29	Kalol ...	981	4	2	787	9	1
		Total ...	5,360	14	4	6,654	8	1
Broach	30	Broach ...	27,543	13	4	53,787	6	2
	31	Anklesvar ...	5,941	11	7	6,135	4	2
	32	Jambusar ...	5,029	2	9	6,533	15	11
	33	Hansot ...	2,770	7	11	2,973	13	6
34	A'mod ...	2,978	7	0	2,981	5	10	
		Total ...	44,263	10	7	72,411	13	7
Surat	35	Surat ...	1,25,941	13	7	1,02,343	11	9
	36	Rander ...	6,595	13	7	4,817	6	8
	37	Bulsar ...	2,933	2	1	2,301	7	9
	38	Mandvi ...	3,397	11	4	4,094	13	0
39	Bardoli ...	.....			1,019	11	10	
		Total ...	1,38,868	8	7	1,14,577	3	0
Thana	40	Thana ...	1,478	15	2	1,761	6	3
	41	Kurla ...	3,639	9	6	4,265	13	9
	42	Bandra ...	6,405	5	8	11,567	14	11
	43	Bassein ...	1,312	13	6	1,591	15	6
	44	Mahim-Kelva ...	744	0	10	1,319	13	4
	45	Bhiwandi ...	14,985	9	4	13,623	1	9
	46	Kalyan ...	225	4	2	664	2	6
		Total ...	28,791	10	2	34,794	4	0
		GRAND TOTAL ...	6,10,803	0	0	3,93,938	5	5

Note.—For the difference between the closing balance entered in column 11 of Statement No. III for 1890-91 and that herein shown, see remarks given in Statement No. II for the year under report.

60. The total balance at the close of the year amounted to Rs. 3,93,938-5-5 against Rs. 6,10,803 in the previous year. The balance in Ahmedabad is exclusive of investments, whereas in Surat the balance includes Rs. 32,000 invested in Government paper and held in reserve for the flood protective works.

61. The Broach Municipality proposes to utilize Rs. 40,000 of its balance for latrines and for metalling and paving roads.

62. In Bándra a part of the balance is to be paid to the Bombay Municipality for the supply of Vehar water.

63. The balance of the Bhiwudi Municipality includes a private contribution of Rs. 8,000 and a contribution of Rs. 2,000 from the District Local Board towards the construction of a school-house at Bhiwudi.

64. The accounts of the Municipalities were as usual audited either by paid or unpaid private individuals or by selected Municipal Commissioners. In the case of a few Municipalities there was much delay in having the accounts audited and this appears to have been due to a misunderstanding on their part that the Accountant General had undertaken the audit of all municipal accounts. The accounts of the Dhandhuka and Jambusar Municipalities have not been audited under the impression that as the Municipalities were under suspension it was not necessary to audit their accounts, but the Collectors will be informed that the accounts should be audited in the usual way.

65. The Municipalities have given elaborate lists of their most pressing wants, but the most important are in connection with water-supply, drainage and roads. To these in some instances may be added latrine accommodation. As regards the two first, detailed information as to the steps that are being taken has already been given and it may be generally stated that all the Municipalities are making efforts to supply their principal wants. The Godhra Municipality includes a survey of the town as one of its wants, and the Collector of the Panch Maháls remarks that a city survey would be of great use, but that it is unfortunately beyond the means of the Municipality at present.

66. The following table shows the total number of prosecutions instituted by the several Municipalities, together with the number of convictions obtained :—

No.	Name of Municipality.	Cases reported.	Number convicted.
1	Ahmedabad ... ..	25,566	4,209
2	Dholka ... ..	20	18
3	Virámgám ... ..	333	285
4	Parántij ... ..	85	85
5	Modása ... ..	16	16
6	Dhandhuka ... ..	1,718	61
7	Gogha ... ..	18	15
8	Sánand ... ..	148	145
9	Dholera ... ..	782	110
10	Mándal ... ..	48	20
11	Ránpur ... ..	168	91
12	Báreja ... ..	7	2
13	Uvarsad ... ..	105	3
14	Bávla ... ..	32	11
15	Kásandra ... ..	22	22
	Total ... ..	29,068	5,093
16	Kaira ... ..	137	120
17	Mehmadabad ... ..	329	120
18	Nadiád ... ..	8,857	668
19	Kapadvanj ... ..	336	39
20	Dákor ... ..	84	50
21	Borsad ... ..	522	82
22	Ánand ... ..	236	71
23	Umreth ... ..	139	110
24	Od ... ..	14	13
25	Mátar ... ..	85	83
26	Mahudha ... ..	908	83
	Total ... ..	11,647	1,444



No.	Name of Municipality.	Cases reported.	Number convicted.
27	Godhra ... ..	136	110
28	Dohad ... ..	11	11
29	Kálol ... ..	62	40
	Total ...	209	161
30	Broach ... ..	3,581	195
31	Anklesvar ... ..	104	92
32	Jambusar ... ..	124	124
33	Hánaot ... ..	338	59
34	Amod ... ..	51	16
	Total ...	4,198	486
35	Surat ... ..	506	448
36	Ránder ... ..	32	9
37	Bulsár ... ..	49	42
38	Mándvi ... ..	8	8
39	Bárdoli ... ..	22	18
	Total ...	617	525
40	Thána ... ..	34	18
41	Kurla ... ..	78	53
42	Bándra ... ..	19	18
43	Bassein ... ..	459	98
44	Máhim-Kelva ... ..	1	1
45	Bhiwandi ... ..	75	75
46	Kalyán ... ..	...	...
	Total ...	666	263
	GRAND TOTAL ...	46,405	7,972

67. The number of cases continues to be the largest in the Ahmedabad Municipality. Out of the total of 25,566, 12,540 were either acquitted or withdrawn and only in 4,209 cases were convictions obtained. 8,817 cases remained undisposed of at the end of the year against 16,526 at the close of the previous year. Most of the cases (*viz.* 23,551) were instituted for the recovery of municipal taxes under Section 84 of Bombay Act VI of 1873, and in Dhandhuka, Nadiád and Broach 1,660, 8,057 and 3,293, respectively, were complaints under the same section.

68. As stated in the report for the previous year, all the old Municipalities as well as the new Municipalities in the Kaira, Panch Maháls and Broach District have framed rules under Section 32 of Bombay Act II of 1884. The new Municipalities in the Ahmedabad District, however, have not as yet submitted for sanction the necessary rules, and the Collector has been requested to call their attention to the necessity of early action in the matter. During the year the draft rules framed by the Legal Remembrancer and circulated with Government Resolution No. 734 of 14th February 1890 have been adopted by some of the Municipalities in place of the old rules.

69. With reference to Government Circular No. 2578, dated the 2nd July 1889, regarding the differentiation of the administration of the several Municipalities, the following is a summary of the reports of the several Collectors on the subject:—

*Ahmedabad.*—Mr. Frost observes that the Municipality of Ahmedabad forms probably the best example of local self-government in the Mofussil, there being no official interference with its affairs, and he considers that the success is due to the exertions of the Honourable Mr. Ranchodlal Chotalal, C.I.E. As regards the smaller Municipalities in the district he thinks that of Modása is one of the best managed and that Parántij and Viramgám are progressive owing to the

interest taken in them by their respective official Presidents. As regards the rest Mr. Frost remarks as follows:—

*Mándal.*—Promises to be a success.

Dholka.	} Good.
Sánand.	
Dholera.	—Very well managed.
Báreja.	—Well managed.
Gogha.	—Very fair.
Ránpur.	—Doing well.
Uvarsad.	—Fair.
Kásandra.	—Backward.

As regards Dhandhuka and Bávla, the Collector states that the former has, as Government is aware, been recently suspended and the latter is a very small Municipality still in its infancy.

*Kaira.*—Mr. Cooke classes the several Municipalities in his district in the following order:—

1. Nadiád.	} Good.
2. Mehmádad.	
3. Kaira.	} Fairly good.
4. Kapadvanj.	
5. Dákor.	
6. Od.	} Backward.
7. Borsad.	
8. Ánand.	
9. Umreth.	
10. Mátar.	
11. Mahudha.	

and adds short notes about them as under:—

*Nadiád*—Has an excellent record, but will not put its system of taxation into equitable form.

*Mehmádad*—Has worked quietly and satisfactorily.

*Kaira*—Presents no glaring fault, but has made no real progress.

*Kapadvanj*—Has retrograded but with easier finances promises improvement.

*Dákor*—Is willing to raise the loan on which improvements depend. Meantime but little can be done.

*Od*—Has been very active. I assigned it the last place of all last year.

*Borsad and Ánand*—Have shown improvement at the close of the year and so has *Umreth* with which I have been much disappointed.

*Mahudha and Mátar*—Show but little activity, and I think do not make the most of their funds.

*Panch Maháls.*—Mr. Ommanney states that the municipal affairs of Dohad are fairly well conducted, that there is much room for improvement in the Godhra Municipality and that Kálol is a small Municipality and not much can be expected from it, but that the Board has, in his opinion, made a good start and its business is properly conducted.

*Broach.*—Mr. Allen considers that the working of the Broach Municipality is on the whole good and that of the Ámod and Jambusar Municipalities fairly good. He thinks that the Hánsot Municipality also has worked fairly well. But he is not satisfied with the working of the Ankleswar Municipality which, he says, spends its income satisfactorily but has been very obstinate and dilatory in attending to the orders of Government contained in paragraph 4 of their Resolution No. 1553 of the 2nd May 1892. He adds that though notices have been issued to the owners of houses having faecal khálkuvas, there is no more intention of really doing away with them than there is in Broach. Mr. Allen finds fault also with the collection of octroi which, he states, is attended with fraud, and estimates the loss at Rs. 2,000 to Rs. 3,000, and adds that traders are in practice denied the benefit of the Refund Rules and that the Commissioners are not inclined to check these abuses.

*Surat.*—Mr. Lely, while commending the action of the Surat Municipality in resolving to abolish the octroi duty on cloth and metals, besides some minor items, considers that the administration of the year has not been one of achievement, and states that owing to a prevailing tendency to delay and to shelve proposals of reform, the official President has incessantly to struggle in the disposal of business. He does not appear to have been satisfied with the state of the finances of the Ránder and Bulsár Municipalities as also with the elected members of the former, as they practically took no interest in municipal affairs. He, however, adds that the Bulsár Municipality deserves sympathy as it has almost entirely abolished octroi and has accepted a house-tax in order to save its trade. Mr. Lely did not visit Mándvi during the year under report and consequently has no remarks to make from personal observation, but states on the authority of Mr. Weir's report that the roads are clean, that many of the houses destroyed by the fire have not yet been rebuilt, and that the Municipal Commissioners leave every thing to the Mámlatdár. He also adds that with continued careful management it may be possible to make a beginning with special improvements. The Bárdoli Municipality is considered by the Collector to be a small and struggling Municipality which, he says, is as yet very unpopular.

The Collector, Mr. Sinclair, has recorded the following remarks as regards the several Municipalities in the Thána District :—

*Thána.*—The town is old, ill built and naturally dirty. Several members appear unfortunately to have allowed faction and petty jealousies to interfere with their work. This ill-feeling appears to have somewhat subsided, and it is hoped it will not arise again. It is discreditable that a large town like Thána should derive its principal income from octroi.

*Kurla.*—The President deserves notice for the careful management of the Board's ~~affairs~~. The financial position is slowly but steadily improving. The Board has been doing its best, by little of course, towards the improvement of sanitation, vaccination and education.

*Bándra.*—No octroi is levied by the Board, and this fact presents a very favourable contrast to Thána. It is a flourishing and efficiently managed Municipality and owes much to the fact, energy and ability of its President, Mr. Kane, and his predecessor, Mr. Little. There are members who would subordinate the welfare of the town to their own private interests, but the majority are sound and sensible men of business, who cordially co-operate with Mr. Kane in his good work.

*Bassein.*—As a town it is not properly looked after by the Board. The lighting of the roads and sanitary arrangements all leave much room for improvement. This is because the income is inadequate to meet the wants of the flat and straggling town, and this difficulty will never be got over until there is a Board strong enough to raise the house-tax. The present Board is distracted by factions, but it is hoped it will settle down to work before long. It has already appointed a sub-committee to revise its rules and bye-laws and this, if effected, will be a very useful reform.

*Kelva-Máhim.*—Looking to the limited income of the Municipality it has been spending a good deal on education, conservancy and lighting of the roads. The town is kept pretty clean. The Board is taking steps towards improving the system of house-tax on the basis of the recent orders of Government on the subject. The financial position is improving by degrees.

*Kalyán.*—This Municipality is really urban, a compact trading town. Its administration has for some years been almost paralysed by faction. Mirza Abbas Ali Baig, the Assistant Collector in charge of the Kalyán Sub-division, has now been appointed President of the Board, and better management is hoped for. Considering the size and importance of the town the Board is backward in almost every respect. The present schedule of taxation is mainly unobjectionable. Octroi is levied on tobacco only. A fair proportion of income is spent on education. The sanitary arrangements are very defective. As in Bassein the municipal area is flat and the population scattered chiefly in detached dwellings. This, of course, is favourable to the health of each family, but makes all general operations very costly. Sullage water stagnates in the streets, and street refuse is not promptly removed. The new Municipal Board has, however, taken steps to remedy the defects. The registration of vital statistics was deplorably neglected.

*Bhiwndi.*—This Municipality, like Kalyán, is really urban, a place of active trade and the most important mart in the district. The Board is not indebted and has a balance of Rs. 13,000 including the amount contributed for the construction of a school-house. Rs. 3,200 have been spent on roads. Octroi has been abolished. The majority of the members take

active interest in the advancement of the work of the Board, and it is hoped they will soon revise the house-tax on the principle laid down in Government Resolution No. 1829, dated 3rd June 1892, and do a little to improve conservancy and drainage. The latter, as commonly happens in eastern cities, has been postponed to water-supply, and the town is accordingly full of dirty water."

70. Generally speaking I have little to add to the remarks I made last year. I think it would be better if some of the smaller Municipalities were abolished and the Sanitation Act introduced in the villages. Local self-government in such places is nothing but a name.

71. Octroi is as mischievous as ever and the refund system is either useless or stultifies the levy of the tax. Direct taxation is violently unpopular, and is opposed in what might be supposed to be the most enlightened places. In the majority of places faction and not public interest is the motive of action, and the faculty of obstruction and delay is very pronounced.

72. Under official pressure unceasingly and firmly applied, some small amount of good is being done where the municipal income allows of it.

I have the honour to be,

Sir,

Your most obedient Servant,

J. K. SPENCE,  
Commissioner, N. D.

No.  $\frac{F.}{1871}$  OF 1892.

FROM

G. B. REID, ESQUIRE, C. S.,  
Acting Commissioner, C. D.;

TO

THE CHIEF SECRETARY TO GOVERNMENT,  
General Department.

Camp Mahábaleshvar, 17th October 1892.

SIR,

I have the honour to submit the Annual Administration Report of the several Municipalities in the Central Division for the year 1891-92. Statements Nos. I, II, III and IV in the prescribed form have been submitted to the Compiler, General Administration Report for 1891-92; as desired by him. Printed copies of the reports submitted by the different Municipalities will follow shortly.

2. The dates of receipt of reports from the Collectors and of their final replies to references for further information are noted below :—

District.	Date of receipt of report.	Date of receipt of final reply.
Ahmednagar ... ..	17th August 1892	17th September 1892.
Khándesh ... ..	16th do. 1892	22nd do. 1892.
Násik ... ..	25th July 1892	.....
Poona ... ..	21st September 1892	27th September 1892.
Sátára ... ..	29th July 1892	.....
Sholápur ... ..	2nd August 1892	8th October 1892.

It will thus be seen that no unnecessary delay has occurred in this office. Poona, though much earlier than last year, is still by far the most behind-hand. There is not the least reason why the report should not have been in by the middle of August. However, on the whole, there is a decided improvement all round.

3. The accounts of receipts and disbursements of the Municipalities noted in the margin have not been given in the form prescribed by Government Resolution No. 2153 of 16th June 1891, the use of which was ordered in Government Resolution No. 3053 of 28th August following. This fact rendered the compilation of comparative statements of income and expenditure for the year under report and the preceding year rather complicated and delayed the preparation of this report.

4. The temporary Municipality of Shingnápúr in the Sátára District, which used to be constituted annually at the time of the fair there, was not established in the year 1891-92, the place having been brought under the provisions of Section 45 of the District Police Act, *vide* Government Resolution, No. 861, dated 6th March 1891. The Municipality of Otúr in the Poona District, which has been lately closed, was in working order during the course of the year; consequently it finds a place in the list of Municipalities. The total

number, 63, thus remains unchanged. The distribution of the Municipalities was as under :—

Ahmednagar	...	...	...	...	4
Khándesh ...	...	...	...	...	22
Násik ...	...	...	...	...	6
Poona ...	...	...	...	...	13
Sátára ...	...	...	...	...	13
Sholápur ...	...	...	...	...	5
					—
				Total ...	63

Of the 28 new Municipalities sanctioned in 1889-90 and 1890-91, the only Municipality in working order in the year under report was that at Otúr; but this too has been since abolished as stated above. Of the remaining 27 Municipalities, two, *viz.* those of Akluj and Nátepute, have already been closed, the fate of 8 is yet uncertain, and measures are in progress to abolish 17 as under :—

*Ahmednagar.*

Puntámba, Shrigóna, Shevgaon, Ráhuri.

*Khándesh.*

Shendurni, Pahur, Kasoda, Asoda, Nagardevla, Adávad.

*Násik.*

Chándor, Manmád, Nándgaon.

*Sholápur.*

Vairág, Mádha, Mohol and Valsang.

Part II of the Village Sanitation Act will, if possible, be made applicable to those places.

5. The subjoined statement shows the date of establishment of each Municipality :—

District.	Serial Number.	Name of Municipality.	Date of Establishment.
Ahmednagar ...	1	Ahmednagar	In 1854.
	2	Bhingár	In 1857.
	3	Sangamner	In 1860.
	4	Vámberi	1st September 1885.
	5	Amalner	1st May 1864.
	6	Párola	11th June 1864.
	7	Erandol	1st September 1866.
	8	Dharangaon	Do.
	9	Bhadgaon	25th October 1869.
	10	Máheji	22nd February 1871.
	11	Chopda	1st January 1870.
	12	Shirpur	Do.
Khándesh ...	13	Sindkheda	1st May 1864.
	14	Betávad	7th June 1864.
	15	Sávda	1st August 1883.
	16	Yával	Do.
	17	Varangaon	26th December 1867.
	18	Bhusával	12th July 1882.
	19	Jalgaon	28th November 1864.
	20	Dhulia	In 1862.
	21	Songir	9th November 1869.
	22	Taloda	1st March 1867.
	23	Sháháda	28th January 1869.
	24	Prakásha	16th April 1870.
	25	Nandurbár	1st March 1867.
	26	Faizpur	1st December 1889.

District.	Serial Number.	Name of Municipality.	Date of Establishment.
Násik	27	Málegaon	4th August 1858.
	28	Yéola	1st do.
	29	Násik	1st May 1864.
	30	Sinnar	1st January 1860.
	31	Igatpuri	1st December 1868.
	32	Trimbak	1st November 1866.
Poona	33	Poona City	In 1856.
	34	Sásvad	4th January 1879.
	35	Jejuri	28th December 1868.
	36	Báramati	1st January 1865.
	37	Indápur	Do.
	38	Sírúr	1st July 1868.
	39	Talegaon Dábháde	1st June 1866.
	40	Lonávla	1st April 1877.
	41	Khed...	6th June 1863.
	42	Álandi	21st November 1867.
Sátára	43	Junnar	1st May 1861.
	44	Poona Suburban	12th February 1884.
	45	Otúr	23rd April 1890.
	46	Sátára...	1st August 1853.
	47	Wái	5th December 1855.
	48	Rahimatpur	1st October 1853.
	49	Karád	15th September 1855.
	50	Islámpur	15th March 1855.
	51	A'shta	In 1855.
	52	Tásgaon	1st May 1867.
	53	Vita	30th March 1854.
	54	Máyni	6th August 1854.
	55	Pusesávli	1st do.
	56	Mhasvad	1st July 1857.
	57	Malcolmpeth	1st May 1867.
	58	Sátára Suburban	1st April 1890.
Sholápur	59	Sholápur	1st June 1863.
	60	Bársi	24th August 1865.
	61	Karmála	1st May 1867.
	62	Pandharpur	19th October 1855.
	63	Sángola	10th January 1855.

6. The subjoined table shows the constitution of the Municipal Boards, as contrasted with similar information for the preceding year:—

	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1890-91	...	503	414	917	222	695	79	838
1891-92	...	508	413	921	232	689	84	837
More	...	5	...	4	10	...	5	...
Less	...	...	1	...	...	6	...	1

7. The increase in the total number of members is due to the new Municipality of Otúr having two more members than the old Shingnápur Municipality, and to the two vacant places at the end of 1890-91 having been filled up during the year under report. The fluctuations in the number of officials and non-officials, and in that of Europeans and Natives, are also due to the same cause.

8. The following statement exhibits the number of meetings of municipal bodies held during the year under review:—

District.	Number.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Meetings of Managing Committees.	AVERAGE ATTENDANCE AT MEETINGS.		REMARKS.	
				Quarterly.	Special.		General.	Managing Committees.		
Ahmednagar.	1	Ahmednagar ... ..	29	4	4	60	13.3	7.4		
	2	Bhingár ... ..	13	4	4	32	9.5	3.3		
	3	Sangamner ... ..	13	4	4	34	9	4		
	4	Vámbori ... ..	13	4	5	23	9	4		
Khandesh.	5	Amalner ... ..	13	4	4	24	7.7	4		
	6	Párola ... ..	15	4	4	32	9	3		
	7	Erandol ... ..	15	4	7	55	9	3		
	8	Dharangaon ... ..	15	4	7	54	9	3		
	9	Bhadgaon ... ..	13	4	2	12	6.6	6		
	10	Máheji ... ..	12	...	4	...	6	...		
	11	Chopda ... ..	15	4	7	19	8.3	4		
	12	Shirpur ... ..	13	4	15	24	8.2	4		
	13	Sindkheda... ..	14	3	8	11	6.1	3		
	14	Betávad ... ..	13	4	11	23	7.5	3		
	15	Sávda ... ..	13	4	6	20	7.6	3		
	16	Yával ... ..	13	4	2	15	8.6	4		
	17	Warangaon ... ..	13	3	6	33	6.7	3.5		
	18	Bhusával ... ..	13	4	8	27	12	3.7		
	19	Jalgaon ... ..	13	4	19	24	8.91	4.54		
	20	Dhulia ... ..	25	4	5	46	14	4		
	21	Songir ... ..	13	4	3	13	10	4.6		
	22	Taloda ... ..	12	4	11	29	10	4		
	23	Sháháda ... ..	13	4	6	12	7.1	4		
	24	Prakásha ... ..	12	3	3	8	7.6	3.7		
	25	Nandurbár ... ..	13	3	4	12	10	4		
	26	Faizpur ... ..	13	4	8	21	9	4		
	Násik.	27	Málegaon ... ..	19	4	3	35	11.5	5.1	
		28	Yeola ... ..	18	4	7	12	13.2	5.9	
		29	Násik ... ..	25	4	8	53	16.9	5	
		30	Sinnar ... ..	13	4	3	14	10	4	
31		Igatpuri ... ..	13	4	2	23	...	4	Not stated.	
32		Trimbak ... ..	10	4	2	13	6.6	4.30		
Poona.	33	Poona City ... ..	30	4	58	57	14.2	5.4		
	34	Sásvad ... ..	13	3	9	7	9	3.5		
	35	Jejuri ... ..	13	4	9	15	10	4		
	36	Báramati ... ..	13	4	4	13	7	4		
	37	Indápur ... ..	13	4	3	4	9	4		
	38	Sirur ... ..	13	4	4	22	8	3		
	39	Talegaon Dábháde ... ..	13	4	7	24	7.6	4		
	40	Lonávla ... ..	12	4	15	31	4.4	3		
	41	Khed ... ..	13	4	6	17	8	3		
	42	A'landi ... ..	13	4	5	26	9	4		
	43	Junnar ... ..	17	4	6	31	11	7		
	44	Poona Suburban ... ..	17	4	4	30	12	4		
	45	Otúr ... ..	12	4	3	4	8	3		
Sátára.	46	Sátára ... ..	25	4	12	61	15.1	5.05		
	47	Wái ... ..	17	4	8	55	10	4.6		
	48	Rahimatpur ... ..	13	4	6	21	8	...	Not stated.	
	49	Karád ... ..	13	4	9	22	8.1	3.3		
	50	Islámpur ... ..	13	4	10	38	8	3.25		
	51	Ashta ... ..	13	4	14	41	9	4.5		
	52	Tásgaon ... ..	13	4	14	35	9	4.2		
	53	Vita ... ..	13	4	15	59	10	5		
	54	Máyni ... ..	13	4	17	37	8	3		
	55	Pusesávli ... ..	13	4	11	52	8	4		
	56	Mhasvad ... ..	13	4	9	46	8.5	3		
	57	Malcolmpeth ... ..	10	3	3	22	8	...	Not stated.	
	58	Sátára Suburban ... ..	18	4	1	25	6.8	2		
Sholápur.	59	Sholápur ... ..	26	4	12	53	13	4.8		
	60	Bársi ... ..	16	4	18	22	10.4	5		
	61	Karmála ... ..	12	4	6	25	7	3.5		
	62	Pandharpur ... ..	18	4	15	42	7	4		
	63	Sángola ... ..	12	4	3	33	9	3		



9. The Municipalities of Sindkheda, Varangaon, Prakasha, Nandurbár, Sásvad and Malcolmpeth have not complied with the provisions of law requiring four quarterly general meetings. They offer no explanation for this omission on their part.

10. The average attendance of Commissioners at general meetings is not satisfactory in the case of the following bodies:—Ahmednagar, Lonávla, Sindkheda, Poona City. On the other hand, the average attendance at general meetings of the undermentioned bodies is creditable:—Bhusával, Songir, Taloda, Nandurbár, Sinnar, Jejuri and Vita.

11. The number of meetings of the managing committees in the Municipalities of Prakasha, Sásvad, Indápur and Otúr is very small. The last mentioned Municipality has been closed and no comment seems necessary in regard to it. The Municipality of Prakasha had 8 meetings only of the managing committee; Sásvad had 7 and Indápur 4.!!! It is difficult to conceive how the members got through their ordinary business with so few sitings, and the conclusion forces itself that the members are not alive to a sense of their responsibilities, and that the work is at best carried on in a perfunctory manner.

12. The statement following this paragraph exhibits the number of voters and the number of those that actually recorded their votes at the triennial elections held during the year under review. Of the sixty-three Municipalities in the Division the elective franchise has been conceded to 58, the remaining 5 being excluded, either on account of their backward condition or owing to their peculiar constitution. Of the former, 17 held their elections by wards, and in the rest the system of general elections prevails:—

District.	No.	Name of Municipality.	Number of Wards	Number of Voters entitled to vote.	Number of Persons who actually recorded their Votes	REMARKS.
Ahmednagar	1	Ahmednagar	1	119	82	The voters except in wards 6 and 9 appeared to have taken a keen interest in the elections.
			2	162	97	
			3	162	83	
			4	125	58	
			5	146	83	
			6	133	43	
			7	88	27	
			8	89	66	
			9	144	120	
			10	165	118	
			11	171	99	
			12	161	155	
	2	Bhingár	General.	345	136	The average percentage of votes is 36.5 only.
			1	92	49	
	3	Sangamner	2	84	49	The elections were pretty well contested.
			3	46	32	
			4	44	29	
5			55	43		
4	Vambori	6	77	59	The average percentage of votes is 61.8, which shows that the voters took much interest in the election. Not even half the number came to the poll.	
		General.	238	148		
Khandesh.	5	Amalner	General.	305	136	Do. do. The average attendance at the poll is less than one-third. Do. do. Less than half the total number of voters showed any interest. This temporary Municipality has no elective franchise. The average is less than one-third. The people do not seem to have taken any interest in the elections.
			6	169	169	
			7	222	222	
			8	547	154	
			9	295	115	
			10	...	...	
			11	575	174	
			12	351	189	
			13	193	36	
			14	151	95	
Khandesh.	15	Betávad	Do.	399	136	The average percentage of votes is very low in Varangaon, Jalgaon and Dhulia, which is not creditable to the latter two towns especially.
			16	672	220	
			17	167	52	
			18	951	453	
			19	602	164	
			20	999	185	
			21	281	124	
			22	142	100	
			23	295	111	
			24	208	111	
			25	261	115	
			26	...	...	

District.	No.	Name of Municipality.	Number of Wards	Number of Voters entitled to vote.	Number of Persons who actually recorded their Votes	REMARKS.
Násik.	27	Málegaon ... ..	1	57	41	The attendance at the poll in every ward, except perhaps in 5 and 6, is very satisfactory.
			2	24	18	
			3	39	23	
			4	13	10	
			5	52	25	
			6	36	34	
			7	70	42	
			8	52	34	
			9	12	10	
	28	Yeola ... ..	1	111	34	The percentage of votes is good, except in ward No. 1.
			2	60	40	
			3	125	62	
			4	82	42	
			5	73	43	
			6	64	35	
			7	44	30	
8			44	29		
9			52	28		
30	Sinnar ... ..	1	151	9	The elections do not seem to have been very keenly contested, which is not creditable for a place like Násik.	
		2	171	99		
		3	201	84		
		4	192	66		
		5	113	56		
		6	224	101		
		7	182	28		
		8	171	87		
		9	185	25		
		10	116	43		
		11	236	105		
		12	148	42		
31	Igatpuri ... ..	1	107	64	The first three wards brought out a good number of voters, but the last three seem to be backward.	
		2	108	68		
		3	175	110		
		4	104	40		
		5	141	62		
		6	160	48		
32	Trimbak ... ..	1	379	23	The percentage is so low that the elective franchise seems to be not at all appreciated here.	
		2	478	140		
		3	118	13		
Poona.	33	Poona City ... ..	1	333	148	The average percentage is 37·82, which is not very creditable to a city like Poona.
			2	579	229	
			3	448	215	
			4	400	232	
			5	448	175	
			6	303	204	
			7	621	107	
			8	530	63	
			9	260	148	
			10	389	170	
			11	619	332	
			12	431	159	
			13	299	43	
			14	668	254	
			15	485	115	
			16	328	117	
Sátára.	34	Sásavad ... ..	General.	139	90	64·7 Good.
	35	Jejuri... ..	Do.	124	85	68·5 Do.
	36	Báramati ... ..	...	225	132	58·6 Do.
	37	Inápur ... ..	General.	108	53	49 Fair.
	38	Sirur ... ..	Do.	269	107	39·7 Do.
	39	Talegaon Dábháde ... ..	Do.	368	133	36·1 Do.
	40	Lonávia ... ..	Do.	300	95	31·6 Bad.
	41	Khed... ..	Do.	305	98	32·1 Do.
	42	A'landi ... ..	Do.	144	104	76·5 Very good.
	43	Junnar ... ..	...	478	205	42·9 Fair.
	44	Poona Suburban ... ..	General.	168	86	51·2 Good.
45	Otúr ... ..	Do.	...	...	The elective franchise is not extended to this body.	
Sátára.	46	Sátára City ... ..	1	92	52	The percentage of votes actually recorded appears only fair.
			2	93	53	
			3	153	74	
			4	152	70	
			5	107	45	
			6	107	62	
			7	54	27	
			8	44	19	

District.	No.	Name of Municipality.	Number of Wards	Number of Voters antititled to vote.	Number of Persons who actually recorded their Votes	REMARKS.
Satara.	47	Wai ... ..	1	161	5	Wai does not seem to have appreciated the franchise at the elections.
			2	161	31	
			3	81	38	
			4	220	120	
			5	124	33	
			6	23	11	
	48	Rahmatpur ... ..	General.	1,062	147	Poor.
			1	174	64	
			2	17	11	
	49	Karad ... ..	3	72	55	Except in ward No. 1, the percentage is satisfactory.
			4	24	12	
			5	16	14	
			6	55	28	
			1	128	85	
			2	159	80	
	50	Islampur ... ..	3	99	35	Only fair.
			4	132	57	
			5	108	38	
1			406	85		
2			105	57		
3			260	68		
51	Ashta ... ..	4	219	48	The percentage is low and the municipal population seems to have evinced very little interest at the elections.	
		5	372	94		
		6	343	34		
		1	162	51		
		2	239	79		
		3	100	35		
52	Tasgaon ... ..	4	142	66	Ditto ditto.	
		5	80	10		
		6	118	33		
		General.	217	132		
		Do.	92	73		
		Do.	175	95		
53	Vita ... ..	General.	217	132	Fair.	
54	Mányi ... ..	Do.	92	73	Very good.	
55	Pusesávli ... ..	Do.	175	95	Fair.	
56	Mhasvad ... ..	Do.	247	103	Do.	
57	Malcolmpeth ... ..	...	...	...	The elective franchise is not extended to these bodies.	
58	Satara Suburban ... ..	...	...	...		
Sholapur.	59	Sholapur ... ..	1	769	420	The percentage on the whole is satisfactory.
			2	542	160	
			3	299	216	
			4	402	279	
			5	181	123	
			6	342	117	
60	Bársi ... ..	General.	...	...	Information not supplied by the Collector.	
61	Karmála ... ..	Do.	...	...		
62	Pandharpur ... ..	Do.	414	260	The percentage is 70·4, which is satisfactory.	
63	Sángola ... ..	Do.	64	50	Satisfactory, as the percentage is 78·1.	

13. The following changes were made in the schedules of taxation during the year :—

#### AHMEDNAGAR.

*Sangamner.*—A wheel-tax on all carts belonging to the residents of the municipal district and a toll-tax on all carts entering the said limits (Government Resolution No. 3124, dated 4th September 1891).

#### POONA.

*Alandi.*—The pilgrim tax was raised from 1 and 2 annas to 1½ and 3 annas respectively (Government Resolution No. 766, dated 26th February 1891).

*Poona Suburban.*—The mode of levying fees on stone removed from the Yerrowda quarry was altered. A rate per cart-load was charged instead of per drill used in blasting stone (Government Resolution No. 723, dated 21st February 1891).

*Islampur and Ashta.*—Octroi was abolished.

*Vita.*—Levy of octroi on European cloth and iron was sanctioned (Government Resolution No. 3492, dated 2nd October 1891).

14. The house-tax and bhangi cess, on the revised scale, were introduced in the Igatpuri Municipality during the year under review. The house-tax at

Lonávla, revised by Government Resolution No. 3710, dated 15th September 1890, and the house-tax at A'landi, revised by Government Resolution No. 766, dated 26th February 1891, were also introduced during the year. The rates of house-tax were similarly modified in the Municipalities of Vita and Ashta (*vide* Government Resolutions No. 3664, dated 10th September 1890, and No. 4310, dated 12th December 1891). There were no other changes in the rates of house-tax and conservancy cess, and hence the statement prescribed by paragraph 6 of Government Resolution No. 2384, dated 19th June 1889, is not submitted.

15. The subjoined statement shows the gross income and expenditure, as also the population according to the general decennial Census of 1891, of all the Municipalities in the Central Division during the year under report. The expenditure of 34 out of 63 Municipalities exceeded the year's receipts. But it is to be noted that the figures of gross expenditure have, by the new form, been made to include the items under "Extraordinary and Debt." If, therefore, the amounts of "Investments in Securities" and of "Deposits" were excluded, the number of Municipalities which have had to draw upon the balance in hand to meet the expenditure would be reduced to 26. The largest excess occurs at Dhulia, being Rs. 16,440-4-5. Last year, also, the largest excess was in this town. The expenditure was on the Dedargaon water-works:—

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	Gross Income, 1891-92.			Gross Expenditure, 1891-92.			
				Rs.	a.	p.	Rs.	a.	p.	
Ahmednagar	1	Ahmednagar ...	36,033	69,763	4	3	73,430	10	3	
	2	Bhingár ...	5,490	5,009	10	0	5,027	6	0	
	3	Sangamner ...	9,733	12,362	5	1	12,145	0	5	
	4	Vámbori ...	5,159	2,150	13	11	2,205	1	5	
		Total ...	56,415	89,286	1	3	92,808	2	7	
Khándesh ...	5	Amalner ...	7,963	5,868	10	4	5,772	0	2	
	6	Párola ...	14,478	7,878	4	1	7,049	12	2	
	7	Erandol ...	12,557	7,861	0	1	8,415	10	10	
	8	Dharangaon ...	14,357	9,539	4	1	9,550	10	3	
	9	Bhadgaon ...	7,268	5,066	7	11	5,538	11	8	
	10	Maheji ...	998	1,449	2	6	1,407	14	7	
	11	Chopda ...	15,535	11,110	0	9	11,054	10	1	
	12	Shirpur ...	10,142	8,602	4	11	9,448	11	1	
	13	Sindkheda ...	4,713	4,246	9	4	4,277	12	8	
	14	Betávad ...	3,372	2,374	8	0	2,916	15	9	
	15	Sávda ...	7,142	8,002	0	3	8,139	1	11	
	16	Yával ...	10,801	7,484	3	3	7,929	5	8	
	17	Varangaon ...	5,539	1,927	4	10	2,006	6	4	
	18	Bhusával ...	11,445	15,877	10	10	19,086	8	2	
	19	Jalgaon ...	14,572	32,029	15	3	33,759	2	11	
	20	Dhulia ...	21,888	64,146	14	6	80,587	2	11	
	21	Songir ...	4,267	2,623	3	10	2,537	9	6	
	22	Taloda ...	8,095	4,816	13	10	5,369	9	2	
	23	Sháháda ...	5,508	5,130	13	2	3,861	13	11	
	24	Prakásha ...	3,684	2,117	11	8	1,872	12	0	
	25	Nandurbár ...	7,666	7,498	6	8	7,175	5	5	
	26	Faizpur ...	9,535	6,122	1	6	8,195	8	11	
		Total ...	201,625	2,21,773	7	7	2,45,953	0	0	
	Násik ...	27	Málegaon ...	15,503	17,382	15	11	21,949	4	2
		28	Yeola... ...	18,861	29,681	7	9	1,47,410	6	4
		29	Násik... ...	24,429	63,001	8	3	1,04,978	14	0
30		Sinnar ...	8,319	4,877	2	11	4,469	10	4	
31		Igatpuri ...	7,544	8,593	10	1	10,720	12	1	
32		Trimbak ...	4,084	5,830	13	3	5,433	13	3	
	Total ...	78,740	1,29,367	10	2	2,94,962	12	2		

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	Gross Income, 1891-92.			Gross Expenditure, 1891-92.		
				Rs.	a.	p.	Rs.	a.	p.
Poona	33	Poona City ...	118,790	2,93,278	13	5	2,85,065	14	8
	34	Sásvad ...	6,388	5,752	8	4	4,974	3	10
	35	Jejuri... ..	4,390	6,604	13	6	7,722	12	7
	36	Báramati ...	5,410	8,188	11	6	6,234	14	5
	37	Indápur ...	5,244	3,704	3	4	3,056	15	8
	38	Sirúr ...	5,574	10,129	0	3	8,343	11	10
	39	Talegaon Dábháde ...	4,476	4,908	10	1	5,139	5	1
	40	Lonávla ...	3,582	3,799	15	6	4,385	14	2
	41	Khed... ..	3,947	2,732	7	2	2,588	5	5
	42	A'landi ...	2,143	8,317	10	2	5,432	11	5
	43	Junnar ...	11,984	6,371	13	1	6,153	4	10
	44	Poona Suburban ...	7,506	18,701	14	1	18,420	11	0
	45	Otúr ...	4,404	1,036	4	6	271	10	7
		Total ...	183,838	3,73,526	12	11	3,57,790	7	6
Sátára	46	Sátára ...	25,749	53,011	12	5	57,232	3	11
	47	Wái ...	12,473	10,827	1	2	10,002	10	8
	48	Rahimatpur ...	6,670	2,959	3	2	2,960	14	3
	49	Karád ...	12,374	9,829	8	10	9,141	5	9
	50	Islámpur ...	10,650	5,065	14	8	5,439	2	9
	51	Ashta ...	11,402	4,505	12	6	4,071	2	8
	52	Tásgaon ...	11,251	5,973	6	2	7,220	15	2
	53	Vita... ..	3,846	2,367	6	0	2,606	11	6
	54	Máyni ...	4,189	1,061	7	5	1,067	12	3
	55	Pusesávli ...	2,902	1,428	13	0	1,458	9	0
	56	Mhasvad ...	6,460	3,657	12	10	4,049	2	0
	57	Malcolmpeth ...	3,443	18,145	14	4	18,087	0	7
	58	Sátára Suburban ...	3,353	7,118	5	4	6,300	15	1
		Total ...	114,362	1,25,952	5	10	1,29,638	9	7
Sholápur	59	Sholápur ...	61,915	1,48,565	1	5	1,36,127	11	0
	60	Bársi ...	20,569	42,372	9	9	31,640	8	11
	61	Karmála ...	6,437	9,150	15	3	9,664	1	6
	62	Pandharpur ...	19,976	68,524	11	4	67,498	2	2
	63	Sángola ...	5,733	4,163	15	5	4,286	6	11
		Total ...	114,630	2,72,777	5	2	2,49,216	14	6
		GRAND TOTAL ...	749,610	12,12,683	10	11	13,70,369	14	4

16. The following comparative statement shows the net income and incidence of municipal taxation per head of population of each Municipality under the heads of "Indirect Taxation," "Direct Taxation" and "Miscellaneous" for the year under report and the preceding year. The total income of the several Municipalities under the three heads amounted to Rs. 11,80,584 against Rs. 11,32,867 for 1890-91, thus showing an increase of Rs. 47,717. Of the total amount, Rs. 11,80,584, Rs. 3,94,783 were derived from Indirect, Rs. 4,75,200 from Direct, and Rs. 3,10,601 from Miscellaneous taxation. Twenty-nine Municipalities levied no octroi, and of the rest, the income from that source has increased in 20 Municipalities. Under the other heads, "Direct Taxation" and "Miscellaneous," the income has risen in 35 and 37 Municipalities respectively.

17. The incidence per head of population for the whole Division under the several classes of income has slightly risen. Taking each Municipality separately, the rise is observable in the undermentioned Municipalities :—

Sangamner.	Betávad.	Poona City.	Islámpur.
Párola.	Dhulia.	Sásvad.	Vita.
Dharangaon.	Sháháda.	Báramati.	Máyni.
Bhadgaon.	Nandurbár.	Sirúr.	Sholápur.
Máheji.	Faizpur.	Khed.	Bársi.
Shirpur.	Násik.	Alandi.	Karmála.
Sindkheda.	Trimbak.	Junnar.	Sángola.

18. The causes of fluctuations will be found in paragraphs 20 and 21 below:—

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	INCOME FOR THE YEARS 1890-91 AND 1891-92.								INCIDENCE PER HEAD OF MUNICIPAL TAXATION.								
				Indirect Taxation.		Direct Taxation.		Miscellaneous.		Total.		Indirect.		Direct.		Miscellaneous.		Total.		
				1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	1890-91.	1891-92.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. & p.	Rs. & p.	Rs. & p.	Rs. & p.	Rs. & p.	Rs. & p.	Rs. & p.	Rs. & p.	
Ahmednagar.	1	Ahmednagar	80,093	26,645	30,775	18,809	16,456	21,170	10,430	60,658	60,661	0 11 10	0 13 7	0 9 1	0 7 5	0 8 11	0 9 7	1 14 4	1 13 7	
	2	Bhingar	5,490	...	...	4,646	8,664	1,809	1,357	5,955	4,921	...	...	0 13 6	0 10 5	0 3 7	0 3 11	1 1 4	0 12 6	
	3	Sangamner	9,783	4,370	8,956	2,712	8,048	2,704	4,021	9,870	11,024	0 7 2	0 6 6	0 4 8	0 6 6	0 4 9	0 6 8	1 0 8	1 3 6	
	4	Vambari	5,159	...	...	1,487	1,409	781	741	2,321	2,150	...	...	0 4 5	0 4 4	0 2 5	0 2 3	0 6 10	0 6 8	
		Total	60,415	31,085	84,780	27,604	26,877	26,000	26,549	84,706	85,867	0 10 10	0 12 2	0 7 9	0 7 2	0 7 4	0 7 2	1 8 0	1 8 1	
Khandesh.	5	Amalner	7,063	...	...	2,789	2,867	3,184	3,001	5,919	5,268	...	...	0 5 6	0 5 9	0 6 4	0 6 0	0 11 8	0 11 7	
	6	Parola	14,478	...	...	3,700	3,697	3,943	4,181	7,043	7,378	...	...	0 4 0	0 4 1	0 4 4	0 4 7	0 8 5	0 8 8	
	7	Erandol	12,557	...	...	4,752	4,749	3,908	3,118	8,099	7,861	...	...	0 6 0	0 5 11	0 4 3	0 3 11	0 10 3	0 10 7	
	8	Dharamnagar	14,307	...	...	4,372	4,584	4,800	4,056	8,752	9,530	...	...	0 4 10	0 4 11	0 4 11	0 5 6	0 9 0	0 10 7	
	9	Rhadgaon	7,268	...	...	1,926	2,942	2,286	1,986	4,112	4,967	...	...	0 4 0	0 6 5	0 5 0	0 4 3	0 9 0	0 10 4	
	10	Mulshi	908	...	...	...	1,155	1,397	314	1,397	1,449	...	...	...	1 3 1	1 6 0	0 5 0	1 6 0	1 7 8	
	11	Chopda	16,536	1,987	1,021	3,882	4,894	3,011	4,293	9,380	11,110	0 2 0	0 1 0	0 3 11	0 5 11	0 4 0	0 4 5	0 10 3	0 10 5	
	12	Shirpur	10,142	2,979	2,572	2,833	2,839	2,070	2,132	7,884	8,542	0 4 9	0 4 0	0 4 5	0 4 6	0 3 2	0 4 11	0 11 5	0 13 9	
	13	Sindhedra	4,718	...	...	1,658	2,254	759	1,993	3,247	4,412	...	...	0 5 7	0 7 6	0 2 7	0 6 9	0 8 7	0 14 5	
	14	Betvad	3,372	390	301	703	767	911	1,306	2,064	2,374	0 1 10	0 1 5	0 3 7	0 3 0	0 4 3	0 6 2	0 9 9	0 11 3	
	15	Savda	7,142	...	...	8,893	5,015	4,492	2,937	8,300	8,002	...	...	0 8 8	0 11 2	0 10 0	0 6 8	1 2 7	1 1 11	
	16	Varad	10,801	...	...	3,053	2,911	4,372	4,573	7,422	7,484	...	...	0 4 6	0 4 2	0 6 0	0 6 9	0 11 2	0 11 1	
	17	Varangaon	5,539	...	...	991	916	1,248	1,012	2,239	1,928	...	...	0 2 10	0 2 6	0 3 4	0 2 11	0 6 5	0 4 11	
	18	Bhusaval	11,445	...	...	10,810	7,103	10,538	6,775	21,348	15,879	...	...	0 15 1	0 9 11	0 14 8	0 12 3	1 13 10	1 6 2	
	19	Jaigaon	14,672	8,096	6,422	19,481	17,630	7,375	7,344	34,346	31,425	0 8 10	0 7 0	1 5 3	1 3 3	0 8 1	0 8 0	2 6 4	2 2 8	
	20	Dhulia	21,885	16,639	19,837	22,080	24,384	16,672	10,774	57,180	61,015	0 13 7	0 14 6	1 0 9	1 1 7	0 11 4	0 12 2	2 9 9	2 12 7	
	21	Songir	4,267	...	...	1,459	1,043	888	980	2,447	2,823	...	...	0 5 5	0 6 1	0 8 8	0 3 8	0 9 2	0 9 10	
	22	Taloda	8,095	3,434	2,238	1,068	1,068	1,578	1,518	5,110	4,817	0 4 9	0 4 5	0 2 2	0 3 0	0 3 1	0 3 0	0 10 1	0 9 6	
	23	Shriwadi	5,508	1,189	1,182	1,765	2,094	1,718	1,580	4,652	4,556	0 2 9	0 3 5	0 4 3	0 6 0	0 4 8	0 4 7	0 11 3	0 14 1	
	24	Prakasha	3,654	312	303	1,048	1,044	810	772	2,108	2,118	0 1 4	0 1 2	0 4 6	0 4 6	0 3 0	0 3 4	0 9 4	0 9 2	
	25	Nandurbar	7,865	2,352	2,667	2,309	3,269	1,776	1,556	6,425	7,492	0 4 8	0 5 8	0 5 0	0 7 4	0 3 8	0 3 2	0 13 5	0 15 7	
	26	Fairpur	8,585	...	...	4,210	4,213	848	1,010	5,069	6,122	...	...	0 7 1	0 7 0	0 1 5	0 3 2	0 8 7	0 10 3	
		Total	201,026	88,352	87,457	99,611	1,02,144	77,423	77,994	2,16,286	2,17,536	0 6 8	0 6 7	0 7 10	0 8 1	0 6 1	0 6 2	1 0 9	1 1 8	
	Nasik.	27	Malgaoan	15,608	5,126	4,093	8,175	6,938	4,449	4,560	17,750	16,481	0 5 8	0 5 2	0 6 5	0 7 2	0 4 7	0 4 8	1 2 2	1 1 0
		28	Ycola	18,861	11,526	11,810	10,227	18,919	8,217	3,052	29,970	29,681	0 9 9	0 10 0	0 8 8	0 11 10	0 6 10	0 3 8	1 9 5	1 8 4
		29	Nasik	24,429	15,070	17,577	32,205	34,171	8,797	9,903	50,678	62,061	0 10 8	0 11 9	1 5 1	1 6 4	0 5 9	0 6 8	2 5 5	2 8 7
30		Sinnar	3,818	...	...	2,791	2,648	1,029	2,229	4,720	4,877	...	...	0 5 4	0 5 1	0 5 8	0 6 0	0 9 0	0 9 4	
31		Igatpuri	7,544	...	...	8,636	6,567	1,804	1,737	10,140	8,594	...	...	1 2 3	1 4 7	0 3 9	0 3 8	1 5 11	1 2 2	
32		Trimbak	4,084	...	...	8,137	4,438	1,088	1,206	8,226	8,684	...	...	0 12 3	1 1 6	0 4 3	0 4 2	1 1 6	1 2 2	
		Total	78,740	32,328	34,780	65,171	68,991	26,264	23,586	1,29,783	1,27,308	0 8 0	0 9 5	0 13 6	0 14 0	0 5 1	0 4 9	1 9 1	1 0 10	
Poona.	33	Poona City	118,790	1,21,417	1,25,642	78,568	85,150	70,022	71,239	2,70,005	2,82,089	1 0 4	1 0 11	0 10 7	0 11 5	0 9 6	0 9 7	2 4 5	2 5 11	
	34	Sewad	6,388	3,860	4,376	...	...	1,591	1,377	4,451	6,733	0 8 1	0 11 0	0 8 8	0 8 11	0 3 5	0 11 2	0 13 11		
	35	Jajuri	4,300	1,088	1,023	5,847	5,080	300	404	7,270	6,905	0 3 9	0 3 8	1 5 4	1 2 7	0 1 5	1 10 6	1 8 0		
	36	Baranasi	5,410	2,811	2,920	743	3,163	2,455	2,083	6,029	3,160	0 8 4	0 8 6	0 2 2	0 9 5	0 7 8	0 6 1	1 1 9	1 9 2	
	37	Indapur	5,244	1,578	1,846	820	959	993	980	4,491	3,764	0 4 9	0 5 7	0 2 6	0 3 0	0 2 11	0 2 11	0 13 4	0 11 3	
	38	Sirar	5,574	4,918	5,180	2,499	2,406	1,364	1,856	8,769	9,442	0 14 1	0 14 11	0 7 2	0 6 10	0 3 10	0 5 3	1 9 2	1 11 1	
	39	Telegaon Dabhad	4,476	2,663	2,468	3,118	1,159	1,011	1,283	6,687	4,909	0 9 1	0 8 9	0 11 1	0 4 1	0 3 7	0 4 7	1 7 10	1 1 9	
	40	Londaria	3,582	...	...	2,041	2,672	1,447	1,225	3,488	3,800	...	...	0 9 1	0 11 5	0 6 0	0 5 5	1 7 0	1 0 11	
	41	Khad	3,917	...	...	1,049	1,140	109	1,692	1,247	2,732	...	...	...	0 4 3	0 4 1	0 0 9	0 6 10	0 6 10	
	42	Alandi	2,143	...	...	5,541	8,013	129	995	4,720	8,518	...	...	3 9 6	3 11 9	0 0 11	0 2 3	1 10 4	3 14 1	
	43	Junnar	11,994	...	...	4,467	6,827	873	545	4,840	6,372	...	...	0 5 11	0 7 9	0 9 5	0 6 9	0 6 5	0 8 6	
	44	Poona Suburban	7,506	5,000	4,000	11,490	8,032	3,207	6,620	19,697	18,659	0 14 8	0 8 6	1 13 8	1 9 5	0 8 5	0 14 1	8 3 6	2 7 9	
	45	Oldr	4,404	...	...	910	...	...	126	...	1,036	...	...	...	0 3 3	...	0 0 5	...	0 8 9	
	Total	183,888	1,43,108	1,47,456	1,16,186	1,24,420	83,167	89,652	8,42,551	8,61,627	0 14 8	0 12 3	0 10 5	0 7 2	0 7 0	0 7 9	1 14 9	1 15 5		
Satara.	46	Satara	25,749	30,734	31,583	8,029	7,611	12,091	13,508	51,754	62,789	1 3 5	1 3 7	0 4 11	0 4 9	0 8 0	0 8 6	2 0 1	2 0 0	
	47	Wai	14,478	6,065	6,097	2,109	2,520	2,455	2,072	10,628	10,889	0 7 10	0 7 10	0 2 8	0 3 2	0 3 1	0 2 8	0 13 7	0 13 8	
	48	Rahinatpur	6,679	1,267	1,448	853	865	686	614	2,929	2,959	0 3 0	0 3 5	0 2 1	0 2 4	0 1 7	0 1 9	0 6 9	0 7 1	
	49	Karad	12,374	3,233	5,106	2,817	2,034	2,562	2,684	8,302	9,824	0 4 4	0 6 7	0 4 2	0 3 2	0 3 6	0 3 6	0 12 3	0 12 8	
	50	Islampur	10,659	254	...	2,395	2,836	1,967	2,769	4,990	4,960	...	...	0 5 1	0 4 7	0 2 11	0 4 8	0 6 11	0 8 6	
	51	Ashra	11,402	229	...	1,959	1,759	2,067	2,748	4,287	5,606	...	...	0 0 3	...	0 2 6	0 2 10	0 3 6	0 6 3	
	52	Tasgaon	11,281	4,008	3,023	814	1,476	1,874	1,324	6,289	4,566	0 5 9	0 4 2	0 1 1	0 3 1	0 1 11	0 1 10	0 8 11	0 8 3	
	53	Vita	3,546	346																

19. The following statement gives the various sources of income and the sums derived from each source in the different Municipalities of the division during the year under report, as contrasted with the year preceding:—

No.	Items.	1890-91.	1891-92.	Increase.	Decrease.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Municipal Rates and Taxes.	Octroi .....	3,80,071 3 7	3,04,783 1 10	14,711 14 3	.....
		Tax on houses and lands .....	1,62,403 10 11	1,74,040 11 10	11,631 0 11	.....
		Tax on animals and vehicles .....	18,326 14 6	14,375 10 0	.....	3,951 3 9
		Tax on professions and trades .....	15,302 1 5	18,301 14 6	.....	2,999 2 11
		Tolls (on roads and ferries) .....	57,305 4 0	64,931 10 3	7,726 6 3	.....
		Water-rate .....	54,248 3 8	66,037 8 11	11,879 6 3	.....
		Lighting rate .....	162 5 0	162 14 0	0 9 0	.....
		Conservancy (including scavenging and latrine rates) .....	75,186 4 11	80,435 6 9	5,239 1 10	.....
		Loom, factory and cotton manufacture tax .....	8,631 12 10	7,567 8 8	.....	954 4 2
		Dog tax .....	16 0 0	58 8 0	42 8 0	.....
2	Realizations under Special Acts	Pilgrim tax .....	62,120 10 8	54,759 2 0	.....	7,361 8 3
		Rents of lands, houses, serais, dāk bungalows, &c. ....	9,310 12 2	11,852 5 5	2,542 9 3	.....
		Sale-proceeds of lands and produce of lands, &c. ....	15,967 4 9	16,546 9 4	579 3 7	.....
		Conservancy receipts (other than taxes and rates) .....	10,331 8 10	11,394 10 3	553 1 5	.....
		Fees and revenue from Educational Institutions .....	67,959 2 6	61,297 1 6	.....	6,662 1 0
		Fees and revenue from Medical Institutions .....	26,849 0 1	30,233 2 10	3,384 2 9	.....
		Fees and revenue from markets and slaughter-houses .....	.....	182 15 7	182 15 7	.....
		Fees for utilizing roads for stacking, mandap, &c. ....	43,940 11 8	53,694 2 5	4,734 6 9	.....
		Fees for stone, quarry and murum. ....	905 1 0	1,633 15 1	753 14 1	.....
		Miscellaneous fees .....	3,045 4 0	4,328 0 9	1,283 13 9	.....
3	Revenue derived from Municipal property and powers apart from taxation.	Fines under Municipal and other Acts .....	2,916 15 0	147 0 4	.....	3,771 14 8
		Interest on investments for general, educational and medical purposes (for general and special purposes) .....	3,690 15 11	5,019 8 4	1,328 3 5	.....
		Funds and other sources .....	6,168 8 8	8,664 4 10	2,456 13 2	.....
		Recoveries on account of services rendered to private individuals .....	81,593 14 10	87,375 13 9	5,782 14 11	.....
		Other items .....	2,007 8 10	2,277 7 2	269 14 4	.....
		Sale-proceeds of Government securities and withdrawals from Savings Banks .....	19,593 10 8	15,422 12 11	.....	4,170 13 9
		Other advances .....	.....	1,585 15 2	1,585 15 2	.....
		Deposits and loans .....	2,416 8 8	4,714 13 7	2,298 4 11	.....
		.....	82,534 8 2	36,799 15 2	.....	6,734 9 0
		Total .....	11,67,969 13 10	12,12,683 10 11	78,470 6 7	34,656 9 6
Net .....	.....	.....	43,813 13 1	.....		

20. It will be seen from the above table that there is a net increase of Rs. 43,813-13-1 as compared with the preceding year, the income of the Municipalities amounting to Rs. 12,12,683-10-11 as against Rs. 11,67,869-13-10 in 1890-91. The principal items of increase fall under "Octroi," "Tax on houses and lands," "Water-rate" and "Tolls."

*Octroi.*—The increase chiefly occurs in Poona City, Ahmednagar, Sholapur and Násik. It is due to larger quantities of grain imported and to a stricter supervision exercised by the managing staff.

*Tax on houses and lands.*—The increase is visible in Poona City, Wái and Sàngola. It is due to collections of outstanding balances under this head.

*Water-rate.*—The increase under this head is noticeable in the Municipalities of Yeola, Poona City, Sátára and Sholapur. It is in all cases due to larger recoveries of outstanding balances and also, in the case of Poona and Sátára, to a greater demand for house-connections.

*Tolls.*—The increase is apparent in Sangamner, Dhulia, Násik and Bársi. In Sangamner the poll tax, sanctioned in Government Resolution No. 3124, was brought into force from 1st October 1891. In Dhulia the increase is due to larger traffic. In Násik it is stated to be due to more careful supervision. And in Bársi, where the increase is the highest, being Rs. 6,288-8-0, it is owing to the flourishing condition of trade.

21. The principal items of decrease fall under "Pilgrim tax," "Conservancy receipts (other than taxes and rates)," "Deposits and loans" and "Other items under miscellaneous."

*Pilgrim tax.*—The decrease is observable in Násik, Trimbak, Jejuri and Pandharpur. It is owing to the decreased attendance at the fairs. It is also owing to the abolition of the Shingnápur Municipality, the tax being one of the main items of revenue of that body.

*Conservancy receipts.*—The decrease is noticeable in the Poona City, Poona Suburban and Ahmednagar Municipalities. In Poona City it is owing to a fall

in the price of poudrette, the demand for which has been visibly reduced owing to the stoppage of sugarcane cultivation in and around the city. In the Poona Suburban the decrease is trifling and is due to less special service rendered. The decrease in Ahmednagar is not explained.

*Deposits and loans.*—The decrease under this head occurs in Poona City and Sâtára, owing evidently to there being less deposits during the year under report than in the previous year.

22. The subjoined statement contrasts the expenditure incurred by the Municipalities during the years 1891-92 and 1890-91:—

No.	Items.	1890-01.	1891-92.	Increase.	Decrease.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	General Administration and collection charges.	General Administration, Office Establishment, Inspection, Honorary Magistrate's Establishments, &c.	66,812 14 5	66,629 11 8	1,816 18 8	.....
		Collection of taxes (Establishment, purchase of books and paper, money boxes, &c.)	69,513 15 11	72,095 11 2	2,581 11 8	.....
		Collection of tolls on roads and ferries	1,961 13 6	5,473 15 5	3,512 2 11	.....
		Survey of land	710 0 9	1,102 2 0	433 1 3	.....
		Refunds	11,880 7 6	14,112 0 4	2,722 8 10	.....
		Pensions and gratuities	594 1 10	1,459 6 6	865 3 8	.....
		Fire (Establishment, purchase of fire-engines, buckets, repairs, &c.)	6,510 3 2	12,070 7 3	6,160 4 1	.....
		Lighting (Establishment, purchase of lamps, oil, &c.)	50,124 9 6	54,142 11 5	4,018 1 11	.....
		Police (Establishment, clothing, lanterns, repairs to outposts, &c.)	1,470 2 4	2,319 4 11	849 2 7	.....
		Rewards for destruction of wild animals and snakes	129 3 2	228 6 9	99 4 7	.....
2	Public Safety	Water-supply, (capital outlay, Establishment, repairs, &c.)	1,91,405 12 4	1,48,562 14 8	22,157 2 4	.....
		Drainage (capital outlay, Establishment, repairs, &c.)	87,856 11 4	84,441 8 10	.....	3,415 2 6
		Conservancy (including road-cleaning and watering) latrines	2,96,907 9 1	2,38,491 14 4	1,574 5 3	.....
		Hospitals and Dispensaries	47,690 7 2	52,408 5 5	4,408 14 3	.....
		Vaccination	4,349 10 4	6,046 8 10	1,606 9 6	.....
		Markets and slaughter-houses	11,192 8 4	12,910 1 9	1,717 9 5	.....
		Founds	1,973 5 8	2,068 4 8	994 15 5	.....
		Dak bungalows and serais	1,409 3 10	2,808 7 4	1,109 3 6	.....
		Arboriculture	8,272 14 10	7,829 5 2	.....	443 9 8
		Registration of births and deaths	1,139 9 7	1,132 8 2	.....	7 1 5
3	Public health and convenience.	Public Works (Establishment)	7,468 12 2	7,878 9 1	411 12 11	.....
		Buildings	50,601 14 0	41,835 0 1	.....	8,766 13 11
		Roads	61,254 11 7	98,003 9 10	32,739 14 3	.....
		Stores	754 15 0	1,064 10 0	309 11 0	.....
4	Public Instruction		1,69,285 5 8	1,79,346 7 8	10,061 1 7	.....
		Contributions for general purposes	3,268 5 0	4,039 16 0	773 5 0	.....
5	Miscellaneous		63,254 3 4	61,065 4 2	.....	1,248 15 2
		Extraordinary and debt	2,73,152 9 4	2,46,533 5 4	.....	27,619 4 0
Total		13,10,768 14 8	13,70,369 14 4	1,01,141 14 9	41,640 14 8	
Net		.....	.....	59,601 0 1	.....	

23. It will be observed that the total expenditure during the year of report amounted to Rs. 13,70,369-14-4 against Rs. 13,10,768-14-8 in the preceding year, thus showing a net increase of Rs. 59,601-0-1. The chief items of increase are "Roads under Public Works," "Water-supply," "Public Instruction," "Fire" and "Hospitals and Dispensaries."

*Roads.*—The increase occurs in Sangamner, Bhusával, Sâtára, Malcolmpeth, Sholápur and Poona City, and is due to more roads having been repaired and put in order.

*Water-supply.*—The increase is visible in Ahmednagar, Dhulia, Poona City, Jejuri, Poona Suburban and Sâtára. More money was expended during the year under report on cleaning the sources of water-supply and providing for the needs of the municipal population in that respect. In Dhulia Rs. 11,900 more were paid for the Dedargaon water-works than in the year preceding.

*Public Instruction.*—The increase in expenditure under this head is observable throughout the division. Pandharpur has an appreciable increase of Rs. 4,968-15-1.

*Hospitals and Dispensaries.*—The expenditure under this head has increased in nearly every Municipality. The increase is even and is not prominent in any particular body.

*Fire.*—The increase is noticeable in Ahmednagar, Chopda, Poona City, Poona Suburban and Bârsi. In Ahmednagar it is due to the Municipality defraying the cost of constructing a new fire-engine shed in the compound of the new police lines. In Chopda a fire-engine was bought at a cost of Rs. 800. In Poona City the excess is due to additional articles and appliances being purchased.



The increase in the Poona Suburban Municipality is due to additional fire-plugs put up during the year. In the Bārsi Municipality there is an increase of Rs. 1,423-1-1, but no explanation has been given thereof.

24. The chief items in which a decrease is observable in expenditure are "Extraordinary and Debt," "Buildings under Public Works" and "Drainage."

*Extraordinary and Debt.*—In the old forms used last year interest on account of previous and current years was shown, which in 1890-91 amounted to Rs. 22,177-15-0. In the new forms used this year interest finds no place under this head; consequently the decrease, as far as that item goes, is only nominal. There is, however, a real decrease under the minor heads "Repayment of loans" and "Investments."

*Buildings.*—The decrease under this head cannot be explained, as the heading has been newly introduced and all the Municipalities have not given their accounts in the form adopted this year.

*Drainage.*—The decrease under this head occurs in Nāsik, Poona City, Ashta, Tāsgaon, Sholāpur and Pandharpur. In Nāsik no new drains were constructed. In Poona City the decrease is due to less money being expended on repairs to gutters and drains than in the previous year. In Ashta and Tāsgaon no original works or repairs to old gutters were undertaken. The decrease in Sholāpur is due to the shorter length of underground country earthen pipe drains constructed during the year of report. In Pandharpur the decrease is owing to the utilization of the stone materials of the old square-shaped gutters for the new semi-circular gutters.

25. The following statement exhibits the percentage of expenditure on establishment and on the cost of collection of octroi for the year under report as compared with the percentages for the previous year:—

District.	No.	Name of Municipality.	Total Income in 1891-92.	Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.	Percentage of Columns 5 to 4.	Percentage in 1890-91.	Income from Octroi in 1891-92.	Percentage of Cost of Collection of Octroi in 1891-92.	Percentage of Cost of Collection of Octroi in 1890-91.
1	2	3	4	5	6	7	8	9	10
			Rs. a. p.	Rs. a. p.			Rs. a. p.		
Ahmednagar.	1	Ahmednagar	69,703 4 3	3,968 10 4	5	5	30,775 9 6	5.0	Not stated.
	2	Bhingār	5,000 10 0	492 0 0	9	8			
	3	Bangamner	12,362 5 1	667 1 0	5	0	3,954 15 0	24	20
	4	Vāmbori	2,150 13 11	362 7 9	16	10			
		Total	89,280 1 3	5,470 3 10	6	6	34,730 2 5		
Khandesh.	5	Amalner	5,868 10 4	616 0 0	8	8			
	6	Pārola	7,878 4 1	634 0 0	6	6			
	7	Erandol	7,861 0 1	463 12 0	5	5			
	8	Dharangson	9,539 4 1	624 0 0	6	6			
	9	Bhadgaon	5,096 7 11	322 0 0	6	6			
	10	Māheji	1,449 2 6	378 3 4	26	21			
	11	Chopda	11,110 0 9	560 5 0	5	6	1,921 7 0	11	Not stated.
	12	Shirpur	8,602 4 11	490 0 0	5	6	2,572 3 6	10	12
	13	Sindkheda	4,246 9 4	341 6 7	8	15			
	14	Betāvād	2,374 3 0	345 14 6	14	15	301 6 6	No special establishment.	
	15	Savda	3,002 0 3	775 5 6	9	10			
	16	Yāval	7,484 3 3	378 0 0	5	5			
	17	Varangson	1,927 4 10	234 0 0	12	7			
	18	Bhusāval	15,877 10 10	791 11 11	4	4			
	19	Jalgaon	32,029 15 3	1,704 0 0	4	4	6,323 2 6	24	19
	20	Dhulia	64,146 14 6	1,214 14 0	3	3	19,356 14 9	11	8
21	Songir	2,623 3 10	275 8 0	10	11				
22	Taloda	4,316 13 10	398 14 9	9	5	2,233 13 0	12	11	
23	Shāhāda	5,180 18 2	312 0 0	6	6	1,181 15 9	16	16	
24	Prakāsha	2,117 11 8	250 7 9	13	12	302 2 4	10	21	
25	Nendurhār	7,403 6 8	324 0 0	4	5	2,666 8 0	28	20	
26	Faispur	6,122 1 6	848 13 11	13	12				
		Total	2,21,778 7 7	12,757 6 0	5	5	37,457 2 6		
Nāsik.	27	Mālegaon	17,332 15 11	817 15 8	2	4	4,962 11 0	24	22
	28	Yeola	29,631 7 9	805 12 10	3	2	11,510 7 6	8	12
	29	Nāsik	63,901 8 3	4,663 15 0	7	8	17,927 2 9	Not stated.	Not stated.
	30	Sinnar	4,877 2 11	258 0 0	5	5			
	31	Igatpuri	9,538 10 1	458 7 0	5	6			
32	Trimbak	6,830 13 3	340 12 8	5	7				
		Total	1,20,397 10 2	7,423 15 2	5	6	34,730 5 3		

District.	No.	Name of Municipality.	Total Income in 1891-92.	Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	Percentage of Columns 3 to 4.	Percentage in 1890-91.	Income from Octroi in 1891-92.	Percentage of Cost of Collection of Octroi in 1891-92.	Percentage of Cost of Collection of Octroi in 1890-91.
1	2	3	4	5	6	7	8	9	10
			Rs. a. p.	Rs. a. p.			Rs. a. p.		
Poona.	33	Poona City ...	2,93,278 13 5	15,855 4 9	5	5	1,25,842 4 9	5	5
	34	Sasvad ...	5,752 8 4	195 4 11	3	4	4,375 15 9	12	Not given.
	35	Jejuri ...	6,004 13 6	468 0 0	7	6	1,024 10 9	Not stated.	Not stated.
	36	Baramati ...	8,188 11 6	300 0 0	3	5	3,919 10 4	13	Not given.
	37	Indapur ...	8,704 3 4	240 0 0	3	7	1,844 11 1	Not given.	Not given.
	38	Sirur ...	10,129 0 3	692 10 9	5	6	5,180 5 3	10	Not stated.
	39	Talegaon Dábháde ...	4,968 10 1	312 1 6	6	5	2,467 12 0	30	Not stated.
	40	Lonávia ...	3,799 15 6	321 11 9	8	9	...	...	...
	41	Khed ...	2,732 7 2	198 0 0	7	15	...	...	...
	42	Alandi ...	8,317 10 2	345 13 0	4	5	...	...	...
	43	Junnar ...	6,371 13 1	478 7 3	7	10	...	...	...
	44	Poona Suburban ...	18,701 14 1	1,956 8 2	10	10	4,000 0 0	...	...
	45	Otúr ...	1,036 4 6	271 10 7	26	9	...	...	...
			Total ...	3,73,526 12 11	21,545 8 8	5	6	1,47,455 6 11	...
Sátára.	46	Sátára ...	63,011 12 5	2,064 1 8	3	3	31,534 14 11	9	10
	47	Wái ...	10,827 1 2	676 3 4	6	6	6,096 12 4	15	14
	48	Rahimatpur ...	2,959 3 2	356 4 9	12	10	1,440 8 5	Not given.	Not given.
	49	Karad ...	9,829 8 10	394 7 2	4	5	5,106 3 2	16	88
	50	Ielampur ...	5,066 14 8	383 9 10	7	8	...	...	...
	51	Ashta ...	4,505 12 6	306 0 3	6	7	...	...	...
	52	Tásgaon ...	5,973 6 2	310 0 0	6	4	3,023 4 11	Not given.	16
	53	Vita ...	2,367 6 0	250 3 0	10	10	502 6 3	20	...
	54	Máyni ...	1,081 7 5	150 0 0	14	13	...	...	...
	55	Pusesávi ...	1,428 13 0	156 0 0	10	10	633 4 9	Not stated.	Not stated.
	56	Mhasvad ...	8,657 12 10	252 13 0	6	7	1,126 11 7	Not stated.	Not stated.
57	Malcolmpeth ...	18,145 14 4	4,482 11 8	24	20	...	...	...	
58	Sátára Suburban ...	7,118 5 4	664 0 0	9	9	...	...	...	
		Total ...	1,25,952 5 10	10,446 10 8	8	12	40,623 12 4	...	...
Sholapur.	59	Sholapur ...	1,48,565 1 5	4,274 0 9	2	3	63,198 8 11	9	10
	60	Birsi ...	42,372 9 9	2,582 14 5	6	6	...	...	...
	61	Karmáia ...	9,150 15 8	376 8 11	4	5	6,865 2 10	10	16
	62	Pandharpur ...	68,524 11 4	3,531 7 3	5	4	20,400 13 10	12	11
	63	Sáugola ...	4,163 15 5	241 0 0	5	10	338 9 9	Not given.	Not given.
		Total ...	2,72,777 5 2	10,985 15 4	4	8	90,785 15 4	...	...
		GRAND TOTAL ...	12,12,683 10 11	68,629 11 8	5	5	3,94,783 1 10	...	...

26. It is satisfactory to observe that the percentage of the cost of establishment to income has been within the prescribed limit in all the Municipalities except Máheji and Otúr. In the first body it has risen from 20 to 26, owing, apparently, to the expenditure on establishment including arrears of pay disbursed in the year of report. At Otúr the percentage is 26, but it is obviously due to the exceptionally small income of the Municipality and requires no consideration as the Municipality has been abolished. The percentage at Malcolmpeth has fallen from 26 to 24 and is due to increased receipts. Referring from that source, it is seen that the Municipalities of Nandurbár and Talegaon Dábháde have exceeded the prescribed limit. The reports of those bodies do not, however, furnish any explanation.

27. The Municipalities of Násik, Jejuri, Indapur, Rahimatpur, Tásgaon, Pusesávi and Sáugola have not stated the percentage of cost of octroi collection, and the Collectors concerned will be asked to draw their attention to this omission. These Municipalities, except Tásgaon, were defaulters in this respect last year also.

28. The following table shows the average consumption per head of population in the several octroi-levying Municipalities, in cases where it has exceeded the fixed standards. Compared with the preceding year the figures show a decided improvement which is particularly observable under Class III. Jalgaon has come down from Mds. 23-18-65 to Mds. 7-23-13, which is still in excess of the standard fixed. The Collector of Khándesh, Mr. Silcock, remarks that as usual it is the manufacturing centres where the excess is greatest, Dhulia and Jalgaon being the worst offenders. A new standard for Jalgaon has now been sanctioned—Government Resolution No. 1622, dated 18th May 1892—and judged by that standard there is little or no excess.

District.	No.	Municipality.	CLASS I.			Class III. Oil and Oil-seeds, 5½ seers.	Class V. Drugs, Gums and Spices, Rs. 1½ to 1½.	Class VI. Tobacco, 5 seers.	Class VII. Cloth, Rs. 5 to 7½.	Class VIII. Metals, Rs. 1-0-0 to Rs. 8-0.
			Grain, 8½ maunds.	Sugar, 16½ seers.	Ghee, 3½ to 5 seers.					
Ahmednagar	1	Ahmednagar	15 1 62	..	0 6 7	2 1 51	..	0 12 04	..	4 8 4
	2	Sangamner	..	..	..	0 20 15	..	..	14 12 11	..
Khandesh	3	Chopda	..	..	..	0 6 7	..	..	8 7 0	..
	4	Shirpur	..	..	..	0 20 51	..	..	..	..
	5	Betavd	..	..	..	..	..	..	16 1 1	10 8 10
	6	Jalgaon	8 34 60	..	..	7 23 18	2 15 5	..	13 9 11	6 13 8
	7	Dhulla	9 2 43	..	..	0 25 76	12 2 2	..	..	..
	8	Taloda	..	..	..	..	..	..	..	..
	9	Shahada	..	..	..	..	..	..	9 15 11	2 14 1
	10	Prakasha	..	..	..	..	..	..	..	..
	11	Nandurbár	..	..	..	..	..	..	..	..
Nashik	12	Málegaon	..	..	..	0 11 29	..	..	12 5 8	..
	13	Yeola	..	..	..	2 20 69	..	..	12 2 6	..
	14	Násik	12 0 86	0 25 57	0 9 22	1 19 48	2 15 4	..	..	7 7 6
Poona	15	Poona City	..	..	..	6 10 32	1 15 5	0 7 32	8 9 2	..
	16	Sáevad	..	..	..	0 24 71	..	..	..	..
	17	Jefuri	..	..	..	..	..	..	..	..
	18	Báramat	..	..	..	4 1 9	..	..	7 6 4	..
	19	Indápur	0 17 0	..	..	0 29 35	..	..	15 0 10	..
	20	Sírdh	10 20 0	1 0 68	0 5 0	2 0 4	..	0 6 0	..	..
	21	Talgaon Dábháda	..	1 5 74	0 7 60	1 37 1	3 13 6	0 8 27	10 5 8	..
Sátara	22	Sátara	6 26 52	..	..	6 18 58	1 2 3	..	15 6 10	7 0 8
	23	Wái	..	..	..	2 23 36	..	..	11 18 9	..
	24	Rahimatpur	..	..	..	0 17 36	..	..	20 6 0	..
	25	Karád	..	..	..	1 17 52	..	..	16 5 6	..
	26	Tásgaon	..	..	..	1 2 70	1 6 10	..	..	..
	27	Víta	..	0 19 71	..	0 11 28	..	0 5 29	..	..
	28	Pusávil	..	..	..	..	..	..	8 11 7	..
Sholápur	29	Mhasvad	..	..	..	..	..	..	..	8 8 0
	30	Sholápur	13 25 7	..	..	1 25 3	3 14 2	..	10 14 3	6 11 2
	31	Karmála	14 14 24	..	..	5 0 44	..	..	25 6 8	..
	32	Pandharpur	..	..	..	5 26 11	4 9 9	0 7 0	12 12 9	9 15 4
	33	Sangola	..	..	..	..	..	..	..	..

29. The subjoined table exhibits the expenditure incurred by the several Municipalities in connection with Police arrangements, as contrasted with the expenditure incurred under the head during the previous year :—

District.	Serial Number.	Name of Municipality.	NUMBER AND COST OF POLICE.				Increase.	Decrease.	REMARKS.
			Number.		Cost.				
			1890-91.	1891-92.	1890-91.	1891-92.			
Ahmednagar.	1	Ahmednagar	2	3	Rs. a. p. 181 15 8	Rs. a. p. 271 15 6	Rs. a. p. 90 1 0	..	The charge is for killing stray dogs.
	2	Bhingár	..	..	3 13 0	1 9 0	..	2 4 0	
	3	Sangamner	..	..	10 14 10	21 15 0	31 0 2	..	
	4	Vámbari	..	..	..	..	..	..	
		Total	2	3	198 10 4	315 7 6	121 1 2	2 4 0	Increase Rs. 118-12-1.
Khandesh.	5	Amalner	..	..	11 10 2	11 7 0	..	0 3 2	The charge is for lighting Police Chauki. The decrease is trifling. The charge is for lighting Police Chávdís. The increase is owing to paying the Chávdí floor with stone. Last year the charge, Rs. 74-3-0, was not entered under this head. It is incurred for construction of Police office. The decrease is owing to the saving of an absent peon's pay. The expenditure is for lighting the Police Chávdí. Do. do. do. do. do. do. The decrease occurs because no poison was purchased to kill stray dogs with. The charge is for lighting the Police Chávdí.
	6	Párola	..	..	..	..	..	..	
	7	Erandol	..	..	17 4 0	17 4 0	..	..	
	8	Dharangaon	..	..	21 9 8	25 13 2	74 10 9	..	
	9	Bhadgaon	..	..	..	..	..	..	
	10	Máhej	..	..	..	85 5 8	85 5 6	..	
	11	Chopda	..	..	139 14 0	122 1 0	..	17 13 0	
	12	Shirpur	..	..	8 10 0	8 14 0	0 4 0	..	
	13	Sindkheda	..	..	15 0 0	15 0 0	..	..	
	14	Betavd	..	..	14 2 0	13 7 0	..	0 11 0	
	15	Savda	..	..	8 12 0	..	..	8 12 0	
	16	Yarval	..	..	10 5 6	11 4 0	0 14 6	..	
	17	Varangaon	..	..	..	..	..	..	
	18	Bhusval	..	..	..	..	..	..	
19	Jalgaon	1	1	125 6 9	130 5 7	12 14 10	..		
20	Dhulla	..	..	168 8 3	1,014 15 8	846 7 3	..		
21	Songit	..	..	..	..	..	..		
22	Taloda	..	..	..	..	..	..		
23	Shahada	..	..	9 7 0	9 0 0	..	0 7 0		
24	Prakasha	..	..	7 2 6	7 15 2	0 11 8	..		
25	Nandurbár	..	..	..	..	..	..		
26	Fajapur	..	..	0 8 0	..	..	0 8 0		
		Total	1	1	557 13 8	1,551 12 0	1,022 4 6	28 6 2	Increase 933-14-4.

District.	Serial Number.	Name of Municipality.	NUMBER AND COST OF POLICE.				Increase.	Decrease.	REMARKS.
			Number.		Cost.				
			1890-91.	1891-92.	1890-91.	1891-92.			
Malkaj.	27	Mrlgaon .. .. .	.. .. .	.. .. .	Rs. 8 2	Rs. 14 1	.. .. .	10 10 1	Decrease is not explained. Do. do. Do. do.
	28	Yeola .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	29	Nasik .. .. .	.. .. .	.. .. .	102 9 5	88 1 6	.. .. .	64 8 0	
	30	Sinnar .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	31	Igatpuri .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	32	Trimbak .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
		Total .. .. .	.. .. .	.. .. .	116 1 7	43 6 6	2 7 0	76 2 1	Decrease Rs. 72-11-1.
Pooná.	33	Pooná City .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	The charge is for lighting Police Stations. The decrease is due to there being no purchase of poisons for killing stray dogs. The decrease is due to the services of Police Hakhwáls being dispensed with.
	34	Sásvad .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	35	Jejuri .. .. .	.. .. .	.. .. .	10 0 0	10 0 0	.. .. .	.. .. .	
	36	Báramati .. .. .	.. .. .	.. .. .	7 2 0	0 1 0	.. .. .	7 1 0	
	37	Indápur .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	38	Sirúr .. .. .	.. .. .	.. .. .	143 1 10	.. .. .	.. .. .	143 1 10	
	39	Talegaon Dabingda .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	40	Longvia .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	41	Khed .. .. .	.. .. .	.. .. .	6 0 0	5 0 0	.. .. .	.. .. .	
	42	A'landi .. .. .	.. .. .	.. .. .	289 0 0	349 9 8	.. .. .	39 6 4	
		Total .. .. .	.. .. .	.. .. .	456 8 10	265 10 8	.. .. .	189 9 2	Decrease Rs. 189-9-2.
Sástra.	46	Sástra .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	The charge for providing the Police with lights and purchasing oil therefor. The decrease is not explained. The decrease is due to no new lamps being purchased for the Police and to less oil required for patrol.
	47	Wai .. .. .	.. .. .	.. .. .	89 15 9	19 4 0	.. .. .	20 11 9	
	48	Rahimatpur .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	49	Karad .. .. .	.. .. .	.. .. .	62 10 2	48 0 6	.. .. .	9 9 8	
	50	Jelátrapur .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	51	Ashta .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	52	Talegaon .. .. .	.. .. .	.. .. .	10 2 9	49 8 0	89 5 8	.. .. .	
	53	Vita .. .. .	.. .. .	.. .. .	10 2 0	10 2 0	.. .. .	.. .. .	
	54	Máyni .. .. .	.. .. .	.. .. .	6 0 0	6 0 0	.. .. .	.. .. .	
	55	Púscavli .. .. .	.. .. .	.. .. .	5 7 0	4 2 0	.. .. .	1 5 0	
56	Mínásvad .. .. .	.. .. .	.. .. .	4 4 0	2 10 6	.. .. .	1 9 6		
57	Malcolmpeth .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .		
58	Sástra Suburban .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .		
		Total .. .. .	.. .. .	.. .. .	128 9 8	134 11 6	89 5 8	39 3 11	Increase Rs. 6-1-4.
Sholápur.	59	Sholápur .. .. .	.. .. .	.. .. .	.. .. .	9 1 3	3 1 3	.. .. .	The charge is for repairing Police Stations. Explanation not furnished.
	60	Bátrai .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	61	Karnála .. .. .	.. .. .	.. .. .	5 11 3	5 4 0	.. .. .	0 7 3	
	62	Pándharpur .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
	63	Bángola .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
		Total .. .. .	.. .. .	.. .. .	5 11 3	9 6 3	3 1 3	0 7 3	
		GRAND TOTAL .. .. .	4	.. .. .	1,460 2 4	2,319 4 11	1,188 8 2	329 0 7	Increase Rs. 859-2-7.

30. It will be seen that the total expenditure on account of Police amounted in 1891-92 to Rs. 2,319-4-11 as against Rs. 1,460-2-4, thus giving a net increase of Rs. 859-2-7. The causes of increase are given in the last column of the statement.

31. The subjoined table shows the expenditure incurred on lighting. An addition of 323 lamps was made to the number previously existing. On the other hand, there is a decrease of 14 lamps in A'landi. All the Municipalities use kerosine oil. The total expenditure on lighting in the division amounted to Rs. 54,142-11-5 against Rs. 50,124-9-6 in 1890-91, showing an increase of Rs. 4,018-1-11.

32. Dhulia, Khed and Junnar have failed to give the number of lights, and some other Municipalities do not state the description of their lamps. Their attention will be drawn to this omission on their part. The progress made during the year in the whole division, in the matter of lighting municipal towns, is satisfactory.

District	Serial Number.	Name of Municipality.	Number of lights previously existing.	Description of lights.	Number added during the year.	Cost incurred during the year.	REMARKS.
						Rs. a. p.	
Ahmednagar.	1	Ahmednagar	289	Kerosine	6	3,241 4 2	
	2	Bhingur	38	Do.	3	389 13 9	
	3	Sangamner	40	Do.	...	249 15 5	
	4	Vanbori	...	....	...	....	
		Total	367	.....	9	5,831 1 4	
Khandesh.	5	Amalner	60	Kerosine	...	.....	
	6	Parola	50	Do.	10	393 3 6	
	7	Erandol	51	Do.	12	535 6 6	
	8	Dharamgaon	50	Do.	...	435 11 0	Not stated.
	9	Bhadgaon	32	Do.	...	222 4 9	
	10	Máheji	25	Do.	...	84 15 0	
	11	Chopda	80	Do.	...	629 5 9	
	12	Shirpur	61	Do.	...	258 15 6	
	13	Sindkheda	22	Do.	...	135 5 0	
	14	Betavad	19	Do.	2	194 10 0	
	15	Sánda	33	Do.	9	247 2 11	
	16	Yatval	25	.....	...	317 13 0	Not stated.
	17	Varangaon	25	.....	...	180 3 10	Do.
	18	Bhusaval	70	Kerosine	10	728 1 4	
	19	Jalgaon	127	Do.	49	2,088 0 2	
	20	Dhulia	...	.....	...	2,702 3 8	Not stated.
21	Songir	27	.....	...	255 0 3	Do.	
22	Taloda	29	Kerosine	6	261 3 9		
23	Sháhada	43	Do.	...	173 6 0		
24	Prakasha	25	Do.	1	148 1 10		
25	Nandurbár	50	.....	...	380 10 6	Not stated.	
26	Faizpur	25	Kerosine	25	333 8 2		
		Total	929	.....	124	10,690 5 2	
Násik.	27	Málegaon	87	.....	...	800 13 10	Not stated.
	28	Yeola	130	Kerosine	5	1,122 4 7	
	29	Násik	251	Do.	25	2,294 2 6	
	30	Sinnar	37	Do.	...	229 9 5	
	31	Igatpuri	36	Do.	...	411 6 9	
	32	Trimbak	27	Do.	7	428 13 9	
		Total	568	.....	37	5,287 2 10	
Poona.	33	Poona City	1,096	Kerosine	64	15,783 8 4	
	34	Sásvad	22	.....	...	174 4 4	Not stated.
	35	Jejuri	25	Kerosine	14	394 7 0	
	36	Baramati	43	Do.	...	303 11 9	
	37	Indapur	30	Do.	...	103 14 3	
	38	Sirur	48	Do.	...	368 14 7	
	39	Talegaon Dábháda	11	Do.	...	117 6 0	
	40	Lónávla	4	Do.	...	168 7 9	
	41	Khed	...	Do.	...	101 8 6	Not stated.
	42	Álandi	72	Do.	...	806 10 6	Decrease of 14 lamps.
43	Junnar	...	.....	...	.....	Not stated.	
44	Poona Suburban	210	.....	27	4,861 0 8		
45	Otúr	...	.....	...	.....	Not stated.	
		Total	1,561	.....	105	23,168 13 10	
Sátara.	46	Sátara	166	Kerosine	...	1,037 0 5	Decrease of eight lamps.
	47	Wái	72	Do.	6	518 9 4	
	48	Rahimatpur	19	.....	4	115 10 8	Not stated.
	49	Karád	26	Kerosine	3	187 4 9	
	50	Islámpur	30	.....	...	310 14 9	Not stated.
	51	Ashta	14	Kerosine	11	77 10 10	
	52	Tásgaon	52	Do.	13	209 7 0	
	53	Vita	32	Do.	...	64 3 0	
	54	Máyni	11	Do.	...	28 0 0	
	55	Punesávlí	19	Do.	1	50 8 6	
	56	Mhasvad	35	Do.	...	101 13 6	
	57	Malcolmpeth	93	.....	...	600 10 1	Not stated.
58	Sátara Suburban	33	Kerosine	6	313 8 11		
		Total	628	.....	43	3,615 5 10	
Sholapur.	59	Sholapur	396	Kerosine	...	3,178 4 8	
	60	Bársi	158	Do.	4	1,310 5 7	
	61	Karmála	27	Do.	1	108 5 5	
	62	Pandharpur	300	Do.	...	2,824 1 0	
	63	Sángola	25	Do.	...	183 13 9	
		Total	906	.....	5	7,549 14 5	
		GRAND TOTAL	4,959	.....	323	54,142 11 6	

33. The expenditure on the construction, maintenance and repair of roads in the several Municipalities in the division amounted, during the year under report, as will be seen from Statement III, to Rs. 93,993-9-10. There being no corresponding heading in the old Form III, no comparison can be made with the figures for the last year. The largest amount spent was in Poona City, Malcolmpeth, Sátára, Sholápur, Bársi, Pandharpur, Ahmednagar, Faizpur, Bhusával, Jalgaon and Dhulia have also spent a good deal under this head.

34. The subjoined statement exhibits the outstanding balances of the several Municipalities at the close of the year :—

District.	Number.	Name of Municipality.	BALANCE OF ACCOUNT OF								REASONS ASSIGNED BY THE COMMISSIONERS.		
			House-tax.	Wheel-tax.	Conservancy.	Market Dues.	Ground-rent.	Water-tax.	Loom-tax.	Dog-tax.		Total.	
			Rs. a. p.	Rs. a. p.	Rs. s. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	
Ahmednagar.	1	Ahmednagar	1,268 10 1	.....	4,645 14 2	4,460 16 6	.....	.....	.....	.....	10,378 7 9	Steps are being taken for the recovery of the sum.	
	2	Bhingar	42 6 0	.....	63 0 0	.....	.....	.....	40 8 0	0 8 0	146 6 0		
	3	Sangamner	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	4	Vánbóri	.....	.....	.....	.....	.....	.....	.....	.....	.....		
		Total	1,309 0 1	.....	4,708 14 2	4,460 16 6	.....	.....	40 8 0	0 8 0	10,510 13 9		
	5	Amalner	24 9 0	.....	.....	.....	.....	.....	.....	.....	24 9 0		Notices served, warrants issued, and other necessary steps taken.
	6	Párola	.....	.....	.....	.....	.....	.....	.....	.....	.....		Do. do.
	7	Erandol	486 4 0	.....	.....	.....	.....	.....	.....	.....	486 4 0		Do. do.
	8	Dharangaon	160 6 0	.....	.....	.....	.....	.....	.....	.....	160 6 0		Measures are being taken to recover the arrears.
	9	Bhadgaon	560 12 10	.....	.....	.....	.....	.....	.....	.....	560 12 10		Steps are being taken for recovery.
Khandesh.	10	Máhejl	.....	.....	.....	.....	1 6 9	.....	.....	.....	1 6 9	Out of this Rs. 69 are tax on Government buildings.	
	11	Chopda	.....	.....	.....	.....	.....	.....	.....	.....	.....	Some poor people are unable to pay.	
	12	Shirpur	.....	.....	.....	.....	.....	.....	.....	.....	.....	Rs. 542-8-0 are for 1891-92, for which the list was not sanctioned till late.	
	13	Sindkheda	.....	.....	.....	.....	.....	.....	.....	.....	.....	Rs. 363-8-0 are for Government Inspector.	
	14	Betáwad	.....	.....	.....	.....	.....	.....	.....	.....	.....	Government dues not paid yet.	
	15	Sáwda	404 12 0	.....	164 0 0	.....	.....	.....	.....	.....	568 12 0	Rs. 189-12-0 since recovered. Steps are in progress for the recovery of the remainder.	
	16	Yával	247 5 0	.....	.....	.....	.....	.....	.....	.....	247 5 0	Notices served, warrants issued, and other steps taken.	
	17	Varangaon	557 8 0	.....	.....	.....	.....	.....	.....	.....	557 8 0	Steps in progress for recovery.	
	18	Bhusával	2,918 0 0	.....	.....	.....	.....	.....	.....	.....	2,918 0 0	More than Rs. 500 recovered. The rest will be recovered shortly.	
	19	Jalgaon	55 0 0	.....	24 0 0	.....	.....	87 0 0	.....	.....	166 0 0	Due from non-residents and poor people.	
	20	Dhulia	236 14 8	.....	198 0 0	.....	.....	.....	.....	.....	434 14 8	Amount of house-tax was sanctioned late, and hence the outstandings.	
	21	Songir	42 8 0	.....	.....	.....	.....	.....	.....	.....	42 8 0	Rs. 44-8-0 since collected and Rs. 41-8-0 written off.	
	22	Taloda	5 4 0	.....	.....	.....	.....	.....	.....	.....	5 4 0		
	23	Sháháda	1,167 0 0	.....	.....	.....	.....	.....	.....	.....	1,167 0 0		
	24	Prakásha	18 8 0	.....	.....	.....	.....	.....	.....	.....	18 8 0		
	25	Nandurbár	1,737 12 0	118 2 0	.....	.....	.....	.....	.....	.....	1,855 14 0		
26	Faizpur	102 0 0	.....	.....	.....	.....	.....	.....	.....	102 0 0			
	Total	8,724 7 6	118 2 0	586 0 0	.....	1 6 9	88 0 0	.....	.....	9,317 0 3			
Nasik.	27	Málegaon	178 8 0	114 2 8	89 5 0	.....	.....	.....	.....	.....	381 15 8		
	28	Yeola	949 18 4	98 10 0	.....	.....	.....	1,010 12 0	.....	.....	2,058 3 4		
	29	Násik	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	30	Sinnar	30 10 0	.....	2 14 0	.....	.....	.....	.....	.....	32 8 0		
	31	Igatpuri	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	32	Trimbak	178 6 0	16 0 0	28 10 0	.....	.....	.....	.....	.....	223 0 0		
		Total	1,386 5 4	228 12 8	120 13 0	.....	.....	1,010 12 0	.....	.....	2,698 11 0		
Poona.	33	Poona City	12,981 4 6	625 4 0	18,342 8 4	.....	.....	.....	.....	.....	31,849 0 10		
	34	Sásvad	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	35	Jefuri	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	36	Baramati	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	37	Indápur	275 2 0	.....	3 8 0	.....	.....	.....	.....	.....	278 10 0	Out of this Rs. 258-1-2 have since been recovered and steps are being taken for recovering the remainder.	
	38	Sírur	8 0 0	.....	3 0 0	.....	.....	.....	.....	.....	11 0 0		
	39	Telegaon Dábháde	154 3 0	.....	90 14 6	.....	.....	1,701 15 6	.....	.....	1,947 1 0	Applications for the recovery of arrears have been made to 3rd Class Magistrate of Maval.	
	40	Lonávla	545 4 0	.....	251 8 0	.....	89 1 0	.....	.....	.....	885 18 0	Steps are being taken for the recovery of arrears.	
	41	Khed	116 0 0	.....	.....	.....	.....	.....	.....	.....	116 0 0	The assesses are prosecuted for the arrears, and it is hoped that the sum will be recovered soon.	
	42	A'landf	24 0 0	.....	.....	.....	.....	.....	.....	.....	24 0 0		
	43	Junnar	2,322 0 0	.....	.....	.....	.....	.....	.....	.....	2,322 0 0	Rs. 538-1-3 have been realized since.	
	44	Poona Suburban	615 2 0	.....	442 8 0	.....	.....	.....	.....	.....	1,057 10 0	Out of this Rs. 707-10-0 have since been recovered.	
	45	Osír	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	Total	17,040 15 0	625 4 0	19,138 14 10	.....	89 1 0	1,701 15 6	.....	.....	38,441 2 10			

District.	Number.	Name of Municipality.	BALANCE OF ACCOUNT OF								REASONS ASSIGNED BY COMMISSIONERS.	
			House-tax.	Wheel-tax.	Conservancy.	Market Dues.	Ground-rent.	Water-tax.	Loom-tax.	Dog-tax.		Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Sátára.	46	Sátára ...	1,670 10 2	190 8 0	58 8 0	400 8 0	18 0 0	.....	.....	.....	2,402 0 2	Out of this the sum of Rs. 1,441-9-6 is irrecoverable, being the amount from absent persons.
	47	Wái ...	1,284 6 0	326 3 6	.....	.....	.....	.....	.....	.....	1,610 9 6	
	48	Rahimnagar ...	4 0 0	.....	.....	.....	.....	.....	.....	.....	4 0 0	
	49	Karad ...	.....	.....	927 8 0	.....	.....	.....	.....	.....	927 8 0	
	50	Islampur ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	51	Ashta ...	1,337 0 3	.....	872 0 6	.....	.....	.....	.....	.....	2,209 0 9	
	52	Thayson ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	53	Vita ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	54	Máyni ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	55	Puscolvi ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
56	Mhaswad ...	.....	.....	.....	.....	.....	.....	.....	.....	.....		
57	Mulcolnpath ...	408 12 0	322 0 0	.....	.....	.....	.....	.....	.....	730 12 0	Steps are being taken to cover the amount, and tax-payers bei out-stations.	
58	Sátára Suburban ...	.....	.....	.....	.....	.....	.....	.....	.....	.....		
		Total ...	4,764 2 5	844 11 6	1,858 0 6	400 8 0	12 0 0	.....	.....	.....	7,934 4 5	
Sholápur.	59	Sholápur ...	.....	302 11 0	1,956 6 8	178 14 4	296 5 7	6,313 4 0	.....	.....	9,047 9 7	Of this Rs. 3,124-6-7 since been recovered Rs. 802-3-8 are to be omitted. Messrs. taken for the
	60	Báráti ...	0 0 0	.....	.....	.....	.....	.....	.....	.....	0 0 0	
	61	Karmála ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	62	Pandharpur ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	63	Saugola ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Total ...	0 0 0	302 11 0	1,956 6 8	178 14 4	296 5 7	6,313 4 0	.....	.....	9,068 9 7	
		GRAND TOTAL ...	33,122 14 10	2,019 9 2	28,159 1 2	5,100 8 10	348 13 4	9,112 15 6	40 8 0	0 8 0	77,965 9 10	

35. The above statement shows that the total outstanding balance in the Division amounted to Rs. 77,965-9-10 against Rs. 1,04,616-13-6, thus showing a decrease of Rs. 26,651-3-8. It is satisfactory to observe that the collection of these outstandings continues to receive due attention from the Municipalities concerned.

36. The outstanding balances against Ahmednagar, Bhusával, Sháháde, Nandurbár, Poona City, Talegaon Dábháde, Junnar, Poona Suburban, Sátára, Wái, Ashta and Sholápur are considerable. A good deal appears to have been collected since the submission of the reports, and for the realization of the remainder steps are reported to be in progress. It is hoped that the Municipalities will pay more attention to this matter.

Yeola, Trimbak and Násik were unfavourably commented on last year, and I have had this year to refuse to sanction the re-election of the Vice-President at Yeola under whose régime this state of things was allowed to continue. For Násik this year no figures have been given, but Yeola and Trimbak show a satisfactory decrease from Rs. 9,035 and 1,325 to Rs. 2,058 and 223.

37. The table that follows shows the opening and closing balances of each Municipality for the year under report. The former differs from the closing balance of the previous year by Rs. 1,85,978-8-7. The difference is owing to the Collectors of Násik, Poona and Sátára having included the amount in Government securities in the opening balances. In the old form investment in Government securities formed no part of the gross expenditure as it does in the new form. There is thus no fear of the mistake being repeated.

38. The large balances with the Jalgaon, Dhulia, Yeola, Násik, Poona City, Bárámati, Sirúr, Sátára, Sholápur and Pandharpur Municipalities will be spent by those bodies on water-supply and drainage schemes as stated in the remarks column of the table :—

District.	Serial Number.	Name of Municipality.	Balance on 31st March 1891.	Balance on 31st March 1892.	REMARKS.
			Rs. a. p.	Rs. a. p.	
Ahmednagar.	1	Ahmednagar ...	6,335 6 11	2,668 0 11	Of this Rs. 2,012-15-0 are deposited more than 3/4ths of which are for charitable purposes.
	2	Bhingár ...	3,678 11 3	3,660 14 9	
	3	Sangamner ...	1,043 10 1	1,260 14 9	
	4	Vámbari ...	523 12 6	469 9 0	
		Total ...	11,581 8 9	8,059 7 5	

District.	Serial Number.	Name of Municipality.	Balance on 31st March 1891.			Balance on 31st March 1892.			REMARKS.
			Rs.	s.	p.	Rs.	s.	p.	
Khandesh.	5	Amalner ... ..	1,235	4	5	1,331	14	7	It is to be utilized for effecting sanitary improvements.
	6	Parola ... ..	5,034	8	10	5,863	0	9	
	7	Erandol ... ..	4,454	7	8	3,899	12	11	The decrease is on account of larger expenditure on conservancy and repairs to roads.
	8	Dharangaon ... ..	3,726	3	4	3,714	13	3	
	9	Bhadgaon ... ..	841	0	4	368	12	7	
	10	Maheji ... ..	1,645	7	4	1,586	11	3	
	11	Chopda ... ..	6,708	15	2	6,764	5	10	This includes the balance of Rs. 754-10-8 on account of the dispensary fund.
	12	Shirpur ... ..	5,844	7	5	4,998	1	3	
	13	Sindkheda ... ..	1,222	4	7	1,191	1	3	This includes the balance of Rs. 356-14-11 of the School Committee. The rest is to be spent in constructing new public latrines. Of this Rs. 380 are deposited in the sub-treasury of Yaval.
	14	Betavadi ... ..	1,095	4	3	562	12	6	
	15	Savda ... ..	1,736	13	8	1,599	12	0	
	16	Yaval ... ..	840	12	10	395	10	5	The decrease is due to less income from octroi and cotton manufacture tax.
	17	Varangaon ... ..	355	15	6	276	14	0	
	18	Bhusavadi ... ..	8,988	10	11	5,779	13	7	The balance is being spent on water-works.
	19	Jalgaon ... ..	18,318	5	4	16,589	1	8	
	20	Dhulia ... ..	52,879	5	11	36,439	1	6	This includes the balance of Rs. 1,131-12-0 of the School Fund.
	21	Songir ... ..	1,683	0	0	1,768	10	4	
	22	Taloda ... ..	3,022	9	11	2,469	14	7	This includes the balance of Rs. 36-3-10 of the School Fund. The increase is chiefly owing to there being no expenditure on account of gutters, &c.
	23	Shahada ... ..	3,877	5	5	4,646	4	8	
	24	Prakasha ... ..	1,179	7	10	1,424	7	6	Intended to be spent on public works.
	25	Nandurbhar ... ..	1,024	9	1	1,347	9	4	
	26	Faizpur ... ..	3,434	0	1	1,360	13	8	Total ...
			1,28,548	15	10	1,04,369	7	5	
	Nasik.	27	Malegaon ... ..	7,441	13	2	2,874	9	11
28		Yeola ... ..	1,19,315	3	1	1,586	4	6	
29		Nasik ... ..	61,085	8	2	19,108	2	5	Besides this Rs. 50,000 have been invested in Government securities. The balance has been specially reserved for a water-supply project.
30		Sinnar ... ..	1,525	0	3	1,933	8	10	
31		Igatpuri ... ..	2,226	8	6	99	6	6	Total ...
32		Trimbak ... ..	4,281	2	8	4,678	1	8	
			1,95,875	3	10	30,280	1	10	
Poona.	33	Poona City ... ..	58,181	5	2	66,394	3	11	This is intended to be spent on widening the roads.
	34	Sasvad ... ..	656	3	8	1,434	8	2	
	35	Jejuri ... ..	3,002	13	1	1,884	14	0	This is intended to be spent on water-works.
	36	Baramati ... ..	8,886	6	2	10,840	3	3	
	37	Indapur ... ..	777	13	2	1,425	0	10	The increase is due to the assessment of house-tax being revised.
	38	Sirur ... ..	8,095	0	11	9,880	5	4	
	39	Talegaon Dabhade ... ..	634	4	9	403	9	9	This includes the balance of Rs. 12-5-6 of the School Fund.
	40	Londala ... ..	601	2	2	105	3	6	
	41	Khed ... ..	1,272	6	9	1,416	8	6	Of this Rs. 6,000 have been invested in Government securities.
	42	Alandi ... ..	5,400	7	0	8,285	5	9	
	43	Junnar ... ..	788	0	11	1,006	9	2	Total ...
	44	Poona Suburban ... ..	8,422	6	1	8,703	9	2	
	45	Otur ... ..	.....			784	9	11	
		96,808	5	10	1,12,644	11	3		



District.	Serial Number.	Name of Municipality.	Balance on 31st March 1891.	Balance on 31st March 1892.	REMARKS.
			Rs. a. p.	Rs. a. p.	
Sátára.	46	Sátára ... ..	17,962 3 0	13,741 11 6	The decrease is due to excess of expenditure over receipts during the year.
	47	Wál ... ..	2,199 8 1	3,023 14 7	
	48	Rahimatpur ... ..	1,712 9 9	1,710 14 8	
	49	Karád ... ..	4,707 4 9	5,395 7 10	It is intended to be spent on water-supply and latrines.
	50	Islámpur ... ..	6,811 15 9	6,438 11 8	
	51	Ashta ... ..	1,205 9 0	1,640 2 10	It is to be utilized on works of public utility.
	52	Tásgaon ... ..	1,606 6 0	358 13 0	
	53	Víta ... ..	1,043 7 6	804 2 0	
	54	Máyni ... ..	76 4 4	69 15 6	
	55	Pusesávli ... ..	152 5 6	122 9 6	
	56	Mhasvad ... ..	3,107 7 10	2,716 2 8	
	57	Malcolmpeth ... ..	3,066 6 5	3,125 4 2	
	58	Sátára Suburban... ..	2,351 12 8	3,169 2 11	
		Total ...	46,003 4 7	42,317 0 10	
Sholápur.	59	Sholápur ... ..	1,04,152 6 3	1,19,468 2 6	Out of this Rs. 80,000 have been invested in 4 per cent. Government promissory notes and Rs. 14,000 have been deposited in the Bombay Bank to be expended when Turbine water scheme is carried out.
	60	Bársi ... ..	55,633 7 1	66,365 7 11	Reserved for a water scheme.
	61	Karmála ... ..	4,153 0 4	3,639 14 1	Reserved for improving the water-supply.
	62	Pandharpur ... ..	52,499 0 5	53,525 9 7	The balance will be spent on sanitary improvements.
	63	Sangola ... ..	1,068 15 6	946 8 0	
		Total ...	2,17,506 13 7	2,43,945 10 1	
		GRAND TOTAL ...	6,96,324 4 5	5,41,516 6 10	

39. The following statement gives the most pressing wants of the different Municipalities in the division. As remarked last year, good supply of drinking water, surface drainage and latrine accommodation are the chief wants, the smaller Municipalities being unable to undertake works of importance owing to the insufficiency of funds at their credit:—

District.	Serial Number.	Name of Municipality.	Most pressing wants.
Ahmednagar.	1	Ahmednagar ... ..	1, an increased water-supply; 2, drainage; 3, latrines and urinals; 4, markets; 5, school-houses.
	2	Bhingár ... ..	1, school-house; 2, municipal office; 3, surface drainage.
	3	Sanganner ... ..	1, drainage; 2, municipal office; 3, market; 4, latrines; 5, roads.
	4	Vámbari ... ..	1, water-supply; 2, latrines; 3, roads.
Khandesh.	5	Amalner ... ..	1, roads; 2, gutters; 3, underground drains; 4, latrines; 5, survey.
	6	Párola ... ..	1, water-supply; 2, latrines; 3, additional establishment for cleaning gutters.
	7	Erandol ... ..	1, new building for the municipal office.
	8	Dharangaon ... ..	1, slaughter-house; 2, provision of otas for bázár; 3, land for natural purposes.
	9	Bhadgaon... ..	1, latrines; 2, causeway; 3, fire-engine; 4, municipal office.
	10	Máheji ... ..	No pressing want.
	11	Chopda ... ..	1, better sanitation; 2, surface and house drainage; 3, roads; 4, latrines.
	12	Shirpur ... ..	1, surface drainage; 2, provision for bázár.
	13	Sindkheda ... ..	1, latrines; 2, underground drains.
	14	Betávad ... ..	1, latrines; 2, a dharmshála.
	15	Sávda ... ..	1, latrines; 2, survey of the town; 3, roads; 4, gutters; 5, water-supply.
	16	Yával ... ..	1, gutters; 2, roads.

District.	Serial Number.	Name of Municipality.	Most pressing wants.
Khandesh—continued.	17	Varangaon ...	1, roads.
	18	Bhusaval ...	1, drainage; 2, roads; 3, building sites; 4, drinking water.
	19	Jalgaon ...	1, roads; 2, water-supply.
	20	Dhulia ...	1, water-supply; 2, drainage; 3, building sites.
	21	Songir ...	1, latrines; 2, roads.
	22	Taloda ...	1, latrines; 2, drainage.
Násik.	23	Sháháda ...	1, school-house; 2, dispensary.
	24	Prakásha ...	None to mention.
	25	Nandurbár ...	1, improved water-supply; 2, school-house.
	26	Faizpur ...	1, moat; 2, metalled and drained roads; 3, bazar stalls.
	27	Málegaon ...	1, drainage; 2, water-supply.
	28	Yeola ...	1, water-supply; 2, latrines; 3, drainage; 4, road repairs; 5, improved lighting; 6, market; 7, school-house.
	29	Násik ...	1, water-supply; 2, Godávári bridge; 3, drainage.
	30	Sinnar ...	1, water-supply; 2, conservancy; 3, road repairs.
	31	Igatpuri ...	1, water-supply; 2, latrines; 3, slaughter-house; 4, market; 5, municipal office.
	32	Trimbak ...	1, market; 2, latrines; 3, water-supply; 4, dust-bins.
Poona.	33	Poona City ...	1, filter works; 2, drainage system.
	34	Sásvad ...	1, water-supply; 2, latrines.
	35	Jejuri ...	1, clearing the tank; 2, office accommodation.
	36	Báramati ...	Not stated.
	37	Indápur ...	1, roads; 2, drains; 3, office building.
	38	Sirúr ...	1, water-supply.
	39	Talegaon Dábháde ...	1, more sweepers; 2, dust-bins; 3, improved roads and gutters; 4, stand-pipes; 5, more toll bars; 6, enlarged school-house.
	40	Lonávla ...	1, school-house; 2, latrines and urinals; 3, market; 4, water-supply; 5, carts.
	41	Khed ...	1, water-supply; 2, widening roads; 3, latrines; 4, more lighting.
	42	Alandi ...	1, water-supply; 2, dispensary boundary; 3, increased area; 4, roads.
	43	Junnar ...	None particular.
	44	Poona Suburban ...	1, latrines and urinals; 2, municipal office; 3, store and school-houses.
	45	Otúr ...	1, roads; 2, latrines; 3, drains; 4, lighting.
	Sátára.	46	Sátára ...
47		Wái ...	1, water-supply; 2, latrines; 3, drainage; 4, market-sheds.
48		Rahimatpur ...	1, more sweepers; 2, dispensary building; 3, latrines.
49		Karád ...	1, water-supply; 2, more sweepers; 3, carts; 4, latrines; 5, lamps; 6, widening streets and roads; 7, drainage; 8, slaughter-house.
50		Islámpur ...	1, latrines; 2, roads; 3, gutters; 4, water-supply.
51		A shta ...	1, latrines; 2, roads; 3, gutters; 4, water-supply; 5, lamps.
52		Tásgaon ...	1, latrines; 2, site for night-soil depôt.
53		Vita ...	1, dispensary; 2, land for natural purposes; 3, an English Class in the school.
54		Máyni ...	1, repairs to buildings.
55		Pusesávi ...	1, iron sheets for roofing the market; 2, improved sanitation.
Sholápur.	56	Mhasvad ...	1, school-house; 2, water-supply; 3, improved sanitation.
	57	Malcolmpeth ...	1, water-supply.
	58	Sátára Suburban ...	Not stated.
	59	Sholápur ...	1, increased water-supply; 2, extensive drainage; 3, market; 4, construction of a masonry sewer in a nála; 5, latrines; 6, improved street lighting.
	60	Bársi ...	1, water-supply; 2, drainage; 3, markets.
	61	Karnála ...	1, sufficient water-supply; 2, latrines; 3, drainage; 4, roads.
	62	Pandharpur ...	1, additional water-supply; 2, house drainage; 3, a retaining wall near Lakhubá's temple; 4, school buildings; 5, removal of wadars; 6, the Bhima bridge.
	63	Sángola ...	1, bridge over the nála passing through the town across the Pandharpur-Janoni road; 2, municipal office; 3, dispensary; 4, bridge over the nála near the town; 5, better and more plentiful supply of water.

40. The subjoined statement furnishes the information given by the Collectors regarding vital statistics kept by Municipalities:—

District.	Number.	Name of Municipality.	Population according to Census of 1891.	Births registered by the Municipalities.	Births deduced per mille of population.	Deaths registered by the Municipalities.	Deaths deduced per mille of population.	Cost of Registration.	REMARKS.
Ahmednagar.	1	Ahmednagar ...	36,033	1,481	41.1	1,874	52	158 1 0	
	2	Bhingár ...	5,490	250	45.5	219	39.8	.....	
	3	Sangáner ...	9,733	916	94.1	538	60.4	.....	
	4	Vámbor ...	5,159	289	52.1	186	36	.....	
		Total ...	56,415	2,916	51.5	2,867	50.7	158 1 0	

District.	Number.	Name of Municipality.	Population according to Census of 1891.	Births registered by the Municipalities.	Births deducted per mille of population.	Deaths registered by the Municipalities.	Deaths deducted per mille of population.	Cost of Registration.	REMARKS.	
Khandesh.	5	Amalner ...	7,963	281	35.28	325	40.81	.....		
	6	Parola ...	14,478	725	50	465	32	.....		
	7	Erandol ...	12,557	346	27	382	30	.....		
	8	Dharangaon ...	14,357	485	34	455	32	.....		
	9	Bhadgaon ...	7,263	204	28.06	202	27.79	.....		
	10	Maheji ...	998	2	2.004	2	2.004	.....		
	11	Chopda ...	15,535	536	34.50	432	27.80	.....		
	12	Shirpur ...	10,142	293	28.88	225	22.18	.....		
	13	Sindkheda ...	4,713	187	39.67	220	46.67	.....		
	14	Betavadi ...	3,372	192	56.9	196	58.1	.....		
	15	Savda ...	7,142	342	47.8	231	32.3	.....		
	16	Yaval ...	10,801	276	25.5	198	18.3	.....		
	17	Varangson ...	5,539	89	16.06	124	22.3	.....		
	18	Bhusaval ...	11,446	256	22.2	304	26.5	.....		
	19	Jalgaon ...	14,672	543	36	407	27	.....		
	20	Dhulia ...	21,888	997	46	508	37	113 7 6		
	21	Gongir ...	4,267	163	38.1	267	62.5	.....		
	22	Taloda ...	8,095	149	18	167	20	.....		
	23	Shahada ...	5,508	171	31	275	49	.....		
	24	Prakasha ...	3,684	153	41	153	41	.....		
	25	Nandurbar ...	7,666	213	27	298	38	.....		
	26	Faizpur ...	9,535	365	38.2	311	22.1	.....		
			Total ...	201,625	6,967	34.5	6,347	31.4	113 7 6	
	Nasik.	27	Malegaon ...	15,503	584	37.6	627	40.4	76 5 11	
		28	Yeola ...	18,861	603	26.6	733	38.8	.....	
		29	Nasik ...	24,429	540	22	735	30.1	.....	
30		Sinnar ...	8,319	304	36.4	288	34.1	.....		
31		Igatpuri ...	7,544	128	16.91	117	15.49	.....		
32		Trimbak ...	4,084	131	32.07	104	25.46	.....		
		Total ...	78,740	2,190	27.8	2,604	33.08	76 5 11		
Poona.	33	Poona City ...	118,790	4,025	33.76	3,385	28.53	351 8 3		
	34	Savvad ...	6,388	203	31.7	184	28.8	56 12 0		
	35	Jejuri ...	4,390	114	25.9	99	22.5	.....		
	36	Baramati ...	5,410	164	30.3	163	30.1	.....		
	37	Indapur ...	5,244	172	32.7	108	20.5	.....		
	38	Sirur ...	5,574	169	30	159	29	.....		
	39	Talegaon Dhahade ...	4,476	91	20	76	17	.....		
	40	Lonavla ...	3,582	48	13.4	52	14.5	.....		
	41	Khed ...	3,947	134	33.9	94	23.8	.....		
	42	Alandi ...	2,143	74	34.5	133	62.06	.....		
	43	Junnar ...	11,984	453	37.8	461	38.4	.....		
	44	Poona Suburban ...	7,506	200	26.6	428	57.02	43 14 5		
45	Otur ...	4,404	...	...	...	...	.....			
		Total ...	183,838	5,847	31.6	5,342	29.08	452 2 8		
Satara.	46	Satara ...	25,749	890	34.1	728	28.2	180 0 0		
	47	Wai ...	12,473	377	30.2	285	22.8	.....		
	48	Rahimatpur ...	6,670	302	45.2	234	35.09	.....		
	49	Karad ...	12,374	313	25.2	285	23.03	.....		
	50	Islampur ...	10,650	297	30	161	16	.....		
	51	Ashta ...	11,402	256	22.5	219	19.1	0 4 0		
	52	Tasgaon ...	11,251	298	26.4	190	16.8	.....		
	53	Vita ...	3,848	166	43.1	128	33.2	.....		
	54	Mayni ...	4,189	132	31.5	118	28.1	.....		
	55	Punesavli ...	2,902	70	24.1	77	26.5	.....		
	56	Mhasvad ...	6,460	255	39.4	217	33.5	.....		
	57	Malcolmpeth ...	3,443	61	17.7	52	15.1	.....		
	58	Satara Suburban ...	3,353	93	28	64	19	.....		
		Total ...	114,362	3,500	30.6	2,758	24.2	180 4 0		
Sholapur.	59	Sholapur ...	61,915	1,828	29.52	2,575	41.59	.....		
	60	Bareil ...	20,569	717	34.8	708	34.4	7 0 0		
	61	Karnala ...	6,437	198	30.7	172	26.7	.....		
	62	Pandharpur ...	19,976	818	40.9	793	39.6	145 3 0		
	63	Sangola ...	5,733	114	19.8	139	24.2	.....		
		Total ...	114,030	3,675	32.06	4,387	38.3	152 3 0		
		GRAND TOTAL ...	749,610	26,095	33.4	24,305	32.4	1,132 8 2		

41. The population of the Municipalities in the division as shown in the above statement is slightly different from that given in the similar statement of last year's report. The difference is owing to figures in the latter being incorrect, and amended this year in a few cases. There is an increase both under

births and deaths, and consequently under the deductions per mille of population. There is improvement visible in the registration of births and deaths, but an examination of the ratios shows that there is yet much room for improvement.

42. The following table gives the number of prosecutions for municipal offences during the year of report and the result thereof:—

District.	Number.	Name of Municipality.	Number of Cases reported.	Number convicted or punished.	Number remaining undisposed of at the close of the year.	REMARKS.
Ahmed-nagar.	1	Ahmednagar ...	113	70	...	
	2	Bhingár ...	34	34	...	
	3	Sangamner ...	87	72	...	
	4	Vámbori ...	...	...	...	
		Total ...	234	176	...	
Khandesh.	5	Amalner ...	24	23	...	
	6	Párola ...	30	27	...	
	7	Erandol ...	12	12	...	
	8	Dharangaon ...	16	16	...	
	9	Bhadgaon ...	27	27	...	
	10	Máheji ...	...	...	...	
	11	Chopda ...	29	29	...	
	12	Shirpur ...	5	5	...	
	13	Sindkheda ...	20	20	...	
	14	Betávad ...	42	42	...	
	15	Sávida ...	153	1	43	
	16	Yával ...	89	89	...	
	17	Varangaon ...	...	...	...	
	18	Bhusával ...	538	39	57	
	19	Jalgaon ...	35	34	1	
	20	Dhulia ...	241	178	...	
21	Songir ...	...	...	...		
22	Taloda ...	11	11	...		
23	Sháháda ...	22	22	...		
24	Prakásha ...	...	...	...		
25	Nandurbár ...	21	21	...		
26	Faizpur ...	173	1	46		
		Total ...	1,488	597	147	
Násik.	27	Máleguon ...	96	82	14	
	28	Yeola ...	57	*57	*	* These are stated to have been all disposed of. † Not stated.
	29	Násik ...	†	†	†	
	30	Sinnar ...	24	23	1	
	31	Igatpuri ...	11	11	...	
32	Trimbak ...	103	95	8		
		Total ...	291	268	23	
Poona.	33	Poona City ...	326	204	...	
	34	Sásvad ...	9	7	...	
	35	Jejuri ...	...	...	...	
	36	Bárámati ...	64	63	...	
	37	Indápur ...	...	...	...	
	38	Sirúr ...	10	10	...	
	39	Talegaon Dábháde ...	400	300	100	
	40	Lonávla ...	233	153	75	
	41	Khed ...	8	8	...	
	42	A'landi ...	14	†	...	† Not given.
43	Junnar ...	2	2	...		
44	Poona Suburban ...	...	...	...		
45	Otúr ...	...	...	...		
		Total ...	1,066	747	175	

District.	Number.	Name of Municipality.	Number of Cases reported.	Number convicted or punished.	Number remaining undisposed of at the close of the year.	REMARKS.
Sátára.	46	Sátára ...	4,052	37	717	
	47	Wái ...	...	...	...	
	48	Rahimatpur ...	11	11	...	
	49	Karád ...	40	40	...	
	50	Islámpur ...	...	...	...	
	51	Ashta ...	4	4	...	
	52	Tásgaon ...	...	...	...	
	53	Víta ...	...	...	...	
	54	Máyni ...	...	...	...	
	55	Pusesávli ...	...	...	...	
	56	Mhasvad ...	...	...	...	
	57	Malcolmpeth ...	...	...	...	
	58	Sátára Suburban ...	...	...	...	
		Total ...	4,107	92	717	
Sholápur.	59	Sholápur ...	113	89	...	
	60	Bársi ...	6	6	...	
	61	Karmála ...	...	...	...	
	62	Pandharpur ...	83	83	...	
	63	Sángola ...	...	...	...	
		Total ...	202	178	...	
		GRAND TOTAL ...	7,388	2,050	1,062	

43. The number of cases reported is 7,275 against 4,831 of the previous year. This would show a greater activity on the part of the Municipal establishments. There is, however, an appreciable falling off in the number of cases in which convictions or punishments were secured, the number for 1891-92 being 1,988 against 3,743 of 1890-91. There are still several Municipalities which do not show rigour in enforcing the provisions of the law.

44. All the Municipalities except Vámbori, Sháháda and Sávda had their accounts audited as required by law. The report of the Vámbori Municipality does not state whether their accounts were audited or not. In Sháháda the auditing work was not completed punctually and in Sávda no audit was made, but in both places the accounts are stated to have been examined by the Assistant Collector, who is the President. At Sinnar the audit was not completed before the date of report, *viz.*, 15th June 1892.

45. This omission will be brought to the notice of the Boards concerned, in view to its being corrected.

46. The differentiation of the several Municipalities according to either their good or backward administration, prescribed by Government Circular No. 2576, dated 2nd July 1889, is given below:—

*Ahmednagar.*

The Collector Mr. Ebden states that, in his opinion, the Municipalities in his district may be classed as under:—

Sangamner ...	...	...	Very good.
Bhingár and Vámbori ...	...	...	Good.
Ahmednagar ...	...	...	Fair.

*Khándesh.*

The Collector has not differentiated any of the Municipalities in his district, but from the remarks recorded by him on the several reports they can be classified as follows:—

Dhulia, Jalgaon, Párola, Erandol, Yával, Bhusával, Faizpur	...	Good.
Amalner, Dharangaon, Bhadgaon, Mábeji, Chopda, Sindkheda, Shirpur, Betávad, Sávida, Songir, Taloda, Sháháda, Prakásha, Nandurbár	... ..	Fair.
Varangaon	... ..	Backward.

*Násik.*

Mr. Winter states that the Municipalities in his district are all fairly administered, but that none in his opinion comes either under the head "very good" or "very backward". He has had personal experience of Násik only, the Commissioners of which as a body he has found willing to listen to advice. They have, as a rule, taken reasonable views of subjects which have come before them for discussion, but the Collector thinks more attention might well be paid by them to sanitary matters.

*Poona.*

Financially Talegaon Dábháda and Junnar are the worst off. Both are heavily in debt. The case of Junnar is especially hard as the water-work for which the debt was contracted has proved a failure. The Collector hopes that with some aid from Government in the case of Junnar, the President will be able to devise some scheme to extricate them from their difficulties. Khed, Lonávla and Indápur have small incomes, and are, on that account, unable to effect the requisite improvements. Lonávla was apathetic and Indápur quarrelsome. The remaining boards are solvent and their administration shows distinct signs of improvement. Mr. Porteous considers the Suburban Municipality to be probably the best in his district. He writes:—"An active interest is taken in its working by the members, foremost among whom are the President, Sir Jamsetji Jijibhoy, Bart., and Mr. A. H. Plunkett, the City Magistrate." The Collector classifies the Municipalities as under:—

Poona City, Suburban, Sirúr, Bárámati, Jejuri, Álandi	...	Good.
Khed and Sásvad	... ..	Fair.
Indápur, Lonávla, Junnar and Talegaon Dábháda	...	Bad and indifferent.

*Sátára.*

Mr. Candy personally visited each Municipality in his district, and states that there is not one with which he was dissatisfied. Sátára ranks first. Mr. V. N. Pathak, M.A., Chairman, the managing committee and general body, work with intelligent interest and the administration is good. The Sátára Suburban and Malcolmpeth Municipalities are well administered. Wái has again risen to a good status under Mr. Kothavle. Islámpur is much improved. Karád, Ashta and Mhasvad are fairly good. Vitá, Máyni, Pusesávli and Rahimatpur have limited incomes and yet carry out their duties efficiently.

*Sholápur.*

Pandharpur and Bársi	... ..	Good.
Sholápur, SÁngola and Karmála	... ..	Fair.

47. I visited the following Municipalities during the year:—

Sholápur.	Násik.	Vita.
Ahmednagar.	Sátára.	Mhasvad.
Tásgaon.	Wái.	Pandharpur.
Máyni.	Sirúr.	Málegaon.
SÁngola.	Karád.	Malcolmpeth.

48. I agree generally with the remarks made by the Collectors, and consider that the Municipalities are on the whole doing a good work, and that the improvements in sanitation observable throughout the country in the towns are considerable.

The advantages of Municipalities are most apparent in the larger towns, and it is only in these that any real spirit of self-government is evolved. It is true

that even in these there is much apathy, that many of the members take little real interest, and that much of the time of meetings is consumed in much talk which leads to little action, but in spite of all these drawbacks there is general improvement visible, and there is no doubt that the larger Municipalities do most materially help in the work of administration, and that much good is being done in water-supply and other sanitary works.

My experience is that the larger towns take special interest in education, and that their school boards are not only efficient but that they work harmoniously with the Educational Department. On the other hand, the smaller Municipalities are certainly not schools of self-government. Their efficiency depends almost entirely on the official members. Even these, however, have been able to effect much good, but the Municipal Act is far too cumbrous for ordinary villages, and I am sure that no measure of the last year has been so successful as the abolition of so many of the brand new Municipalities. It is hoped that the fate of a few others will be decided during next year.

I have the honour to be,

Sir,

Your most obedient Servant,

G. B. REID,

Acting Commissioner, C. D.

No.  $\frac{P}{1207}$  OF 1892.

FROM

J. F. FLEET, ESQUIRE, C.I.E.,  
Acting Commissioner, S. D.;

TO

THE CHIEF SECRETARY TO GOVERNMENT,  
General Department.

Belgaum, 13th October 1892.

SIR,

I have the honour to submit the Annual Administration Reports of the Municipalities in the Southern Division for the year 1891-92, with the remarks of the Collectors and Presidents. The usual statements (Nos. I. to IV.) of receipts and expenditure, &c., compiled in this office, accompany.

2. The following table gives the date of the establishment of each of the Municipalities, and shows the increase or decrease in their population since 1881, as displayed by the revised figures of the general census of 1891:—

District.	Serial Number.	Name of Municipality.	Date of Establishment.	Population according to the Census of 1881.	Population according to the Census of 1891.	Increase.	Decrease.
Belgaum.	1	Belgaum ... ..	1st December 1851 ...	23,115	27,952	4,837	...
	2	Nipáni ... ..	1st September 1854 ...	9,777	11,728	1,951	...
	3	Athni... ..	1st October 1853... ..	11,186	10,416	...	770
	4	Gokák ... ..	1st July 1853 ... ..	10,307	12,106	1,799	...
	5	Saundatti-Yellamma ... ..	1st January 1876... ..	7,133	8,930	1,797	...
	6	Yankanmardi ... ..	21st April 1854 ... ..	4,491	5,772	1,281	...
		Total ...		66,009	76,904	11,665	770
Dhárwár.	7	Dhárwár ... ..	1st January 1856... ..	26,520	32,341	6,321	...
	8	Hubli... ..	1st August 1855 ... ..	36,677	52,595	15,918	...
	9	Gadag-Bettigeri ... ..	1st May 1859 ... ..	17,001	28,899	6,898	...
	10	Navalgund ... ..	9th December 1870 ... ..	7,810	8,989	1,179	...
	11	Yamnur ... ..	28th January 1881 ... ..	Temporary Municipality.			
	12	Nargund ... ..	20th January 1871 ... ..	7,874	9,596	1,722	...
	13	Ráuebenur... ..	1st do. 1858 ... ..	10,202	13,761	3,559	...
	14	Gudgodápur ... ..	22nd do. 1878 ... ..	Temporary Municipality.			
15	Byádgí ... ..	16th September 1879 ... ..	4,116	5,149	1,033	...	
16	Háveri ... ..	11th do. 1879 ... ..	5,652	6,758	1,106	...	
		Total ...		116,852	153,588	37,736	...
Bijápur.	17	Bijápur ... ..	7th June 1854 ... ..	11,424	16,759	5,335	...
	18	Bágalkot ... ..	1st March 1865 ... ..	12,850	18,034	5,184	...
	19	Ilkal ... ..	Do. 1868 ... ..	9,574	11,216	1,642	...
	20	Guledgudd ... ..	15th July 1837 ... ..	10,649	15,481	4,832	...
		Total ...		44,497	61,490	16,993	...
Kánara.	21	Kárwár ... ..	30th June 1864 ... ..	13,761	14,579	818	...
	22	Kurntá ... ..	31st July 1867 ... ..	10,629	10,714	85	...
	23	Sirsi ... ..	1st do. 1866 ... ..	5,833	6,644	1,011	...
	24	Haliyál ... ..	26th March 1865... ..	5,527	6,180	653	...
	25	Honávar ... ..	1st October 1890... ..	...	6,207	6,207	...
	26	Bhatkal ... ..	Do. ... ..	...	5,940	5,940	...
	27	Gokarn ... ..	1st April 1870 ... ..	4,207	4,343	136	...
28	Ulvi ... ..	26th January 1878 ... ..	Temporary Municipality.				
		Total ...		39,757	54,607	14,850	...
Ratnágiri.	29	Vengurla ... ..	1st May 1876 ... ..	8,947	10,134	1,187	...
	30	Rájápur ... ..	1st April 1876 ... ..	7,448	7,784	336	...
	31	Ratnágiri ... ..	Do. ... ..	12,616	14,303	1,687	...
	32	Chiplun ... ..	16th December 1876 ... ..	12,065	11,717	...	348
	33	Dápoli ... ..	21st June 1880 ... ..	2,652	2,693	41	...
		Total ...		43,728	46,631	3,251	348
Koláha.	34	Alibág ... ..	June 1864... ..	6,376	5,883	...	488
	35	Pen ... ..	29th September 1865 ... ..	8,082	7,466	...	616
	36	Roha-Ashtani ... ..	15th February 1866 ... ..	4,894	5,212	318	...
	37	Mahád ... ..	12th August 1866... ..	6,804	6,870	66	...
	38	Panvel ... ..	1866 ... ..	10,351	10,298	...	53
	39	Uran ... ..	19th April 1866 ... ..	10,149	11,422	1,273	...
		Total ...		46,656	47,156	1,657	1,157
		DIVISIONAL TOTAL ...		356,499	440,376	86,152	2,275



3. As stated in the report for 1890-91, thirteen new Municipalities were established in 1890-91; nine in the Belgaum District, two in Dhárwár, and two in Kánara. But only two of them, at Honávar and Bhatkal in the Kánara District, were brought into working order; and this was done only during the year under report. The abolition of the new Municipalities in the Belgaum District has recently been ordered by Government in their Resolutions Nos. 2856, 2858 and 2860, dated the 16th August 1892. The question of the continuance or otherwise of the two new Municipalities in the Dhárwár District is still under consideration. The number of Municipalities dealt with in this report is 39, against 37 in the previous year; the increase of two being due to the inclusion of the newly started Honávar and Bhatkal Municipalities.

4. The difference of 14,543 in the figures of population according to the census of 1891, as given in last year's report and in this report, is due to the final figures having been supplied during the year, and to the inclusion of the figures for Honávar and Bhatkal.

5. There was no change in the boundaries of any of the Municipalities during the year under report. Proposals for certain changes in the boundaries of the Dhárwár and Hubli Municipalities are under contemplation, and will be submitted for sanction in due course; in the meantime, the erection of permanent boundary marks is postponed. As regards Bijápur, it is reported that some alterations in the boundaries of that Municipality will very probably have to be made, after the completion of the city survey inquiry which is in progress.

6. The subjoined table shows the constitution of the several Municipal Boards, as contrasted with similar information for the previous year:—

Year.	Ex-officio	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1890-91	...	282	231	513	127	386	33	480
1891-92	...	295	242	537	133	404	30	507
More	...	13	11	24	6	18	...	27
Less	...	...	...	...	...	...	3	...

These figures are inclusive of those relating to the two Municipalities of Honávar and Bhatkal, newly started during the year under review; and this accounts for the increase in the total number of commissioners.

7. During the year under report, general elections were held in all the Municipalities, except Guledgud in Bijápur, and Honávar and Bhatkal in Kánara; and the newly constituted Boards, with the exception of those at Alibág, Pen, Panvel, and Uran, in Kolába, entered upon their term of office on the 1st April 1892. The triennial term of the four Municipal Boards in Kolába commenced from the 1st October 1891. The following table shows the number of voters in each municipal district and the number of votes recorded at the general elections:—

Name of Municipality.	Number of Voters.	Number of Votes recorded.	Percentage of Votes recorded to the total electorate.
Belgaum	1,674	778	46
Nipáni	238	128	53
Athui	202	148	73
Gokák	227	162	71

Name of Municipality.	Number of Voters.	Number of Votes recorded.	Percentage of Votes recorded to the total electorate.
Saundatti-Yellamma ... ..	432	200	46.
Yamkanmardi ... ..	127	70	55.
Dhárwár ... ..	1,529	1,020	66.
Hubli ... ..	1,700	1,188	69.
Gadag-Bettigeri ... ..	984	569	57.
Navalgund ... ..	254	201	79.
Nargund ... ..	335	112	33.
Ránebennur ... ..	611	298	48.
Byádgi ... ..	239	177	74.
Háveri ... ..	232	119	51.
Bijápur ... ..			
Bágalkot ... ..			
Ilkal ... ..			
Guledgud ... ..	General elections took place in 1890-91.		
Kárwár ... ..	441	243	55.
Kumtá ... ..	188	106	56.
Sirsi ... ..	204	94	46.
Haliyál ... ..	242	170	70.
Vengurla ... ..			
Rájápur ... ..			
Ratnágiri ... ..			
Chiplun ... ..			
Dápoli ... ..			
Alibág ... ..	233	101	43.
Pen ... ..	288	163	56.
Roha-Ashtami ... ..	254	166	65.
Mahád ... ..	223	130	58.
Panvel ... ..	344	210	61.
Uran ... ..	302	199	65.
Total ...	11,503	6,752	58.

It will be seen that in all the Municipalities for which information is available, except Belgaum, Saundatti-Yellamma, Nargund, Ránebennur, Sirsi, and Alibág, more than 50 per cent. of the voters went to the poll and recorded their votes. The Collector of Dhárwár writes that in the large Municipalities of Dhárwár, Hubli, and Gadag-Bettigeri, much interest was displayed by the people, and the elections were keenly contested. The unusual interest displayed by the voters at Hubli is described by Mr. Knight as owing rather to petty factions and personal jealousy, than to any more enlightened interest. The first elections held in Pen were set aside on account of irregularities in conducting the elections; and fresh elections had to be held. At Kárwár, also, an application to set aside the elections of two members was made; but it resulted in the elections being declared valid.

8. The following statement exhibits the number of meetings of municipal bodies held during the year under report:—

Meetings.

District.	Number.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Meetings of Managing Committees.	AVERAGE ATTENDANCE AT MEETINGS.		REMARKS.
				Quarterly.	Special.		General.	Managing Committees.	
Belgaum ...	1	Belgaum ...	25	4	11	21	15.6	4.8	
	2	Nipáni ...	13	3	9	18	7.3	2.4	
	3	Athni ...	13	4	8	27	7.25	3.1	
	4	Gokák ...	13	4	8	6	7.2	2.6	
	5	Saundatti-Yellamma...	15	4	6	33	10	4	
	6	Yamkanmardi ...	13	4	4	18	7.1	3	
Dhárwár ...	7	Dhárwár ...	24	4	11	44	16.3	...	
	8	Hubli ...	24	4	23	65	4.5	6	
	9	Gadag-Bettigeri ...	17	4	11	39	10.7	...	
	10	Navalgund ...	13	4	8	38	9	...	
	11	Yamnur ...	...	...	...	...	...	...	
	12	Nargund ...	13	4	4	43	9.5	...	
	13	Ránebennur ...	13	4	8	24	8	3	
	14	Gudgudápur ...	...	...	...	...	...	...	
Bijápur ...	15	Byádgí ...	13	4	8	17	9	4	
	16	Háveri ...	13	4	14	36	8	4	
	17	Bijápur ...	13	4	4	23	9	4	
	18	Bágalkot ...	13	4	7	30	9.4	4.5	
Kanara ...	19	Ilkal ...	13	4	7	20	8.3	...	
	20	Guledgud ...	13	4	5	28	10	4.3	
	21	Kárwár ...	16	4	5	22	9.2	3.2	
	22	Kumtá ...	12	4	3	18	8.4	3	
	23	Sirsi ...	12	4	7	51	8.4	5.5	
	24	Haliyál ...	13	4	5	50	9.8	3.3	
	25	Honávar* ...	13	4	9	†...	9.3	...	* Newly constituted.
	26	Bhatkal* ...	11	1	9	†...	7.8	...	† No managing committee appointed.
Ratnágiri ...	27	Gokarn ...	12	4	9	21	7.3	4	
	28	Ulvi ...	16	...	3	...	5.6	...	
	29	Vengurla ...	16	4	14	50	9.4	6.4	
	30	Rájápur ...	12	4	30	6	7.3	4	
	31	Ratnágiri ...	24	4	11	35	14.1	4	
Kolába ...	32	Chiplun ...	16	4	40	36	7.5	6.9	
	33	Dápoli ...	12	4	10	12	6.4	3.5	
	34	Alibág ...	13	4	4	15	9	4	
	35	Pen ...	13	3	11	15	7.7	3.4	
	36	Roha-Ashtami ...	13	4	19	12	8	5	
	37	Mahád ...	13	4	16	25	9	...	
	38	Panvel ...	13	4	6	13	9.9	4.6	
	39	Uran ...	13	4	9	12	9	4.85	

9. The above statement, which is compiled from the information submitted with the detailed reports of the Municipalities, would indicate that all the Municipalities, except Nipáni in Belgaum and Pen in Kolába, held the four quarterly meetings required by Section 27 of Bombay Act II of 1884. But, from replies to certain questions put by me to the Collectors in connection with quarterly meetings and the audit and publication of municipal accounts, it appears that, besides Nipáni and Pen, some other Municipalities also failed in their duty in respect of holding the quarterly meetings in the prescribed months, viz. Belgaum, Athni, Gokák, Yamkanmardi, Hubli, Nargund, Vengurla, and Panvel. The reasons assigned for not complying with the provisions of the law are as follows:—

*Belgaum.*—Three meetings were held in the prescribed months; the fourth meeting, properly for April, was held in May, owing to the annual accounts of the Municipality for 1890-91 not having been received from the Managing Committee till the end of April.

*Athni.*—Only one meeting was held in the prescribed month ; two could not be so held, because of the want of quorums ; and the third was postponed purposely, to enable the President to be present.

*Nipáni.*—Only two meetings were held in the prescribed months ; the third meeting had to be adjourned for want of a quorum ; and the fourth was not held at all, because the annual accounts and the budget estimate, to be placed before it, were not ready.

*Yamkanmardi.*—Only two meetings were held in the prescribed months ; the other two had to be held in other than the prescribed months, in order to suit the convenience of members.

*Gokák.*—Only two meetings were held properly ; it is not explained why the other meetings were not held in the prescribed months.

*Hubli.*—Three meetings were held in the prescribed months ; one could not be so held, for want of a quorum.

*Nargund.*—Two meetings were held in the prescribed months ; the third was not so held, because, it is reported, there was not enough work to be placed before a meeting ; the fourth could not be so held, for want of a quorum.

*Vengurla.*—Three meetings were held in the prescribed months ; the fourth could not be so held, for want of a quorum.

*Panvel.*—Three meetings were held in the prescribed months ; the fourth was postponed to suit the convenience of the members.

*Pen.*—The Vice-President of this Municipality has stated, in reply to a reference from this office, that all four quarterly meetings were duly held, and that it is through an oversight that only three such meetings were stated in his report to have been held.

I need hardly say that most of the above explanations are unsatisfactory. It appears that the distinction between a quarterly and a special meeting is not carefully observed ; and that the first meeting held after the time when a quarterly meeting is due, is erroneously termed a quarterly meeting, no matter when it is held. The attention of all the Municipalities will be drawn to this point.

At Nipáni, the quarterly accounts were not prepared and placed before even a single quarterly meeting. This was a serious omission, and the attention of the President of the Municipality will be drawn to it.

The Vice-President of the Pen Municipality states that the system of placing the accounts before the meetings of the general body has not been in force.

Altogether there appears to be considerable laxity in the matter ; and unless the Presidents or Vice-Presidents closely supervise the affairs of the Municipalities in their charge, there appears to be no chance of improvement in the present state of things. I am drawing their special attention to the subject.

Many other meetings of the Municipal Boards at Hubli and Gadag-Bettigeri had to be adjourned for want of a quorum. Information as to the number of meetings adjourned for want of a quorum in other cases is not given in the reports. I am issuing instructions to the Collectors, to ask the Municipalities in their districts to always furnish this information in their future reports, as regards both the general and the managing committee meetings.

As desired in paragraph 2 of Government Resolution No. 1553 of the 2nd May 1891, the tabular statement furnishing the information about meetings has been compiled in the form used for that purpose by the Commissioner, C. D. This form, however, does not contain a column for showing the number of members of the managing committees ; and without this information it is not possible to say, from the average attendance at the meetings of these bodies, whether the attendance is adequate. I propose, therefore, that another column should be added in this statement, for showing the number of members of managing committees.

10. As regards attendance at general meetings, Hubli and Chiplun were the only permanent Municipalities where it was less than 50 per cent. of the members.

11. The managing committees of the Municipalities of Gokak and Rájá-Meetings of managing pur held a very small number of meetings; viz. only Committees. six. The Honávar and Bhatkal Municipalities have not as yet appointed managing committees; but, as they were brought into working order only recently, the omission may be overlooked.

#### CHANGES IN SCHEDULES OF TAXATION.

12. At Hubli, the octroi schedule was revised (see Government Resolution No. 1292, dated the 11th April 1891). This completed the work of revision of octroi schedules in the Southern Division (see this office No. P.—470, dated the 8th April 1891).

Octroi duties were imposed by the Bhatkal Municipality (see Government Resolution No. 3528, dated the 5th October 1891, and Government Resolution No. 4285, dated the 10th December 1891).

The levy of octroi was also sanctioned at Honávar by Government Resolution No. 84, dated the 14th January 1892.

The octroi duty on cloth (Class VII.) was reduced at Sirsi from one rupee to eight annas per cent., *ad valorem*.

At Gadag-Bettigeri, the octroi duty on betel-leaves was abolished.

The Bágalkot Municipality substituted fixed rates of octroi on cloth and metals, in place of *ad valorem* rates (Government Resolution No. 6 of the 3rd January 1891).

The house-tax was imposed at Honávar and Bhatkal (see Government Resolution No. 1001, dated the 26th March 1892).

Rules for the collection of the house-tax at Haliyál were sanctioned by Government Resolution No. 2351, dated the 2nd July 1891.

The wheel-tax was revised at Alibág (see Government Resolution No. 2124 dated the 15th June 1891).

The wheel-tax was imposed at Mahád (see Government Resolution No. 2533, dated the 16th July 1891).

A water-rate was sanctioned for Panvel; but it is not to be levied till the water from the new water-works is actually brought into the town (see Government Resolution No. 1866, dated the 29th May 1891).

#### INCOME.

13. The following table contrasts the various sources of income, and the amounts derived from them, in the years 1891-92 and 1890-91. The figures for the latter year, as given in the statement, in some cases do not agree with those given in last year's report; because of the new classification adopted this year, as directed by Government Resolution No. 2715, dated the 31st July 1891. Thus, the amounts shown under octroi represent the gross revenue from that source of income; while last year's figures represented the net revenue, after deducting refunds. And, in 1890-91, only the amounts spent by the Municipalities on dispensaries from municipal funds were shown in the municipal statements; while, in the year under report, the expenditure includes also the grants made to dispensaries by Government and Local Boards. These causes have increased the amounts on both sides, and have consequently affected the totals also:—

No.	Items.	Income in	Income in	Increase.	Decrease.
		1891-92.	1890-91.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<b>A.—Municipal rates and taxes.</b>					
1	Octroi ... ..	1,71,364 3 8	1,76,223 13 2	.....	4,859 9 6
2	Tax on houses and lands ...	78,351 7 7	80,023 5 6	.....	1,671 13 11
3	Tax on animals and vehicles ...	12,281 3 2	10,478 11 0	1,802 8 2	.....
4	Tax on professions and trades ...	4,115 12 0	3,628 9 4	487 2 8	.....
5	Tolls (on roads and ferries) ...	10,338 14 9	7,822 7 9	2,516 7 0	.....
6	Water-rate ... ..	3,647 11 8	4,503 0 5	.....	855 4 11
7	Lighting-rate ... ..	.....	.....	.....	.....
8	Conservancy (including scavenging and latrines rates) ... ..	15,804 13 0	15,554 13 5	249 15 7	.....
9	Other taxes ... ..	14,211 5 9	14,789 13 2	.....	578 7 5
<b>E.—Realisations under Special Acts.</b>					
1	Pounds ... ..	3,813 2 0	3,648 12 7	164 5 5	.....
2	Hackney carriage ... ..	393 15 4	179 0 6	214 14 10	.....
3	Licenses for sale of spirits and drugs...	245 0 0	270 0 0	.....	25 0 0
4	Others ... ..	.....	.....	.....	.....

No.	Items.	Income in 1891-92.			Income in 1890-91.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>C.—Revenue derived from Municipal Property and Powers apart from Taxation.</i>													
1	Rents of lands, houses, serais and Dák Bungalows	2,530	8	9	2,876	4	4	..	..	..	345	11	7
2	Sale-proceeds of land and produce of land, &c....	8,212	6	7	4,677	3	10	3,535	2	9	.....	.....	.....
3	Conservancy receipts (other than taxes and rates)	1,360	4	2	2,580	12	0	.....	.....	.....	720	7	10
4	Fees and revenue from educational institutions	25,986	12	4	25,606	3	2	830	9	2	.....	.....	.....
5	Fees and revenue from medical institutions	1,322	4	2	1,213	3	0	109	1	2	.....	.....	.....
6	Fees and revenue from markets and slaughter-houses	26,864	10	11	24,825	5	8	2,039	5	8	.....	.....	.....
7	Fees and revenue from tramways	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Other fees	1,585	12	7	2,054	11	2	.....	.....	.....	468	14	7
9	Fines under Municipal and other Acts.	1,077	15	3	1,231	13	3	.....	.....	.....	153	14	0
10	Interest on investments	485	6	6	538	6	4	.....	.....	.....	52	15	10
11	Premium on loans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>D.—Grants and Contributions (for general and special purposes).</i>													
1	From Government	39,162	6	0	34,490	5	6	4,672	0	6	.....	.....	.....
2	From Local Funds	16,349	7	9	19,065	4	6	.....	.....	.....	2,715	12	9
3	Other	2,474	4	6	3,128	12	9	.....	.....	.....	654	8	3
<i>E.—Miscellaneous.</i>													
1	Recoveries for services rendered to private individuals	32	13	1	147	10	4	.....	.....	.....	114	13	3
2	Other items	19,039	4	7	12,574	14	2	6,464	6	5	.....	.....	.....
<i>F.—Extraordinary and Debt.</i>													
1	Sale-proceeds of Government securities and withdrawals from Savings Bank	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	Loans from Government	1,42,302	0	0	52,698	0	0	89,604	0	0	.....	.....	.....
3	Realisations of sinking-fund for repayment of loan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	Advances—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	(a) Permanent	.....	.....	.....	145	4	0	.....	.....	.....	145	4	0
	(b) Other	5,247	6	2	13,143	11	3	.....	.....	.....	7,896	5	1
5	Deposits...	2,152	3	9	3,076	10	1	.....	.....	.....	924	6	4
Total		6,11,253	7	10	5,21,196	13	9	1,12,239	15	4	22,183	5	3
Net Increase		.....	.....	.....	.....	.....	.....	90,056	10	1	.....	.....	.....

14. It will be seen that there was a net increase in income of Rs. 90,056-10-1; the total income being Rs. 6,11,253-7-10, against Rs. 5,21,196-13-9 in 1890-91. This increase is, however, only nominal, as it is due to inclusion, in the income of the Hubli Municipality, of the large amount of Rs. 1,42,302 lent to that Municipality by Government for water-works. The chief items of increase were—(1) tax on animals and vehicles; (2) tolls; (3) sale-proceeds of lands and produce of lands, &c.; (4) fees and revenue from markets and slaughter-houses; (5) grants from Government; (6) other items; and (7) loans.

(1) *Tax on animals and vehicles* (Rs. 1,802-8-2).—This increase is chiefly due to the imposition of the wheel tax for the first time at Mahád, and to the collection of the tax at Bijápur for the whole year.

(2) *Tolls* (Rs. 2,516-7-0).—The increase under this head is attributable to brisker traffic at Byádgi, where the collections exceeded the previous year's collections by Rs. 1,407-6-9; and also to the recovery of arrears at Vengurla.

(3) *Sale-proceeds of lands and produce of lands, &c.* (Rs. 3,535-2-9).—This increase is chiefly attributable to the sale of land by the Gadag-Bettigeri Municipality to the Southern Marátha Railway Company; and also partly to the crediting to this head, by the Dhárwár Municipality, of grazing fees, which were formerly shown under the head of "Sundries."

(4) *Fees and revenue from markets and slaughter-houses* (Rs. 2,039-5-8).—This increase is mainly due to higher bids for stalls in the municipal markets and slaughter-houses at Hubli and Nipáni; and to a larger amount of receipts collected at the cattle market at Sirsi, where many cattle appear to have been taken by their owners on account of the scarcity of fodder and water in the neighbouring districts.

(5) *Grants from Government* (Rs. 4,672-0-6).—The increase is principally due to a grant made by Government for a school-house at Bijápur.

(6) *Other items* (Rs. 6,464-6-5).—This is a comprehensive heading; and receipts under it necessarily fluctuate a good deal from time to time. The increase during the year is due to the erroneous entry, under this heading, of the popular contributions for water-works, amounting to Rs. 11,580, received by the Panvel Municipality. These contributions ought to have been shown under "Grants and contributions from other sources." When the above amount is deducted, there appears to have been really a decrease of nearly Rs. 5,000, which is made up of small decreases in various Municipalities, not calling for any remark.

(7) *Loans* (Rs. 89,604).—The large increase under this head is due to the loan obtained from Government by the Hubli Municipality for its water-works.

15. The chief items of decrease were—(1) octroi, (2) tax on houses and lands; (3) water-rate; (4) grants from Local Funds; (5) advances; and (6) deposits.

(1) *Octroi*.—Octroi duties were levied during the year in 31 of the 39 Municipalities in the Division. In 1890-91, the number of octroi-levying Municipalities was 30. The increase of one in the number of such Municipalities is due to the introduction of such duties, for the first time, in Honávar and Bhatkal,—the two newly organised Municipalities in the Kánara District,—and to their abolition in one Municipality, *viz.* Ránebennur in the Dhárwár District. Receipts from octroi fell off in fifteen, increased in fourteen, and formed an item of income for the first time in two Municipalities. The total decrease amounted to Rs. 11,707-12-11, and was made up as under:—

<i>Decrease.</i>			<i>Causes.</i>		
		Rs. a. p.			
Nipáni ...	...	982 8 7	Less import of sugar and grain.		
Dhárwár ...	...	640 6 6	Importation of taxable articles by head-loads, which are exempt.		
Hubli ...	...	1,414 1 10	Reduction of duty on firewood, less import of timber, and abolition of duty on animals for slaughter.		
Gadag-Bettigeri ...	...	3,194 6 1	Diminution in trade.		
Ránebennur ...	...	1,135 4 7	Abolition of octroi.		
Bijápur ...	...	740 4 10	Failure of crops.		
Kárwár ...	...	45 9 10	.....		
Kamtá ...	...	1,258 0 10	Decline in trade.		
Haliyál ...	...	120 0 0	.....		
Gokarn ...	...	6 0 10	.....		
Vengurá... ..	...	511 14 3	Decline in trade.		
Rájápur ...	...	153 5 3	.....		
Chiplun ...	...	1,137 12 7	Decline in trade.		
Pen ...	...	72 5 0	.....		
Roha-Ashtami ...	...	296 0 11	.....		
<b>Total ...</b>		<b>11,707 12 11</b>			

(2) *Tax on houses and lands*.—The decrease under this head is due to the non-collection of the full amount of the tax in Dhárwár and Nargund during the year under report, and to the absence of a collection of arrears similar to that which took place in the previous year in Gadag-Bettigeri, Navalgund and Bágalkot. The reason assigned for the failure to collect the full amount of the tax

in Dhárwár is, that the lists of assesses were not ready in time ; this shows great laxity in the supervision of the municipal establishment. The tax at Nargund was not collected on account of the famine.

(3) *Water-rate.*—The decrease is due to there having been, during the whole of the year, no collections of the water-rate on animals in Vengurla and Chiplun, because the tax was abolished in 1890-91.

(4) *Grants from Local Funds.*—The decrease under this head is attributable to a smaller amount contributed towards primary education at Nipáni, on account of a fall in attendance, at municipal schools, of sons of cess-payers ; to the reduction of the grant to the dispensary at Gadag-Bettigeri ; and also to the fact that the usual Local Funds grants were not received and credited within the year under report by the Kárwár and Kumtá Municipalities.

(5) *Advances.*—The amounts falling under this head fluctuate from time to time ; and the decrease calls for no special remarks.

(6) *Deposits.*—The remark against Advances applies to the decrease under this head also.

## EXPENDITURE.

16. The subjoined table contrasts the expenditure incurred by the Municipalities during the year under report with the outlay in 1890-91. The remarks made under the statement for income, regarding discrepancies in the figures of 1890-91 as given in the printed report of that year and in the statement in this report, apply to this statement also :—

No.	Items.	Expenditure	Expenditure	Increase.	Decrease.	
		in 1891-92.	in 1890-91.			
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
<i>A.—General Administration and Collection charges.</i>						
1	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) ...	21,252 8 6	20,028 11 10	1,223 12 8	.....	
2	Collection of taxes, including bonded ware-houses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.) ...	32,900 10 1	32,221 6 11	679 3 2	.....	
3	Collection of tolls on roads and ferries ...	1,739 9 1	328 8 4	1,411 0 9	.....	
4	Survey of land ...	585 0 0	891 7 8	.....	306 7 8	
5	Refunds... ..	3,600 0 9	5,468 4 1	.....	1,868 3 4	
6	Pensions and gratuities ...	264 0 0	290 9 9	.....	26 9 9	
<i>B.—Public Safety.</i>						
1	Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	1,870 10 0	1,210 13 10	659 12 2	.....	
2	Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...	18,522 1 9	19,189 1 10	.....	667 0 1	
3	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) ...	1,342 9 11	285 10 0	1,056 15 11	.....	
4	Rewards for destruction of wild animals and snakes ...	112 14 10	91 7 6	21 7 4	.....	
<i>C.—Public Health and Convenience.</i>						
1	Water-supply... {	Capital outlay ...	23,596 5 9	8,828 14 4	14,767 7 5	.....
		Establishment, &c. ...	21,022 9 2	8,461 5 3	12,561 3 11	.....
2	Drainage ... {	Capital outlay ...	2,130 9 8	49 6 4	2,081 3 4	.....
		Establishment, repairs, &c. ...	2,368 0 3	1,691 11 7	676 4 8	.....
3	Conservancy (including road-cleaning and watering and latrines) ...	85,767 15 10	81,661 13 3	4,106 2 7	.....	
4	Hospitals and dispensaries ...	29,698 13 5	31,730 13 1	.....	2,031 15 8	
5	Vaccination ...	4,543 4 10	3,492 10 10	1,050 10 0	.....	
6	Markets and slaughter-houses ...	11,340 11 3	11,198 1 9	142 9 6	.....	
7	Pounds ...	739 6 6	653 4 9	86 1 9	.....	
8	Dak Bungalows and serais ...	1,912 0 0	1,375 1 4	536 14 8	.....	
9	Arboriculture, public gardens, and experimental cultivation ...	1,696 14 1	1,053 6 2	643 7 11	.....	
10	Registration of births and deaths ...	1,060 7 8	1,199 14 11	.....	119 7 3	
11	Public works—					
	I. Establishment ...	3,049 13 8	3,155 15 4	.....	106 1 8	
	II. Buildings ...	22,854 8 9	18,773 10 1	4,080 14 8	.....	
	III. Roads ...	35,019 5 3	45,573 6 9	.....	10,554 1 6	
	IV. Stores ...	572 14 6	352 11 7	220 2 11	.....	



No.	Items.	Expenditure in 1891-92.			Expenditure in 1890-91.			Increase.			Decrease.			
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
<b>D.—Public Instruction.</b>														
1	Schools and colleges ... ..	1,08,078	3	9	1,08,274	4	1	.....	.....	.....	.....	196	0	4
2	Contributions ... ..	9,045	14	5	958	8	7	8,087	5	10	.....	.....	.....	.....
3	Libraries, museums and menageries, &c.	1,694	0	0	1,014	0	0	680	0	0	.....	.....	.....	.....
<b>E.—Contributions.</b>														
	For general purposes ... ..	562	4	6	623	1	0	.....	.....	.....	.....	60	12	6
<b>F.—Miscellaneous.</b>														
1	Interest on loans. { Previous year ...	617	12	0	5,909	13	3	.....	.....	.....	.....	5,292	1	5
	{ Current year ... ..	4,835	1	1	1,214	12	2	3,590	4	11	.....	.....	.....	.....
2	Discount ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Actual cost of works done for private individuals ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	Other items ... ..	20,433	9	10	19,958	4	11	474	14	11	.....	.....	.....	.....
<b>G.—Extraordinary and Debt.</b>														
1	Investments—													
	(a) In securities (other than for sinking fund) ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	(b) In Savings Bank ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	Payments to sinking fund ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Re-payment of loans ... ..	7,283	13	2	14,423	7	8	.....	.....	.....	.....	7,139	10	6
4	Advances—													
	(a) Permanent ... ..	100	0	0	100	0	0	.....	.....	.....	.....	.....	.....	.....
	(b) Other ... ..	1,14,265	3	6	56,247	11	11	58,017	7	1	.....	.....	.....	.....
5	Deposits ... ..	2,346	14	7	2,463	11	3	.....	.....	.....	.....	116	12	6
	<b>Total</b> ... ..	<b>5,98,846</b>	<b>3</b>	<b>10</b>	<b>5,10,475</b>	<b>15</b>	<b>11</b>	<b>1,16,855</b>	<b>8</b>	<b>1</b>	<b>.....</b>	<b>28,485</b>	<b>4</b>	<b>2</b>
	<b>Net Increase</b> ... ..	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>88,370</b>	<b>3</b>	<b>11</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>

17. The total expenditure, as above indicated, amounted to Rs. 5,98,846-3-10 against Rs. 5,10,475-15-11 in the previous year; giving a net increase of Rs. 88,370-3-11. The increase in some of the principal items of expenditure is accounted for below:—

(1) *Office Establishment.*—The increase is due to small additions to the cost of establishments, in various Municipalities, which call for no remarks; and also to the entertainment of office establishments for the first time by the Honavar and Bhatkal Municipalities.

(2) *Collection of Tolls.*—The increase is chiefly due to the debit to this head, by the Byádgi Municipality, of the whole of the expenses of the collection of taxes including octroi. For this erroneous procedure the justification is put forward, that in 1890-91 the whole amount of such expenses was debited to “(2) Collection of taxes.” Instructions have been issued to correct the practice from next year.

(3) *Police.*—The amounts spent on police establishments within municipal limits are usually insignificant. For this year, however, the cost of the punitive post at Guledgud has been debited to this head; and thus there is an unusually large increase under this head, of Rs. 1,056-15-11. The following table shows the expenditure incurred by the Municipalities in connection with police arrangements:—

Name of Municipality.	Cost of Police.						Increase.	Decrease.					
	1891-92.			1890-91.									
	Rs.	a.	p.	Rs.	a.	p.							
Belgaum ... ..	51	5	2	44	5	8	6	15	8	.....	.....		
Nipáni ... ..	16	11	0	17	9	3	.....	.....	.....	0	14	3	
Athui ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Gokák... ..	5	0	0	14	3	8	.....	.....	.....	9	3	8	
Saundatti-Yellama ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Yamkanmardi ... ..	.....	.....	.....	13	3	9	.....	.....	.....	13	3	9	
<b>Total</b> ... ..	<b>73</b>	<b>0</b>	<b>2</b>	<b>89</b>	<b>6</b>	<b>2</b>	<b>6</b>	<b>15</b>	<b>8</b>	<b>.....</b>	<b>23</b>	<b>5</b>	<b>8</b>

Name of Municipality.	COST OF POLICE.		Increase.	Decrease.
	1891-92.	1890-91.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Dhárwár ... ..	.....	.....	.....	.....
Hubli ... ..	128 5 2	6 0 0	122 5 2	.....
Gadag-Bettigeri ... ..	91 3 0	82 6 6	8 12 6	.....
Navalgund ... ..	.....	1 4 0	.....	1 4 0
Yamnur ... ..	.....	.....	.....	.....
Nargund ... ..	25 1 4	24 15 10	0 1 6	.....
Ránebennur ... ..	.....	.....	.....	.....
Gudgudápur ... ..	.....	.....	.....	.....
Byádgi ... ..	.....	.....	.....	.....
Háveri ... ..	.....	.....	.....	.....
<b>Total ...</b>	<b>244 9 6</b>	<b>114 10 4</b>	<b>131 3 2</b>	<b>1 4 0</b>
Bijápur ... ..	16 11 0	.....	16 11 0	.....
Bágalkot ... ..	15 14 0	45 9 6	.....	29 11 6
Ilkal ... ..	.....	.....	.....	.....
Guledgud ... ..	954 6 0	.....	954 6 0	.....
<b>Total ...</b>	<b>986 15 0</b>	<b>45 9 6</b>	<b>971 1 0</b>	<b>29 11 6</b>
Kárwár ... ..	.....	.....	.....	.....
Kumtá ... ..	.....	.....	.....	.....
Sirsi ... ..	.....	.....	.....	.....
Haliyál ... ..	.....	.....	.....	.....
Honávar ... ..	.....	.....	.....	.....
Bhatkal ... ..	.....	.....	.....	.....
Gokarn ... ..	.....	.....	.....	.....
Ulvi ... ..	.....	.....	.....	.....
<b>Total ...</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
Vengurla ... ..	.....	.....	.....	.....
Rájápur ... ..	.....	.....	.....	.....
Ratnágiri ... ..	.....	.....	.....	.....
Chiplun ... ..	.....	.....	.....	.....
Dápoli... ..	.....	.....	.....	.....
<b>Total ...</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
Alfbág ... ..	.....	.....	.....	.....
Pen ... ..	.....	.....	.....	.....
Roha-Ashtami ... ..	.....	.....	.....	.....
Mahád ... ..	.....	.....	.....	.....
Panvel ... ..	38 1 3	36 0 0	2 1 3	.....
Uran ... ..	.....	.....	.....	.....
<b>Total ..</b>	<b>38 1 3</b>	<b>36 0 0</b>	<b>2 1 3</b>	<b>.....</b>
<b>GRAND TOTAL ...</b>	<b>1,342 9 11</b>	<b>285 10 0</b>	<b>1,111 5 1</b>	<b>54 5 2</b>

(4) *Water-supply.*—Considerably larger amounts were spent on the improvement of the water-supply by the following Municipalities :—

No.	Items.	Expenditure in 1891-92.			Expenditure in 1890-91.			Increase.			Decrease.			
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
<b>D.—Public Instruction.</b>														
1	Schools and colleges ... ..	1,08,078	3	9	1,08,274	4	1	.....	.....	.....	.....	190	0	4
2	Contributions ... ..	9,045	14	5	958	8	7	8,087	5	10	.....	.....	.....	.....
3	Libraries, museums and menageries, &c.	1,694	0	0	1,014	0	0	680	0	0	.....	.....	.....	.....
<b>E.—Contributions.</b>														
	For general purposes ... ..	562	4	6	623	1	0	.....	.....	.....	.....	60	12	6
<b>F.—Miscellaneous.</b>														
1	Interest on loans. } Previous year ...	617	12	0	5,909	13	8	.....	.....	.....	.....	5,292	1	3
	} Current year ...	4,335	1	1	1,214	12	2	3,590	4	11	.....	.....	.....	.....
2	Discount ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Actual cost of works done for private individuals ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	Other items ... ..	20,433	8	10	19,958	4	11	474	14	11	.....	.....	.....	.....
<b>G.—Extraordinary and Debt.</b>														
1	Investments—													
	(a) In securities (other than for sinking fund) ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	(b) In Savings Bank ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	Payments to sinking fund ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Re-payment of loans ... ..	7,283	13	2	14,423	7	8	.....	.....	.....	.....	7,139	10	6
4	Advances—													
	(a) Permanent ... ..	100	0	0	100	0	0	.....	.....	.....	.....	.....	.....	.....
	(b) Other ... ..	1,14,265	3	0	56,247	11	11	58,017	7	1	.....	.....	.....	.....
5	Deposits ... ..	2,346	14	7	2,463	11	3	.....	.....	.....	.....	116	12	8
	Total ...	5,98,846	8	10	5,10,475	15	11	1,16,855	8	1	.....	28,485	4	2
	Net Increase ...	.....	.....	.....	.....	.....	.....	88,370	3	11	.....	.....	.....	.....

17. The total expenditure, as above indicated, amounted to Rs. 5,98,846-3-10, against Rs. 5,10,475-15-11 in the previous year; giving a net increase of Rs. 88,370-3-11. The increase in some of the principal items of expenditure is accounted for below:—

(1) *Office Establishment.*—The increase is due to small additions to the cost of establishments, in various Municipalities, which call for no remarks; and also to the entertainment of office establishments for the first time by the Honavar and Bhatkal Municipalities.

(2) *Collection of Tolls.*—The increase is chiefly due to the debit to this head, by the Byadgi Municipality, of the whole of the expenses of the collection of taxes including octroi. For this erroneous procedure the justification is put forward, that in 1890-91 the whole amount of such expenses was debited to "(2) Collection of taxes." Instructions have been issued to correct the practice from next year.

(3) *Police.*—The amounts spent on police establishments within municipal limits are usually insignificant. For this year, however, the cost of the punitive post at Guledgud has been debited to this head; and thus there is an unusually large increase under this head, of Rs. 1,056-15-11. The following table shows the expenditure incurred by the Municipalities in connection with police arrangements:—

Name of Municipality.	COST OF POLICE.						Increase.	Decrease.					
	1891-92.			1890-91.									
	Rs.	a.	p.	Rs.	a.	p.							
Belgaum ... ..	51	5	2	44	5	6	6	15	8	.....	.....		
Nipani ... ..	16	11	0	17	9	3	.....	.....	.....	0	11	3	
Athni ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Gokak... ..	5	0	0	14	3	8	.....	.....	.....	9	3	8	
Saundatti-Yellama ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Yanikanmardi ... ..	.....	.....	.....	13	3	9	.....	.....	.....	13	3	9	
Total ...	73	0	2	89	6	2	6	15	8	.....	23	5	8

Name of Municipality.	Cost of Police.		Increase.	Decrease.
	1891-92.	1890-91.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Dhárwár ... ..	.....	.....	.....	.....
Hubli ... ..	128 5 2	6 0 0	122 5 2	.....
Gadag-Bettigeri ... ..	91 3 0	82 6 6	8 12 6	.....
Navalgund ... ..	.....	1 4 0	.....	1 4 0
Yammur ... ..	.....	.....	.....	.....
Nargund ... ..	25 1 4	24 15 10	0 1 6	.....
Ránebennur ... ..	.....	.....	.....	.....
Gudgudápur ... ..	.....	.....	.....	.....
Byádgí ... ..	.....	.....	.....	.....
Háveri ... ..	.....	.....	.....	.....
<b>Total ...</b>	<b>244 9 6</b>	<b>114 10 4</b>	<b>131 3 2</b>	<b>1 4 0</b>
Bijápur ... ..	16 11 0	.....	16 11 0	.....
Bágalkot ... ..	15 14 0	45 9 6	.....	29 11 6
Ilkal ... ..	.....	.....	.....	.....
Guledgud ... ..	954 6 0	.....	954 6 0	.....
<b>Total ...</b>	<b>986 15 0</b>	<b>45 9 6</b>	<b>971 1 0</b>	<b>29 11 6</b>
Kárwár ... ..	.....	.....	.....	.....
Kuntá ... ..	.....	.....	.....	.....
Sirsi ... ..	.....	.....	.....	.....
Haliyál ... ..	.....	.....	.....	.....
Honávar ... ..	.....	.....	.....	.....
Bhatkal ... ..	.....	.....	.....	.....
Gokarn ... ..	.....	.....	.....	.....
Ulvi ... ..	.....	.....	.....	.....
<b>Total ...</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
Vengurla ... ..	.....	.....	.....	.....
Rájápur ... ..	.....	.....	.....	.....
Ratnágiri ... ..	.....	.....	.....	.....
Chiplun ... ..	.....	.....	.....	.....
Dápoli... ..	.....	.....	.....	.....
<b>Total ...</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
Alíbág ... ..	.....	.....	.....	.....
Pen ... ..	.....	.....	.....	.....
Roha-Ashtami ... ..	.....	.....	.....	.....
Mahád ... ..	.....	.....	.....	.....
Panvel ... ..	38 1 3	36 0 0	2 1 3	.....
Uran ... ..	.....	.....	.....	.....
<b>Total ..</b>	<b>38 1 3</b>	<b>36 0 0</b>	<b>2 1 3</b>	<b>.....</b>
<b>GRAND TOTAL ...</b>	<b>1,342 9 11</b>	<b>285 10 0</b>	<b>1,111 5 1</b>	<b>54 5 2</b>

(4) *Water-supply.*—Considerably larger amounts were spent on the improvement of the water-supply by the following Municipalities :—

*Nipáni.*—The increase (Rs. 9,459-7-5) is due to payment made to the Public Works Department for repairs to the water-works already constructed.

*Navalgund.*—The increase (Rs. 2,582-1-4) is caused by the expenditure incurred in clearing the bed of a tank.

*Nargund.*—The increase (Rs. 2,854-14-11) is due to larger expenditure on the improvement of the water-supply.

*Bijápur.*—The increase (Rs. 2,646-9-8) is due to the cost of rebuilding one well; and to the execution of special repairs to other wells on a larger scale than usual.

*Guledgud.*—The increase (Rs. 1,632-3-7) is caused by the construction of a new well, and by digging temporary wells in the bed of a nullah on account of scarcity of water.

*Haliyál.*—A new well was built near the Taluka Kacheri during the year; this accounts for the increase (Rs. 1,702-11-11).

*Gokarn.*—The tanks in the town were repaired; and hence the increase (Rs. 690-10-11) under this head.

*Ratnágiri.*—The increase (Rs. 2,465-0-11) is due to payment made to the Public Works Department for repairs to the water-works already constructed.

*Uran.*—The increase (Rs. 429-3-7) was caused by special repairs to a tank.

(5) *Drainage.*—No scientific drainage schemes have yet been undertaken by any of the Municipalities in the Division. The Belgaum Municipality has asked the Public Works Department to prepare plans and estimates for a surface drainage scheme; and a supplementary allotment of Rs. 300 was made during the year, to enable that Department to complete the scheme. Dhárwár spent Rs. 997-3-10 more than in the previous year on the construction of road-side gutters. There was an increase of Rs. 379-10-7 in expenditure on road-side gutters at Bágalkot. The increase of Rs. 655-9-4 at Kumtá is due to the cost of materials for repairs to bridges and culverts, purchased by the Municipality; but the expenditure on repairs to bridges and culverts properly falls under "roads."

(6) *Conservancy.*—The increase occurs chiefly in the following Municipalities :—

Municipality.	Increase.			Cause.
	Rs.	a.	p.	
Nipáni	293	5	1	Construction of new dust-bins.
Gokák	633	10	8	Purchase of new carts and oxen.
Hubli	907	13	2	Purchase of bullocks and dust-carts, and enhanced charges of feeding of municipal cattle.
Gadag-Bettigeri	548	11	11	Purchase of dust-bins, and construction of latrines at Bettigeri.
Bijápur	828	2	5	Construction of 4 blocks of latrines with 5 seats each.
Kumtá	721	6	4	Larger amount spent on road-watering.
Mahád	391	15	10	Construction of latrines.

(7) *Vaccination.*—The only noticeable increases under this head occurred in Belgaum (Rs. 194-0-8), and in Bijápur (Rs. 364-8-0). The increase in Belgaum is not explained. The increase in Bijápur was caused by the construction of an infectious diseases ward for patients attacked with small-pox.

(8) *Buildings.*—The increase (Rs. 4,080-14-8) is caused by the large outlay incurred by the Bágalkot Municipality on vegetable and cotton

markets; and by the construction of a dharmshala and the execution of repairs to the firewood depôt, by the Kumtá Municipality.

(9) *D—Public Instruction; Contributions.*—The increase (Rs. 8,087-5-10) is chiefly due to the erroneous entry of the cost of schools under this head by the Kumtá Municipality.

(10) *Advances.*—The money paid to the Public Works Department for construction of water-works by the Hubli Municipality has been shown under this head; and hence the increase of Rs. 58,017-7-1.

Decrease. 18. The chief items of expenditure in which a decrease has occurred are:—

(1) *Refunds.*—The decrease occurs chiefly in Hubli; and is attributed partly to a fall in the exports, and partly to the provisions of the new rules, which require that claims should be preferred within one year and should be in every case accompanied by the production of receipts.

(2) *Hospitals and Dispensaries.*—The decrease under this head occurs chiefly in Gadag-Bettigeri, Navalgund, Ránebennur, Bágalkot, and Pen; and is due to the smaller contributions made by the three first-named Municipalities towards these institutions, and to the smaller cost of the medicines purchased during the year for the dispensaries at Bágalkot and Pen.

(3) *Roads.*—The decrease occurs in Dhárwár, Hubli, Yamnur, Bágalkot, Alibág, and Uran; and is due to the fact that the roads cost considerably less than in the previous year.

The following table shows the Municipalities which levy tolls, with the income derived by each from that source of revenue, and the expenditure incurred on the construction and maintenance of roads:—

Municipality.	Receipts from Tolls.			Cost of Collection.			Amounts spent on Roads.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Byádgi	3,358	13	9	1,167	12	4	1,150	5	9
Kárwár	65	0	0	.....			783	9	5
Kumtá	434	10	0	.....			922	1	5
Haliyál	373	10	0	103	4	4	802	14	5
Vengurla	1,806	3	6	195	5	9	2,461	1	1
Chiplun	2,698	3	0	135	0	0	1,163	0	1
Alibág	1,252	1	0	138	2	8	677	7	10
Pen	350	3	6	.....			405	3	2

It will be seen from the above figures that, with the exceptions of Byádgi, Chiplun and Alibág, the Municipalities levying tolls have expended on roads more than the net amounts collected by them from that source of income. The three Municipalities that have failed to comply with the condition on which the levy of tolls was sanctioned, will be asked either to reduce the rates or to spend the whole of the amounts collected on the construction and maintenance of roads. The Municipalities will be asked to keep separate accounts, of tolls collected, and of the outlay on roads incurred from the receipts, as suggested by Mr. Spence, Commissioner, N. D.

(4) *Repayment of loans.*—The decrease occurs chiefly in Vengurla, Ratnágiri, and Chiplun. The decrease in Ratnágiri is due to non-payment of the instalment due on account of the debt. The decreases in Vengurla and Chiplun have not been satisfactorily explained.

19. The subjoined table exhibits the percentages of the cost of collection of octroi and of taxes other than octroi, calculated on the income derived from them :—

Name of Municipality.	Amount of Octroi collected during the year.	Amount of Taxes other than Octroi collected during the same period.	Cost of Collection of Octroi.	Cost of Collection of Taxes other than Octroi.	Percentage of Cost of Collection of Octroi to Income derived from it.	Percentage of Cost of Collection of other Taxes to Income derived from them.	REMARKS.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Belgaum ... ..	16,885 10 5	12,385 4 3	2,425 0 0	960 9 4	14 11 5	7 15 1	
Nipani ... ..	5,540 15 7	2,626 8 0	723 2 4	.....	13 1 8	.....	
Athni ... ..	8,494 13 10	.....	922 8 9	.....	10 13 9	.....	
Gokak ... ..	3,015 6 0	2,571 0 0	504 10 3	128 0 0	16 11 2	4 14 5	
Saundatti-Yellamma	953 0 8	8,914 8 0	239 12 0	.....	25 0 0	.....	
Yakkannardi ... ..	.....	1,317 0 0	.....	.....	.....	.....	
<b>Total ...</b>	<b>34,894 14 6</b>	<b>27,614 4 3</b>	<b>4,877 15 4</b>	<b>1,086 9 4</b>	<b>18 15 7</b>	<b>8 14 11</b>	
<b>Dhárwad...</b>	<b>12,011 9 3</b>	<b>11,129 8 6</b>	<b>2,121 9 5</b>	<b>985 12 8</b>	<b>18 4 9</b>	<b>9 13 3</b>	
Hobli ... ..	26,142 5 6	13,131 1 4	2,804 14 6	1,077 4 9	10 11 8	8 3 0	
Gadag-Bettigeri ... ..	9,223 2 7	4,367 5 4	2,583 6 9	245 13 0	28 3 2	4 11 2	
Navalgund ... ..	2,323 7 1	2,690 14 6	640 10 4	.....	17 8 0	.....	
Yannur ... ..	.....	.....	.....	31 10 9	.....	.....	
Nargund ... ..	.....	413 14 9	.....	.....	.....	.....	
Ranebennur ... ..	.....	3,237 2 0	.....	102 14 5	.....	3 2 2	
Gudgudapur ... ..	.....	659 4 8	.....	102 15 11	.....	64 12 10	
Byadgi ... ..	1,613 6 9	4,752 18 10	295 7 5	873 4 8	16 4 7	18 4 7	
Haveri ... ..	.....	2,327 8 0	.....	.....	.....	.....	
<b>Total ...</b>	<b>51,917 15 2</b>	<b>47,482 4 0</b>	<b>8,446 0 8</b>	<b>8,441 11 4</b>	<b>16 8 10</b>	<b>6 9 10</b>	
Rijspur ... ..	13,116 8 1	3,398 5 9	1,667 4 6	225 11 11	12 11 4	6 10 3	
Bogalkot ... ..	11,970 8 0	2,367 4 0	1,122 9 3	239 13 3	9 9 7	8 6 5	
Ikhal ... ..	5,251 10 1	1,774 0 0	677 8 3	102 14 9	10 15 9	5 11 11	
Guledgud ... ..	5,837 14 8	3,750 2 9	1,071 12 5	264 0 0	18 0 9	9 5 7	
<b>Total ...</b>	<b>35,976 8 10</b>	<b>12,289 12 6</b>	<b>4,439 3 5</b>	<b>582 6 11</b>	<b>12 5 5</b>	<b>7 2 9</b>	
Kárwar ... ..	3,027 2 6	4,018 7 0	498 3 7	355 6 7	16 7 3	9 0 6	
Kumta ... ..	5,936 7 1	2,332 13 0	936 8 10	210 4 9	15 11 2	8 0 5	
Sirsi ... ..	6,129 2 11	1,233 5 2	667 12 8	352 14 1	10 14 5	10 14 5	
Haliyal ... ..	1,467 7 9	3,559 14 4	876 14 5	330 11 7	25 11 3	9 1 7	
Honavar ... ..	536 15 6	.....	90 4 10	.....	16 11 2	.....	
Bhatkal ... ..	700 8 7	.....	170 15 8	.....	24 6 5	.....	
Gokarn ... ..	702 12 6	820 4 9	169 3 9	132 10 0	24 1 1	18 10 4	
Ulvi ... ..	.....	.....	.....	143 13 1	.....	.....	
<b>Total ...</b>	<b>18,500 8 10</b>	<b>13,355 0 3</b>	<b>2,909 15 0</b>	<b>1,562 12 1</b>	<b>15 11 8</b>	<b>11 12 5</b>	
Vengurta ... ..	3,771 10 8	4,980 4 3	388 14 1	498 5 9	10 3 1	9 14 8	
Rajapur ... ..	2,606 12 1	1,572 9 9	495 10 9	.....	15 9 9	.....	
Ratnagiri ... ..	2,898 5 10	5,456 9 1	634 15 10	195 1 11	23 10 4	3 9 2	
Chiplun ... ..	7,813 5 6	4,559 10 6	677 8 7	243 0 0	7 5 4	5 2 11	
Dapoli ... ..	.....	1,193 8 0	.....	103 4 4	.....	8 8 0	
<b>Total ...</b>	<b>17,086 8 1</b>	<b>17,742 9 7</b>	<b>2,153 1 3</b>	<b>1,033 13 0</b>	<b>12 10 6</b>	<b>6 1 3</b>	
Alibag ... ..	1,939 7 4	4,789 7 10	229 7 11	513 14 0	17 8 2	17 3 2	
Pen ... ..	1,687 12 0	3,794 7 6	611 6 8	.....	36 0 0	.....	
Roha-Ashrami ... ..	1,546 10 5	898 0 0	279 8 5	63 10 6	17 7 5	7 9 2	
Mahad ... ..	8,600 14 3	2,379 5 2	240 10 9	208 1 0	6 15 6	6 8 0	
Panvel ... ..	3,920 0 1	4,453 14 8	911 12 11	.....	22 3 2	.....	
Uran ... ..	194 5 2	3,802 2 0	14 12 7	275 1 8	7 11 4	7 10 0	
<b>Total ...</b>	<b>12,989 1 3</b>	<b>20,417 5 2</b>	<b>2,273 11 3</b>	<b>1,126 11 2</b>	<b>17 8 7</b>	<b>5 8 2</b>	
<b>DIVISIONAL TOTAL ...</b>	<b>1,71,364 3 8</b>	<b>1,38,951 3 9</b>	<b>25,103 15 9</b>	<b>9,133 14 10</b>	<b>14 10 3</b>	<b>6 9 1</b>	

From the above it will be seen that the limit laid down in Government Resolution No. 1297 of the 11th April 1882, as regards the proportion which the cost of collection of octroi should bear to the income derived from that source of revenue, has been exceeded in the Municipalities of Gadag-Bettigeri, Haliyal and Pen. The cost at Pen is again remarkably disproportionate; and the Municipality has been asked to reduce the cost of establishment. The divisional total shows a slight increase in the percentage of the cost of collection of octroi, which is chiefly attributable to the fall in the octroi collections consequent on the famine and scarcity that prevailed in some parts of the Division during the year.

Lighting. 20. The subjoined table shows the expenditure on lighting :—

Name of Municipality.	Number of lights.	Description of lights.	Number added during the year.	Cost incurred during the year.	REMARKS.
				Rs. a. p.	
Belgaum ... ..	174	Kerosine.	9	1,657 14 0	
Nipani ... ..	50	Do.	30	548 14 11	
Athni ... ..	60	Do.	3	349 11 4	
Gokak ... ..	No expenditure incurred.				
Saudatti-Yellamma ... ..	35	Kerosine.	Nil.	167 0 10	
Yamkanmardi ... ..	15	Do.	Nil.	58 1 6	
Total ... ..	334	...	42	2,781 10 7	
Dhárwár ... ..	215	Kerosine.	2	1,993 1 0	
Hubli ... ..	249	Do.	1	2,260 7 5	
Gadag-Bettigeri ... ..	90	Do.	17	1,428 10 0	
Navalgund ... ..	20	Do.	Nil.	97 10 11	
Nargund ... ..	No expenditure incurred.				
Ranebennur ... ..	20	Kerosine.	Nil.	111 15 0	
Byádgi ... ..	No expenditure incurred.				
Háveri ... ..	Do.	Do.	Do.	Do.	
Total ... ..	574	...	20	5,891 12 4	
Bijápur ... ..	119	Kerosine.	20	1,016 12 7	
Bágalkot ... ..	92	Do.	Nil.	680 13 8	
Ilkal ... ..	33	Do.	Nil.	243 8 7	
Guledgud ... ..	79	Do.	Nil.	700 15 9	
Total ... ..	323	...	20	2,642 2 7	
Kárwár ... ..	58	Kerosine.	Nil.	552 2 3	
Kumtá ... ..	85	Do.	Nil.	594 3 4	
Sirsi ... ..	60	Do.	Nil.	482 6 5	
Haliyál ... ..	47	Do.	Nil.	432 10 10	
Honávar ... ..	No expenditure incurred.				
Bhatkal ... ..	Do.	Do.	Do.	Do.	
Total ... ..	250	...	Nil.	2,061 6 10	
Vengurla ... ..	102	Kerosine.	Nil.	1,305 11 11	
Rájapur ... ..	No expenditure incurred.				
Ratnágiri ... ..	30	Kerosine.	Nil.	468 3 0	
Chiplun ... ..	52	Do.	Nil.	630 10 10	
Dápeli ... ..	27	Do.	5	203 11 6	
Total ... ..	211	...	5	2,608 5 3	
Alitág ... ..	60	Kerosine.	Nil.	494 10 0	
Pen ... ..	31	Do.	Nil.	318 8 8	
Roha-Ashtani ... ..	3	Do.	Nil.	14 8 6	
Mahád ... ..	39	Do.	Nil.	357 13 4	
Panvel ... ..	46	Do.	5	416 10 4	
Uran ... ..	65	Do.	3	584 5 9	
Total ... ..	244	...	8	2,186 8 7	
GRAND TOTAL ... ..	1,936	...	95	18,171 14 2	

The numbers of lights shown in column 2 of the statement do not tally, in some cases, with those given in the previous year's statement; but, as the



information tabulated in the present statement was specially obtained; it must be accepted as correct. The total outlay incurred for this purpose in permanent Municipalities amounted to Rs. 18,171-14-2. No expenditure was incurred on lighting by the Municipalities of Gokák, Nargund, Byádgi, Háveri, Honávar, Bhatkal and Rájápur. The expenditure on lighting in the last-mentioned Municipality was stopped during the year for want of funds. Temporary Municipalities have been omitted from the above table.

### DRAINAGE, WATER-SUPPLY, AND CONSERVANCY.

21. Detailed information as to the progress made in providing each town with a system of drainage, water-supply, and conservancy, is given below in a tabular form, as required by paragraph 8 of Government Resolution No. 761, dated the 25th February 1891:—

Name of Municipality.	Drainage.	Water-supply.	Conservancy.
		<i>Belgaum District.</i>	
Belgaum ..	A supplementary grant of Rs. 300 was made to the Executive Engineer, Belgaum, in order to complete the drainage scheme which is still in his hands. It is said that the scheme will cost about Rs. 1,25,000. But, as the finances of the Municipality are not at present in a condition to bear this heavy burden, the Executive Engineer has suggested a miniature scheme, which is that a plot of ground in the vicinity of the Kákki gate, which is on a higher level than the interior of the city, should be purchased, and a large well sunk there experimentally, and that the water pumped from this well be used for the purpose of drawing off the house sullage of a certain portion of the town. The Municipality have opened negotiations with the owner of the plot, with a view to acquire it.	Rs. 100-3-10 were spent during the year in cleansing the public wells.	There are 2,339 private and 10 public latrines, and 1,254 cesspools. To cleanse these and to sweep the roads and lanes, a conservancy establishment, costing Rs. 10,857 annually, is employed by the Municipality. The establishment is considered inadequate for removing the foul water of the cesspools which are attached to the privies; much of it, therefore, must remain where it is, and poison the atmosphere of the town.
Nipáni ...	Nil ... ..	For improving the water-supply it is proposed to build a dam on the nullah near Shirguppi at a cost of Rs. 8,956. The work will be done by the agency of the Public Works Department; and the above sum was paid during the year into the Government Treasury. Three new cisterns were built at a cost of Rs. 1,010; and Rs. 800 were spent on pumping the water from the old Shirguppi tank.	Public latrines containing 49 seats were constructed; but they could not be brought into use, for want of a place to deposit night-soil. Steps are being taken to acquire land for the purpose.
Athni ...	Nil ... ..	Rs. 1,066-5-11 were spent in further excavating the tank, and removing silt from the municipal and other wells, and in sinking wells in the beds of nullahs. Much scarcity of water was felt from October 1891. Most of the wells were dry. The Municipality had therefore to utilise private wells, by removing silt. A project for constructing a new tank is under reference to the Executive Engineer of the Belgaum District.	The sweepings of the town are daily removed to a distance of a quarter of a mile, and sold annually. There are 40 public and 10 private privies; showing an increase of 9 in the latter. The subject of increasing the number of public latrines is receiving attention; and the question of sites and patterns is being considered. Night-soil is deposited in a place situated to the north at a distance of 1½ miles from the town. There is no demand for night-soil manure.
Gokák ...	Nil ... ..	No change ... ..	Rs. 8,683-11-1 or Rs. 638 10-8 more than in the preceding year were spent on the conservancy of the town.
Saundatti-Yellamma.	Nil ... ..	Four wells were repaired, at a cost of Rs. 477-0-1; and a new well on Yellamma's Hill was constructed at a cost of Rs. 122-14-7.	Rs. 1,359-14-11 were spent on conservancy establishment, repairs to dust-bins, carts, &c. There were 13 permanent sweepers, on Rs. 5 per mensem each. The roads were swept in the morning, and the rubbish placed in dust-bins. These were cleaned out in the evening, and the contents shot into a large pit which wants filling up. There is no Bhaangi establishment.
Yamkanmardi ...	Nil ... ..	Rs. 57-1-5 were spent in sinking three water holes in the beds of nullahs and in bunding the nullah in two places owing to the deficiency of water.	The conservancy establishment consists of nine sweepers and one Sanitary Inspector. The sweepings of the town are daily removed to a distance. There are neither public latrines nor private privies in the town.
		<i>Dhárwar District.</i>	
Dhárwar ...	Rs. 929-13-2 were spent during the year in constructing road-side gutters with stone and mortar.	Rs. 1,000 were paid for preparing preliminary plans and estimates of a new water-works project recommended by General Goddard. The tanks and wells vesting in the Municipality were repaired. The Collector states that a new scheme for providing the town with a sufficiency of water-supply has been designed by Mr. Strange, the Executive Engineer for Irrigation. The project, which is estimated to cost four and a half lakhs of rupees, is under the consideration of the Municipality. The Southern Marátha Railway Company are willing to contribute one and a half lakhs of rupees on certain conditions.	The expenditure on road-cleaning was much the same during the year as last year; while there was an increase of Rs. 223-11-0 in the cost of conservancy establishment, which is, however, only apparent, being due to the pay of two peons and one Bhaangi having been wrongly shown in previous years under "Water-supply."

Name of Municipality.	Drainage.	Water-supply.	Conservancy.
<i>Dhārwad District—continued.</i>			
Hubli ...	Nil ...	The new water-works are under construction; and it is expected that they will be completed by the end of March 1892. The total expenditure on these works is estimated to be Rs. 4,88,817; and a sum of Rs. 1,49,085 has already been paid in advance by the Municipality to meet the charges in connection with the works.	No change.
Gadag-Bettigeri ...	Rs. 199-10-6 were spent on repairs to drains, culverts and gutters.	Rs. 187-13-6 were spent under this head, probably on repairs, &c., to wells.	Seven new dust-bins were provided; and a set of new privies was constructed at Bettigeri.
Navalgund ...	Nil ...	There is one tank, called the Nilva Tank, which was cleaned during the year at great cost. The total amount spent under this head was Rs. 2,383-0-9.	No change.
Nargund ...	Nil ...	The Municipality spent Rs. 3,585-11-11 on removing silt from one of the two tanks, and on deepening the other. The people appear to have contributed towards the cost of improving the water-supply; but the amount of the contribution is not stated. The Municipality have applied for a loan of Rs. 12,000 from Government for the purpose.	No change.
Rānebennur ...	Nil ...	Rs. 389 were spent on improvement of water-supply during the year, against Rs. 107-2-5 in 1890-91.	No material change.
Byādgī ...	Nil ...	No change. The expenditure shown under this head was incurred on repairs to hauds and wells, and on the pay of a watchman.	No change.
Hāveri ...	Nil ...	Wells were deepened at a cost of Rs. 120-8-6, and a new well was sunk for the use of the Mahāra at a cost of Rs. 81-18-0.	No change. There are no public latrines in the town.
<i>Bijāpur District.</i>			
Bijāpur ...	Stone masonry gutters were built in part of the new bāzār.	Rs. 1,900 were spent on the re-construction of the Kōnār Bāvdi well; and old wells were repaired.	Four blocks of latrines with 5 seats each were constructed.
Bāgalkot ...	Rs. 713-14-5 were spent on the construction of road-side gutters.	No change ...	Rs. 3,153-11-5, or a little less than in the previous year, were expended under this head.
Ilkal ...	No expenditure was incurred under this head.	One well was repaired.	No material change.
Guledgud ...	Rs. 40-11-10 were spent on repairs to road-side gutters.	The water-supply is insufficient. There are 25 wells in the town, but owing to the deficient rainfall there was no water in them during the greater portion of the year under report. A large new well was constructed.	More sweepers were employed during the year; but their number is not given.
<i>Nāgara District.</i>			
Kārwār ...	No change ...	One new well was constructed at a cost of Rs. 124-1-0.	No change; except that the pay of the Sanitary Inspector was reduced, which results in the saving of Rs. 113-5-6 a year.
Kumtā ...	Rs. 689-1-0 were spent under this head during the year under report, against Rs. 83-10-3 in 189-91. The increase is attributed to the purchase of timber for repairing a bridge. Out of the above sum, Rs. 149-15-2 were spent on repairs to small bridges, culverts and drains. The expenditure on repairs to bridges ought properly to have been shown under "Roads."	Special repairs were executed to one tank, and ordinary repairs to other tanks and wells.	No change.
...	No change ...	The water-supply of the town is abundant and generally good. No pains were spared to prevent the wells and tanks from being polluted and contaminated. Separate tanks for the use of animals and for washing purposes have been set apart.	No change.
Hālīāl ...	Rs. 156-14-1 were spent in purchasing stones sufficient to pave 3,225 feet of gutters.	One new well was constructed at a cost of Rs. 721-10-0, out of which Rs. 560-14-0 were spent during the year under report and the remainder in previous years. The Moti tank was deepened at a cost of Rs. 1,063-3-10 and the other tanks and wells were cleansed.	Seven new dust-bins were purchased at a cost of Rs. 68-9-6. There are no public latrines. The use, for natural purposes, of places within 150 yards from human dwellings is prohibited.
Honāvar ...	Nil ...	The water-supply of the town is abundant and of good quality. There are 523 wells and 18 tanks within municipal limits, out of which 4 tanks and 5 wells are public property.	Rs. 10-5-3 were spent on road-cleaning during the portion of the year for which the Municipality has been in working order (i.e., from the beginning of January 1892 to 31st March 1892).
Bhatkal ...	Nil ...	There was no expenditure under this head.	Rs. 116 were spent in cleaning the roads.
Gokarn ...	Nil ...	Rs. 718-2-3 were spent in repairing the Guha tirth and Kōbi tirth tanks during the year.	Rs. 232-4-5 were spent on road-cleaning, &c.
<i>Ratnāgiri District.</i>			
Vengurla ...	Nil ...	No change ...	No change.
Rājāpur ...	Nil ...	No change ...	The services of six sweepers, formerly employed by the Municipality, were dispensed with for want of funds.
Ratnāgiri ...	Nil ...	Rs. 2,500 were paid into the Government Treasury for enabling the Public Works Department to execute special repairs to the Nāchana water-works.	One cart for removing night-soil was provided and an additional Bhangī was employed.
Chiplun ...	Nil ...	No change ...	Dust-bins were provided during the year for depositing sweepings, and one public latrine was constructed.
Dāpoll ...	Nil ...	No change ...	No change.

Name of Municipality	Drainage	Water-supply	Conservancy
<i>Koldas District</i>			
Alibag	Nil	Rs. 273-9-7 were spent during the year on improvement of the water-supply.	No change.
Pen	Nil	No change.	No change.
Roha-Ashlami	Nil	The work of replacing the earthen pipes distributing the water through the town by iron pipes was continued during the year.	No change, except that an additional temporary sweeper was employed during the year.
Mahad	There are no drainage works, constructed by the Municipality.	The Municipality appears to have paid particular attention to the work of improving the quality of the water-supply. They now keep watchmen on duty over the tanks that supply water to the town, and have improved the water-supply by damming up the Gandhari river. The Municipality hopes, with the aid of the District Local Board, to build a permanent dam across the river shortly.	Rs. 415-12-6 were spent during the year on constructing new latrines.
Paival	Nil	A new water-supply scheme, costing Rs. 1,00,000, has already been provided, and the Government have already sanctioned a loan of Rs. 50,000 to enable the Municipality to carry it out. (see Government Resolution No. 1873 of the 14th September 1892.)	No change.
Uran	Nil	Rs. 200-0-0 were spent on the improvement of the water-supply.	Rs. 1,824-1-0 were spent on conservancy of the town.

There was no change under water-supply or drainage, requiring any remarks.

Public latrines were erected during the year at Nipani, Bijapur, Chiplun and Mahad. The Rajapur Municipality is reported to have dispensed with the services of sweepers during the year, for want of funds; this is a retrograde step; the Collector of Ratnagiri will be requested to see that this Municipality does not neglect its duties in respect of the sanitation of the town especially.

Pit privies exist in several Municipalities, notably at Dhárwar, Hubli, and Gadag-Bettigeri; and it is high time that at these places the authorities should take prompt steps to close them and introduce a halalkhor service. The Collector of Dhárwar will be requested to bring pressure to bear, with a view to the accomplishment of the object.

The Belgaum Municipality spends more than one-third of its income on conservancy; and yet it is reported that the establishment employed for the purpose is unable to do all that is required in removing the foul water from cesspools attached to privies. The President of the Municipality will be asked to make a special enquiry into the matter, and to state how he proposes to remedy the evil.

22. The subjoined table shows the outstanding balances on account of direct taxes, at the close of the year:—

No.	Name of Municipality	BALANCE ON 31st MARCH 1892 ON ACCOUNT OF											Total	Remarks
		House-tax	Conservancy Com.	Wheel-tax	Dog-tax	Ground-rent	Punitive post-tax	Tax on animals	Water-rate	Tax on country gun-powder shops	Shop-tax			
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	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	Belgaum		6,173 10 0	816 13 0	45 0 0								5,085 7 8	
2	Nipani	1,102 0 0											1,102 0 0	
3	Ahni													
4	Gokak	305 12 0											305 12 0	
5	Saundatti-Yellamma	27 0 0											27 0 0	
6	Yamkamandi													
	Total	1,434 12 0	6,173 10 0	816 13 0	45 0 0								6,470 8 0	
7	Hubli	5,105 6 8		461 8 6									5,566 15 8	
8	Hubli	2,798 7 4		338 8 0									3,120 15 4	
9	Gadag-Bettigeri	1,336 0 0											1,336 0 0	
10	Navalgund	108 4 0											108 4 0	
11	Yamner													
12	Nargund	1,121 0 0											1,121 0 0	
13	Ranebennur	460 14 0		267 0 0									717 14 0	
14	Gudgudapur													
15	Byadgi													
16	Haveri	37 0 0		7 0 0									24 0 0	
	Total	11,933 20 1		1,089 0 6									11,999 0 7	

Of this, Rs. 830 have recovered since the close of the year. A sum of Rs. 13 was ted.

Of the outstanding b of house-tax, Rs. have since been rec

BALANCE ON 31st MARCH 1892 ON ACCOUNT OF													
No.	Name of Municipality.	House-tax.	Conservancy Cases.	Wheel-tax.	Dog-tax.	Ground- rent.	Punitive post tax.	Tax on animals.	Water- rate.	Tax on country gun- powder shops.	Shop- tax.	Total.	REMARKS.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
17	Bijapur	90 8 0	.....	1 11 0	.....	4 10 1	.....	.....	.....	.....	.....	96 13 1	
18	Bagalgot	17 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	17 12 0	
19	Iikal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20	Guledgud	13 8 0	.....	.....	.....	.....	195 8 0	.....	.....	.....	.....	207 11 0	
	Total	130 12 0	.....	1 11 0	.....	4 10 1	195 8 0	.....	.....	.....	.....	322 4 1	
21	Karwar	465 15 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	465 15 0	
22	Kuntal	631 8 0	46 8 0	.....	.....	.....	.....	.....	.....	.....	.....	677 14 0	Rs. 345-9-0 have been
23	Sira	.....	.....	147 0 0	.....	206 9 0	.....	.....	.....	.....	.....	353 9 0	since collected.
24	Hallyal	214 0 0	.....	96 0 0	.....	0 14 0	.....	1 10 0	.....	.....	.....	311 8 0	Rs. 21-10-0 are due
25	Honavar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	from Government
26	Bhatkal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	on account of
27	Gokarn	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	house-tax.
28	Ulvi	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Total	1,211 6 0	46 8 0	242 0 0	.....	207 7 0	.....	1 10 0	.....	.....	.....	1,708 14 0	
29	Vengurla	225 8 1	.....	46 10 8	.....	.....	.....	.....	.....	25 0 0	.....	297 8 9	Rs. 170-0-11 have been
30	Rajapur	652 6 2	.....	.....	.....	.....	.....	.....	.....	.....	.....	652 6 2	since collected.
31	Batnagiri	345 9 6	72 12 11	25 8 0	.....	.....	.....	.....	577 13 7	.....	.....	931 19 0	Rs. 37-5-0 have been
32	Chiplun	1,621 12 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,621 12 6	since collected.
33	Dapoli	240 0 0	.....	35 4 0	.....	.....	.....	.....	.....	.....	.....	275 4 0	Rs. 200-0-0 have been
	Total	4,986 6 3	72 12 11	117 8 8	.....	.....	.....	.....	577 13 7	25 0 0	.....	2,778 6 6	since collected.
34	Alibag	168 8 8	437 0 8	.....	.....	.....	.....	.....	.....	.....	.....	605 9 4	
35	Pen	543 0 0	356 4 0	.....	.....	.....	.....	.....	.....	.....	.....	902 4 0	Since collected.
36	Roha-Ashtami	328 5 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	328 5 4	
37	Malsol	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
38	Panvel	424 8 8	261 12 0	35 0 0	.....	.....	.....	.....	.....	.....	338 13 0	1,060 8 8	
39	Uran	780 0 0	137 8 0	.....	.....	.....	.....	.....	.....	.....	.....	917 8 0	Out of the outstand- ing balance, Rs. 353 on account of house-tax, and Rs. 17-8-0 on account of other taxes, have been since collected.
	Total	2,244 6 8	1,192 8 8	35 0 0	.....	.....	.....	.....	.....	.....	338 13 0	8,813 11 4	
	DIVISIONAL TOTAL	18,926 9 0	5,485 7 7	2,281 15 2	45 0 0	212 1 1	195 8 0	1 10 0	580 13 7	25 0 0	338 13 0	28,092 7 5	

The arrears have slightly decreased; the total for the year being Rs. 28,092-7-5, against Rs. 29,270-1-9 in 1890-91. The outstanding balances are very large at Belgaum, Dhárwár, Hubli, Gadag-Bettigeri, Nargund and Chiplun. No explanation of the large outstanding balances in Belgaum has been furnished. At Dhárwár, the arrears are due, it is reported, to the revision of the house-tax being made rather late; the explanation is not satisfactory. No explanation of the outstanding balances at Gadag-Bettigeri and Chiplun has been furnished. At Nargund the house-tax was not collected on account of the famine; but it is hoped that steps will be taken to realise it, now that the famine has come to an end. There appears to be great remissness in prompt collection of direct taxes in general, and of the house-tax in particular. It has come to the notice of the Commissioner that, in one of the most important Municipalities, the payment of taxes by some of the well-to-do Municipal Commissioners themselves was in arrears. And in Chiplun, Rs. 1,446-2-0 on account of house-tax remained uncollected, out of a total demand of Rs. 1,611-12-0. As the taxes are generally to be collected in advance, there is no reason why they should be allowed to fall into arrears. This state of things clearly betrays apathy and indifference on the part of Municipalities; and, unless the Presidents call for monthly or quarterly returns of collections and carefully scrutinise them, there seems to be little hope of improvement.

Opening and closing balances.

23. The following table shows the opening and closing balances of each of the Municipalities for the year under report:—

Number.	Name of Municipality.	Opening Balance in 1891-92.			Closing Balance in 1891-92.			Remarks showing objects on which the Balances are proposed to be spent.
		Rs.	a.	p.	Rs.	a.	p.	
1	Belgaum ... ..	5,228	8	4	5,042	4	3	On various works provided in the budget; but what they are, is not stated.
2	Nipani ... ..	17,711	3	8	9,309	13	0	On water-works, a cattle market, a school-house, a dharmshala, and an octroi naka.
3	Athni ... ..	1,215	6	1	2,627	1	9	
4	Gokak ... ..	2,355	6	8	2,136	5	8	On repairs to roads and latrines, clearance of prickly pear, and unforeseen minor works.
5	Saundatti-Yellamma ... ..	8,280	7	10	9,135	10	10	On water-works.
6	Yamkanmardi ... ..	1,195	9	6	1,344	0	8	
7	Dhárwar ... ..	1,881	5	4	184	15	3	
8	Hubli ... ..	41,845	2	2	75,100	6	10	Rs. 31,015 on water-works; and Rs. 44,085-6-10 on other works included in the budget.
9	Gadag-Bettigeri ... ..	11,870	1	1	5,482	7	9	
10	Navalgund ... ..	2,736	9	3	1,619	8	7	
11	Yamnur ... ..	4,973	15	3	994	12	1	
12	Nargund ... ..	5,601	6	9	1,745	12	9	
13	Ranebenbur ... ..	1,569	2	2	1,545	5	11	
14	Gudgodapur ... ..	635	10	9	388	9	11	
15	Byadgi ... ..	456	7	8	1,967	9	5	
16	Maveri ... ..	656	4	0	345	11	11	
17	Bijapur ... ..	13,504	4	11	15,815	9	11	On a school-house in the Juma Masjid Peth, water-works, and gutters.
18	Bagalkot ... ..	12,813	11	0	1,484	1	4	
19	Ilkal ... ..	1,885	9	3	3,440	3	6	
20	Guledgad ... ..	4,200	4	7	3,975	10	10	On construction of three new wells, repairs to roads, and compensation for land taken up for municipal purposes.
21	Karwar ... ..	3,870	7	1	2,691	4	11	
22	Kumta ... ..	9,450	12	11	5,213	4	3	
23	Sirsi ... ..	6,250	10	3	8,136	0	7	
24	Haliyat ... ..	2,963	15	9	2,210	2	11	On special repairs to tanks slaughter-yard, mutton market and grain market.
25	Honavar ... ..	.....			555	3	3	On fish market, roads, gutters, repairs to tanks, construction of nakas, dust-bins, &c.
26	Bhatkal ... ..	.....			212	0	5	
27	Gokarn ... ..	2,586	8	3	2,060	15	1	
28	Ulvi ... ..	5,026	8	4	5,462	14	9	
29	Vengurla ... ..	7,624	13	5	6,707	0	6	
30	Rajapur ... ..	439	13	8	146	11	9	
31	Ratnagiri ... ..	75	12	1	75	11	4	
32	Chiplun ... ..	9,343	6	3	7,771	3	9	
33	Dapoli ... ..	333	4	11	299	11	2	
34	Alibag ... ..	1,935	1	0	1,050	2	10	
35	Pen ... ..	1,650	6	2	1,119	13	1	
36	Roha-Ashtami ... ..	798	8	9	439	2	1	
37	Mahad ... ..	3,014	11	8	3,979	7	9	
38	Panvel ... ..	8,203	15	7	22,093	6	4	Water-works, for which a loan has been sanctioned by Government.
39	Uran ... ..	1,638	10		3,326	5	4	
	Total ... ..	2,04,823	5	2	2,17,230	12	2	

The objects on which these balances are proposed to be spent are mentioned in the column of remarks, so far as information can be gathered from the reports of the several Municipalities. As stated in last year's report, the

How it is proposed to spend them.

available balances at Nipani, Hubli and Panvel, will be expended on water-supply schemes. The Municipalities of Saundatti-Yellamma, Guledgud and Haliyal, also intend to utilise portions of their balances for improving their water-supply. The Municipalities of Gadag-Bettigeri, Ilkal, Kumta, Sirsi, Ulvi, Vengurla, Chiplun, Mahad and Uran, which have large balances, will be asked to utilise them for supplying some of their most urgent wants.

24. The subjoined table summarises the wants of the several Municipalities, as gleaned from their reports:—

District.	Serial number.	Name of Municipality.	Wants.
Belgaum.	1	Belgaum	1, supply of pure and abundant water; 2, city survey; 3, more public latrines; 4, more bhangis and carts; 5, drainage system; and 6, more school-buildings.
	2	Nipani	1, water-works; 2, dispensary; 3, market; and 4, public latrines.
	3	Athni	1, water-supply; 2, public latrines.
	4	Gokak	1, street lights; 2, municipal office; 3, more latrines.
	5	Saundatti-Yellamma	1, dharmshālas for travellers and pilgrims; 2, roads on the Yellamma Hill; and 3, water-supply.
	6	Yamkanardf	1, water-supply; 2, improvement of roads; and 3, dust-bins.
	7	Dharwar	1, comprehensive drainage; 2, improvement to roads; 3, additional public latrines; 4, additional dust-bins; 5, municipal office; 6, removal of silt from municipal tanks; 7, closing of pit-prives; 8, water-works.
	8	Hubli	1, new dispensary building; 2, school buildings; 3, comprehensive system of drainage; 4, beef market; 5, fish market; and 6, additional public latrines.
Dharwar.	9	Gadag-Bettigeri	1, washing places; 2, public latrines.
	10	Navalgund	1, wells.
	11	Yamnur	
	12	Nargund	1, latrines; and 2, water-supply.
	13	Ranebennur	1, slaughter-house; 2, market; and 3, road from the waste weir of the Jinger bund to the Sunagar's bridge.
	14	Gudgudapur	1, water-supply; and 2, roads.
	15	Byadgi	1, municipal hall; 2, cattle market; 3, cart stand; and 4, market.
	16	Haveri	1, water-supply; 2, masonry drains; 3, latrines; and 4, municipal hall.
Bijapur.	17	Bijapur	Water-supply.
	18	Bāgalkot	1, cotton market; 2, system of surface drainage; 3, wider and better roads; and 4, additional latrines.
	19	Ilkal	1, municipal office; 2, store-house; 3, repairs to roads; 4, street lamps; and 5, dispensary servants' quarters.
	20	Guledgud	1, improvement in water-supply; 2, burial ground; 3, ground for natural purposes; 4, slaughter-house; 5, municipal office; 6, dispensary; and 7, improved system of drainage.
Kanara.	21	Karwar	1, school building; 2, gutters.
	22	Kumta	
	23	Sirsi	Extension to the vegetable market.
	24	Haliyal	1, improved water-supply; 2, public latrines; 3, gutters; and 4, dharmshāla.
	25	Honavar	1, fish market; 2, repairs to roads and gutters; 3, repairs to tanks; 4, octroi nákas; 5, dust-bins; 6, carts for removing street refuse; and 7, tools.
	26	Bhatkal	1, fire-engine; 2, dispensary; and 3, improvement to roads.
	27	Gokarna	1, dharmshāla; 2, widening of streets; and 3, improvement in surface drainage.
	28	Ulvi	1, special repairs to Kumbharvada-Ulvi road; and 2, improvement of water-supply.
Ratnagiri.	29	Vengurla	1, school-houses; and 2, completion of the compound wall of the Candy Dispensary.
	30	Rajapur	1, repairs to roads; 2, repairs to water-pipes; 3, deepening the creek near the quay; 4, gutters; 5, good conservancy arrangements; and 6, public latrines.
	31	Ratnagiri	
	32	Chiplun	1, dispensary building; 2, public latrines; 3, improvement to water-works; 4, municipal office; 5, filters; 6, more fire-plugs; and 7, fire-engine.
Kolaba.	33	Dapoli	Public latrines.
	34	Alibag	1, improvement to Washwi tank; 2, drains and gutters; and 3, school-house.
	35	Pen	1, fire-engine; 2, improvement to roads, market, &c.
	36	Roha-Ashtami	1, latrines; and 2, dispensary building.
	37	Mahad	1, water-supply; and 2, public latrines.
	38	Panvel	1, water-supply; 2, cholera shed; and 3, public latrines.
	39	Uran	1, public latrines; 2, two new roads; and 3, clearing of a tank.

The wants of the Municipalities are much the same as in the previous year; and the larger Municipalities are taking steps to supply them, as funds admit.

Registration of births and deaths. 25. The following table shows the results of the registration of births and deaths by municipal agency:—

Serial Number.	Name of Municipality.	Births.	Rate per mille.	Deaths.	Rate per mille.	Remarks.
1	Belgaum...	868	30.8	774	27.6	
2	Nipáni ...	274	23.	286	24.	
3	Athni ...	408	39.2	343	33.	
4	Gokák ...	496	41.3	344	28.6	
5	Saundatti-Yellamma	355	45.45	176	22.53	
6	Yantkanmardi ...	200	34.6	162	28.	
7	Dhárwár ...	1,487	45.3	1,033	31.1	
8	Hubli ...	2,096	39.75	1,276	24.25	
9	Gadag-Bettigeri ...	1,300	54.3	604	25.2	
10	Navalgund ...	353	39.2	182	20.3	
11	Yamnur ...	(Temporary Municipality.)				
12	Nargund ...	313	32.6	189	19.7	
13	Ránbennur ...	496	36.	340	28.3	
14	Gudgnápur ...	(Temporary Municipality.)				
15	Byádgi ...	233	45.2	194	37.6	
16	Háveri ...	345	36.2	271	41.5	
17	Bijápur ...	682	40.6	476	28.4	
18	Bágalkot ...	553	30.7	527	29.3	
19	Ilkal ...	399	35.	312	27.	
20	Guledgud ...	585	38.	370	24.	
21	Kárwár ...	488	33.4	230	15.	
22	Kumtá ...	359	33.	248	23.	
23	Sirsi ...	150	22.6	206	31.	
24	Haliyál ...	269	43.5	180	29.1	
25	Honávar ...	(Newly constituted Municipalities.)				
26	Bhatkal ...					
27	Gokarn ...					
28	Ulvi ...	(Temporary Municipalities.)				
29	Vengurla ...	331	32.6	235	23.2	
30	Rájápur ...	202	25.9	137	17.6	
31	Ratnágiri ...	368	25.7	218	15.2	
32	Chiplun ...	275	23.5	201	17.1	
33	Dápoli ...	66	24.5	67	24.9	
34	Alibág ...	79	13.4	89	15.1	
35	Pen ...	150	20.	163	21.8	
36	Roha-Ashtami ...	169	32.4	130	24.9	
37	Mahád ...	132	19.2	175	25.4	
38	Panvel ...	245	24.	185	18.	
39	Uran ...	(Not furnished.)				
	Total ...	14,621	33.2	10,333	23.4	

Separate establishments for the registration of births and deaths were entertained by the Municipalities at Belgaum, Dhárwár, Hubli, Gadag-Bettigeri, Kumtá and Haliyál.

Gadag-Bettigeri has recorded the highest birth-rate, 54.3; and Háveri the highest death-rate, 41.5. Alibág shows the lowest birth-rate, 13.4; and Kárwár the lowest death-rate, 15. The variations indicate everywhere great room for improvement.

The Municipalities in which the birth-rates seem more particularly to be out of proportion to the death-rates are—

Municipality.	Birth-rate.	Death-rate.
Nargund ...	32.6	19.7
Kárwár ...	33.4	15.
Rájápur ...	25.9	17.6
Ratnágiri ...	25.7	15.2
Chiplun ...	23.5	17.1

The Sanitary Commissioner, in his report for 1891, characterises the birth-rates recorded by the Municipalities of Alibág, Mahád and Panvel, as valueless; while he is of opinion that the Municipalities of Athni, Bijápur, Dhárwár, and Gadag-Bettigeri deserve credit for the attention they have paid to the registration of births.

So far as can be gathered from the returns submitted, prosecutions for breaches of the bye-laws about the registration of births and deaths were instituted as follows:—At Belgaum, 7; Nipáni, 2; Haliyál, 1; and Vengurla, 24. The information furnished by the Municipalities of Háveri and Alibág is incomplete.

26. The result of municipal cases disposed of is given in the following table:—

No.	Name of Municipality.	Number of Cases reported.		Number convicted.		Number remaining undispensed of at the close of the year.
		1890-91.	1891-92.	1890-91.	1891-92.	
1	Belgaum...	86	188	45	117	...
2	Nipáni ...	11	38	11	88	...
3	Athni ...	42	11	28	11	...
4	Gokák ...	17	...	17	...	...
5	Saundatti-Yellamma ...	1	...	1	...	...
6	Yamkanmardi ...	...	...	...	...	...
7	Dhárwár ...	28	22	18	19	...
8	Hubli ...	13	10	12	7	...
9	Gadag-Bettigeri ...	78	26	27	18	...
10	Navalgund ...	5	...	4	...	...
11	Yamnur ...	...	...	...	...	...
12	Nargund...	...	2	...	2	...
13	Rámbennur ...	42	87	9	4	27
14	Gudgudápur ...	...	...	...	...	...
15	Byádgi ...	...	27	...	1	...
16	Háveri ...	319	55	14	5	...
17	Bijápur ...	16	9	12	3	...
18	Bágalkot...	14	23	12	20	...
19	Ilkal ...	28	18	13	14	...
20	Guledgud ...	16	30	16	30	...
21	Kárwár ...	49	...	22	...	...
22	Kumtá ...	...	42	...	19	...
23	Sirsi ...	58	52	51	43	...
24	Haliyál ...	7	10	6	6	3
25	Honávar ...	...	...	...	...	...
26	Bhatkal ...	...	...	...	...	...
27	Gokarn ...	...	...	...	...	...
28	Ulvi ...	...	...	...	...	...
29	Vengurla...	4	29	4	26	...
30	Rájápur ...	...	...	...	...	...
31	Ratnágiri ...	2	13	2	13	...
32	Chiplun ...	39	131	39	69	...
33	Dápoli ...	...	9	...	7	...
34	Alibág ...	13	2	9	2	...
35	Pen ...	291	24	70	24	...
36	Roha-Ashtami ...	1	11	1	11	...
37	Mahád ...	47	57	34	34	5
38	Panvel ...	7	246	7	246	...
39	Uran ...	...	...	...	...	...
	Total ...	1,234	1,112	484	783	35

The aggregate number of cases reported was 1,112, against 1,234 in 1890-91. The proportion of cases in which convictions were obtained rose from 39 to 70. As stated in last year's report, most of the prosecutions were instituted for the recovery of arrears of municipal taxes.



AUDIT OF ACCOUNTS.

27. With the exceptions noted below, the duty of auditing the accounts was carried out in all the Municipalities; and no errors of importance were anywhere discovered:—

Dhárwár ...	} Audit was not completed.	Nipáni ...	} No audit was carried out.
Nargund ...		Athni ...	
Rájápur ...		Kumtá ...	
		Panvel ...	

It is reported that at Gadag-Bettigeri serious irregularities were discovered in the examination of the accounts, and a future report on them has been promised. No mention is made in the Pen report of the audit of accounts. In the Alibág report it is only stated that, as it was settled that, the accounts of the Municipality are to be audited by a member of the Accountant General's office on payment of Rs. 50, no separate auditors were appointed for examining the accounts. The defalcations in the accounts of the Pen Municipality, discovered in 1890-91, should have made the Commissioners more particular about the thorough examination of their accounts. The Collectors concerned will be requested to submit special reports in regard to the audit of the accounts of the Municipalities referred to above.

INCIDENCE OF OCTROI.

28. The following table shows, per head of population, the average consumption of the principal articles on which octroi is levied, and the incidence of the duty:—

Name of Municipality.	Incidence of Octroi.	AVERAGE CONSUMPTION PER HEAD.							
		Grain.	Sugar.	Ghee.	Class V—	Class VI—	Class VII—	Class VIII—	
		Standard. 7 Maunds.	Standard. 21 seers.	Standard 4 seers.	Drugs, gums and spices. Standard Rs. 2.	Tobacco. Standard 5 seers.	Cloth. Standard Rs. 8.	Metals. Standard Rs. 8.	
Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	Rs. s. p.	Rs. s. p.		
Belgaum	0 9 8	5 11 71	0 31 76	0 0 13	1 2 5	0 11 15	13 0 0	1 7 5	
Nipáni	0 7 7	5 8 33	2 1 57	0 0 58	1 11 2	0 4 54	12 2 2	1 11 9	
Athni	0 13 1	12 24 60	4 12 74	0 2 28	1 13 7	0 13 21	15 3 6	1 0 5	
Gokák	0 4 0	4 5 75	0 30 25	0 0 17	0 6 5	0 2 21	11 3 2	0 6 3	
Saundatti-Yellamma.	0 1 9	1 22 51	0 10 41	0 0 31	0 4 9	0 0 64	5 10 10	0 4 3	
Yammanur	...	...	...	...	...	...	...	...	
Dhárwár	0 5 8	4 28 31	0 20 78	0 0 2	1 4 8	...	4 7 3	0 7 6	
Hubli	0 7 0	5 17 44	0 19 38	0 0 56	1 4 2	0 0 77	4 0 2	2 15 4	
Gadag-Bettigeri	0 6 7	5 3 54	0 18 7	0 4 35	0 5 0	...	12 9 9	0 13 0	
Navalgund	0 4 2	3 16 35	0 1 3	...	0 11 10	...	3 2 2	0 1 11	
Yamnur	...	...	...	...	...	...	...	...	
Nargund	...	...	...	...	...	...	...	...	
Ranebennur	...	...	...	...	...	...	...	...	
Gudgudapur	...	...	...	...	...	...	...	...	
Byadgi	0 5 0	3 1 14	...	0 9 61	0 5 6	...	3 11 2	0 7 8	
Háveri	...	...	...	...	...	...	...	...	
Bijápur	0 12 6	10 20 55	0 6 25	0 1 37	1 7 10	0 2 4	4 12 10	1 8 1	
Bágalkot	0 19 4	2 14 61	0 5 3	0 2 22	2 1 7	0 6 13	6 13 4	0 10 0	
Ilkal	0 7 5	7 7 5	0 20 64	0 0 66	1 7 11	0 4 9	6 4 3	0 8 0	
Guledgud	0 6 1	2 28 30	0 1 26	0 2 28	0 12 1	0 3 64	9 0 9	0 2 7	
Kárwár	0 3 4	2 18 70	0 1 34	0 0 17	0 0 8	0 1 14	1 7 10	0 6 7	
Kumtá	0 9 4	7 14 9	0 14 4	0 0 42	1 6 9	0 4 31	6 10 2	3 9 4	
Sirsi	0 14 9	6 6 78	0 13 70	0 1 3	0 7 5	0 9 5	17 10 4	2 9 2	
Haliyál	0 3 9	4 9 53	0 1 16	...	1 4 11	0 2 70	2 10 10	...	
Honávar	0 1 9	2 12 17	0 5 18	0 0 2	0 1 7	0 1 4	1 4 6	0 1 6	
Bhatkal	0 1 11	1 21 52	0 1 47	0 0 13	0 0 3	0 0 49	...	...	
Gokarn	0 2 7	1 7 8	0 4 42	0 0 25	0 4 0	0 0 3	4 12 7	0 2 5	
Ulvi	...	...	...	...	...	...	...	...	
Vengurla	0 5 11	7 6 23	0 14 6	0 3 15	7 10 6	0 16 54	9 1 10	7 14 3	
Rájápur	0 5 4	5 21 43	0 3 17	0 0 36	6 4 1	0 12 29	3 6 5	0 5 4	
Ratnágiri	0 3 3	3 22 26	0 3 61	0 0 58	0 5 0	0 4 26	5 9 7	0 14 9	
Chiplun	0 10 8	3 31 77	0 18 73	0 5 59	20 12 2	1 8 12	6 8 6	1 12 6	
Dápoli	...	...	...	...	...	...	...	...	
Alibág	0 5 3	9 23 24	0 4 17	0 1 43	...	0 6 43	2 0 3	...	
Pen	0 3 7	7 24 7	0 3 18	0 2 29	...	0 4 17	1 12 6	0 3 8	
Roha-Ashtami	0 4 9	10 13 44	0 0 60	0 0 24	...	0 2 0	2 14 0	1 15 8	
Mahád	0 8 7	7 1 72	0 5 53	0 1 22	...	0 31 47	16 13 1	...	
Panvel	0 6 1	8 26 49	0 17 16	0 5 36	...	0 4 38	0 0 10	0 0 6	
Uran	0 0 3	...	...	...	...	0 8 15	...	...	

*Grain.*—The standard of consumption under this head has been exceeded at Athni, Bijápur, Ilkal, Kumtá, Vengurla, Alibág, Pen, Roha-Ashtami, Mahád and Panvel. The excess is particularly notable at Athni, Bijápur,

but notwithstanding this, there have been no prosecutions during the year. Dápoli is a small place, and has not many wants. Its administration seems to be good."

*Kolába.*

The Collector, Mr. Kennedy, seems to be satisfied with the management of the Municipalities of Alibág, Mahád, and Panvel. He observes that the administration of the Alibág Municipality seems to have been carried on for the past year smoothly and satisfactorily; that the Municipality of Mahád has been ably administered during the year, and the municipal members clearly take an intelligent interest in their duties; and that the Municipal Commissioners of Panvel have evinced greater interest in the management of municipal affairs than those of Pen, at which place, he states, little interest is shown in municipal matters by the Commissioners. As regards Roha-Ashtami, the Collector states that he has not seen the place, but that the report of the President has, in some respects, not induced a very favourable impression.

GENERAL REMARKS.

31. The liability of some of the larger Municipalities to suffer in administration from the existence of rival and quarrelsome factions was indicated in the review of the reports for 1890-91; and there seems little doubt that, at many places, a seat on the Municipal Board is valued far more for the opportunities that it gives of gratifying private ends, than from any motives connected with the public welfare. There are fortunately, however, conspicuous instances to the contrary here and there; and improvement in this respect may be looked for generally, as the voters become more alive to their own interests, and to the necessity of supporting public-spirited representatives and excluding such as aim at holding office for unworthy purposes, or, even if not actuated in that way, fail to discharge with attention and energy the duties that devolve upon them. Another important shortcoming, also previously commented on, is the undue proportion borne by octroi duties in the provision of municipal incomes. This, however, is another objectionable feature that can only be removed by degrees, as the people become generally less opposed to the house-tax and other forms of direct taxation. Setting these defects aside, I think that municipal government may be said to be making very fair progress throughout the Division. But, of course, there is everywhere, more or less, the serious fault of want of full and proper attention to the details of sanitation and even to ordinary tidiness and cleanliness. A walk, ride, or drive through any municipal town hardly ever fails to disclose a variety of unwelcome sights and inconveniences such as seldom, if ever, exhibit themselves in English towns: loose litter lying about the streets; waste paper which has been thrown out of houses, and flies about with every current of air; bales of cotton and other goods which lie about in front of shops and contract thoroughfares that mostly are already narrow enough; piles of metalling that are allowed to remain on road-sides for unnecessarily long periods, with the same result; refuse which is temporarily thrown down anywhere, pending removal to the proper places; foul water emptied carelessly out of kitchens, or oozing from the apertures of bath-rooms, &c., &c. Among the places visited during the past season, the towns of Belgaum and Hubli struck me particularly as offending in these details; and the case of the former is especially noticeable, because, in addition to being a head-quarters town, it lies between civil residences and a military cantonment, and so is constantly traversed by the local European officials. Without having recourse to the process of prosecution, everywhere much improvement might be effected, if the presidents and other members of municipal bodies would show by example and precept what is proper; and still more, at head-quarters towns, if only the Collectors and other officials, without necessarily making many formal visitations, would avail themselves of the opportunities that naturally occur, of pointing out such objectionable features to the people, or even to any of the public functionaries who can always be found near at hand when they happen to be passing, even unofficially, through native towns.

I have the honour to be,

Sir,

Your most obedient Servant,

J. F. FLEET,

Acting Commissioner, S. D.

No. 2036 OF 1892.

GENERAL DEPARTMENT.

FROM

H. E. M. JAMES, ESQUIRE, I. C. S.,  
Acting Commissioner in Sind;

To

HIS EXCELLENCY THE RIGHT HONOURABLE  
LORD HARRIS, G.C.I.E.,  
Governor and President in Council,  
Bombay.

*Commissioner's Office,*

*Karachi, 2nd November 1892.*

MY LORD,

I have the honour to submit the Annual Administration Report on the

I.—Statement showing the constitution of the Municipalities in the Province of Sind.

II.—Statement showing the income of the Municipalities in the Province of Sind.

Supplement to ditto.

III.—Statement showing the expenditures of the Municipalities in the Province of Sind.

Supplement to ditto.

IV.—Statement showing the quantity or value of principal articles imported into and taxed by the Municipalities in the Province of Sind.

reports of the Municipalities in Sind and my remarks thereon will be submitted shortly.

working of the Municipal Boards in the Province of Sind for the year ending 31st March 1892, together with statistical tables Nos. I to IV, compiled in my office in the forms prescribed by the Government of India. A printed compilation containing the

2. The dates on which the reports from the Collectors and Deputy Commissioners and their final replies to subsequent references made to them were received, are given below:—

District.	Date of receipt of report for the first time.	Date of receipt of final reply.
Karachi ...	30th August 1892	26th October 1892.
Hyderabad ...	24th do. do.	.....
Shikarpur ...	7th September 1892	.....
Thar and Parkar ...	19th July 1892	{ 30th September 1892. 11th October 1892.
Upper Sind Frontier ...	16th July 1892	.....

3. Owing to the non-receipt of the reports in due time the general report of the Province could not be submitted by the 15th September 1892 as prescribed in Government Resolution No. 4134, dated 30th November 1891.

4. The adoption of the revised forms II and III of the Municipal Report from this year necessitated several references by the Collectors to their subordinates and consequently they were not in a position to submit their reports to this office on the date fixed. Their attention will, however, be drawn to the delay, and they will be requested to adopt such measures as may be necessary to ensure punctuality in the submission of their reports to this office in future.

Alibág, Roha-Ashtami and Panvel, the figures for which, for the last five years, are given below :—

Name of Municipality.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Athni ... ..	7 9 37	7 25 56	11 11 19	9 36 4	12 24 60
Bijápur ... ..	43 6 1	41 13 50	7 29 55	11 2 44	10 20 55
Alibág ... ..	8 37 76	.....	8 6 31	7 39 64	9 23 24
Roha-Ashtami ... ..	13 33 47	14 9 65	12 13 69	13 12 54	10 13 44
Panvel ... ..	5 31 25	.....	7 13 62	8 3 36	8 23 49

It will be seen that there has been some improvement at Bijápur and Roha-Ashtami. The Collector of Bijápur reports that very liberal refund rules have been brought into force at Bijápur from November 1891; and that it may be expected that the number and amount of refunds will increase yearly, now that so much has been done to induce the people to claim them. The President of the Roha-Ashtami Municipality has not satisfactorily explained the excess over the standard; and he will be informed that, if no further improvement is observable next year, the duty on grain may have to be abolished. The excess in the case of Athni is very high; and the Municipality is taking steps to abolish octroi altogether on this article.

*Sugar.*—The standard of consumption of sugar has been exceeded at Belgaum, Nipáni, Athni and Gokák. The excess at Athni and Nipáni is very great; and these Municipalities are taking steps to abolish the duty.

*Ghee.*—The standard under this head has been slightly exceeded at Gadag-Bettigeri, Chiplun and Panvel.

*Drugs, gums and spices.*—The consumption under this head is ten times the standard at Chiplun, nearly four times at Vengurla, and three times at Rájápur. The first two Municipalities have already been directed to abolish the duty on these articles; and similar instructions will be issued to the third.

*Tobacco.*—The standard under this head has been exceeded at Belgaum, Athni, Bágalkot, Sirsi, Vengurla, Rájápur, Chiplun, Alibág, Mahád and Uran. The excess at Chiplun is out of all proportion; the quantity consumed per head being 1 maund, 8 seers and 12 tolas. The excess at Vengurla and Mahád is also very large. The Mahád Municipality was warned last year that, if it could not show any improvement within a year, it must expunge this article from its octroi schedule: there is a slight improvement during the year under report; but it is not such as to justify the Municipality being allowed to continue to levy the duty on this article any longer. The excess at Chiplun is so large that there appears no alternative but to direct the Municipality there to abolish the duty on this article altogether.

*Cloth and metals.*—The incidence under cloth at Sirsi and Mahád is more than double, and under metals at Vengurla nearly three times, the standard.

The following table shows the extent to which loss of income would be caused by abolition of octroi in the cases open to objection which have just been pointed out:—

Municipality.	Total income in 1891-92.	Octroi on grain in 1891-92.	Octroi on sugar in 1891-92.	Octroi on ghee in 1891-92.	Octroi on drugs, gums and spices in 1891-92.	Octroi on tobacco in 1891-92.	Octroi on cloth in 1891-92.	Octroi on metals in 1891-92.	Total income that the Municipality would have to forego.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum .. ..	41,229 8 6	.....	1,230 5 6	.....	.....	652 4 0	.....	.....	1,882 9 6
Nipáni .. ..	10,733 15 10	.....	749 11 0	.....	.....	.....	.....	.....	749 11 0
Athni .. ..	12,392 12 9	4,094 0 9	1,660 6 0	.....	.....	216 0 0	.....	.....	5,910 6 9
Gokák .. ..	8,525 5 1	.....	292 1 0	.....	.....	.....	.....	.....	292 1 0
Gadag-Bettigeri	25,324 18 8	.....	.....	329 15 0	.....	.....	.....	.....	329 15 0
Bijápur .. ..	24,023 8 5	7,007 8 11	.....	.....	.....	.....	.....	.....	7,007 8 11
Bágalkot .. ..	18,681 2 4	.....	.....	.....	.....	276 3 6	.....	.....	276 3 6
Ikál .. ..	8,687 13 1	2,090 7 0	.....	.....	.....	.....	.....	.....	2,090 7 0
Kuntá .. ..	14,154 3 3	2,040 8 5	.....	.....	.....	.....	.....	.....	2,040 8 5
Sirsi .. ..	11,700 12 5	.....	.....	.....	.....	282 3 0	1,011 10 7	.....	1,293 14 4
Vengurla .. ..	14,127 8 11	915 4 7	.....	.....	431 5 4	189 12 6	.....	206 7 7	1,721 14 0
Rájápur .. ..	4,944 10 6	.....	.....	.....	191 5 0	145 1 3	.....	.....	336 6 3
Chiplun .. ..	13,743 9 6	.....	.....	43 11 9	855 11 6	.....	.....	.....	1,162 8 8
Alibág .. ..	6,030 7 6	519 4 0	.....	.....	.....	137 11 6	.....	.....	656 15 6
Pen .. ..	11,036 0 6	867 6 6	.....	.....	.....	.....	.....	.....	867 6 6
Roha-Ashtami	4,505 0 10	673 1 8	.....	.....	.....	.....	.....	.....	673 1 8
Mahád .. ..	9,548 6 8	1,100 0 3	.....	.....	.....	277 7 3	286 14 3	.....	1,661 11 9
Panvel .. ..	24,496 2 7	858 12 0	.....	169 7 0	.....	.....	.....	.....	1,225 3 0
Uran .. ..	7,078 1 7	.....	.....	.....	.....	152 7 4	.....	.....	152 7 4

## REFUNDS.

29. Refund Rules are in force in all the Municipalities which levy octroi. A reference to the column of "Quantity or value on which refunds were given," under each head in Statement No. IV., will show that the exporters of taxable articles did not avail themselves of the advantages of the Refund Rules so freely during the year as they did in 1890-91.

## OPINIONS OF THE COLLECTORS REGARDING THE WORKING OF THE MUNICIPALITIES.

30. The information required by Government Circular No. 2578, dated the 2nd July 1889, regarding the differentiation of Municipalities in regard to their efficiency in administration, is given below:—

*Belgaum.*

The Collector, Mr. Charles, has omitted to give any opinion of his own as regards the working of the Municipalities in his district.

*Dhárwár.*

The Collector, Mr. Crawley-Boevey, writes:—"The Hubli Municipality, as newly constituted, has been carrying on its administration satisfactorily; and it is expected that, under the presidentship of Mr. Knight, the petty factions and personal jealousies, which seriously affected proper management, will entirely disappear. The working of the Dhárwár Municipality is also satisfactory. The working of the other Municipalities is generally fair and does not call for any special remarks." Mr. Knight has now ceased to be president at Hubli, and has been replaced by Mr. Bonus; but there is no reason why improvements should not be effected there just as well by Mr. Bonus, or by any Assistant Collector who may hereafter succeed him.

*Bijápur.*

The Collector, Mr. Davidson, speaks favourably of the interest taken in municipal work by many of the members of the Bijápur Municipality, and states that he has found them desirous of doing the best they can for their town. As regards Bágalkot, he does not appear to be satisfied, owing to the unsatisfactory attendance of resident members at meetings. He states that the attendance of members at Ilkal shows an improvement on that of last year, only four of the members (one of whom is the President, who was necessarily unable to attend more than a limited number of meetings) failing to attend two-thirds of the meetings; while, last year, ten out of the thirteen members were defaulters. He considers the attendance at Guledgud satisfactory; and thinks that the expenditure of the municipal revenues is gradually improving the town.

*Kánara.*

The Collector, Mr. Drew, appears to be satisfied with the working of the Sirsi and Haliyál Municipalities. As regards Kárwár, he states that nearly half of the Commissioners failed to attend two-thirds of the meetings. About Kumtá, he remarks that the ordinary expenditure has exceeded the receipts during the year by Rs. 4,237, and this without the Municipality having undertaken any large works; and he fears that, without careful management, the Municipality will fall into debt; the accounts of this Municipality, it may be noted, were not audited during the year. The Honávar and Bhatkal Municipalities were only recently organised; and it is premature to expect an expression of opinion from the Collector on their efficiency. The Gokarn and Ulvi Municipalities are only temporary, and are worked for a portion of the year at the times when fairs are held.

*Ratnágiri.*

The Collector, Mr. Cumine, writes:—"The administration of the Vengurla Municipality is understood to be satisfactory; the management at Chiplun is decidedly cheap, but in some other respects it is not so good as it should be. The management of Ratnágiri is middling. There are large outstanding dues in Chiplun and Ratnágiri; but those Municipalities do not seem to have taken sufficient steps to clear them off. The administration of the Rájápur Municipality is bad; its affairs seem in a state bordering on bankruptcy; and the cleaning and lighting of the town have been abandoned. The President has made appropriate remarks in his report; and he will be requested to try his best to impress on the Municipality that works of public safety, health and convenience, should not be neglected. There are also large outstanding dues there;

## I AND II.—DATE OF ESTABLISHMENT AND POPULATION.

5. The date of establishment of each Municipality, and its population according to the census of 1891 are shown below:—

District.	No.	Name of Municipality.	Date of Establishment.	Population according to Census of 1891.
Karachi.	1	Karachi ...	5th September 1852 ...	105,199
	2	Kotri ...	1st August 1854 ...	7,909
	3	Munjhand ...	26th May 1856 ...	2,544
	4	Sehwan ...	1st July 1854 ...	4,624
	5	Bubak ...	Do. ...	2,876
	6	Tatta ...	15th August 1854 ...	8,969
	7	Keti ...	1st February 1854 ...	2,503
	8	Mirpur Batoro ...	20th February 1856 ...	3,200
Total ...				137,824
Hyderabad.	1	Hyderabad ...	1853 ...	58,048
	2	Tando Muhammad Khan ...	1856 ...	4,123
	3	Hala ...	3rd December 1869 ...	5,058
	4	Matari ...	20th December 1868 ...	5,815
	5	Tando Alahyar ...	1st July 1856 ...	4,308
	6	Tando Adam ...	1st May 1860 ...	5,033
	7	Nasarpur ...	Do. ...	3,914
Total ...				86,302
Shikarpur.	1	Shikarpur ...	1855 ...	41,979
	2	Sukkur ...	1862 ...	29,274
	3	Garhi Yasin ...	19th March 1870 ...	5,960
	4	Rohri ...	1st September 1855 ...	8,786
	5	Ghotki ...	Do. ...	3,288
	6	Larkhana ...	1st May 1855 ...	12,021
	7	Kambar ...	1st May 1862 ...	5,341
	8	Rato-dero ...	Do. ...	3,554
Total ...				110,203
Thar and Parkar.	1	Umarkot ...	1st May 1860 ...	3,702
	2	Mitti ...	22nd February 1860 ...	2,991
Total ...				6,693
Upper Sind Frontier.	1	Jacobabad ...	3rd September 1875 ...	12,397
GRAND TOTAL ...				353,419

6. The population of Karachi, Hyderabad and Jacobabad includes, as usual, the population within cantonment limits:—

Karachi ...	7,004
Hyderabad ...	3,479
Jacobabad ...	4,103

The total population of the Province during the year, as compared with the figures given in last year's report, shows an increase of 2,255 souls. This is due to the fact that in the report for 1890-91 rough census figures were given, while this year the figures finally arrived at have been adopted.

7. The number of Municipalities in the Province of Sind is the same as last year.

### III.—BOUNDARIES.

8. There has been no change in the boundaries of the several Municipalities in Sind during the year under report.

### IV.—MEETINGS.

9. The following statement exhibits the number of meetings of municipal bodies held during the year under report :—

Name of Municipality.	Quarterly General Meetings.	Special General.	Local Body.	Number of Persons not attending two-thirds of Meetings.
Karachi	6	10	58	36
Kotri	4	4	26	2
Mánjhand	4	3	24	.....
Sehwan	4	5	24	1
Bubak	4	.....	24	.....
Tatta	4	12	19	2
Keti	4	9	25	1
Mirpur Batoro	4	4	24	4
Hyderabad	6	9	68	7
Tando Muhammad Khán	4	5	54	3
Hála	4	11	24	.....
Matári	4	8	24	.....
Tando Alahyar	4	5	25	.....
Tando Adam	4	10	35	.....
Nasarpur	4	5	26	.....
Shikárpur	4	38	68	15
Sukkur	3	9	46	15
Garhi Yásin	4	6	24	4
Rohri	4	4	25	1
Ghotki	4	1	29	2
Lárbhána	4	8	24	2
Kambar	4	4	25	2
Rato-dero	4	7	25	5
Umámkot	4	4	24	3
Mitti	4	4	24	7
Jacobabad	4	13	71	.....
Total	107	198	765	112

10. Quarterly general meetings were held regularly by all Municipalities except Sukkur, where one meeting was temporarily omitted through an accidental mistake, but the business reserved for that meeting was disposed of by a special general meeting called for the purpose in the following month.

11. The rules regulating the meetings of managing committees were not complied with by the Tatta Municipality owing to some of the members who are Zamindárs in other parts of the district being absent from Tatta. The Collector has called upon the President to warn the members to be more regular in their attendance at meetings in future.

12. The total number of members who failed to attend two-thirds of the meetings is 112 against 92 in the previous year. Failure was chiefly on the part of nominated members whose official duties sometimes prevented their attendance. The Collectors will be requested to impress upon official as well as non-official members that they should attend more regularly.

## V.—MEMBERS.

13. The following table shows the constitution of the several Municipalities in Sind :—

Name of Municipality.	Number of Members	Nomi-nated.	Elected.	Official.	Non-Official.	Euro-peans.	Natives.
Karachi ...	32	16	16	8	24	10	22
Kotri ...	13	7	6	5	8	3	10
Mánjhand ...	10	10	...	4	6	1	9
Sehwan ...	12	12	...	4	8	1	11
Bubak ...	10	10	...	4	6	1	9
Tatta ...	12	12	...	4	8	1	11
Keti ...	10	10	...	4	6	1	9
Mirpur Batoro ...	10	10	...	4	6	1	9
Hyderabad ...	25	13	12	9	16	4	21
Tando Muhammad Khán ...	10	10	...	4	6	1	9
Hála ...	10	10	...	4	6	1	9
Matári ...	9	9	...	3	6	1	8
Tando Alahyar ...	10	10	...	4	6	1	9
Tando Adam ...	9	9	...	3	6	1	8
Nasarpur ...	8	8	...	4	4	1	7
Shikárpur ...	30	15	15	5	25	2	28
Sukkur ...	30	15	15	9	21	4	26
Garhi Yásin ...	12	12	...	4	8	1	11
Rohri ...	12	12	...	4	8	1	11
Ghotki ...	12	12	...	4	8	1	11
Lárxhána ...	12	12	...	4	8	1	11
Kambar ...	12	12	...	4	8	1	11
Rato-dero ...	12	12	...	4	*7	1	*10
Umarkot ...	12	12	...	3	9	1	11
Mitti ...	12	12	...	3	9	1	11
Jacobabad ...	15	8	7	6	9	2	13
Total ...	361	290	71	118	*242	45	*315

\* 1 vacancy.

NOTE.—In last year's report the number of members was stated at 360. The difference of 1 is ascribed to the Assistant Collector of Sehwan having, through oversight, entered the number of members of the Kotri Municipality at 12 instead of 13 in the report for 1890-91.

14. There are 361 members in all the Municipalities in Sind, of whom 71 are elected and 290 nominated. There was one vacancy on the Rato-dero Municipal Board to be filled up at the close of the year.

15. The elective system remains in force in six Municipalities, viz., Karachi, Kotri, Hyderabad, Shikárpur, Sukkur and Jacobabad. It has not been considered desirable to extend the franchise to other Municipalities in Sind owing to their backward condition.

Fresh elections were held only by the Jacobabad Municipality, the term of office of which expired during the year under report. The information required by Government Resolution No. 2617, dated 1st September 1887, regarding the elections held in this Municipality, is given in the subjoined table :—

Ward Number.	Number of Voters entitled to vote.	Number of Voters who recorded their Vote.	Number of Candidates for the Ward.	Number of Candidates elected.
1 ...	70	54	1	1
2 ...	80	70	3	2
3 ...	48	40	5	1
4 ...	73	52	5	2
5 ...	29	17	3	1



## VI.—IMPOSTS.

16. The following changes were made in the year under report in the schedule of taxation :—

## A.—Abolition or Reduction of Duty.

## Kardchi.—

Munj, phuli, and pubni seed ... Duty was reduced from annas 8 to annas 2 per maund.

Sáthar, ajwán, chamir, gokhro, gomádhár, phudno, ságargota, suwa, vapumba, vavning. } Duty reduced from annas 8 to annas 4 per maund.

Tamarind ... Do. from annas 8 to annas 2 do.

Cinnamon ... Do. do. Re. 1 to annas 8 do.

Dealwood and ceiling boards ... Do. do. „ 1 per corgo to Rs. 2 per ton.

Manjhand.—Duty was abolished on tobacco.

Sehwan.—The minimum amount of refund claimable at a time on cloth was reduced from annas 8 to annas 2.

Bubak.—Duty was abolished on tobacco and oil-seeds, and the minimum amount of refund claimable on cloth and grain reduced from annas 8 to annas 2.

Tatta.—Duty was abolished on all unbleached cloth.

Keti Bandar.—Duty abolished on cloth.

Nasarpur.—Duty on thread, khár or soda (cháña) and on grass cord known as wán and wunj was abolished.

Umankot and Mitti.—Duty on gum was abolished.

Jacobabad.—Duty was reduced on head-loads and donkey-loads of fresh fruit and vegetables.

## B.—Imposition of new or enhancement of existing Duties.

## Kardchi.—Duty was enhanced on—

Pistachio nuts ... From annas 8 to rupee 1 per maund.

Planks of kacha teak and jungle-wood. } From Re. 1 to Rs. 2 per corgo.

Rafters and bamboos ... From annas 8 to rupee 1 per cart-load, and do. 4 to annas 6 per camel-load.

Asafetida, awalasar, gundak, behidáná, mayriphul, musli. } From Re. 1 to Rs. 2 per maund.

Rawul-ras, raskápur, shingrij ... From Re. 1 to Rs. 5 per maund.

Camphor and sálammisri ... „ „ 1 to „ 4 do.

Gum ... „ annas 8 to „ 2 do.

Gandak and incense ... „ „ 8 to Re. 1 do.

Cardamoms, large ... „ Rs. 2-8 to Rs. 5 do.

Mace ... „ „ 2 to „ 5 do.

Nutmegs, small ... „ Re. 1 to „ 2 do.

Saffron... „ Rs. 2 a maund to annas 8 a lb.

Duty was imposed on khár, superior soda and country soap at annas 8 per maund.

Duty was imposed on tar and dammar at 4 per cent. *ad valorem*.

## Manjhand.—Duty was enhanced on the following articles :—

Ghee from annas 6 to annas 8 per maund.

Sugar, sweetmeats, sugar-candy and honey. } From annas 4 to annas 5 per maund.

Sehwan.—Stall fees in the market were raised from pies 6 to 9 pies per diem and from annas 12 to Rs. 1-2-0 per month.

## Tatta.—Duty was enhanced on the following articles :—

Grain ... From anna 1 to 1 anna 3 pies per maund.

Sugar, &c. ... „ annas 4 to annas 8 do.

Molasses and jagri ... „ „ 2-6 to „ 5 do.

Betel-nuts and dry fruit ... „ „ 2 to „ 4 do.

Ghee and butter... „ Re. 1 to Rs. 1-8 do.

Spices of all kinds ... „ annas 4 to annas 8 do.

Tobacco ... „ „ 6 to „ 8 do.

*Keti Bāndar*.—Duty was imposed on—

Sugar "Chani" and Marosi	...	...	At annas 6 per maund.
Dates	...	...	" 1 "
Cocoanuts	...	...	" 2-6 "

Duty was enhanced on the following articles:—

Ghee and butter from annas 12 to Re. 1 per maund.

Grain of all kinds from pies 9 to pies 10 do.

*Hyderabad*.—A wheel-tax was imposed by this Municipality.

*Nasarpur*.—The duty on tobacco was enhanced from annas 2 to annas 4 per maund. A halálkhor cess was imposed by the Municipality, each resident 16 years old and above paying at the rate of pies 6 per mensem in return for their privies being cleansed by municipal sweepers.

*Shikárpur District, Shikárpur*.—The duty on ghee was increased from Rs. 2 to Rs. 2-8-0 per maund.

The duty on sugar was enhanced from annas 8 to annas 10 per maund and on oils other than kerosine and turpentine from annas 10 to annas 12 per maund.

The duty of annas 2 per maund on wheat was sanctioned for a further period of one year in this Municipality.

*C.—Rules for Markets and Collection of the Market Fees.*

These were sanctioned during the year under report for the town of Nasarpur authorising the levy of the following fees:—

	Rs.	a.	p.
(a) For every head-load	...	0	0 1
(b) " every camel-load of grass or wood	...	0	0 9
(c) " every camel-load of other articles	...	0	1 0
(d) " every horse or bullock-load	...	0	0 6
(e) " every part-load	...	0	4 0
Rent of stalls—			
From butchers	...	annas 12	per mensem.
" Fish-sellers	...	" 8	do.

The right to collect market fees is sold annually by auction by the Nasarpur Municipality.

17. In sanctioning the revision in the schedules of octroi taxation the main object kept in view has been that taxation should, as far as possible, be limited to articles consumed within municipal limits, and that duty on commodities, which are for the most part imported only to be exported, should be gradually reduced or abolished.

18. It is, however, very difficult to effect all desired changes at once. It will be seen from paragraph 50 that some of the Municipalities derive a large part of their income from octroi duties on grain and cloth, much of which is admittedly consumed by the population of the neighbouring villages without refunds being obtained. It will be necessary gradually to resort to direct taxation to replace these duties, but that reform is at present very distasteful. I am glad to be able to report that as a beginning the Shikárpur Municipality has imposed a halálkhor cess, while the Tatta and Tando Muhammad Khán Municipalities have agreed to levy a house-tax within their limits. It is trusted that other Municipalities may soon be induced to follow in their footsteps and to remove objectionable items which hamper trade from their schedules of taxation.

19. The following is a contrasted statement of the income of the several Municipalities in the province of Sind:—

Details.	1891-92.	1890-91.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
<b>5.—Municipal rates and taxes—</b>				
Octroi ... ..	4,81,599 12 9	4,78,911 1 7	2,688 11 2	.....
Tax on houses and lands ... ..	36,734 7 0	32,335 14 9	4,398 8 3	.....
Tax on animals and vehicles ... ..	29,659 9 6	27,061 4 8	2,598 4 10	.....
Tax on professions and trade ... ..	5 0 0	10 0 0	.....	5 0 0
Toils (on roads and ferries) ... ..	2,485 0 6	2,590 14 0	.....	106 13 6
Water-rate ... ..	19,412 8 11	18,554 2 4	858 6 7	.....
Lighting rate ... ..	.....	.....	.....	.....
Conservancy (including scavenging and latrine rates) ... ..	5,161 1 0	5,149 9 5	11 7 7	.....
Other taxes (to be specified in detail) ... ..	316 0 0	634 0 0	.....	318 0 0
<b>6.—Realizations under special Acts—</b>				
From pounds ... ..	9,775 13 5	6,988 7 1	2,787 6 4	.....
From hackney carriages ... ..	87 0 0	273 14 0	.....	186 14 0
From licenses for the sale of spirits and drugs ... ..	90 0 0	115 0 0	.....	25 0 0
From other sources (i. e., vaccination) ... ..	423 0 0	166 0 0	267 0 0	.....
<b>7.—Revenue derived from Municipal property and powers apart from taxation—</b>				
Rents of lands, houses, serais, dāk bungalows, &c. ... ..	24,760 9 9	21,629 9 4	3,131 0 5	.....
Sale-proceeds of lands and produce of lands, &c. ... ..	84,803 6 0	62,240 3 4	22,563 2 8	.....
Conservancy receipts (other than taxes and rates) ... ..	8,875 14 8	7,347 12 1	1,528 2 7	.....
Fees and revenue from Educational institutions ... ..	10,574 13 7	9,466 8 4	1,108 5 8	.....
Fees and revenue from Medical institutions ... ..	19 12 6	76 14 0	.....	57 1
Fees and revenue from market and slaughter-houses ... ..	67,931 11 8	65,283 9 9	2,648 1 11	.....
Fees and revenue from tramways ... ..	2,466 4 0	1,228 2 0	1,228 2 0	.....
Other fees (specified in Statement II) ... ..	80,451 6 0	74,562 14 8	5,888 7 4	.....
Fines under Municipal and other Acts ... ..	4,605 10 7	4,093 7 11	512 2 8	.....
Interest of investments ... ..	7,945 9 1	6,481 6 6	1,464 2 7	.....
Premium on loans ... ..	.....	.....	.....	.....
<b>8.—Grants and contributions for general and special purposes—</b>				
From Government ... ..	14,324 10 3	18,463 6 2	.....	4,138 11 11
From Local Funds ... ..	9,977 14 0	20,617 0 0	.....	10,639 2 0
From other sources ... ..	1,494 0 0	2,723 13 0	.....	1,229 13 0
<b>9.—Miscellaneous—</b>				
Recoveries on account of service rendered to private individuals ... ..	1,127 5 0	2,406 9 5	.....	1,279 4 5
Other items ... ..	9,163 14 11	17,779 3 4	.....	8,615 4 5
<b>10.—Extraordinary and debt—</b>				
Sale-proceeds of Government securities and withdrawals from Savings Banks ... ..	.....	140 0 0	.....	140 0 0
Loans { From Government ... ..	.....	.....	.....	.....
{ Raised in the market from private individuals ... ..	.....	.....	.....	.....
Realizations of sinking fund for repayment of loans ... ..	1,553 11 1	900 0 0	653 11 1	.....
Advances { Permanent ... ..	69 0 0	99 0 0	.....	30 0 0
{ Others ... ..	3,337 2 8	3,098 10 0	238 8 8	.....
Deposits ... ..	58,112 5 4	20,287 2 3	37,825 3 1	.....
<b>Grand Total ...</b>	<b>9,77,834 6 2</b>	<b>9,11,705 7 11</b>	<b>92,398 15 0</b>	<b>26,770 0 9</b>
<b>Net Increase ...</b>	<b>.....</b>	<b>.....</b>	<b>65,628 14 3</b>	<b>.....</b>

\* Note.—On comparison of these figures with those given in the previous year's printed report, it will be observed that there is a discrepancy of Rs. 1,390-4-0, which is noticeable in the Karachi District and is explained as follows:—The sum of Rs. 1,200 received as contribution from the North-Western Railway and the Port Trust towards the maintenance of the Bachubai Kdulji Dinsha Dispensary, plus Rs. 1 recovered as fine from the compounder was not shown in the Karachi municipal accounts owing to there being a separate dispensary account. This year the dispensary account has been amalgamated with the municipal ordinary account, hence the increase of Rs. 1,201 in the Karachi Municipality. The difference of Rs. 189-4-0 in the Tatta Municipality is due to the fact that in the previous year's report the net receipts were shown owing to there being no corresponding column in the expenditure statement. This year the gross receipts have been shown in Statement II, as a separate column for expenditure on pounds has been provided in Statement III.

20. From the above table, it will be seen that there was an increase of Rs. 65,628-14-3 as compared with the previous year.

21. For convenience of reference a table is subjoined showing the amount of refunds granted in each of the Municipalities in Sind:—

Name of Municipality.	Net Amount of Octroi.			Refunds.		
	Rs.			Rs.		
Karachi	1,47,226	8	5	3,72,835	12	5
Kotri	8,273	10	7	1,196	5	7
Mánjhand	1,656	8	0	25	11	0
Sehwan	4,937	2	9	1,283	5	10
Bubak	3,292	11	7	393	14	5
Tatta...	12,691	4	3	1,749	2	9
Keti Bandar	1,825	12	10	2,274	5	5
Mirpur Batoro	2,569	7	0	738	14	4
Hyderabad	1,00,707	12	8	33,920	4	5
Tando Muhammad Khán	6,433	4	3	533	2	6
Hála ...	3,566	3	2	.....		
Matári	3,009	15	5	160	3	11
Tando Alahyar	5,082	3	3	119	10	11
Tando Adam	4,838	9	11	1,878	10	3
Nasarpur	1,793	12	11	19	12	0
Shikárpur	50,051	11	3	8,900	14	7
Sukkur	42,100	0	10	1,50,728	14	2
Garhi Yásin	5,182	12	6	1,833	11	8
Rohri	7,672	8	5	454	10	0
Ghotki	2,163	2	5	764	7	4
Lárhána	26,195	2	6	4,953	5	5
Kambar	4,862	0	10	780	1	10
Rato-dero	2,750	15	7	1,087	4	4
Umarkot	5,791	5	11	2,024	5	11
Mitti	1,717	14	9	77	6	4
Jacobabad	25,207	2	9	8,612	11	3
- Total ...	4,81,599	12	9	5,97,347	0	7

22. The above figures when compared with those for the preceding year, when the refunds granted amounted to Rs. 5,45,383-15-6, show that a great improvement has on the whole taken place in the working of the refund rules. The increase is most noticeable in the Sukkur and Shikárpur Municipalities, where Rs. 1,50,728-14-2 and Rs. 8,900-14-7 were refunded during the year under review, against Rs. 1,08,115-4-11 and Rs. 3,838-9-0, respectively, in the previous year.

23. As noticed last year no refunds were granted by the Hála Municipality during the year under report. The reason assigned for this is that the limited imports could scarcely have admitted of any goods being re-exported.

24. The figures shown in the margin indicate a steady increase in the amount of refunds granted during the past five years. The rules in all the Municipalities are now fairly liberal, and the traders are not slow in taking advantage of them, especially in large Municipalities.

1887-88	Rs.	4,48,892
1888-89	"	4,90,400
1889-90	"	5,07,221
1890-91	"	5,45,383
1891-92	"	5,97,347

Tax on professions and trade.  
Tolls on roads and ferries.  
Conservancy, including scavenging and latrine rates.  
Other taxes.  
Hackney carriages.  
Licenses for the sale of spirits and drugs.  
Revenue from other sources, i.e., vaccination.  
Fees and revenue from medical institutions.  
Sale-proceeds of Government securities.  
Realisations of sinking fund advances.

25. The increase and decrease in the income of the Municipalities as shown in the table given in paragraph 19 above, under the heads marginally noted, are too small to need any detailed explanation. They have been sufficiently dealt with by the Collectors and Presidents in their reports

26. With the exception of Shikárpur, which shows a decrease of Rs. 24,830-9-9, there is a general increase in all districts. The increase of Rs. 7,578-5-10 noticeable in the Karáchi District is ascribed partly to large imports of dutiable goods and partly to the enhancement of duty on certain articles of consumption. The increase of Rs. 16,434-10-1 and Rs. 762-2-1 in the Hyderabad and Thar and Párkar Districts, respectively, is mainly due to ordinary fluctuations in trade and to enhanced dues charged on tea and tobacco by the Hyderabad Municipality. The Jacobabad Municipality shows an increase of Rs. 2,744-2-11, which is ascribed to the large imports of wheat and ghee from Kachhi where the rains had proved very beneficial.

The decrease in the Shikárpur District, which occurs chiefly in the Sukkur Municipality, is attributable to payments made on account of refunds on octroi collected on goods imported during the past year.

27. This tax is levied by the Municipalities of Karáchi, Kotri, Ketí Bandar and Sukkur.

The increase of Rs. 4,398-8-3 noticeable under this head, as contrasted with the figures of the past year, is attributable partly to the collection of arrears and partly to the general increase in the number of houses and to improvements made in old ones.

The rates at which the house-tax is levied is shown in a separate statement, appendix to Statement II, in accordance with the orders of Government.

Municipal Boards in Sind are, as Government well know, very averse to the levy of house-tax, and the attempts which have been made to induce them to adopt it have met with scant success. And so long as it rests with the Municipalities themselves to choose their own taxation, so long will they refuse anything of the kind, as all sense of public spirit is found wanting as soon as the duties towards the rate-payers conflict with the personal interests of the Municipal Commissioners. As a beginning the Municipalities of Tatta and Tando Muhammad Khán have resolved to introduce a house-tax within their limits; Karáchi already has one, but it is insufficient, badly assessed and evaded.

28. The net increase under this head amounts to Rs. 2,598-4-10, which is made up of an increase of—

Rs. 2,192-0-0	in the Hyderabad District
„ 1,578-9-10	in the Shikárpur do.
„ 13-8-0	in the Thar and Párkar do.

and a decrease of Rs. 749-13-0 and Rs. 436 in the Karáchi and Upper Sind Frontier Districts, respectively.

The increase in the Hyderabad District is due to the Hyderabad Municipality having imposed this tax during the year under report for the first time, while that at Shikárpur is attributable partly to better supervision and partly to increased cart traffic. The increase in the Thar and Párkar District is too trifling to need comment. In the Karáchi District the decrease occurs chiefly in the Karáchi Municipality where a large number of bills for carts and bullocks remained unpaid and legal proceedings were taken for their collection. In the Frontier District, the falling off is ascribed to the cart traffic having considerably decreased owing to the decline of Jacobabad as a military station and also to some consignments of wheat and sariyah being imported by rail instead of by carts as heretofore.

29. The receipts from water-rate amounted to Rs. 19,412-8-11 against Rs. 18,554-2-4 in the previous year. The increase of Rs. 858-6-7, which is noticeable in the districts noted in

	Increase.
Karáchi ...	Rs. 253 1 0
Hyderabad ...	„ 550 2 0
Upper Sind Frontier ...	„ 55 11 7
Total ..	Rs. 858 14 7
	Decrease.
Shikárpur ...	Rs. 0 8 0
Total ...	Rs. 858 6 7

the margin, is partly due to the enhancement of fees charged on private services in the town of Hyderabad and partly to the gradual growth of the towns of Karáchi and Hyderabad. The increase in Jacobabad and the decrease in the Shikárpur District are too trifling to need any mention.

30. The receipts from pounds amounted to Rs. 9,775-13-5 against Rs. 6,988-7-1 in the preceding year. There is an increase of Rs. 2,463-2-4 and Rs. 607-13-4 in the Pounds. Shikárpur and Thar and Párkar Districts, respectively, which is explained as due partly to larger surplus proceeds of the year previous having been credited during the year under report, and partly to larger numbers of animals having been impounded. The decrease in the Karáchi and Hyderabad Districts being small, needs no comment.

31. The receipts under this head, as contrasted with the figures of the previous year, show a net increase of Rs. 3,131-0-5, which occurred in all the Rents of lands, houses, serais, dák bungalows, &c. five Districts in Sind as detailed below:—

			Rs.	a.	p.
Karáchi	...	...	1,586	4	11
Hyderabad	...	...	286	8	3
Shikárpur	...	...	1,171	4	2
Thar and Párkar...	...	...	13	4	7
Upper Sind Frontier	...	...	73	10	6
			<u>3,131</u>	<u>0</u>	<u>5</u>

The increase in the Karáchi and Shikárpur Districts is chiefly due to new building sites having been leased during the year.

32. This head shows an increase of Rs. 22,563-2-8 as compared with the figures of the preceding year, and is made up of an increase of Rs. 21,487-3-6 in the Karáchi District, Rs. 913-12-6 in the Shikárpur District, and Rs. 318-15-7 in the Thar and Párkar District, and of a decrease of Rs. 74-12-11 and Rs. 82 in the Hyderabad and Upper Sind Frontier Districts. The increases were chiefly in the Karáchi and Sukkur Municipalities owing to sales of municipal lands.

33. There is a net increase of Rs. 1,528-2-7 under this head as compared with the figures of the previous year, which is distributed as follows:—

			Rs.	a.	p.
Karáchi District...	...	...	1,284	15	7
Hyderabad District	...	...	151	0	0
Shikárpur District	...	...	92	3	0
			<u>1,528</u>	<u>2</u>	<u>7</u>

The increase in the Karáchi District occurs chiefly in the Karáchi Municipality, where it is attributed to more cess-pools having been dug and more municipal carts employed at the cost of private individuals for the removal of dirty water.

34. The receipts under this head amounted to Rs. 10,574-13-7 against Rs. 9,466-8-4 in the previous year, thus showing a net increase of Rs. 1,108-5-3 which occurred in the following Districts:—

			Rs.	a.	p.
Karáchi District	...	...	318	15	3
Hyderabad do.	...	...	32	14	6
Shikárpur do.	...	...	471	12	1
Upper Sind Frontier District	...	...	357	11	5
			<u>1,181</u>	<u>5</u>	<u>3</u>

A decrease of Rs. 73 was noticeable in the Thar and Párkar District. The Collector of Karáchi states that the increase is of a fluctuating nature, while the Collectors of Hyderabad and Shikárpur and the Deputy Commissioner, Upper Sind Frontier, assign no reason for it. The increase is probably due to the increase in the attendance at Municipal Schools owing to the development of education.

35. Under this head there is a net increase of Rs. 2,648-1-11 during the year under report as compared with the figures of the previous year, and is contributed by the—

	Rs.	a.	p.
Karachi District ... ..	2,222	6	5
Hyderabad do. ... ..	243	7	1
Shikarpur do. ... ..	1,823	9	0
Thar and Parkar District ... ..	142	0	0
	<u>4,431</u>	<u>6</u>	<u>6</u>

and a decrease of Rs. 1,783-4-7 in the Frontier District.

The increase is accounted for as partly due to the increase of business at the municipal markets and slaughter-houses, and partly to the enhanced rates of slaughter fees having been levied by the Shikarpur Municipality throughout the whole year.

The decrease of Rs. 1,783-4-7 in the Frontier District is due to the facts (1) that last year the fees realized from slaughter-yards were erroneously included in Class II octroi receipts, and (2) that a large number of stalls was in that year let on hire in advance for longer periods than usual.

36. This tax is levied only by the Karachi Municipality. The receipts during the year show an increase of Rs. 1,228-2-0. The amount of royalty payable to the Municipality every year is Rs. 2,456-4-0, but in the previous year the full amount was not recovered owing to a portion of the dues for 1890-91 having been received in advance in 1889-90, hence the apparent increase.

Other fees. 37. The net increase under this head amounts to Rs. 5,888-7-4 as contrasted with the figures of the previous year and is composed of an increase of—

Rs. 3,684-12-6 in the Karachi District  
 „ 2,337-5-10 in the Shikarpur do.

and a decrease of Rs. 133-11-0 in the Hyderabad District. Full details of the fees comprised under this head are given in the Collectors' reports. In the Karachi and Shikarpur Districts the increase occurred chiefly in the Karachi and Sukkur Municipalities. In the former it is attributable to an increase in the number of private water-connections for domestic and trade purposes, while in the latter to an appreciable increase in the amount of bandar fees realized during the year. The decrease of Rs. 133-11-0 noticeable in the Hyderabad District is divided as follows:—

	Rs.	a.	p.
Brick mould fees ... ..	58	0	0
Quarry fees ... ..	78	8	0
Searching and copying fees ... ..	6	7	0
	<u>142</u>	<u>15</u>	<u>0</u>
Decrease of under dead animal fees	9	4	0
	<u>133</u>	<u>11</u>	<u>0</u>

Fines under Municipal and other Acts. 38. This head exhibits a net increase of Rs. 512-2-8, which is made up of—

Rs. 702-13-10 in the Shikarpur District  
 „ 7-8-0 in the Thar and Parkar District  
 „ 41-0-7 in the Upper Sind Frontier District

and a decrease of Rs. 104-15-9 and Rs. 134-4-0 in the Karachi and Hyderabad Districts.

The receipts being of a fluctuating nature no special remarks seem necessary.

Interest on investments. 39. The receipts under this head represent interest on municipal deposits in the Banks, &c. The net increase of Rs. 1,464-2-7, noticeable in the Karachi and Shikarpur Districts, is divided as follows:—

Rs. 946-7-0 in the Karachi District.  
 „ 517-11-7 in the Shikarpur District.

The Collector of Shikárpur states that the increase is chiefly due to excess interest having been paid by Government up to the date of the maturity of 4½ per cent. notes owing to the conversion of these notes into 4 per cent. according to the option given by the Government of India in their Notification No. 3117 of 25th June 1890. The Collector of Karáchi assigns no reason for the increase and his attention will be drawn to the omission.

40. The receipts under this head amount to Rs. 14,324-10-3 against Rs. 18,463-6-2 in the preceding year, thus showing a net decrease of Rs. 4,138-11-11 which occurred in the—

	Rs.	a.	p.
Karáchi District...	2,149	8	0
Hyderabad do. ...	3,437	5	8
Upper Sind Frontier District ...	0	15	6
	5,587	13	2

against an increase of Rs. 938-1-8 and Rs. 460-15-7 in the Shikárpur and Thar and Párkar Districts, respectively. The decrease is chiefly notable in the Karáchi and Hyderabad Municipalities, where the Government grant-in-aid towards the maintenance of certain institutions has been withdrawn as a set-off against the cost of the Police force, which was formerly defrayed by the Municipalities and is now borne by Government. The increase in the Shikárpur and Thar and Párkar Districts is due to the fact that Government have increased their contributions towards the maintenance of certain Educational institutions in these districts.

41. The grants from Local Funds show a net decrease of Rs. 10,639-2-0 as compared with the figures of the previous year, which is distributed as follows:—

	Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.
Hyderabad District ...	.....			159	0	0
Shikárpur do. ...	.....			11,197	14	0
Upper Sind Frontier District...	.....			200	0	0
Karáchi District ...	737	12	0	.....		
Thar and Párkar District ...	180	0	0	.....		
	912	12	0	11,556	14	0

The decrease in the Shikárpur District only, amounting to Rs. 11,197-14-0, is chiefly due to special contributions having been paid in the previous year by several Táluka Local Boards towards the construction of the bridge over the Ghár Canal.

42. A net decrease of Rs. 1,229-13-0 is noticeable under this head as compared with the figures of the previous year. These items of contributions are of a fluctuating nature and need no comments.

43. The receipts under this head show a net decrease of Rs. 1,279-4-5 made up as follows:—

	Rs.	a.	p.
Karáchi District ...	145	5	9
Hyderabad do. ...	379	15	1
Shikárpur do. ...	753	15	7

The decrease in the Shikárpur District chiefly belongs to the Sukkur Municipality, where fewer applications were received for the loan of steam rollers and pumps. The decrease in the Karáchi and Hyderabad Districts is small and needs no comment.

44. The receipts under this head amounted to Rs. 9,163-14-11 against Rs. 17,779-3-4 in the previous year, thus showing a net decrease of Rs. 8,615-4-5, which chiefly occurred in the Karáchi Municipality, and is attributed to the sale-proceeds of meters and



the Wedderburn Girls' School building having been credited in the previous year.

45. This head, shows a net increase of Rs. 37,825-3-1 during the year under report and is made up as follows:—

	Rs.	a.	p.
Karachi District ...	16,085	6	5
Hyderabad do. ...	156	11	3
Shikarpur do. ...	21,583	1	5
	37,825	3	1

These items are of a fluctuating nature.

46. The following table shows the incidence of taxation and income per head of population in each district as well as in the Province:—

Name of District.	1891-92.		1890-91.	
	Taxation including Octroi.	Municipal Income per head of Population.	Taxation including Octroi.	Municipal Income per head of Population.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1 11 11	3 9 2	1 12 9	3 3 10
Hyderabad ...	1 9 10	1 14 11	1 6 10	1 12 5
Shikarpur ...	1 7 2	2 7 0	1 10 10	2 7 1
Thar and Parkar ...	1 2 1	1 13 10	1 0 3	1 7 4
Upper Sind Frontier ...	2 15 3	3 12 1	2 1 6	3 1 5
Average ...	1 10 1	2 12 3	1 13 3	2 9 6

47. It will be seen from the above table that the incidence of octroi taxation for the whole Province was Rs. 1-10-1 against Rs. 1-13-3 in the preceding year, while that of the total income rose from Rs. 2-9-6 to Rs. 2-12-3.

48. Taking the four most important Municipalities in Sind separately, the incidence of taxation was as follows:—

Name of Municipality.	1891-92.		1890-91.	
	Octroi.	All taxation.	Octroi.	All taxation.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1 6 5	1 14 7	1 6 0	2 0 2
Hyderabad ...	1 11 9	1 15 8	1 7 6	1 11 2
Sukkur ...	1 7 0	1 11 1	2 10 9	2 14 2
Jacobabad ...	2 0 6	2 15 3	2 0 10	2 1 0

49. The variations in the figures of incidence are sufficiently explained by the fluctuations in the income of the Municipalities which have been noticed in detail in the preceding paragraphs.

50. The following statement shows the consumption of certain articles per head of population as compared with the standard laid down by Government :—

Name of Municipality	Grain (7 maunds, except Jacobabad, 14 maunds).	Sugar (refined, 5 to 6 seers; unrefined, 15 seers).	Ghee (6 to 8 seers).	Tobacco (5 seers).	Cloth (Rs. 12*, Rs. 6†).	Metals (Rs. 2)
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs. a. p.
Karachi	3 18 2	0 28 59	0 6 41	0 3 58	.....	.....
Kotri	6 18 6	0 11 0	0 5 39	0 5 53	9 5 8	0 15 8
Mánjhand	6 37 76	0 8 70	0 1 62	0 0 64	9 14 5	0 2 11
Sohwan	5 25 20	0 9 0	0 6 25	0 3 70	11 8 7	2 13 8
Bubak	13 20 70	0 6 78	0 8 71	1 4 70	12 9 0	0 4 2
Tatta	6 26 45	0 16 59	0 11 18	0 5 20	7 4 11	0 11 0
Keti...	4 14 23	0 16 27	0 4 8	0 0 78	3 15 11	0 12 2
Mirpur Batoro	7 6 65	0 8 33	0 0 66	0 3 1	16 5 11	1 2 0
Hyderabad...	7 29 28	0 21 52	0 8 25	0 5 22	16 12 4	5 11 11
Tando Muhammad Khán	15 30 52	1 4 74	0 2 43	0 9 77	32 6 3	2 9 5
Hála...	4 27 18	0 22 15	0 2 31	0 2 1	26 11 4	1 2 1
Matári	7 13 9	0 15 29	0 3 48	0 6 6	9 5 7	0 5 8
Tando Alahyar	11 15 45	0 23 79	0 9 67	0 10 9	37 14 8	2 6 8
Tando Adam	8 9 24	0 30 15	0 10 79	0 3 53	30 9 11	1 8 8
Nasarpur	6 32 49	0 6 62	0 2 26	0 2 76	10 4 10	0 2 10
Shikárpur	.....	0 18 26	0 10 30	0 2 23	4 7 10	.....
Sukkur	.....	1 2 26	0 9 7	0 1 64	2 13 10	.....
Garhi Yásin	10 10 42	0 3 76	0 2 28	0 3 43	5 5 5	0 0 8
Rohri	4 11 39	0 10 9	0 8 22	0 2 29	4 1 4	.....
Ghotki	3 37 67	0 14 22	0 3 28	0 5 54	10 15 5	0 10 11
Lárhána	9 37 46	1 10 14	0 7 44	0 8 24	35 2 8	6 8 2
Kambar	12 5 30	0 8 75	0 2 34	0 8 26	34 3 8	1 6 1
Rato-dero	10 23 61	0 25 8	0 2 0	0 2 68	17 10 9	0 11 5
Umarkot	9 29 70	0 16 32	0 6 10	0 8 14	16 14 10	1 14 0
Mitti	3 34 49	0 7 1	0 5 24	0 4 46	2 12 10	0 4 8
Jacobabad	8 9 76	0 12 75	0 6 70	0 5 55	14 2 2	.....
Average for the Province	5 0 39	0 24 0	0 7 23	0 4 43	9 3 8	1 6 6

\* Rs. 12 for the towns of Karachi, Hyderabad, Shikárpur, Sukkur and Jacobabad.

† Rs. 6 for other Municipalities.

51. A comparison with the standard of consumption approved by Government shows the excesses noted below :—

Grain (7 maunds).

	M. s. t.
Bubak	13 20 70
Mirpur Batoro	7 6 65
Hyderabad	7 29 28
Tando Muhammad Khán	15 30 52
Matári	7 13 9
Tando Alahyar	11 15 45
Tando Adam	8 9 24
Garhi Yásin	10 10 42
Lárhána	9 37 46
Kambar	12 5 30
Rato-dero	10 23 61
Umarkot	9 29 70

Sugar (refined 6, and unrefined 15 seers).

Karachi	0 28 59
Keti Bandar	0 16 27
Tatta	0 16 59
Hyderabad	0 21 52
Tando Muhammad Khán	1 4 74
Hála	0 22 15
Matári	0 15 29
Tando Alahyar	0 23 79
Tando Adam	0 30 15
Shikárpur	0 18 26
Sukkur	1 2 26
Lárhána	1 10 14
Rato-dero	0 25 8
Umarkot	0 16 32

Ghee (6 to 8 seers).

Bubak	0 8 71
Tatta	0 11 18
Hyderabad	0 8 25
Tando Alahyar	0 9 67
Tando Adam	0 10 79
Shikárpur	0 10 30
Sukkur	0 9 7
Rohri	0 8 22

## Tobacco (5 seers).

	M.	s.	t.
Kotri	0	5	53
Bubak	1	4	70
Tatta	0	5	20
Keti Bandar	0	6	78
Hyderabad	0	5	22
Tando Muhammad Khán	0	9	77
Matári	0	6	6
Tando Alahyar	0	10	9
Ghotki	0	5	54
Lárhána	0	8	24
Kambar	0	8	26
Umarkot	0	8	14
Jacobabad	0	5	55

Cloth (Rs. 12 for Karáchi, Hyderabad, Shikárpur, Sukkur and Jacobabad ;  
Rs. 6 for other Municipalities).

	Rs.	a.	p.
Kotri	9	5	8
Mánjhand	9	14	5
Sehwan	11	8	7
Bubak	12	9	0
Tatta	7	4	11
Mirpur Batoro	16	5	11
Hyderabad	16	12	4
Tando Muhammad Khán	32	8	3
Hála	26	11	4
Matári	9	5	7
Tando Alahyar	37	14	3
Tando Adam	30	9	11
Nasarpur	10	4	10
Ghotki	10	15	5
Lárhána	35	2	8
Kambar	34	3	8
Rato-dero	17	10	9
Umarkot	16	14	10
Jacobabad	14	2	2

## Metals (Rs. 2).

Sehwan	2	13	8
Hyderabad	5	11	11
Tando Muhammad Khán	2	9	5
Tando Alahyar	2	6	8
Lárhána	6	8	2

## Karáchi District.

*Grain.*—The excess occurs in Bubak and Mirpur Batoro. In the former it has risen from 12 maunds 30 seers 12 tolas to 13 maunds 20 seers 70 tolas. The minimum amount of refunds claimable has been reduced from 8 annas to 2 annas, and the arrangement is expected to show better results in 1892-93. In the latter the increase is slight and has been explained at length by the President of the Municipality in his report.

*Sugar.*—The excess occurs in Karáchi, Keti Bandar and Tatta. In Karáchi it is due to large importations during the year, part of which probably remains in stock and will be exported this year. In Tatta the increase is ascribed as partly due to the traders having laid in larger stocks of the commodity than usual, and partly to the large consumption of sugar by the Bhátiás, Bráhmíns and Lohána inhabitants, who are vegetarians, in the preparation of sweetmeats. In Keti Bandar the increase is slight.

*Ghee.*—The excess occurs in Bubak and Tatta. In the former it is ascribed to an increase in the number of marriages celebrated within municipal limits during the year under review, while in the latter it is due to the same causes as are assigned in the foregoing paragraph for sugar.

*Tobacco.*—The excess is noticeable in Kotri, Bubak, Tatta and Ketī Bandar. In Bubak duty on this article has been abolished, while in the case of Ketī the increase is attributable to a large sea-faring population using this article in large quantities. The excess in Kotri and Tatta is slight and needs no special comment.

*Cloth.*—The excess in consumption of this article is noticeable in every Municipality except at Karāchi and Ketī Bandar. In Kotri, Mānjhand, Sehwan and Tatta it is explained as due to a better standard of comfort amongst the people who have taken to wearing costly clothes. The excess in Tatta is due to the fact that there are large manufactories of cotton stuffs, while in Mirpur Batoro it is ascribed to the surrounding villages having purchased cloth from the town in small quantities on which refunds were inadmissible.

*Metals.*—The excess occurs in Sehwan only and is reported as due to the people having adopted a better style of living.

#### *Hyderabad District.*

*Hyderabad.*—The excess consumption appears under all the principal articles, *i.e.*, grain, sugar, ghee, tobacco, cloth and metals. The excess noticeable under grain, ghee and tobacco seems slight and needs no particular mention. The chief reason assigned for the increase observable in the remaining articles is that the surrounding villages of Hyderabad purchase articles in small quantities which do not admit of refunds. It is also said that sugar is largely made into sweetmeats and refunds are not claimed on sweetmeats exported. The Amils and other rich classes are stated to indulge extensively in expensive silk clothes. The duty has now been abolished on metals, while rules have been so modified as to make refunds admissible on the smallest consignments of cloth exported from the town of Hyderabad, and it is trusted that the next year's report will show substantial decrease in the quantity of consumption under these heads.

*Tando Muhammad Khān.*—There is excess under grain, sugar, tobacco, cloth and metals in this Municipality. The increase is attributable to an influx of visitors who went to this place with a view to visit a Sayad who had acquired a reputation for working miracles. The large consumption of cloth, Rs. 32-8-3, is attributable to a laxity in the working of the refund rules. The Municipality, it is reported, is about to introduce a house-tax, and this will enable them to remove from their schedule of taxation the articles the consumption of which exceeds the standard fixed by Government.

*Hāla, Matāri, Tando Alahyar, Tando Adam, Nasarpur.*—These are outlying Municipalities and are the centres of the rural population of the Hāla and Tando Alahyar talukas. Large fairs are held annually and many people gather together there with the result that such necessaries as grain, sugar, ghee, tobacco and cloth are consumed in large quantities.

#### *Shikārpur District.*

*Grain.*—The average consumption of grain is in excess in Lārkhāna, Kambar, Rato-dero and Garhi Yāsīn. It is put down to these towns as being market towns for the surrounding villages which obtain their supplies in small quantities for which no refunds could be granted.

*Sugar.*—The standard has been exceeded in Shikārpur, Sukkur, Lārkhāna and Rato-dero, and is chiefly due to a brisk sweetmeat trade and export in small quantities on which no refunds could be granted.

*Ghee.*—The excess under this head occurs in Sukkur, Shikārpur and Rohri and is attributable chiefly to a large number of marriage feasts having taken place during the year under report.

*Tobacco.*—The standard is exceeded in Ghotki, Lārkhāna and Kambar, and is probably due to small quantities having been supplied to surrounding villages.

*Cloth.*—The excess, which is very large, occurs in Ghotki, Lārkhāna, Kambar and Rato-dero as noticed in the previous year, and is attributed to these places

being the centres of trade for the small villages in the neighbourhood and to raw materials being imported and exported as made up garments.

*Metals.*—The excess occurs, as noted last year, in Lárkhána only, where it is due to the fact that metal-ware is largely manufactured and sent out to all parts of Sind. The place is noted for its ornamental metal work.

*Upper Sind Frontier District.*

*Jacobabad.*—The excess is noticeable under cloth and tobacco. The former is explained as due to the fact that the fees levied on shoes and other articles made of leather have been included under this head, while the latter is too small to need any comment.

*Thar and Párkar District.*

*Umarkot.*—The excess is found under the heads grain, sugar, tobacco and cloth. Under the 1st head the excess is reported as due to the fact that during the year the population considerably exceeded the census figures of 1891 on which calculation has been based owing to the influx of people from Márwád and the desert where scarcity prevailed. As regards sugar the increase is very slight and calls for no special comment. With respect to tobacco the reason assigned is that there is a good deal in stock in the town which is awaiting exportation as soon as rain falls. The consumption under cloth indicates that octroi dues operate as a transit duty. Steps have, therefore, been taken to abolish duty as a tentative measure on country-made cloth known as "jori" and used particularly by the poorer classes, and it is hoped the average consumption will be found to be less in the next year's report. It is satisfactory to find that no excess in the standard of consumption fixed by Government was observable in the Mitti Municipality.

52. The following statement gives the municipal expenditure under the various heads for all the Municipalities in the Province. The total amounted to Rs. 9,19,615-0-8 against Rs. 9,09,178-8-5 in the previous year, or a net increase of Rs. 10,436-8-2 :—

Description.	1891-92.			1890-91.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<b>4.—General administration and collection charges—</b>												
General administration (a) office establishment, inspection, Honorary Magistrate's establishment, &c. ....	62,765	11	11	62,463	7	7	302	4	3	.....		
Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to outposts, &c.) ....	44,619	8	10	44,366	10	8	252	14	2	.....		
Collection of tolls on roads and ferries ....	.....			.....			.....			.....		
Survey of land ....	5,808	2	1	7,483	14	6	.....			1,675	12	5
Refund ....	1,881	9	7	1,888	13	7	.....			7	4	0
Pensions and gratuities ....	2,543	3	3	982	3	2	1,561	0	1	.....		
<b>5.—Public safety—</b>												
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ..	2,124	14	1	5,438	0	10	.....			3,313	2	9
Lighting (establishment, purchase of lamps, oil and repairs) ....	41,340	14	0	41,943	8	2	.....			603	10	2
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts) ....	211	6	10	72	0	0	139	6	10	.....		
Rewards for destruction of wild animals and snakes ....	80	10	11	55	10	9	25	0	2	.....		
<b>6.—Public health and convenience—</b>												
Water-supply. { Capital outlay ...	6,875	7	1	16,576	8	11	.....			9,701	1	10
{ Est a blishment, repairs, &c. ...	35,980	7	3	35,230	1	5	750	5	10	.....		
Drainage ... { Capital outlay ...	6,688	7	0	18,863	12	2	.....			12,175	5	2
{ Est a blishment, repairs, &c. ...	5,576	5	11	5,840	14	1	.....			264	8	2
Conservancy (including road-cleaning and watering and latrines) ...	1,55,733	4	8	1,56,725	0	10	.....			991	12	2
Hospitals and Dispensaries ...	40,610	14	0	42,296	12	10	.....			1,685	14	10

Description,	1891-92.			1890-91.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Vaccination ... ..	6,830	10	10	6,173	2	9	657	8	1	.....	.....	.....
Markets and slaughter-houses ...	14,943	15	0	10,205	3	3	4,738	11	9	.....	.....	.....
Pounds ... ..	194	11	0	1,819	10	11	.....	.....	.....	1,624	15	11
Dak bungalows and scrais ...	3,625	2	10	1,684	4	11	1,940	13	11	.....	.....	.....
Arboriculture, public gardens and experimental cultivation...	30,673	0	6	29,050	12	6	1,622	4	0	.....	.....	.....
Registration of births and deaths...	950	2	4	940	4	6	9	13	10	.....	.....	.....
Public Works } Establishment ...	9,083	1	4	8,799	7	10	283	9	6	.....	.....	.....
Public Works } Buildings ...	20,230	1	3	25,204	14	2	.....	.....	.....	4,974	12	11
Roads ... ..	1,23,708	5	11	97,892	5	0	25,816	0	11	.....	.....	.....
Stores... ..	132	13	1	798	7	0	.....	.....	.....	665	9	11
<b>7.—Public Instruction—</b>												
Schools and Colleges ... ..	1,06,204	10	1	1,07,653	9	2	.....	.....	.....	1,448	15	1
Contributions ... ..	27,612	0	0	29,277	0	0	.....	.....	.....	1,665	0	0
Libraries, museums and menageries ... ..	30,170	2	0	31,842	7	7	.....	.....	.....	1,672	5	7
<b>8.—Contributions for general purposes ...</b>												
	4,245	0	0	4,200	0	0	45	0	0	.....	.....	.....
<b>9.—Miscellaneous—</b>												
Interest on loans. { Interest due on account of previous year ...	100	0	0	.....	.....	.....	100	0	0	.....	.....	.....
Interest on loans. { Interest due on account of current year ...	22,262	8	0	22,325	0	0	.....	.....	.....	62	8	0
Discount ... ..	1,436	9	10	.....	.....	.....	1,436	9	10	.....	.....	.....
Actual cost of work done for private individuals... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other items ... ..	29,223	7	11	35,831	15	2	.....	.....	.....	6,608	7	3
<b>10.—Extraordinary and debt—</b>												
Investments ... { Securities (other than for sinking funds) ...	2,200	0	0	2,200	0	0	.....	.....	.....	.....	.....	.....
Investments ... { In Saving Bank ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Payments to sinking funds... ..	10,000	0	0	10,000	0	0	.....	.....	.....	.....	.....	.....
Re-payment of loans ... ..	20,241	12	4	20,241	12	4	.....	.....	.....	.....	.....	.....
Advances ... { Permanent ...	69	0	0	72	0	0	.....	.....	.....	3	0	0
Advances ... { Other ...	415	15	4	901	2	8	.....	.....	.....	485	3	4
Advances ... { Deposits ...	42,220	15	8	21,837	9	2	20,383	6	6	.....	.....	.....
<b>Total ...</b>	<b>9,19,615</b>	<b>0</b>	<b>8</b>	<b>9,09,178</b>	<b>8</b>	<b>5½</b>	<b>60,064</b>	<b>13</b>	<b>8</b>	<b>49,628</b>	<b>5</b>	<b>6</b>
<b>Net increase ...</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>10,436</b>	<b>8</b>	<b>2</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>

Note.—On comparison of these figures with those shown in the printed report for 1890-91, it will be observed that there is a discrepancy of Rs. 12,601-3-11, of which Rs. 12,311-15-11 belong to the Karschi Municipality and Rs. 189-4-0 to the Tatta Municipality. The former is attributable to the following causes, while the latter is due to the fact that as there was no column in the expenditure statement, money spent in maintaining pounds was not shown and the net receipts after deducting expenditure were entered in the receipt side, hence the increase.

During 1890-91 the sum of Rs. 1,000 paid towards the sinking fund was reckoned as part of the municipal balance. This year, as the forms have been revised, the amount paid in this respect has been taken as actual expenditure.

2. During 1890-91 the amount contributed by the Municipality towards the maintenance of the Bachubai Edulji Dispensary was Rs. 5,000, while the actual expenditure amounted to Rs. 7,311-15-11, the difference, Rs. 2,311-15-11, was met from the dispensary fund. This year the accounts of the dispensary being amalgamated with the municipal accounts the actual expenditure has been shown.

4. (a) General establishment, &c.
- (b) Collection of municipal taxes, establishment, purchase of account-books and paper, &c.
5. Lighting (establishment, purchase of lamps, oil and repairs).
- Police establishment, purchase of clothing, lanterns, &c., repairs to outposts.
- Rewards for the destruction of wild animals.
- Water-supply establishment and repairs.
- Drainage establishment and repairs.
- Conservancy, including road-cleaning, &c.
- Vaccination.
- Registration of births and deaths, Public Works establishment stores.
- Contributions for general purposes.
- Interest on loans.
- Advances (permanent and other).

the Collectors and Presidents in their reports.

53. The increases and decreases against the heads shown in the margin, are too small to require any detailed explanation. They have been sufficiently dealt with by

54. The subjoined statement shows the percentages of head office establishment and establishment for collection of taxes, on revenue:—

Name of Municipality.	Total Income.			Head Office Establishment.			Octroi and other Tax Establishment.			PERCENTAGES OF 1891-92.			PERCENTAGE OF 1890-91.		
										Head Office.	Octroi.	Total.	Head Office.	Octroi.	Total.
										Rs.	a.	p.	Rs.	a.	p.
Karachi	4,33,854	9	7	37,930	10	7	17,452	1	7	8.74	4.03	12.76	10.04	4.63	14.67
Kotri	12,722	10	6	724	9	9	592	1	1	5.69	4.65	10.34	6.10	5.30	11.40
Mánjhaud	2,093	4	10	161	3	2	246	2	0	7.72	11.75	19.46	14.08	14.01	28.09
Schwan	8,148	8	9	396	15	1	383	10	3	4.87	4.70	9.57	3.90	4.04	7.94
Bubak	4,596	3	5	511	1	6	357	4	1	16.10	7.77	18.89	7.27	6.31	13.58
Tatta	17,546	4	0	805	5	8	987	7	3	4.56	5.59	10.15	5.08	6.85	11.93
Keti	9,129	9	7	384	3	10	573	5	4	4.20	6.29	10.49	5.35	7.27	12.62
Mirpur Batoro	4,113	11	0	236	14	3	413	11	3	5.75	10.05	15.80	7.98	11.32	19.60
Hyderabad	1,33,887	7	9	6,986	6	9	4,312	1	5	5.22	3.22	8.44	6.07	3.34	9.41
Tando Muhammad Khán	7,387	15	9	237	8	3	420	0	0	3.22	5.68	8.90	4.62	7.35	12.17
Hála	4,768	1	0	130	7	0	145	10	9	2.73	3.05	5.78	1.45	4.16	5.61
Matári	4,275	5	2	202	0	0	265	5	2	4.72	6.31	10.93	4.29	5.80	10.09
Tando Alahyar	6,053	14	10	566	10	0	420	8	11	9.35	6.94	16.29	9.44	6.92	16.36
Tando Adah	7,086	6	9	386	13	2	424	0	0	5.46	5.98	11.44	5.00	5.41	10.41
Nasarpur	3,242	9	5	44	3	6	255	6	5	1.36	7.88	9.24	1.29	6.99	8.28
Shikarpur	71,349	5	2	5,022	13	2	3,773	7	10	7.04	5.29	12.33	9.56	6.41	16.97
Sukkur	1,17,969	7	0	7,833	5	11	7,159	10	0	6.64	6.07	12.71	6.18	4.94	11.12
Garhi Yasin	8,333	9	0	625	4	6	665	3	2	7.50	7.98	15.46	3.82	5.48	9.30
Rohri	13,533	0	2	897	0	0	625	15	11	6.63	4.62	11.25	7.84	5.34	13.18
Ghotki	3,659	12	10	82	13	5	266	13	6	2.26	7.29	9.55	2.89	9.13	12.02
Lárkhána	38,562	3	5	695	14	4	1,490	10	7	1.80	3.87	5.67	1.60	2.75	4.25
Kambar	9,395	0	3	252	0	10	457	8	0	2.68	4.87	7.55	3.21	5.59	8.80
Rato-dero	5,208	5	11	262	8	0	204	14	9	5.04	3.22	8.26	5.37	4.27	9.64
Umarkot	10,161	14	3	395	0	0	550	6	1	3.80	5.40	9.20	5.40	8.70	14.10
Mitti	2,323	9	2	130	0	0	361	1	2	5.50	15.50	21.10	5.20	16.90	22.10
Jacobabad	37,926	8	2	1,247	4	3	3,279	2	4	8.15	21.44	29.59	4.36	6.86	11.21
Total	9,77,334	6	2	62,765	11	11	44,619	8	10	6.42	4.55	10.97	6.03	4.81	10.84

55. The percentages of head office and octroi establishments were 6.42 and 4.55 respectively during the year under review against 6.03 and 4.81 in the previous year. The decrease in the octroi,—26 per cent., is attributable to the increase noticeable in income of the several Municipalities in Sind. The variation in the percentage of the head office is due to the revision of establishments.

Survey of land.

56. This head exhibits a net decrease of Rs. 1,675-12-5, which is made up of—

Rs. 1,496-1-3 in the Karáchi District.

„ 179-11-2 in the Hyderabad District.

The decrease in the Karáchi District is chiefly noticeable in Karáchi and is ascribed to a skeleton map of Karáchi showing roads metalled and unmetalled, lamp posts, water services, water mains, &c., having been purchased by the Municipality during the year 1890-91, while no such expenditure was incurred during the year under report.

57. The refunds granted during the year amounted to Rs. 1,881-9-7 against

Refunds.

Rs. 1,883-13-7 in the previous year, thus showing a decrease of Rs. 7-4-0, which is trifling and needs no

explanation. The Collector of Hyderabad and the Deputy Commissioner, Upper Sind Frontier, have in their reports included octroi as well as other refunds under this head. The former have been excluded as they unnecessarily swell the receipts and expenditure sides, and the figures represent refunds other than octroi in the various Municipalities in Sind.

58. The expenditure under this head amounted to Rs. 2,543-3-3 against

Pensions and gratuities.

Rs. 982-3-2 in the previous year. The increase of Rs. 1,561-0-1 is attributed as mainly due to gratuities

having been granted to certain individuals by the Lárkhána and Sukkur Municipalities in the Shikarpur District during the year under report.

59. This head exhibits a net decrease of Rs. 3,313-2-9, which is contributed

Public Safety.

(a) Fire establishment, purchase of fire engines, buckets, repairs, &c.

by the Karáchi and Shikarpur Districts. In the former it occurs in the Karáchi Municipality, where during the year the Municipality had in contemplation the purchase of a steam fire engine, and further expenditure

on fire engine plant was deferred till the question of the purchase of the steam fire engine was settled. In the latter district it is attributable to the following articles having been purchased in 1890-91:—

3 new apparatus. | 3 alarm bells and fire engines.

Water-supply, capital outlay. 60. A net decrease of Rs. 9,701-1-10 is observable under this head which is arrived at by setting off an increase of—

Rs. 914-13-9 in the Shikárpur District

„ 78-3-4 in the Hyderabad District

against the decrease of Rs. 10,694-2-11 in the Karáchi and Upper Sind Frontier Districts.

The decrease is most noticeable in Karáchi where Rs. 3,951-0-6 were spent on the further extension of the water-works in the Depôt Lines and native town against an outlay of Rs. 13,810-6-3 in the previous year.

61. There has been a net decrease of 12,175-5-2 under this head which is made up of Rs. 11,916-1-4 in the Shikárpur District and Rs. 929-15-7 in the Hyderabad District and of an increase of Rs. 472 and Rs. 198-11-9 in the Karáchi and Frontier Districts respectively. The decrease in the Shikárpur District is chiefly noticeable in the Sukkur Municipality, where it is ascribed to the drainage works having been completed in the previous year.

62. This head exhibits a net decrease of Rs. 1,685-14-10, which is common to all districts. In the Karáchi District the largest decrease occurs in the Karáchi Municipality which has not explained the cause. The Collector of Karáchi has drawn its attention to the omission. The decrease in the Shikárpur District is due to (1) to the entertainment of a hospital assistant in lieu of the Assistant Surgeon by the Shikárpur Municipality throughout the year instead of for part of the year as was the case last year, (2) to the revision of the pay of certain compounders, and (3) to a less amount having been spent on repairs than in the previous year.

Markets and slaughter-houses. 63. This head exhibits a net increase of Rs. 4,738-11-9, which is composed of increases of—

Rs. 6,075-3-10 in the Shikárpur District

„ 36-9-2 in the Upper Sind Frontier District

against decreases of Rs. 395-10-6, Rs. 471-0-2 and Rs. 506-6-7 in the Karáchi, Hyderabad and Thar and Párkar districts, respectively. The most notable increase is in the Shikárpur District and is ascribed to the construction of two new slaughter-houses and a new market and to the repairs effected to the old market.

64. The expenditure incurred under this head amounted to Rs. 194-11-0 Pounds. against Rs. 1,819-10-11 in the previous year. The decrease is chiefly attributable to no expenditure having been incurred by the Karáchi Municipality under this head during the year under report.

65. This head exhibits a net increase of Rs. 1,940-13-11, which is chiefly noticeable in the Karáchi and Shikárpur Districts and is ascribed to the construction of a new musáfirkhána at Sehwan and to the repairs executed to the Kafila soráís having cost more than in the previous year.

Arboriculture, public gardens, and experimental cultivation. 66. There is a net increase of Rs. 1,622-4-0 under this head which is composed of—

Rs. 1,896-10-3 in Karáchi

„ 222-5-11 in Hyderabad

„ 113-9-8 in Shikárpur



against a decrease of—

Rs. 63-8-0 in Thar and Parkar  
 „ 526-13-10 in Jacobabad.

The largest increase occurs in Karachi and is ascribed to increased grants having been sanctioned during the year for further improvements in the Municipal garden.

67. The following statement shows the population and the number of births and deaths registered in all the municipal towns within the Province:—

Name of Municipality.	Population.	BIRTHS.		DEATHS.	
		Number.	Per 1,000 of Population.	Number.	Per 1,000 of Population.
Karachi ...	105,199	4,332	41.18	3,327	36.88
Kotri ...	7,909	123	15.55	169	21.37
Mánjhand ...	2,544	118	46.38	90	35.37
Sehwan ...	4,624	148	32.00	162	35.03
Bubak ...	2,876	143	49.72	138	47.98
Tatta... ..	8,969	186	20.85	346	30.85
Keti ...	2,503	52	20.77	141	56.33
Mirpur Batoro ...	3,200	78	24.37	212	16.25
Hyderabad ...	58,048	1,982	34.14	1,809	31.16
Tando Muhammad Khán ...	4,126	117	28.36	110	26.66
Hála ...	5,058	159	31.45	91	17.99
Matári ...	5,815	169	29.06	120	20.63
Tando Alahyar ...	4,308	170	39.46	88	20.42
Tando Adam ...	5,033	133	26.42	109	21.65
Nasarpur ...	3,914	104	26.57	48	12.26
Shikárpur ...	41,979	1,344	32.02	1,008	24.01
Sukkur ...	29,274	1,022	34.91	623	21.28
Garbi Yásin ...	5,960	106	17.78	167	28.02
Rohri... ..	8,786	423	48.14	274	31.18
Ghotki ...	3,288	108	32.85	133	40.45
Lárkhána ...	12,021	547	45.50	377	31.36
Kambar ...	5,341	207	38.76	245	42.13
Rato-dero ...	3,554	139	39.11	114	32.08
Umarkot ...	3,702	78	21.06	201	54.2
Mitti ...	2,991	134	44.8	114	38.1
Jacobabad ...	12,397	273	32.91	235	28.33

68. The foregoing table shows that the birth-rate per mille varies from 15.55 to 48.14 during the year under report, the figures for the last year being from 4.11 to 38.067. This shows that there has been some improvement during the year in the registration of births, but there can be no doubt that registration in some of the Municipalities is still defective and requires thorough looking into. Similar variations are noticeable in the registration of deaths. The attention of the Collectors and Deputy Commissioners has already been drawn to the subject, and it is trusted that the next year's report will show better results in this respect.

69. The following is the detail of prosecutions for omissions to report deaths and births:—

Name of Municipality.	Number of Prosecutions.	Resulting in Conviction.
Karachi ...	47	39
Mánjhand ...	3	3
Sukkur ...	7	4
Rohri ...	11	7
Ghotki ...	4	4
Jacobabad ...	2	2

70. Under this head there is a net decrease of Public Works Buildings. Rs. 4,974-12-11, which is common to all districts, and is made up of—

Rs. 2,968-13-2 in the Karáchi District
„ 291-6-6 in the Hyderabad District
„ 1,143-5-10 in the Shikárpur District
„ 220-9-0 in the Thar and Párkar District
„ 350-10-5 in the Jacobabad Municipality.

The decrease in the Karáchi District is noticeable in the Tatta and Keti Bandar Municipalities. In the former it is reported as due to no new works having been undertaken during the year under report, while in the latter it is due to the sum of Rs. 2,489-0-0 advanced to the Public Works Department for the erection of a new bund in the previous year having been returned and consequently no expenditure having been incurred during the year under review. In the Shikárpur District the largest decrease occurs in the Rohri Municipality which is only apparent and is due to the adjustment of certain sub-heads. Thus money paid for the construction of a new school and library was shown under this head last year, while this year, owing to the revision of the forms, it has been put down under "D. Public Instruction," sub-heads I and III. The decrease in the other districts is small and needs no explanation.

Public Works Roads.

	Increase.	Decrease.
Karáchi ... ..	Rs. 31,762 9 3	.....
Hyderabad ... ..	.....	594 7 2
Upper Sind Frontier ... ..	.....	492 3 11
Shikárpur ... ..	.....	4,890 13 9
Thar and Párkar ... ..	31 0 6	.....
	<hr/>	<hr/>
	31,793 9 9	5,977 8 10

71. Under this head there is a net increase of Rs. 25,816-0-11. The increase in the Karáchi District chiefly belongs to the Karáchi Municipality where more money was spent on new roads during the year under report. The decrease in the Shikárpur District is chiefly due to the construction of the bridge over the Ghár and its approaches last year, while no expenditure was incurred on this account this year.

The increases and decreases in the remaining districts being small no comments seem necessary.

Public Instruction. Schools and Colleges. 72. This head exhibits a net decrease of Rs. 1,448-15-1, which is made up of—

Rs. 4,609-2-3 in the Karáchi District
„ 1,429-7-0 in the Hyderabad District
„ 100-4-2 in the Thar and Párkar District

against an increase of Rs. 531-8-5 and Rs. 4,158-5-11 in the Upper Sind Frontier and Shikárpur Districts, respectively.

The decrease in the Karáchi District is chiefly attributable to the following causes :—

No expenditure having been incurred on the—

- (1) Construction of a new Gujaráti School as in the previous year.
- (2) Smaller repairs having been carried out to the school-houses during the year.
- (3) Decrease in the pay of certain school-masters.

In the Hyderabad District it is ascribed to—

- (1) Smaller outlay having been incurred on school buildings than in the previous year.
- (2) Abolition of the Anglo-Vernacular School at Nasarpur.

(3) Pension contributions on salaries of school-masters having remained unpaid,

(4) School buildings having cost less on repairs this year,

(5) Saving effected in the pay of school-masters.

In Jacobabad the increase is due to—

The expenditure on account of the sewing class having been included for the entire year, while in the previous year it was shown for 6½ months.

Two scholarships having been sanctioned for the boys who were transferred to the Shikárpur High School against one in the previous year.

The increase in the Shikárpur District is noticeable in all the Municipalities except Garhi Yásin. The remarkable increase was in Rohri and is ascribed to the money paid for the construction of new school building having been shown under the head C II. Public Works, last year.

73. There is a net decrease of Rs. 1,665 under this head, which is composed of a decrease of Rs. 4,505 in the Karáchi District, against an increase of Rs. 680 and Rs. 2,160 in the Hyderabad and Shikárpur Districts, respectively. The decrease in the Karáchi District chiefly occurs in Karáchi, and has not been explained either by the Collector or the Municipality in the body of their reports. The increase in the Shikárpur District is noticeable in Sukkur, Lárkhána and Rohri and is chiefly due to contributions towards the Mahomedan Madrása building having been adjusted during the year, and to the payment of an annual grant which remained unpaid in the previous year. The increase in the Hyderabad District is small, and needs no particular explanation.

74. The expenditure incurred under this head amounted to Rs. 30,170-2-0 against Rs. 31,842-7-7 in the previous year, thus showing a net decrease of Rs. 1,672-5-7, which is chiefly noticeable in the Karáchi and Sukkur Municipalities. No explanation has been given by the former, while the latter attributes it as due to a small sum having been spent on the gymnasium.

75. Under this head there is an increase of Rs. 1,436-9-10, which belongs to the Karáchi Municipality.

76. This head exhibits a net decrease of Rs. 6,608-7-3, which is made of Rs. 4,146-5-5 and Rs. 4,431-6-10 in the Karáchi and Shikárpur Districts against an increase of—

Rs. 1,206-7-9 in the Hyderabad District  
 „ 69-4-10 in the Ther and Párkar District  
 „ 693-8-5 in Jacobabad.

The decrease in the Karáchi and Shikárpur Districts is chiefly noticeable in the Karáchi and Sukkur Municipalities, where it is chiefly due to less expenditure having been incurred on dead-stock, census and law charges, and other incidental items. The increase in the Hyderabad District belongs to the Hyderabad Municipality and is partly attributable to extra expenditure having been incurred in making preparations for the reception of His Excellency the Governor. The increase in the other districts is small and needs no comment. A supplementary statement furnishing full particulars of what these other items are composed, is appended.

77. There is a net increase of Rs. 20,383-6-6 under this head. It is composed of Rs. 511-14-7 and Rs. 21,297-4-3 in the Karáchi and Shikárpur Districts against the decrease of Rs. 1,425-12-5 in the Hyderabad District, and is due to adjustment of advances and deposits,

78. The opening and closing balances are given in the subjoined table, which also shows the income and expenditure of each Municipality separately :—

Name of Municipality.	Closing Balance in hand on 31st March 1891.	Income during 1891-92.	Expenditure during 1891-92.	Balance in hand on 1st April 1892.	Outstanding Balance.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	21,803 14 6	4,33,854 9 7	4,06,778 3 3	48,379 15 8	17,893 12 8
Kotri...	4,237 11 2	12,722 10 6	11,360 2 6	5,600 3 2	126 14 7
Mánjhand ...	2,083 6 0	2,093 4 10	1,982 10 4	2,194 0 6	.....
Sehwan ...	2,431 3 11	5,143 8 9	2,554 4 5	2,025 6 8	2 0 0
Rubak ...	2,947 7 10	4,596 2 5	3,766 10 8	3,783 0 7	13 0 0
Tatta...	2,985 8 0	17,546 4 0	14,760 11 4	5,781 0 8	88 0 0
Keti ...	59,477 10 5	9,139 9 7	6,159 14 5	53,447 5 7	.....
Mirpur Batoro ...	1,680 7 2	4,113 11 6	4,610 6 11	1,183 11 9	.....
Hyderabad ...	6,314 13 2	1,33,837 7 9	1,24,462 12 11	16,239 9 0	.....
Tando Muhammad Khán ...	5,137 4 10	7,387 15 9	7,320 4 2	5,205 4 5	.....
Hála ...	3,441 3 6	4,768 1 0	3,804 12 3	4,404 8 3	.....
Matári ...	7,899 12 5	4,275 5 2	3,258 13 8	8,916 3 11	.....
Tando Alahyar ...	2,182 1 4	6,058 14 10	5,031 14 10	3,209 1 4	.....
Tando Adam ...	17,506 12 0	7,096 6 9	5,093 0 3	19,510 3 6	.....
Nasarpur ...	904 12 11	3,242 9 5	2,477 5 1	1,670 1 3	.....
Shikárpur ...	9,438 14 7	71,349 5 2	68,280 0 9	12,508 3 0	96 15 10
Sukkur ...	1,18,491 1 11	1,17,999 7 0	1,14,642 13 6	1,21,317 11 5	2,869 9 4
Garhi Yádu... ..	5,515 3 10	8,333 9 0	7,523 12 4	6,320 0 6	.....
Rohri ...	10,949 7 4	13,533 0 2	17,386 13 0	7,095 10 6	.....
Ghotki ...	1,955 8 0	3,659 12 10	3,112 10 6	3,503 19 10	.....
Larkhána ...	12,311 7 6	38,562 3 5	37,922 5 7	12,951 5 4	1,088 5 9
Kamhar ...	1,881 3 1	9,395 0 3	6,791 4 3	4,284 14 8	96 9 0
Rato-dero ...	2,028 4 3	5,208 5 11	5,092 14 0	2,143 12 2	163 11 9
Umarkot ...	43,767 11 9	10,161 14 3	9,538 5 5	4,391 4 7	.....
Mitti ...	11,785 12 10	2,323 9 2	3,603 12 3	505 9 9	.....
Jacobabad ...	699 8 7	37,926 8 2	36,319 1 0	2,306 15 9	.....
<b>Total ...</b>	<b>3,00,658 4 10</b>	<b>9,77,334 6 2</b>	<b>9,19,615 0 8</b>	<b>3,58,377 10 4</b>	<b>22,438 14 11</b>

\* Note I.—There is a difference of Rs. 34,923-15-8 between the closing balance of last year and the opening balance of the year under report in the Karáchi Municipality. It is due to the exclusion of Rs. 35,000 on account of payments to the Sinking Fund as per Accountant General's letter No. B.K.—364101 of 21st November 1891, and inclusive of Rs. 70-0-4 on account of the closing balance of the Dispensary Fund.

† Note II.—There is a difference of Rs. 1,500 and Rs. 700 when compared with the closing balances of last year of the Umarkot and Mitti Municipalities, respectively. The difference represents the items of Rs. 1,500 and Rs. 700 or Rs. 2,200 invested in Government paper by these Municipalities and shown under expenditure in last year's report.

79. The total closing balance, as compared with the figures for 1890-91, shows an increase of Rs. 57,719-5-6. Of this the sum of Rs. 35,000 is on account of the Sinking Fund in the Karáchi Municipality as explained above in footnote 1 to paragraph 78, and if excluded, the net increase amounts to Rs. 22,719-5-6.

80. It will be seen from the foregoing statement that, with the exception of the four Municipalities noted in the margin, the income of the several Municipalities was sufficient to cover the actual expenditure incurred during the year.

1. Sehwan.
2. Mirpur Batoro.
3. Rohri.
4. Mitti.

81. The expenditure of these four Municipalities exceeded their income, and the surplus was met from accumulated balances. As regards Nos. 1 and 3, the excess is attributable to the construction of certain new buildings, and to special repairs having been carried out during the year. These charges appear non-recurring, and there is no reason to doubt the financial soundness of these Municipalities. As regards No. 2, the Collector of Karáchi states that the financial condition of this Municipality is far from satisfactory, and that there is very little possibility of improvement. The matter is under consideration, and the result of the measures adopted for improving the financial position of the Municipality will be discussed in the next year's report. With reference to No. 4, the Deputy Commissioner, Thar and Párkar, states that this Municipality has been compelled by adverse circumstances to draw upon its accumulated balance to meet ordinary expenditure. He thinks that a couple of favourable seasons would improve its financial position. Meanwhile measures are in progress to reduce the expenditure to the lowest possible limit.

82. The largest outstanding balance is in Karáchi, viz., 17,893-12-8, for the recovery of which legal proceedings have been taken. It is reported that some of these cases are pending trial, and in others warrants and decrees, as necessary, have been issued and are being executed. It is trusted that the next year's report will show better results.

83. The property possessed by each Municipality is detailed in the reports of the several Municipalities in Sind, which it seems unnecessary to recapitulate.

Municipal property.

84. The wants of the several Municipalities are detailed in their respective reports, but the requirements of the principal Municipalities are given below :—

Municipal wants.

*Karachi*—It has already been brought to Your Lordship's notice in the correspondence ending with my letter No. 1581 of 30th August 1892, that a drainage system for Karachi is a very pressing need. To meet the cost of this work, the Municipality has applied for permission to raise a loan of six lakhs in the open market, and as soon as the requisite sanction is accorded, immediate measures will be taken to proceed with the work, the plans and estimates of which have already been completed.

*Hyderabad*.—The principal wants in this Municipality are :—

- (1) A semblance of decent conservancy and the construction of more open surface drains.
- (2) Use of dust-bins and cleaning private latrines through the municipal agency.
- (3) Extension of the town to relieve the pressure of the population on the present limited space.
- (4) Enlargement of the water-supply.

Construction of drains has been going on for some years, and is approaching completion. No attempt at proper house conservancy has yet been made. The second, third and fourth subjects are under consideration, it is believed.

*Sukkur and Shikarpur*.—The chief wants in these important towns is a better mode of house conservancy and drainage. The Sukkur Municipality have in contemplation the improvement of the drainage and water-supply of the town, and with this view, have applied for the loan of the services of an engineer from the Punjab. The Shikarpur Municipality is taking active measures to comply with the suggestions of the Deputy Sanitary Commissioner regarding house and other conservancy, and it is trusted that the next year's report will show satisfactory results.

85. The accounts of all the Municipalities, with the exception of the Karachi Municipality, were audited by Mr. Chandumal Gopaldas, Deputy Accountant of the Hyderabad Treasury, whose deputation was sanctioned in Government Resolution No. 580 of 23rd February 1892. Numerous irregularities were discovered, and in some cases the accounts were kept in so lax and careless a manner as to give opportunities for fraud. The result fully shows the necessity for instituting an audit by a trained and independent auditor. It is proposed that the accounts should again be audited this year by a special auditor, but on this subject I have addressed a separate communication to Your Excellency's Government. The accounts of the several Municipalities were also audited by paid auditors entertained by the Municipalities concerned.

Audit of accounts.

86. A year and a half's experience of all the Municipalities in Sind justifies me in recording the opinion that after the trial of 8 years, local self-government in Municipalities, (though still nearly everywhere in leading-strings) is doing good work, and a real pride in certain parts of their duty, as in schools or improvements to the town, may sometimes be found in small places like Umarnot, Tatta or Larkhana.

General remarks.

87. Karachi, the capital of Sind, has been so fortunate as to secure for its President during the last year Mr. Currie, one of the leading merchants and Chairman of the Chamber of Commerce, who self-interestedly devotes considerable time and labour to his duties. And, aided by an unusually competent and

experienced Secretary and Engineer, the routine work of the town is got through in a creditable manner. But progress is hampered, whether in reform of taxation or improvement in sanitation, by the opposition of a variety of cliques, including some of those who would style themselves the most enlightened and educated. It is often hopeless to make proposals, in themselves right and proper, on account of the known opposition of the caucuses into which the Municipality is divided. For instance, the house-tax needs thorough revision and extension over the town. And the assessment of it in the parts where it exists is, I have every reason to believe, accompanied by jobbery. The cleansing of privies in the native town is inefficient, and the Municipality will not impose an *halálkhor* cess. Now that a drainage scheme, after years of discussion, is on the brink of being carried out, there is an excuse for making no change at present in the Native town. But there are other quarters like the Sadar Bázár, and certain suburbs in an insanitary condition to which the proposed sewage works do not extend, and no time should be lost in introducing there a *halálkhor* system and cess. The dilatoriness of the Municipality in providing a steam fire engine is, at least in my opinion, inexcusable, and may lead to a tremendous disaster. And, growing as the town is, the distribution of water-supply needs greatly improving and extending. On the other hand, it gives me pleasure to say that in some respects the Karáchi Municipality is most enlightened and public-spirited. In such matters as education, street-cleansing, road-extending and repairing, the maintenance of halls and libraries and public institutions, its work is excellent. It also did yeoman's service in coping with the recent epidemic of cholera. And, although I have been careful never to interfere in details, I must acknowledge the readiness with which any communications of mine have been considered, and the evident desire of all to do anything that may aid Government or assist the town, so long as no direct taxation is involved. For instance, when Government first expressed a wish that troopships should come to Karáchi, the Municipality readily put every facility in the way of laying down a pipe to take pure water to the rest-camp. The fact is that Karáchi has out-grown its existing organisation. The real executive, the Secretary and Engineer, is overworked; and the combination of the two offices in his person, able as he is, and economical as the arrangement has proved (for Mr. Strachan's engineering work has been extremely valuable), is now a mistake. A Municipal Commissioner is really wanted, as in Bombay, to whom the Engineer would be subordinate, one who would devote his full time to the Municipality and give that personal attention to the different departments besides the engineering, such as the sanitation, the assessing and tax-collecting and others which now suffer from insufficient attention. He would bring before the Municipality, with an authority derived from personal enquiry and responsibility, matters needing correction, and show them how to provide the necessary funds in a manner which would prevent the Municipality from saying, as now, *non possumus*. The expense of employing such an officer would be considerable, no doubt, but I believe that the improvement which we would shortly see in the revenues would more than make up for the increased cost. I have recently made a suggestion on this subject to the Municipality.

88. The town of Hyderabad during the past year was shown by the Deputy Sanitary Commissioner to be in a very insanitary condition, as indeed any visitor could not fail to observe for himself, and the Commissioners evinced great opposition to reforming the octroi schedules in conformity with the orders of the Supreme Government, the reason being that it would involve direct taxation. After consulting the Collector, who was then President, I accepted their proposals for revising the octroi schedules and giving octroi refunds so as to give the Municipality's own plan a fair trial. I also nominated a non-official gentleman as president, partly with the belief that a greater feeling of responsibility on his part would influence and enable him to overcome the opposition which he had formerly headed, and also with the feeling that in the case of an important place like Hyderabad, the Collector's proper position was that of controlling officer outside the Board. The Municipality is, therefore, no longer in leading strings, and I am afraid that at present intoxication at its liberty leads it to refuse attention to the most moderate proposals of the remaining official members, who endeavour to give it counsel. This phase will, I hope, pass off. Meanwhile notice has been given to it to reform its sanitation.

Three months were first fixed in which to make proposals for carrying out the recommendations of the Deputy Sanitary Commissioner. This period has since been extended to two more, as (differing in this respect and markedly from Karáchi) the appearance of cholera appears to have deterred the Municipality from exertion, instead of stimulating it to energetic action. I trust next year I may be able to report that the Municipality has duly taken in hand the reform of its taxes, the abolition of the most glaring sanitary short-comings, and the initiation of the additional public works which are necessary.

89. The Shikárpur Municipality was reported for suspension to Your Excellency as it had surrendered some of its most objectionable but most lucrative octroi duties at the suggestion of Sir Charles Pritchard, and declined replacing them by other taxation which I could approve of, so that its near bankruptcy seemed imminent, while the barest rudiments of sanitation were scarcely found to exist. Your Excellency in Council decided that the Municipality should be given a *locus penitentiæ* in that a notice should first be served upon it, indicating specifically the reforms which it ought to take up. The Municipality, I am glad to say, rose to the situation under the good offices of Mr. Giles and the Deputy Collector, Mr. Brayson, and has set about vigorously putting its taxation and sanitation in order.

90. Sukkur has done well during the year past. The Municipality is reforming its establishments and contemplates, what are much wanted, a good water-supply, as well as a drainage scheme, both of which Mr. Giles, the President, will, I am sure, push forward with energy.

91. There are many petty little towns in Sind with Municipalities, and the constant call on them to revise their octroi schedules so as to bring the taxed consumption within the hard-and-fast scale laid down by the Government of India, is a source of great difficulty. These Municipalities formerly paid for police, and Government when relieving them of this, took as a set-off the provincial grant which they would otherwise have received to assist them in maintaining the primary schools, so that they are worse off than in the Presidency Proper, having the same burdens without the Government grant. Many of them are just able to keep up the barest show of conservancy, besides paying for the school and dispensary. Much has been done of late years in reforming their octroi, and my impression is that unless Government makes direct taxation of some kind compulsory, either the octroi receipts, which in such small places do very little harm, must stay very much as they are, or the petty Municipalities, which do a good deal of good in a small way, must be closed. Large mercantile emporiums like Karáchi and Hyderabad, of course, must be kept strictly up to the mark, but in petty places like Ghotki and Tando Muhammadkhán, the straining of a good principle to its extreme, I am afraid, will mean a break-down. I visited many small municipal towns in my tour, and found that according to their lights, under the guidance of the Assistant Collectors and Collectors, they were doing good work.

I have the honour to be,

My Lord,

Your Lordship's most obedient Servant,

H. E. M. JAMES,

Commissioner in Sind.

STATEMENT No. I.



## STATEMENT No. 1.

Statement showing the constitution of the Municipalities in the Northern Division during the year ending 31st March 1892.

Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								REMARKS.	
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-Officials.	Europeans.	Native.		
Ahmedabad ...	1	Ahmedabad ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	143,664	...	14	16	30	6	24	8	27	Under suspension from 26th November 1891.	
	2	Dholka ...		16,494	...	8	7	15	4	11	...	...		15
	3	Viramgam ...		23,209	...	8	7	15	4	11	...	...		15
	4	Parantij ...		8,764	...	12	...	12	4	8	1	...		11
	5	Modasa ...		6,965	...	6	6	12	3	9	1	...		11
	6	Dhandhukh ...		9,576	...	6	6	12	4	8	1	...		11
	7	Gogha ...		6,415	...	6	6	12	2	10	1	...		11
	8	Sanand ...		7,784	...	10	...	10	6	4	...	...		10
	9	Dholera ...		10,087	...	10	...	10	6	4	1	...		9
	10	Mandal ...		8,030	...	10	...	10	6	4	1	...		9
	11	Ranpur ...		5,838	...	10	...	10	6	4	1	...		9
	12	Bareja ...		4,070	...	11	...	11	6	5	1	...		10
	13	Uvarnad ...		4,285	...	11	...	11	6	5	1	...		10
	14	Bavia ...		3,906	...	9	...	9	5	4	...	...		9
	15	Kasandra ...		3,022	...	7	...	7	3	4	...	...		7
				Total ...		262,109	...	138	48	186	71	115		12
Kaira ...	16	Kaira ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	10,101	...	7	7	14	4	10	...	14		
	17	Mahmadabad ...		7,842	...	10	...	10	6	4	...	10		
	18	Nadiad ...		29,048	...	9	9	18	3	15	...	18		
	19	Kapadvanj ...		14,805	...	7	7	14	3	11	1	13		
	20	Dakor ...		9,487	...	10	...	10	6	4	2	8		
	21	Borsad ...		12,159	...	10	...	10	6	4	1	9		
	22	Anand ...		8,896	...	10	...	10	6	4	2	8		
	23	Umreth ...		15,638	...	10	...	10	6	4	1	9		
	24	Od ...		9,385	...	8	...	8	5	3	1	7		
	25	Matar ...		4,647	...	10	...	10	6	4	...	10		
26	Mahudha ...	9,436	...	10	...	10	7	3	1	9				
		Total ...		131,444	...	101	23	124	58	66	9	115		
Panch Mahals ...	27	Godhra ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	14,691	...	12	...	12	5	7	2	10		
	28	Dohad ...		12,935	...	12	...	12	5	7	1	11		
	29	Kalol ...		4,096	...	9	...	9	5	4	2	7		
		Total ...		31,722	...	33	...	33	15	18	5	28		
Broach ...	30	Broach ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	40,168	...	13	12	25	6	19	5	20	Under suspension from 15th June 1891.	
	31	Anklesvar ...		10,692	...	7	6	13	3	10	...	13		
	32	Jambusar ...		12,079	...	7	6	13	3	10	1	12		
	33	Hansot ...		4,526	...	9	...	9	5	4	...	9		
34	Amod ...	5,006	...	9	...	9	5	4	1	8				
		Total ...		72,471	...	45	24	69	22	47	7	62		
Surat ...	35	Surat ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	108,693	...	15	15	30	7	23	5	25		
	36	Rander ...		10,924	...	7	6	13	4	9	1	12		
	37	Bulear ...		14,779	...	8	7	15	4	11	...	15		
	38	Mandvi ...		3,965	...	7	6	13	3	10	...	13		
39	Bardoli ...	4,740	...	10	...	10	6	4	...	10				
		Total ...		143,09	...	47	34	81	24	57	6	75		
Thana ...	40	Thana ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	17,456	...	11	10	21	5	16	...	21		
	41	Kurla ...		11,169	...	6	6	12	4	8	...	12		
	42	Randra ...		18,317	...	8	8	16	2	14	4	12		
	43	Busein ...		11,291	...	7	7	14	3	11	1	18		
	44	Mahim Kelva ...		11,322	...	9	8	17	3	14	1	16		
	45	Bhiwandi ...		14,387	...	8	7	15	4	11	1	14		
46	Kalyan ...	11,685	...	7	7	14	2	12	...	14				
		Total ...		93,926	...	56	53	109	23	86	7	102		
		GRAND TOTAL ...		736,770	...	420	182	602	213	389	46	556		

J. K. SPENCE,  
Commissioner, N. D.

STATEMENT No. I.

Statement showing the constitution of the Municipalities in the Central Division during the year ending 31st March 1892.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Name of District.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Ex-Officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Euro-peans.	Natives.	REMARKS.
Ahmednagar	1	Ahmednagar	Bombay Act VI of 1873.	30,033	...	15	12	24	6	18	5	19	
	2	Bhingar	Do.	5,490	...	7	6	13	4	9	1	12	
	3	Sanganner	Act No. XXVI of 1850.	8,738	...	7	6	13	3	10	...	13	
	4	Vambori	Bombay Act VI of 1873.	5,159	...	7	6	13	2	11	...	13	
		Total			55,416	...	33	30	63	15	48	6	57
Khandesh	5	Amalner	Bombay Act VI of 1873.	7,908	...	7	6	13	3	10	...	13	
	6	Parola	Do.	14,478	...	8	7	15	3	12	...	15	
	7	Erandol	Do.	19,557	...	8	7	15	3	12	...	15	
	8	Dharrngoon	Do.	24,357	...	8	7	15	3	12	...	15	
	9	Bhadgaon	Do.	6,298	...	6	6	12	2	10	...	12	
	10	Mabeji	Do.	908	...	10	...	10	8	8	1	9	
	11	Chopda	Do.	15,533	...	8	7	15	3	12	...	15	
	12	Shirpur	Do.	10,142	...	7	6	13	4	9	...	13	
	13	Sindkheda	Do.	4,713	...	7	6	13	4	9	...	13	
	14	Betgaon	Do.	3,372	...	7	6	13	4	9	...	13	
	15	Savda	Do.	7,142	...	7	6	13	4	9	...	13	
	16	Yaval	Do.	10,801	...	7	6	13	4	9	1	12	
	17	Varangan	Do.	5,539	...	7	6	13	3	10	1	11	
	18	Bhusaval	Do.	11,445	...	7	6	13	4	9	2	11	
	19	Jalgaon	Do.	14,873	...	7	6	13	4	9	2	11	
	20	Dhulia	Do.	21,888	...	13	12	25	7	18	1	19	
	21	Songir	Do.	4,247	...	7	6	13	3	10	...	13	
	22	Taloda	Do.	8,096	...	7	6	13	3	10	1	11	
	23	Shahda	Do.	5,508	...	7	6	13	3	10	1	11	
	24	Prakasha	Do.	3,634	...	7	6	13	3	10	1	11	
25	Nandurbar	Do.	7,666	...	7	6	13	3	10	1	11		
26	Faizpur	Do.	9,585	...	7	6	13	3	10	1	11		
	Total			2,01,625	...	108	105	213	82	219	14	237	
Nasik	27	Malegaon	Bombay Acts VI of 1873 and II of 1884.	15,503	...	10	9	19	3	16	...	19	
	28	Yeola	Do.	18,861	...	10	9	19	4	15	1	16	
	29	Nasik	Do.	24,429	...	13	12	25	6	19	2	21	
	30	Sinnar	Do.	8,319	...	7	6	13	4	9	1	10	
	31	Igatpur	Do.	7,544	...	7	6	13	3	10	1	11	
	Total			78,740	...	57	42	99	26	73	12	87	
Poona	32	Poona City	Bombay Acts VI of 1873 and II of 1884.	1,18,700	...	10	20	30	5	25	3	28	
	33	Sasvad	Do.	8,388	...	7	6	13	3	10	1	11	
	34	Jejuri	Do.	4,390	...	7	6	13	3	10	1	11	
	35	Baranatti	Do.	5,410	...	7	6	13	3	10	1	11	
	36	Indapur	Do.	5,244	...	7	6	13	3	10	1	11	
	37	Sirur	Do.	8,374	...	7	6	13	3	10	3	13	
	38	Talegaon Dabhada	Do.	4,470	...	7	6	13	3	10	1	11	
	39	Loni	Do.	3,522	...	6	6	12	2	10	6	16	
	40	Khed	Do.	3,947	...	7	6	13	4	9	1	10	
	41	Alandi	Do.	2,148	...	7	6	13	3	10	1	11	
42	Junnar	Do.	11,964	...	9	8	17	4	13	1	14		
43	Poona Suburban	Do.	7,506	...	9	8	17	4	13	0	13		
44	Otur	Do.	4,404	...	12	...	12	6	6	1	7		
	Total			1,24,838	...	102	90	192	45	147	23	170	
Satara	45	Satara	Bombay Acts VI of 1873 and II of 1884.	35,749	...	13	12	25	7	18	5	20	
	46	Wai	Do.	12,473	...	9	8	17	4	13	1	14	
	47	Rahimatpur	Do.	6,870	...	7	6	13	3	10	...	13	
	48	Karad	Do.	12,374	...	7	6	13	4	9	...	13	
	49	Islampur	Do.	10,659	...	7	6	13	4	9	...	13	
	50	Ashfa	Do.	11,401	...	7	6	13	2	11	...	13	
	51	Talegaon	Do.	11,251	...	7	6	13	3	10	...	13	
	52	Vila	Do.	3,946	...	7	6	13	3	10	1	11	
	53	Mayani	Do.	4,189	...	7	6	13	3	10	1	11	
	54	Pusavati	Do.	2,902	...	7	6	13	3	10	1	11	
55	Minsavati	Do.	6,460	...	7	6	13	3	10	1	11		
56	Mulcolapath	Bombay Act II of 1834.	3,443	...	10	...	10	3	7	4	6		
57	Satara Suburban	Do.	3,253	...	13	...	13	9	4	8	5		
	Total			1,14,362	...	108	74	182	50	132	23	155	
Sholapur	58	Sholapur	Bombay Act XXVI of 1860, VI of 1873 and II of 1884.	61,915	...	13	13	26	4	22	4	26	
	59	Birat	Do.	20,569	...	8	8	16	2	14	2	16	
	60	Karnalis	Bombay Act VI of 1873 and II of 1884.	6,437	...	6	6	12	3	9	1	10	
	61	Pandharpur	Bombay Act XXVI of 1860.	10,976	...	9	9	18	3	15	...	18	
62	Sangola	Bombay Act VI of 1873 and II of 1884.	5,733	...	6	6	12	2	10	...	12		
	Total			1,14,630	...	42	42	84	14	70	7	77	
	GRAND TOTAL			7,49,610	...	608	418	1,026	232	669	84	757	

G. B. REID,  
Acting Commissioner, C. D.

## STATEMENT No. I

Statement showing the constitution of the Municipalities in the Southern Division during the year ending 31st March 1884

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal Limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	REMARKS.
Belgaum District	1	Belgaum	Bombay Act VI of 1873 and Bombay District Municipal Amendment Act II of 1884.	27,952	...	13	12	25	7	18	2	23	One of them an elected member.
	2	Nipani		11,728	...	7	6	13	2	11	...	13	
	3	Athni		10,416	...	7	6	13	3	10	...	13	
	4	Gokak		12,106	...	7	6	13	3	10	...	12	
	5	Saundatti-Yallama		8,930	...	8	7	15	4	11	...	14	
	6	Yalakannardi		5,772	...	7	6	13	2	11	...	13	
		Total		76,904	...	49	43	92	21	71	4	86	
Dhárwár District	7	Dhárwár		32,841	...	12	12	24	5	19	4	26	
	8	Hubli		52,595	...	12	12	24	5	19	2	22	
	9	Gadag-Bettigeri		23,899	...	9	8	17	4	13	...	17	
	10	Navalgund		8,989	...	7	6	13	3	10	...	13	
	11	Yannur (temporary)		...	...	...	...	...	...	...	...	...	
	12	Nargund		9,596	...	7	6	13	2	11	...	13	
	13	Ranebennur		13,781	...	7	6	13	3	10	1	12	
	14	Gudgadapur (temporary)		...	...	...	...	...	...	...	...	...	
		Total		153,588	...	68	62	130	27	103	9	121	
Bijapur District	15	Byadgi		5,149	...	7	6	13	2	11	1	12	
	16	Háveri		6,758	...	7	6	13	3	10	1	12	
	17	Bijapur		16,759	...	7	6	13	5	8	1	12	
	18	Bágalkot		18,034	...	7	6	13	4	9	1	12	
		Total		61,490	...	28	24	52	14	38	3	49	
Kánara District	19	Ikhal		11,216	...	7	6	13	3	10	...	13	
	20	Guledgad		15,481	...	7	6	13	2	11	1	12	
	21	Kárwár		14,579	...	8	8	16	5	11	3	13	
	22	Kumta		10,640	...	6	6	12	3	9	...	12	
	23	Sirsi		6,644	...	6	6	12	5	7	...	12	
	24	Haliyál		6,180	...	7	6	13	3	10	...	13	
	25	Honávar		6,207	...	7	6	13	4	9	2	11	
	26	Bhatkal		5,940	...	6	5	11	4	7	1	10	
	Total		54,607	...	68	37	105	32	73	7	68		
Ratnágiri District	27	Gokarn (temporary)		4,343	...	12	...	12	4	8	1	11	
	28	Ulvi do.		...	...	16	...	16	4	12	...	16	
	29	Vengurla		10,134	...	8	8	16	3	13	1	15	
	30	Bijapur		7,784	...	6	6	12	3	9	1	11	
	31	Ratnágiri		14,303	...	12	12	24	9	15	1	23	
	Total		46,631	...	40	40	80	19	61	3	77		
Kolába District	32	Chiplún		11,717	...	8	8	16	2	14	...	16	
	33	Dápoli		2,693	...	6	6	12	2	10	...	12	
	34	Ahibág		5,888	...	7	6	13	3	10	...	13	
	35	Pen		7,466	...	7	6	13	3	10	...	13	
	36	Deha-Ashrams		5,212	...	7	6	13	4	9	1	12	
	Total		47,156	...	42	36	78	20	56	4	74		
		GRAND TOTAL		4,46,276	...	295	242	537	133	404	30	507	

J. F. FLEET,  
Acting Commissioner, S.

## STATEMENT No. I.

Statement showing the constitution of the Municipalities in Sind during the year ending 31st March 1899.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-Officials.	Euro-peans.	Natives.	REMARKS.
Karachi	1	Karachi...	Principal Act VI of 1873, Amendment Act II of 1884.	105,195	...	16	16	32	8	24	10	22	Includes 7,004 on account of cantonment limits.
	2	Kotri ...		7,909	...	7	6	13	5	8	3	10	
	3	Mánjhand ...		2,544	...	10	...	10	4	6	1	9	
	4	Sehwan ...		4,624	...	12	...	12	4	8	1	11	
	5	Bubak ...		2,876	...	10	...	10	4	6	1	9	
	6	Tatta ...		3,969	...	12	...	12	4	8	1	11	
	7	Keñ Bandar ...		2,503	...	10	...	10	4	6	1	9	
	8	Mirpur Batoro ...		3,200	...	10	...	10	4	6	1	9	
		Total ...		137,824	...	87	22	109	37	72	19	90	
Hyderabad	1	Hyderabad ...	Principal Act VI of 1873, Amendment Act II of 1884.	158,048	...	13	12	25	9	16	4	21	Includes 3,479 on account of cantonment limits.
	2	Tando Muhamamad Khán ...		4,126	...	10	...	10	4	6	1	9	
	3	Hála ...		5,058	...	10	...	10	4	6	1	9	
	4	Matári ...		5,815	...	9	...	9	3	6	1	8	
	5	Tando Alahyar ...		4,308	...	10	...	10	4	6	1	9	
	6	Tando Adam ...		5,033	...	9	...	9	3	6	1	8	
	7	Nasarpur ...		3,914	...	8	...	8	4	4	1	7	
		Total ...		86,302	...	69	12	81	31	50	10	71	
Shikarpur	1	Shikarpur ...	Principal Act VI of 1873, Amendment Act II of 1884.	41,979	...	15	15	30	5	25	2	28	1 vacancy.
	2	Sakkur ...		29,274	...	15	15	30	9	21	4	26	
	3	Garbi Yásin ...		5,960	...	12	...	12	4	8	1	11	
	4	Rohri ...		8,786	...	12	...	12	4	8	1	11	
	5	Ghotki ...		3,288	...	12	...	12	4	8	1	11	
	6	Lárkána ...		12,021	...	12	...	12	4	8	1	11	
	7	Kambar ...		5,341	...	12	...	12	4	8	1	11	
	8	Rato-dero ...		3,554	...	12	...	12	4	17	1	11	
		Total ...		110,203	...	102	30	132	38	93	12	119	
Thar and Pár-gar.	1	Umámkot ...	Act VI of 1873 and II of 1884.	3,702	...	12	...	12	3	9	1	11	
	2	Mitti ...		2,991	...	12	...	12	8	9	1	11	
		Total ...		6,693	...	24	...	24	6	18	2	22	
Upper Frontier, Sind	1	Jacobabad ...	Act VI of 1873 and II of 1884.	12,397	...	8	7	15	6	9	2	13	Includes 4,103 on account of cantonment limits.
		Total ...		12,397	...	8	7	15	6	9	2	13	
GRAND TOTAL ...	26			358,419	...	290	71	361	118	242	45	315	1 vacancy.
GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND ...	148			1,926,756	...	1,223	837	2,060	578	1,482	160	1,900	
GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND ...	174			2,280,175	...	1,513	908	2,421	696	1,724	205	2,215	

H. E. M. JAMES,  
Commissioner in Sind.

STATEMENT  
Statement showing the Income of the Municipalities

Name of District.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.						
				Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building Materials.)	Class V. (Drugs, gums and spices.)	
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmedabad ...	1	Ahmedabad ...	(a) 3,21,669 6 2	94,811 9 4	.....	4,007 12 6	3,188 2 0	.....	
	2	Dholka ...	1,972 14 6	6,557 1 11	.....	939 5 8	130 10 10	30 2	
	3	Viramgam ...	2,687 9 3	3,406 14 3	.....	.....	206 15 4	1,898 3	
	4	Parantij ...	3,106 13 3	.....	.....	.....	.....	.....	
	5	Modasa ...	1,429 5 3	.....	.....	.....	.....	.....	
	6	Dhandhuka ...	76 40 3	999 2 11	.....	200 6 1	.....	.....	
	7	Gogha ...	716 12 2	2,474 13 10	.....	109 2 6	27 9 5	21 43	
	8	Sanand ...	1,376 9 6	.....	.....	.....	.....	.....	
	9	Dholera ...	(b) 2,315 11 9	.....	.....	.....	.....	.....	
	10	Mandal ...	1,944 3 7	.....	.....	.....	.....	.....	
	11	Ranpur ...	548 1 8	846 12 7	.....	.....	21 7 9	33 2	
	12	Bareja ...	1,685 8 3	.....	.....	.....	.....	.....	
	13	Uvrasad ...	862 10 10	.....	.....	.....	.....	.....	
	14	Bavla ...	364 5 5	.....	.....	.....	.....	.....	
	15	Kasandra ...	443 13 5	.....	.....	.....	.....	.....	
	Total ...			3,41,200 5 3	1,15,096 6 10	.....	5,256 4 9	3,694 15 4	1,442 9
Kaira ...	16	Kaira ...	785 11 3	84 13 0	.....	26 15 0	8 4 0	19 5	
	17	Mehmadabad ...	(c) 665 1 3	.....	.....	.....	.....	.....	
	18	Nadiad ...	(d) 16,826 4 2	10,025 6 1	.....	1,150 3 11	1,880 2 1	84 11	
	19	Kapadvanj ...	149 9 8	.....	.....	.....	.....	.....	
	20	Dakor ...	24,803 3 10	.....	.....	.....	.....	.....	
	21	Borsad ...	1,561 1 6	.....	.....	.....	.....	.....	
	22	Anand ...	(e) 1,674 13 3	.....	.....	.....	.....	.....	
	23	Umreth ...	2,721 2 6	.....	.....	.....	.....	.....	
	24	Od ...	65 8 4	.....	.....	.....	.....	.....	
	25	Matar ...	744 3 5	.....	.....	.....	.....	.....	
26	Mahudha ...	2,821 3 11	.....	.....	.....	.....	.....		
Total ...			52,317 15 1	10,110 3 1	.....	1,179 2 11	1,888 6 1	852 0	
Panch Mahals ...	27	Godhra ...	1,713 4 5	.....	.....	.....	.....	.....	
	28	Dohad ...	2,666 5 9	.....	.....	.....	.....	.....	
	29	Kalol ...	981 4 2	.....	.....	.....	.....	.....	
Total ...			5,360 14 4	.....	.....	.....	.....	.....	
Broach ...	30	Broach ...	27,543 13 4	52,577 13 1	.....	4,029 14 5	3,536 0 10	701 14 1	
	31	Anklesvar ...	5,941 11 7	5,298 14 0	.....	142 1 4	2,908 16 6	.....	
	32	Jambusar ...	5,029 2 9	.....	.....	.....	.....	.....	
	33	Hansot ...	2,779 7 11	.....	.....	.....	.....	.....	
	34	Amod ...	2,973 7 0	.....	.....	.....	.....	.....	
Total ...			44,263 10 7	57,876 11 1	.....	4,171 15 9	6,445 0 4	701 14 1	
Surat ...	35	Surat ...	1,25,941 13 7	99,095 10 0	2,235 5 6	5,706 1 11	7,729 7 2	.....	
	36	Rander ...	6,505 13 7	7,954 6 1	.....	.....	1,125 9 1	99 2	
	37	Bulsar ...	2,933 2 1	1,676 7 7	.....	.....	.....	.....	
	38	Mandvi ...	3,387 11 4	105 13 3	.....	.....	125 8 0	.....	
	39	Bardoli ...	.....	.....	.....	.....	.....	.....	
Total ...			1,38,868 8 7	1,08,832 4 11	2,235 5 6	5,706 1 11	8,980 8 8	99 2	
Thana ...	40	Thana ...	1,478 15 2	3,487 1 8	503 0 0	489 2 9	1,183 12 11	.....	
	41	Kurla ...	3,639 9 6	.....	.....	.....	.....	.....	
	42	Bandra ...	6,405 5 8	.....	.....	.....	.....	.....	
	43	Bassein ...	1,312 13 6	2,478 8 11	.....	.....	.....	.....	
	44	Mahim Kelva ...	(f) 744 0 10	284 4 6	.....	42 14 6	.....	.....	
	45	Bhiwadi ...	14,985 9 4	.....	.....	.....	.....	.....	
46	Kalyan ...	225 4 2	.....	.....	.....	.....	.....		
Total ...			28,791 10 2	6,259 15 1	503 0 0	532 1 3	1,183 12 11	.....	
GRAND TOTAL ...			6,10,803 0 0	2,38,175 9 0	2,738 5 6	16,845 10 7	22,092 11 4	3,095 10	

MUNICIPAL RATES AND TAXES.

Octroi.							
Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Trinkots (Meniaru.)	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
386 4 2	34,015 11 10	4,082 4 8	.....	1,43,981 14 6	8,740 1 8	6,008 5 0	726 0 0
152 9 8	1,027 10 10	805 6 3	.....	9,033 4 2	.....	655 8 0	8 0 0
366 12 9	2,220 5 4	234 8 7	.....	13,803 11 6	207 9 6	744 0 0	.....
.....	.....	.....	.....	.....	4,537 0 0	.....	.....
.....	.....	.....	.....	.....	3,798 4 0	.....	.....
.....	1,001 9 7	.....	.....	2,290 12 7	2,363 7 2	.....	.....
92 14 8	16 13 3	6 9 10	.....	2,699 12 5	.....	100 0 0	.....
.....	.....	.....	.....	.....	3,387 0 0	.....	.....
.....	.....	.....	.....	.....	5,705 0 0	.....	.....
.....	.....	.....	.....	.....	2,735 0 0	.....	.....
121 6 10	219 2 10	164 12 3	.....	1,405 10 5	2,069 0 0	.....	.....
.....	.....	.....	.....	.....	2,225 0 0	.....	.....
.....	.....	.....	.....	.....	2,020 5 1	.....	.....
.....	.....	.....	.....	.....	2,089 0 0	.....	.....
.....	.....	.....	.....	.....	752 0 0	.....	.....
4,559 15 8	33,391 5 8	4,673 9 7	.....	1,73,215 1 7	40,828 11 5	7,507 13 0	734 0 0
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	132 5 0	10,505 3 0	.....	.....
.....	.....	.....	.....	.....	5,524 12 0	.....	.....
485 15 0	3,192 0 10	2,603 14 9	.....	20,179 6 0	2,068 8 0	722 8 0	.....
.....	.....	.....	.....	.....	11,069 14 8	.....	.....
.....	.....	.....	.....	.....	4,245 0 0	.....	.....
.....	.....	.....	.....	.....	4,171 12 0	.....	.....
.....	.....	.....	.....	.....	2,978 8 0	.....	.....
.....	.....	.....	.....	.....	8,711 4 0	.....	.....
.....	.....	.....	.....	.....	2,270 0 0	.....	.....
.....	.....	.....	.....	.....	2,878 12 0	.....	.....
.....	.....	.....	.....	.....	4,306 10 8	.....	.....
435 15 0	3,193 0 10	2,603 14 9	.....	20,311 11 0	58,730 4 4	722 8 0	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	6,258 8 0	456 0 0	.....
.....	.....	.....	.....	.....	5,694 0 0	174 0 0	.....
.....	.....	.....	.....	.....	1,813 8 0	.....	.....
.....	.....	.....	.....	.....	13,766 0 0	630 0 0	.....
1,177 7 1	4,280 9 11	2,994 15 5	21 12 6	69,320 8 1	11,085 8 0	1,900 0 0	.....
612 11 6	1,195 5 6	604 10 4	.....	10,762 9 8	.....	799 0 0	.....
.....	.....	.....	.....	.....	8,705 0 0	558 0 0	.....
.....	.....	.....	.....	.....	2,302 8 0	471 12 0	.....
.....	.....	.....	.....	.....	4,188 0 0	6 0 0	.....
1,790 2 3	5,475 15 5	3,599 9 9	21 12 6	80,083 1 9	26,461 8 0	3,734 12 0	.....
.....	.....	.....	.....	.....	.....	.....	.....
2,228 8 11	13,598 15 7	7,267 4 0	.....	1,37,861 0 6	.....	8,343 0 0	319 0 0
100 8 5	.....	.....	.....	9,279 10 4	.....	476 0 0	201 0 0
47 0 6	53 11 3	10 5 8	.....	1,676 7 7	4,328 2 9	1,641 8 0	.....
.....	.....	.....	.....	342 8 8	1,506 0 0	598 0 0	.....
.....	.....	.....	.....	.....	3,059 8 0	834 0 0	.....
2,375 12 10	18,652 10 10	7,277 9 8	.....	1,49,159 9 1	8,893 10 9	11,892 3 0	520 0 0
.....	.....	.....	.....	.....	.....	.....	.....
4,386 15 0	.....	.....	.....	10,060 0 4	4,483 0 0	.....	.....
284 9 3	.....	.....	.....	284 8 3	1,862 11 4	.....	2,108 4 1
.....	.....	.....	.....	.....	9,397 0 7	7,606 0 0	.....
556 1 3	339 7 11	28 15 4	.....	3,403 1 5	1,958 10 8	.....	.....
162 11 0	148 7 0	.....	.....	578 5 0	1,600 14 0	625 8 0	.....
.....	.....	.....	.....	.....	5,104 4 0	136 6 0	.....
30 4 0	.....	.....	.....	30 4 0	3,941 7 8	1,878 6 6	419 4 0
5,360 8 0	487 14 11	28 15 4	.....	14,356 4 0	28,348 0 3	10,246 4 6	2,526 8 1
14,572 5 8	61,399 15 8	16,183 11 1	21 12 6	4,37,125 11 5	1,76,323 2 9	34,733 8 6	3,780 8 1

MUNICIPAL RATES AND TAXES—continued.

Tolls (on roads and ferries).	Water-rate.	Tax on Boats.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, e.g., servants tax, pilgrim tax, &c., in many columns as may be necessary.)			Total.
				Pilgrim Tax.	Tax for the removal of sullage water.	Tax for the removal of dyers' waste water.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
17,339 12 11	7,438 1 1	.....	44,460 6 1	.....	13,716 1 0	433 8 0	2,42,644 2 3
1,326 0 0	.....	.....	.....	.....	.....	.....	11,022 12 2
2,941 13 0	.....	.....	3,078 15 0	.....	.....	.....	20,776 1 0
.....	.....	.....	.....	.....	.....	.....	4,537 0 0
.....	.....	.....	.....	.....	.....	.....	8,798 4 0
.....	.....	.....	.....	.....	.....	.....	4,654 8 9
216 11 10	.....	.....	.....	.....	.....	.....	3,016 8 3
.....	.....	.....	.....	.....	.....	.....	3,387 0 0
.....	.....	.....	.....	.....	.....	.....	5,705 0 0
.....	.....	.....	.....	.....	.....	.....	2,735 0 0
.....	.....	.....	.....	.....	.....	.....	8,474 10 8
.....	.....	.....	.....	.....	.....	.....	2,225 0 0
.....	.....	.....	.....	.....	.....	.....	2,020 5 1
.....	.....	.....	.....	.....	.....	.....	2,089 0 0
.....	.....	.....	.....	.....	.....	.....	752 0 0
21,824 5 9	7,438 1 1	.....	47,539 5 1	.....	13,716 1 0	433 8 0	8,13,086 14 11
.....	.....	.....	.....	.....	.....	.....	10,637 8 0
.....	.....	.....	.....	.....	.....	.....	5,524 12 0
4,518 5 0	.....	.....	1,458 0 0	.....	.....	.....	28,946 11 0
.....	.....	.....	.....	.....	.....	.....	11,069 14 8
.....	.....	.....	.....	13,099 15 1	.....	.....	17,344 15 1
.....	.....	.....	.....	.....	.....	.....	4,171 12 0
.....	.....	.....	.....	.....	.....	.....	2,978 8 0
.....	.....	.....	.....	.....	.....	.....	8,711 4 0
.....	.....	.....	.....	.....	.....	.....	2,270 0 0
.....	.....	.....	.....	.....	.....	.....	2,878 12 0
.....	.....	.....	.....	.....	.....	.....	4,306 10 8
4,518 5 0	.....	.....	1,458 0 0	13,099 15 1	.....	.....	98,840 11 8
749 7 11	.....	.....	.....	.....	.....	.....	7,463 15 11
1,544 7 0	.....	.....	377 4 0	.....	.....	.....	7,789 11 0
.....	.....	.....	.....	.....	.....	.....	1,813 8 4
2,298 14 11	.....	.....	377 4 0	.....	.....	.....	17,067 2 11
.....	.....	.....	.....	.....	.....	.....	87,488 12 0
.....	.....	.....	.....	.....	.....	.....	11,561 9 8
.....	.....	.....	.....	.....	.....	.....	9,352 8 4
.....	.....	.....	.....	.....	.....	.....	2,864 4 0
.....	.....	.....	.....	.....	.....	.....	4,194 0 0
5,182 12 0	.....	.....	.....	.....	.....	.....	1,15,462 1 4
64,724 0 4	.....	.....	35,723 0 0	.....	.....	.....	2,46,070 0 11
3,271 4 11	.....	.....	1,297 8 0	.....	.....	.....	14,525 7 0
4,121 0 0	.....	.....	403 8 0	.....	.....	.....	12,170 5 0
1,946 7 0	.....	.....	.....	.....	.....	.....	4,392 13 0
.....	.....	.....	.....	.....	.....	.....	3,893 8 0
74,062 12 3	.....	.....	37,424 0 0	.....	.....	.....	2,81,952 3 0
6,105 6 0	1,792 8 9	.....	3,440 7 0	.....	.....	.....	25,881 6 0
8,631 0 0	654 2 0	.....	676 15 6	.....	.....	.....	5,586 10 0
2,000 0 0	.....	982 0 0	.....	.....	.....	.....	26,616 0 0
65 8 0	.....	331 0 0	1,064 8 0	.....	.....	.....	8,756 15 0
8,905 0 0	723 0 0	714 6 0	.....	.....	.....	.....	3,584 9 0
3,900 0 0	.....	.....	1,373 0 0	.....	.....	.....	11,268 10 0
26,089 14 8	3,169 10 9	2,027 8 0	6,554 9 6	.....	.....	.....	11,604 6 0
1,33,951 15 11	10,607 11 10	2,027 6 0	93,363 2 7	13,099 15 1	13,716 1 0	433 8 0	93,298 9 0
							9,19,687 11 0

REALIZATIONS UNDER SPECIAL ACTS.

From Pounds.	From Hackney carriages.	From Licenses for the sale of spirits and drugs.	From other sources (to be specified in detail in as many columns as may be necessary).	Total.	Rents of lands, houses, serais, dak bungalows, &c.	Sale proceeds of lands and produce of lands, &c.
			Punitive Police Post cess.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
925 12 8	.....	20 0 0	.....	945 12 8	5,480 1 0	5,129 6 11
207 7 0	.....	.....	.....	207 7 0	219 12 2	60 0 0
50 7 0	.....	.....	.....	50 7 0	321 7 6	180 10 0
128 6 6	.....	.....	.....	128 6 6	.....	11 4 0
.....	.....	.....	.....	.....	.....	2 13 1
116 1 0	.....	.....	.....	116 1 0	15 0 0	51 2 0
31 13 0	.....	.....	.....	31 13 0	.....	.....
205 6 0	.....	.....	.....	205 6 0	.....	.....
265 5 0	.....	.....	.....	265 5 0	32 0 0	.....
74 4 0	.....	.....	.....	74 4 0	.....	.....
65 3 3	.....	.....	.....	65 3 3	.....	.....
117 3 0	.....	.....	.....	117 3 0	0 4 6	9 0 0
57 12 0	.....	.....	.....	57 12 0	7 4 4	.....
161 2 0	.....	.....	.....	161 2 0	.....	.....
41 10 0	.....	.....	.....	41 10 0	.....	1 15 11
2,447 12 5	.....	20 0 0	.....	2,467 13 5	6,075 13 6	5,446 3 11
596 1 6	.....	.....	.....	596 1 6	81 10 0	6 11 8
67 7 0	.....	.....	.....	67 7 0	4 0 0	.....
890 14 0	.....	.....	.....	890 14 0	130 2 9	257 15 10
118 10 3	.....	5 0 0	.....	123 10 3	153 5 5	.....
105 15 0	.....	5 0 0	.....	110 15 0	.....	.....
335 12 6	.....	10 0 0	.....	345 12 6	50 10 4	35 6 0
130 3 6	.....	.....	.....	130 3 6	.....	.....
225 9 9	.....	.....	.....	225 9 9	.....	.....
47 15 0	.....	.....	.....	47 15 0	.....	.....
229 2 0	.....	.....	.....	229 2 0	.....	7 0 0
94 14 0	.....	.....	.....	94 14 0	.....	426 4 0
2,842 8 6	.....	20 0 0	.....	2,862 8 6	419 12 6	733 5 6
364 15 3	.....	15 0 0	.....	399 15 3	296 3 7	.....
209 11 9	.....	.....	.....	209 11 9	221 2 0	.....
128 0 6	.....	.....	.....	128 0 6	.....	18 0 0
722 11 6	.....	15 0 0	.....	737 11 6	517 5 7	18 0 0
206 2 0	481 7 6	25 0 0	.....	662 9 6	1,508 14 2	2,813 5 11
252 15 0	.....	.....	.....	252 15 0	.....	.....
285 0 3	.....	.....	.....	285 0 3	108 11 11	.....
72 13 6	.....	.....	.....	72 13 6	127 0 0	.....
51 0 6	.....	.....	.....	51 0 6	.....	.....
867 15 3	431 7 0	25 0 0	.....	1,324 6 9	1,744 10 1	2,813 5 11
715 9 2	525 14 8	52 8 0	.....	1,293 15 10	1,282 3 8	29,136 10 0
152 1 1	.....	.....	.....	152 1 1	.....	109 12 4
146 2 0	.....	.....	.....	146 2 0	226 5 1	3,045 14 2
151 0 0	.....	5 0 0	.....	156 0 0	81 15 8	45 3 6
120 2 0	.....	.....	.....	120 2 0	.....	.....
1,284 14 3	525 14 8	57 8 0	.....	1,868 4 11	1,590 8 5	32,337 8 0
210 10 0	30 0 0	.....	.....	240 10 0	421 5 10	.....
116 10 6	41 8 0	.....	.....	158 2 6	.....	7 0 0
224 13 0	6 12 0	.....	.....	231 9 0	.....	.....
10 9 0	36 4 0	5 0 0	.....	51 13 0	.....	12 3 6
75 11 6	.....	5 0 0	119 1 11	190 13 5	.....	161 2 4
128 15 3	.....	.....	.....	128 15 3	90 0 0	.....
207 1 0	.....	.....	.....	207 1 0	126 6 0	.....
974 6 3	114 8 0	10 0 0	119 1 11	1,218 0 2	337 11 10	180 5 10
9,140 4 2	4,107 14 2	147 8 0	119 1 11	10,478 12 3	10,885 13 11	41,528 13 2



REVENUE DERIVED FROM MUNICIPAL PROPERTY

Conservancy receipts (other than taxes and rates).	Fees and Revenue from Educational Institutions.	Fees and Revenue from Medical Institutions.	Fees and Revenue from Markets and slaughter-houses.	Fees for stamping, weights and measures.	Other fees (to be specified in detail columns as may be)	
					Fees for occasional occupation of roads.	Fees for temporary counters in front of shops.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,247 9 0	4,534 13 7	7 4 3	4,731 7 6	2,280 3 3	1,117 0 0	.....
31 0 0	1,024 10 8	.....	.....	.....	27 0 0	.....
.....	1,319 10 4	.....	.....	.....	220 8 0	.....
.....	270 7 0	.....	.....	.....	.....	.....
52 3 9	277 14 8	20 13 0	.....	.....	.....	.....
.....	1,202 6 5	.....	1 8 0	.....	.....	78 0 0
.....	113 0 0	.....	.....	.....	.....	.....
.....	156 9 8	92 10 0	.....	.....	.....	.....
.....	403 6 0	.....	.....	.....	.....	.....
.....	165 2 0	.....	.....	.....	.....	.....
.....	256 10 0	.....	.....	.....	.....	17 0 0
.....	98 12 0	.....	.....	.....	.....	.....
.....	118 0 0	.....	.....	.....	.....	.....
.....	233 5 2	.....	.....	.....	.....	.....
.....	35 4 6	.....	.....	.....	.....	.....
4,330 12 9	10,210 1 4	120 11 3	4,732 15 6	2,280 3 3	1,366 8 0	95 0 0
69 4 0	394 3 3	.....	.....	.....	.....	.....
9 12 0	882 7 8	23 0 4	.....	.....	19 0 0	.....
1,148 8 0	1,277 6 8	119 2 0	91 3 6	.....	129 0 0	.....
80 0 0	758 13 6	.....	209 8 0	.....	.....	.....
.....	250 7 0	.....	.....	.....	.....	.....
.....	406 5 1	.....	.....	.....	33 0 0	.....
10 4 0	266 4 0	.....	.....	.....	14 0 0	.....
10 9 0	515 2 6	.....	.....	.....	80 0 0	.....
3 0 0	212 10 9	.....	.....	.....	19 0 0	.....
.....	151 7 5	.....	.....	.....	.....	.....
9 0 0	277 1 6	.....	.....	.....	.....	.....
1,360 5 0	5,392 5 5	142 2 4	390 11 6	.....	204 0 0	.....
21 4 0	1,126 9 0	.....	.....	.....	.....	.....
180 4 0	541 9 6	.....	39 8 0	.....	.....	.....
8 5 6	172 0 0	15 14 0	.....	.....	.....	.....
204 13 6	1,840 2 4	16 14 0	89 8 0	.....	.....	.....
.....	976 14 6	.....	7,155 0 0	.....	.....	.....
.....	333 0 0	.....	353 10 6	.....	194 0 0	.....
.....	130 6 6	.....	.....	.....	.....	.....
.....	104 18 6	.....	.....	.....	.....	.....
.....	2,856 9 0	.....	7,508 10 6	.....	194 0 0	.....
4,999 8 3	3,061 7 2	73 1 0	4,711 12 0	.....	.....	.....
75 8 0	195 15 7	22 12 0	713 7 1	.....	.....	.....
50 9 0	551 12 6	180 10 0	730 12 6	.....	.....	.....
.....	151 3 5	.....	143 0 0	.....	.....	.....
17 8 0	126 7 6	.....	.....	.....	.....	.....
5,142 11 3	4,086 14 2	236 7 0	6,298 15 7	.....	.....	.....
.....	1,059 1 6	.....	1,038 4 5	.....	.....	.....
845 0 0	281 11 6	.....	1,124 1 9	.....	.....	.....
23 8 0	333 1 8	.....	3,084 0 0	.....	.....	.....
10 0 0	1,310 6 5	.....	132 0 0	.....	.....	.....
16 0 0	211 8 0	.....	.....	.....	.....	.....
72 0 0	474 3 0	.....	.....	.....	.....	.....
117 0 0	401 15 0	.....	976 0 0	.....	.....	.....
1,188 8 0	4,071 3 11	.....	6,354 6 2	.....	.....	.....
12,222 2 6	28,457 4 4	565 2 7	25,325 3 3	2,280 3 3	1,941 13 8	95 0 0

AND TOWERS APART FROM WAXATON.

In as many necessary.)	Fines under Municipal and other Acts.	Interest of Investments.			Premium on Loans.	Total.
		For General purposes.	For Educational purposes.	For Medical purposes.		
Other fees.						
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	1,031 1 11	6,455 5 2	.....	818 15 7	945 10 0	36,778 14 2
.....	46 9 8	.....	.....	.....	.....	1,409 0 6
.....	279 3 0	.....	.....	.....	.....	3,321 6 10
.....	115 2 0	.....	.....	.....	.....	396 13 0
.....	22 4 0	.....	.....	.....	.....	323 12 9
68 12 0	570 5 4	.....	.....	.....	.....	2,041 5 6
.....	34 0 0	.....	.....	.....	.....	147 0 0
.....	73 3 0	.....	.....	.....	.....	323 6 0
.....	88 13 0	.....	140 0 0	.....	.....	664 4 0
.....	9 0 0	.....	.....	.....	.....	174 2 0
.....	109 2 0	.....	.....	.....	.....	382 12 0
.....	.....	.....	.....	.....	.....	108 0 6
.....	0 14 0	.....	.....	.....	.....	126 2 4
.....	8 2 0	.....	.....	.....	.....	241 7 2
.....	11 6 0	.....	.....	.....	.....	48 10 5
68 12 0	2,399 0 11	6,455 5 2	140 0 0	818 15 7	945 10 0	45,486 1 2
.....	150 1 7	.....	.....	.....	.....	721 14 6
.....	132 1 0	.....	.....	.....	.....	1,070 5 0
30 0 0	.....	.....	.....	.....	.....	3,183 6 9
80 6 0	84 3 0	.....	.....	.....	.....	1,456 8 11
.....	28 2 0	.....	.....	.....	.....	278 9 0
2 2 0	74 4 0	.....	.....	.....	.....	601 11 5
.....	47 5 0	.....	.....	.....	.....	387 13 0
.....	78 6 0	.....	.....	.....	.....	684 1 6
.....	28 0 0	.....	.....	.....	.....	262 10 9
.....	58 0 6	.....	.....	.....	.....	216 8 0
.....	72 1 4	.....	.....	.....	.....	784 6 10
112 8 0	752 8 5	.....	.....	.....	.....	9,597 10 8
.....	127 0 0	.....	.....	.....	.....	1,571 0 7
.....	11 8 0	.....	.....	.....	.....	993 15 6
.....	20 8 0	.....	.....	.....	.....	229 11 6
.....	159 0 0	.....	.....	.....	.....	2,794 11 7
.....	680 8 6	.....	.....	.....	.....	13,134 2 1
2 0 0	110 9 0	.....	.....	.....	.....	1,071 10 0
0 1 0	68 14 0	.....	.....	.....	.....	510 10 11
.....	40 15 0	.....	.....	.....	.....	298 5 6
.....	46 10 0	.....	.....	.....	.....	151 7 6
2 1 0	947 3 6	.....	.....	.....	.....	10,066 8 0
.....	845 13 0	3,343 0 0	.....	79 14 5	.....	47,453 1 1
.....	11 4 0	.....	.....	.....	.....	1,208 9 5
.....	45 2 0	.....	.....	.....	.....	4,841 1 3
.....	7 4 0	.....	.....	.....	.....	883 7 1
1 3 0	35 10 0	.....	.....	.....	.....	226 0 0
1 9 0	945 1 0	3,343 0 0	.....	79 14 5	.....	54,112 2 10
.....	93 5 11	.....	.....	.....	.....	2,370 1 11
15 0 0	165 10 0	85 11 4	33 0 0	.....	.....	2,547 2 7
.....	187 3 0	.....	.....	.....	.....	3,627 12 6
.....	62 2 0	.....	.....	.....	.....	1,543 8 10
.....	2 5 0	.....	.....	.....	.....	241 14 6
.....	83 8 0	.....	.....	.....	.....	880 13 4
.....	47 11 0	.....	.....	.....	.....	1,769 0 0
15 0 0	631 15 11	85 11 4	33 0 0	.....	.....	12,280 5 8
192 8 0	2,384 13 9	9,884 0 6	172 0 0	898 14 0	945 10 0	1,41,037 7 11



No. II.

the Northern Division during the year ending 31st March 1892.

		11	12	13	14	Remarks.
Deposits.	Total.	Total Income of year, excluding opening Balance.	Total Income of year, including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of Income (column 11) per head of population.	
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
19,602 5 3	1,92,921 0 3	4,82,870 5 4	8,04,539 11 6	1 11 1	3 5 9	(a) The difference between the closing balance shown in column 11 of Statement No. III for 1890-91 and this amount is due to the omission of Rs. 37,300-12-7, being the balance of Sinking Funds, according to Accountant General's instructions.
.....	.....	15,566 12 4	17,539 10 10	0 10 8	0 15 2	
.....	.....	26,958 2 5	28,645 11 8	0 14 4	1 1 11	
.....	.....	6,267 2 7	9,373 15 10	0 8 3	0 11 5	
.....	.....	6,105 11 5	7,535 0 8	0 8 9	0 14 0	
.....	.....	9,214 5 3	9,290 15 6	0 7 9	0 15 5	
.....	.....	3,744 0 2	4,460 12 4	0 7 6	0 9 4	
.....	.....	5,696 15 9	7,073 9 3	0 7 0	0 11 9	
.....	(b) 159 15 0	9,837 14 6	12,153 10 8	0 9 1	0 15 7	(b) Do. to the inclusion through inadvertence in the closing balance of a sum of Rs. 120-6-8 advanced temporarily to the local Dispensary.
.....	.....	3,377 8 0	5,821 11 7	0 5 5	0 7 9	
.....	.....	5,502 1 2	6,050 2 10	0 9 6	0 15 0	
.....	.....	8,364 7 4	5,049 13 7	0 8 3	0 13 8	
.....	.....	3,049 0 0	3,911 10 10	0 7 7	0 11 5	
.....	.....	3,893 12 3	4,258 1 8	0 8 7	0 15 11	
.....	.....	1,352 8 5	1,796 5 10	0 3 7	0 7 1	
19,602 5 3	1,93,080 15 3	5,86,300 10 11	9,27,501 0 2	1 8 1	2 3 9	
103 7 10	448 12 5	13,717 12 0	14,503 7 3	1 0 10	1 5 9	(c) Do. due to the inclusion in the opening balance on 1st April 1891 of Rs. 250-11-2 on account of Dispensary balance.
.....	.....	11,724 11 4	12,389 12 7	0 11 3	1 7 11	
96 0 0	100 0 0	37,712 4 2	54,538 8 4	0 15 11	1 4 9	
3 10 0	3 10 0	14,037 13 5	14,187 7 1	0 12 0	0 15 2	
130 9 0	130 0 0	21,867 8 7	46,670 12 5	1 13 3	2 4 11	(d) Do. do. 81-5-8 do. do.
.....	.....	8,033 15 11	9,645 1 5	0 5 6	0 10 8	
.....	.....	6,780 6 11	8,455 4 2	0 5 4	0 12 2	
76 4 0	76 4 0	11,180 0 6	13,901 3 0	0 8 11	0 11 5	(e) Do. to omission through inadvertence of annas 8 from the closing balance of the year 1889-90 (the correct closing balance for 1889-90, being Rs. 44-8-0 and not Rs. 44-3-2).
58 12 3	58 12 3	5,115 4 0	5,180 12 4	0 3 10	0 8 8	
.....	.....	4,573 15 10	5,318 3 3	0 9 10	0 15 9	
.....	.....	7,390 13 9	9,712 1 8	0 7 4	0 12 6	
473 2 1	817 6 8	1,42,184 10 5	1,94,502 9 6	0 12 0	1 1 4	
.....	.....	12,569 3 8	14,282 8 1	0 8 2	0 13 8	
.....	.....	11,122 8 9	13,788 14 6	0 9 7	0 13 9	
32 10 6	32 10 6	4,103 8 11	5,084 13 1	0 7 1	1 0 0	
32 10 6	32 10 6	27,795 5 4	33,156 3 8	0 8 7	0 14 0	
7,142 12 11	7,142 12 11	1,12,761 12 5	1,40,305 9 9	2 2 11	2 12 11	
563 8 0	563 8 0	16,285 15 10	22,227 11 5	1 1 0	1 8 1	
.....	.....	13,127 14 2	17,157 0 11	0 12 5	1 0 1	
.....	.....	4,366 4 5	7,136 12 4	0 10 4	0 15 9	
.....	.....	5,209 8 10	8,187 15 10	0 13 5	1 0 8	
7,705 4 11	7,706 4 11	1,50,751 7 8	1,95,015 2 3	1 9 6	2 1 3	
74,789 0 9	74,789 0 9	3,78,543 7 11	5,04,485 5 6	2 4 4	3 7 9	
874 8 8	874 8 8	19,311 3 3	24,807 0 10	1 5 8	1 10 8	
657 3 0	723 12 0	23,806 14 5	25,740 0 6	0 13 2	1 8 8	
4 10 6	4 10 6	5,877 5 7	9,375 0 11	1 1 9	1 7 9	
521 0 6	531 0 6	5,117 5 0	5,117 5 0	0 13 2	1 1 3	
76,848 12 5	76,913 0 5	4,30,556 4 2	5,59,424 12 9	1 15 5	3 0 1	
599 2 7	1,788 9 1	32,679 6 4	34,158 5 6	1 7 9	1 13 11	
.....	845 0 0	10,568 2 8	14,207 12 2	0 7 10	0 14 9	
2,584 0 0	7,956 6 0	50,144 0 9	56,549 6 5	1 7 3	2 11 9	
280 12 0	336 4 0	13,508 3 9	14,821 1 3	0 12 5	1 3 2	
.....	.....	4,999 9 2	5,743 10 0	0 5 3	0 7 1	
500 0 0	600 0 0	15,733 14 0	20,724 7 4	0 12 6	1 1 6	(f) Rs. 306 of the balance in the Mamlatdar's Treasury were included through inadvertence in "deposits" repaid and hence the difference between the opening balance as shown here and as shown in Column 11 of Statement No. III for 1890-91.
376 8 0	634 10 1	15,916 3 9	16,141 7 11	0 15 11	1 5 10	
4,540 6 7	12,160 13 2	1,43,554 8 5	1,72,346 2 7	0 15 7	1 7 11	
1,09,201 9 9	2,90,711 2 11	14,81,142 14 12	20,91,945 14 11	1 4 9	2 9 2	

J. K. SPENCE,  
Commissioner, N. D.

**SUPPLEMENT TO STATEMENT No. II.**

*Statement showing the rates at which House-tax and Conservancy Cess are levied by the Municipalities in the Northern Division during the year 1891-92.*

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CESS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1891-92.			How determined.	Rate per annum.	Amount collected during 1891-92.	
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Ahmedabad ...	5 per cent. per annum on annual rental value, the lowest rate being 4 annas ...	.....	8,740 1 8						
					Ahmedabad.	Per family for using private privies ...	2 8 0	44,460 6 1	
					Do. panch privies having no khál-kuvás ...	2 8 0			
					Do. panch privies having khál-kuvás ...	2 0 0			
					Do. public privies within the city walls ...	1 0 0			
					Do. public privies outside the city walls ...	0 12 0			
					Per poor family owning a house and using private or panch privies ...	0 8 0			
					Do. not owning a house and using private or panch privies ...	0 6 0			
					Do. unable to work and living on charity and using a private or panch privy ...	0 4 0			
					Do. not owning a house and using public privies ...	0 4 0			
					Do. not owning a house and using public privies ...	0 3 0			
					Do. unable to work and living on charity and using public privies ...	0 2 0			
					Penalties for non-payment in time, &c. ...	.....			
					Surplus of fees recovered for cleansing privies of the railway stations, &c. ...	.....			
					Arrears collected during the year ...	.....			
Dholka ...	Nil	.....	.....		Dholka ...	Nil.			
	Class I 5 per cent. of the actual rent of shops and buildings.	.....			Viramgám ...	Per every dwelling-house, shop or warehouse ...	0 8 0	3,078 15 0	
	.. II do. per every 100 square yards of land actually covered with structure, as regards ginning and other steam factories ...	.....							
Viramgám ...	.. III do. of rent of every plot of open ground used for commercial purposes (the rent to be calculated at annas 2 per every square yard ...	.....	207 9 6						
	.. IV annas 4 per every Kuba ...	.....							
	N.B.—This tax is levied outside the town walls.								

Parántij		5 0 0	} 4,537 0 0
		4 0 0	
		3 0 0	
		1 0 0	
		0 0 0	
Modása		5 0 0	} 3,798 4 0
		3 0 0	
		2 0 0	
		1 0 0	
		0 4 0	
Dhandhuka	Houses valued under Rs. 100		} 2,363 7 2
	Do. of the value of Rs. 100 and upwards but not exceeding Rs. 300	0 12 0	
	Do. exceeding in value Rs. 300 but not exceeding Rs. 600	1 8 0	
	Do. Rs. 600 but do. Rs. 1,000	3 0 0	
	Do. Rs. 1,000 do. Rs. 1,500	5 0 0	
	Do. Rs. 1,500 do. Rs. 2,000	7 0 0	
	Do. Rs. 2,000 do. Rs. 3,000	10 0 0	
Do. Rs. 3,000 Rs. 10 + Rs. 2 for every additional sum of Rs. 2,000 or fraction thereof			
Gogha	Nil		
Sánand	Class I	4 0 0	} 3,387 0 0
	Class II	3 0 0	
	Class III	2 0 0	
	Class IV (a)	1 0 0	
	Class IV (b)	9 8 0	
Class IV (c)	0 4 0		
Dholera	Class I (houses)	5 0 0	} 5,705 0 0
	Class II (do.)	4 0 0	
	Class III (do.)	3 0 0	
	Class IV (do.)	2 0 0	
	Class V (do.)	1 0 0	
	Class VI (do.)	0 8 0	
	Class I (Shops and warehouses rented at Rs. 25 and more per annum	2 0 0	
	Class II (do. less than Rs. 25 do. )	1 0 0	
On each ginning factory	25 0 0		
Do. steam cotton press	50 0 0		
Do. hand do.	10 0 0		
Mándal	Class I (three-storeyed houses)	5 0 0	} 2,735 0 0
	Class II (two do.)	3 0 0	
	Class III (one do.)	1 0 0	
	Class IV (Huts)	0 8 0	
	Shops rented at Rs. 25	2 0 0	
	Do. at less than Rs. 25	1 0 0	
	Warehouses	2 0 0	
Kacha press	2 0 0		

Parántij	Nil.
Modása	Nil.
Dhandhuka	Nil.
Gogha	Nil.
Sánand	Nil.
Dholera	Nil.
Mándal	Nil.

SUPPLEMENT TO STATEMENT No. II—continued.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHAS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1891-92.			How determined.	Rate per annum.	Amount collected during 1891-92.	
		Rs. a p.	Rs. a p.			Rs. a p.	Rs. a p.		
Rānpur	Class I (more than one-storeyed houses)...	3 0 0	2,069 0 0		Rānpur	Nil.			
	" II (One-storeyed houses) ...	2 0 0							
	" III (houses without story) ...	1 0 0							
	" IV (mud-houses) ...	0 8 0							
	" I (shops and cotton yards rented at Rs. 15 and more per annum) ...	2 0 0							
	" II ( Ditto at less than Rs. 15 but more than Rs. 10 per annum) ...	1 0 0							
	" III ( Ditto at less than Rs. 10 but more than Rs. 5 per annum) ...	0 8 0							
Bāreja	Class I ...	4 0 0	2,225 0 0		Bāreja	Nil.			
	" II ...	3 0 0							
	" III ...	2 0 0							
	" IV ...	1 0 0							
	" V ...	0 8 0							
Uvārsād	Class I ...	5 0 0	2,020 5 1		Uvārsād	Nil.			
	" II ...	4 0 0							
	" III ...	3 0 0							
	" IV ...	2 0 0							
	" V ...	1 0 0							
	" VI ...	0 8 0							
Bāvla	Class I ...	4 0 0	2,089 0 0		Bāvla...	Nil.			
	" II ...	3 0 0							
	" III ...	2 0 0							
	" IV ...	1 8 0							
	" V ...	1 0 0							
	" VI ...	0 8 0							
Kāsandra	Class I ...	5 0 0	752 0 0		Kāsandra	Nil.			
	" II ...	4 0 0							
	" III ...	3 0 0							
	" IV ...	2 0 0							
	" V ...	1 8 0							
	" VI ...	1 0 0							
	" VII ...	0 8 0							
Kaira	Class I (Houses) ...	8 0 0	10,505 3 0		Kaira ...	Nil.			
	" II ( do. ) ...	6 8 0							
	" III ( do. ) ...	4 0 0							
	" IV ( do. ) ...	2 8 0							
	" V ( do. ) ...	1 4 0							
	" VI ( do. ) ...	0 12 0							
	Class I (Shops) ...	12 0 0							
	" II ( do. ) ...	10 0 0							
	" III ( do. ) ...	8 0 0							
	" IV ( do. ) ...	6 0 0							
" V ( do. ) ...	4 0 0								
" VI ( do. ) ...	2 8 0								
" VII ( do. ) ...	1 0 0								

Mehmadabad	Class I (Houses yielding estimated annual rent at Rs. 25 or over)	4 8 0	5,524 12 0	Mehmadabad	Nil.		
	II (do. Rs. 20 and under Rs. 25)	3 8 0					
	III (do. Rs. 15 do. Rs. 20)	2 8 0					
	IV (do. Rs. 10 do. Rs. 15)	1 0 0					
	V (do. Rs. 5 do. Rs. 10)	0 8 0					
Nadiad	Class I (Houses of the value of Rs. 1,000 and upwards)	2 0 0	2,068 8 0	Nadiad	Per family using Dattan privies per annum	1 8 0	1,458 0 0
	II (do. of less than Rs. 1,000)	1 0 0					
Kapadvanj	Class I (Houses of the value of Rs. 4,000 and upwards)	12 0 0	11,069 14 8	Kapadvanj	Nil.		
	II (Houses valued at Rs. 3,000 and upwards but under Rs. 4,000)	10 0 0					
	III (do. Rs. 2,000 do. Rs. 3,000)	8 0 0					
	IV (do. Rs. 1,200 do. Rs. 2,000)	5 0 0					
	V (do. Rs. 800 do. Rs. 1,200)	3 0 0					
	VI (do. Rs. 500 do. Rs. 800)	1 4 0					
	VII (do. Rs. 200 do. Rs. 500)	0 12 0					
	Class I (Shops exceeding in value Rs. 4,000)	18 0 0					
Dakor	Class I	5 0 0	4,245 0 0	Dakor	Nil.		
	II	3 0 0					
	III	2 0 0					
	IV	1 8 0					
	V	0 8 0					
Borsad	Class I (Houses valued at Rs. 5,000 and upwards, and shops exceeding in value Rs. 3,000)	8 0 0	4,171 12 0	Borsad	Nil.		
	II (do. Rs. 3,000 do. but less than Rs. 5,000, and shops do. Rs. 2,000 but not exceeding Rs. 3,000)	6 0 0					
	III (do. Rs. 2,000 do. Rs. 3,000 do. Rs. 1,000 do. Rs. 2,000)	4 0 0					
	IV (do. Rs. 1,000 do. Rs. 2,000, and shops do. do. Rs. 500 do. Rs. 1,000)	2 8 0					
	V (Shops valued at Rs. 500 and under)	2 0 0					
		1 4 0					
VI (Houses valued at Rs. 200 and upwards but less than Rs. 500)	1 0 0						
Anand	Class I (Houses of the value of Rs. 5,000 and upwards, and shops exceeding in value Rs. 3,000)	8 0 0	6 0 0				
	II (do. Rs. 3,000 do. but less than Rs. 5,000 do. Rs. 2,000 but not exceeding Rs. 3,000)	6 0 0					



SUPPLEMENT TO STATEMENT No. II—continued.

Name of Municipality.	HOUSES-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHGS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1891-92.			How determined.	Rate per annum.	Amount collected during 1891-92.	
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
A'nand- contd.	Class III (Houses of the value of Rs. 2,000 and upwards but less than Rs. 2,000, and shops exceeding in value Rs. 1,000 but not exceeding Rs. 2,000) ...	4 0 0			A'nand ... Nil.	Nil.			
	„ IV (Houses of the value of Rs. 1,000 and upwards but less than Rs. 2,000) ...	2 8 0	2,978 8 0						
	Shops exceeding in value Rs. 500 but not exceeding Rs. 1,000) ...	2 0 0							
	„ V (Houses of the value of Rs. 500 and upwards but less than Rs. 1,000) ...	1 4 0							
	(Shops not exceeding in value Rs. 500) ...	1 0 0							
	„ VI (Houses of the value of Rs. 200 and upwards but less than Rs. 500) ...	0 8 0							
Umreth	I (Houses valued at Rs. 500 and upwards and sheps exceeding in value Rs. 3,000) ...	8 0 0			Umreth ... Nil.	Nil.			
	„ II ( do. Rs. 3,000 and upwards but less than Rs. 5,000, and shops exceeding in value Rs. 2,000 but not exceeding Rs. 3,000) ...	6 0 0	8,711 4 0						
	„ III ( do. Rs. 2,000 do. Rs. 3,000, and shops do. Rs. 1,000 do. Rs. 2,000) ...	4 0 0							
	„ IV ( do. Rs. 1,000 do. Rs. 2,000 do. and shops do. Rs. 500 do. Rs. 1,000) ...	2 8 0							
	„ V ( do. 500 do. Rs. 1,000 and shops not exceeding in value Rs. 500) ...	2 0 0							
	„ VI ( do. 500 do. Rs. 1,000 and shops not exceeding in value Rs. 500) ...	1 4 0							
	„ VII ( do. 200 do. Rs. 500) ...	1 0 0							
	„ VIII ( do. 200 do. Rs. 500) ...	0 8 0							
	„ I (Houses valued at Rs. 3,000 and upwards) ...	4 0 0							
	„ II ( do. Rs. 2,000 do. but under Rs. 3,000) ...	3 0 0							
„ III ( do. 1,000 do. Rs. 2,000) ...	2 0 0								
„ IV ( do. 500 do. Rs. 1,000) ...	1 0 0								
„ V ( do. 200 do. Rs. 500) ...	0 8 0	2,270 0 0		Ode ... Nil.					

	Class I (Shops exceeding in value Rs. 3,000)	3 0 0					
	II (do. Rs. 2,000 but not exceeding Rs. 3,000)	6 0 0					
	III (do. Rs. 1,000 do. Rs. 2,000)	4 0 0					
	IV (do. Rs. 500 do. Rs. 1,000)	2 0 0					
	V (do. not exceeding in value Rs. 500)	1 0 0					
	Class I (Houses exceeding in value Rs. 5,000)	8 0 0					
	II (do. Rs. 4,000 but not exceeding Rs. 5,000)	6 0 0					
Matar	III (do. Rs. 2,500 do. Rs. 4,000)	4 0 0	2,878 12 0	Matar	Nil.		
	IV (do. Rs. 1,700 do. Rs. 2,500)	3 0 0					
	V (do. Rs. 1,000 do. Rs. 1,700)	2 0 0					
	VI (do. Rs. 500 do. Rs. 1,000)	1 0 0					
	VII (do. Rs. 200 do. Rs. 500)	0 8 0					
	Class I (Houses valued at Rs. 6,000 and upwards)	8 0 0					
	II (Rs. 5,000 do. but less than Rs. 6,000)	6 0 0					
Mahudha	III (Rs. 4,000 do. Rs. 5,000)	4 0 0	4,306 10 8	Mahudha	Nil.		
	IV (Rs. 2,500 do. Rs. 4,000)	2 0 0					
	V (Rs. 1,000 do. Rs. 2,500)	2 0 0					
	VI (Rs. 200 do. Rs. 1,000)	1 0 0					
	Class I	4 0 0					
	II	3 0 0					
Godhra	III	2 0 0	6,258 8 0	Godhra	Nil.		
	IV	1 0 0					
	Class I	4 0 0					
	II	3 0 0					
Dohad	III	2 0 0	5,894 0 0	Dohad	1 to 5 men ... .. 0 12 0		
	IV	1 0 0			6 to 10 men ... .. 1 8 0		
					11 to 15 men ... .. 2 4 0	377 4 0	
					Above 15 men ... .. 3 0 0		
	Class I	4 0 0					
	II	3 0 0					
Kalol	III	1 0 0	1,813 8 0	Kalol...	Nil.		
	IV	0 8 0					
	Class I (Houses valued at Rs. 300 and upwards but below Rs. 800) per annum	1 0 0					
	II (do. Rs. 800 do. Rs. 1,500)	2 0 0					
	III (do. Rs. 1,500 do. Rs. 2,000)	3 0 0					
	IV (do. Rs. 2,000 do. Rs. 3,000)	4 0 0					
	V (do. Rs. 3,000 do. Rs. 4,000)	5 0 0					
	VI (do. Rs. 4,000 do. Rs. 5,000)	6 0 0					
	VII (do. Rs. 5,000 do. Rs. 8,000)	8 0 0					
Broach	VIII (do. Rs. 8,000 do. Rs. 10,000)	10 0 0	11,085 8 0	Broach	Nil.		
	IX (do. Rs. 10,000 do. Rs. 15,000)	12 8 0					
	X (do. Rs. 15,000 do. Rs. 20,000)	15 0 0					
	XI (do. Rs. 20,000 do. Rs. 30,000)	25 0 0					
	XII (do. Rs. 30,000 do. Rs. 40,000)	30 0 0					
	XIII (do. Rs. 40,000 do. Rs. 60,000)	40 0 0					
	XIV (do. Rs. 60,000 and upwards)	100 0 0					
Ankleshvar	Nil			Ankleshvar	Nil.		

SUPPLEMENT TO STATEMENT NO. II—concluded.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHRG.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1891-92.			How determined.	Rate per annum.	Amount collected during 1891-92.	
Jambusar ...	Class I	0 8 0	8,795 8 0		Jambusar ... Nil.				
	" II	1 0 0							
	" III	2 0 0							
	" IV	4 0 0							
	" V	5 0 0							
	" VI	6 0 0							
	" VII	7 0 0							
Hansot ...	Class I Houses of the value of Rs. 100 but not exceeding Rs. 200 ...	0 8 0	2,392 8 0		Hansot ... Nil.				
	" II do. Rs. 200 do. Rs. 300 :— and at the rate of 4 annas per hundred rupees or fraction of a hundred rupees in excess of Rs. 300 ...	0 12 0							
A'mod ...	Class I	0 8 0	4,188 0 0		A'mod ... Nil.				
	" II	1 0 0							
	" III	2 0 0							
	" IV	3 0 0							
	" V	4 0 0							
	" VI	5 0 0							
	" VII	6 0 0							
	" VIII	7 0 0							
	" IX	8 0 0							
Surat ...	Nil				Surat... Per household or family, if paid within 15 days of the service of notice ... 1 8 0 Do. if not paid do. ... 8 0 0	35,723 0 0			
Rander ...	Nil				Rander ... Class I 2 0 0 " II 1 8 0 " III 1 0 0 " IV 0 8 0	1,297 8 0			
Bulsar ...	Class I	0 8 0	4,328 2 9		Bulsar ... Per private privy ...				
	" II	1 0 0							
	" III	1 8 0							
	" IV	2 0 0							
	" V	3 0 0							
	" VI	4 0 0							
	" VII	5 0 0							
	" VIII	6 0 0							
	" IX	7 0 0							
	" X	8 0 0							
	" XI	9 0 0							
	" XII	10 0 0							
	" XIII	12 0 0							
	" XIV	15 0 0							
	" XV	20 0 0							
	" XVI	40 0 0							

Mándvi	Class I (Houses of the value of Rs. 2,000 and upwards) ... ..	7 0 0	1,506 0 0	Mándvi	Nil.				
	" II (do. 1,000 do. but below Rs. 2,000) ... ..	6 0 0							
	" III (do. Rs. 700 do. Rs. 1,000) ... ..	5 0 0							
	" IV (do. Rs. 500 do. Rs. 700) ... ..	4 0 0							
	" V (do. Rs. 300 do. Rs. 500) ... ..	3 0 0							
	" VI (do. Rs. 100 do. Rs. 300) ... ..	1 0 0							
Bárdoli	Class I (Houses of the value of Rs. 2,000 and upwards) ... ..	10 0 0	3,059 8 0	Bárdoli	Nil.				
	" II (do. Rs. 1,000 but below Rs. 2,000) ... ..	8 0 0							
	" III (do. Rs. 500 do. Rs. 1,000) ... ..	5 0 0							
	" IV (do. Rs. 300 do. Rs. 500) ... ..	2 8 0							
	" V (do. Rs. 100 do. Rs. 300) ... ..	1 8 0							
Thána...	Per rupee of rent ... ..	0 0 8	4,483 0 0	Thána	Per house up to 6 occupants per mensem... ..	0 8 0	3,440 7 0		
					Do. from 6 to 10 do. ... ..	1 0 0			
					Per head of occupants above 10 do. ... ..	0 2 0			
Kurla	Class I ... ..	10 0 0	1,862 11 4	Kurla	4 per cent. per annum on annual rental value ... ..		676 15 6		
	" II ... ..	5 0 0							
	" III ... ..	3 0 0							
	" IV ... ..	2 0 0							
	" V ... ..	1 0 0							
	" VI ... ..	0 8 0							
Bándra	3 per cent. on the assessed annual value of houses and buildings including lands which are necessary for the convenient use and occupation thereof after deducting 10 per cent. on account of repairs, provided that the minimum assessment is not less than 8 annas ... ..		9,397 0 7	Bándra	Nil.				
Bassein	Class I ... ..	3 0 0	1,958 10 8	Bassein	Class I (cleaned daily) per month ... ..	0 8 0	1,064 3 0		
	" II ... ..	2 0 0			" II (do. every second day) do. ... ..	0 6 0			
	" III ... ..	1 0 0			" III (do. every fourth day) do. ... ..	0 4 0			
	" IV ... ..	0 8 0			" IV (do. do.) do. ... ..	0 2 0			
Máhim-Kelva	Class I ... ..	3 0 0	1,600 14 0	Máhim-Kelva	Nil.				
	" II ... ..	2 0 0							
	" III ... ..	1 8 0							
	" IV ... ..	0 12 0							
	" V ... ..	0 8 0							
Bhiwandi	Class I (Houses) ... ..	5 0 0	3,688 8 0	Bhiwandi	Nil.				
	" II ... ..	3 0 0							
	" III ... ..	2 0 0							
	" IV ... ..	0 8 0							
	" V ... ..	0 8 0							
Kalyán	Class I (Shops) ... ..	10 0 0	1,415 12 0	Kalyán	For 1 person ... ..	1 0 0	1,373 0 0		
	" II ... ..	8 0 0						" 2 persons... ..	1 8 0
	" III ... ..	6 0 0						From 3 to 4 persons ... ..	3 0 0
	" IV ... ..	4 0 0						" 5 " 6 " ... ..	4 8 0
	" V ... ..	1 0 0						" 7 " 8 " ... ..	6 0 0
Kalyán	5 per cent. on the letting value of houses ... ..		3,941 7 8	Kalyán	" 9 " 10 " ... ..	7 8 0			
					" 11 " 12 " ... ..	9 0 0			
					" 13 " 14 " ... ..	10 8 0			
					" 15 " 16 " ... ..	12 0 0			
					" 17 " 18 " ... ..	13 8 0			
					" 19 " 20 " ... ..	15 0 0			
					" 21 " 24 " ... ..	18 0 0			
					" 25 and upwards ... ..	20 0 0			
					Children under 8 years ... ..				

STATEMENT  
Statement showing the Income of the Municipalities

1.	2.	3.	4.	Municipalities						
				Octro						
				a.	b.	c.	d.	e.	f.	
	Serial Number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I. (Articles of food or drink for men or animals).	Class II. (Animals for slaughter).	Class III. (Fuel, lighting and washing).	Class IV. (Building materials).	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmednagar	1	Ahmednagar	6,335 6 11	23,211 9 9	...	2,603 0 8	1,218 2 2	264 2 3	304 1 4	
	2	Bhingar	3,678 11 3	...	...	...	...	...	...	
	3	Sangamner	1,043 10 1	2,232 13 0	...	307 0 0	817 0 0	122 8 0	86 4	
	4	Vambori	538 12 6	...	...	...	...	...	...	
		Total	11,591 8 9	25,494 6 9	...	3,170 0 8	1,533 8 3	886 11 8	841 2	
Khandesh	5	Amalner	1,235 4 5	...	...	...	...	...	...	
	6	Parola	5,034 8 10	...	...	...	...	...	...	
	7	Erandol	4,454 7 8	...	...	...	...	...	...	
	8	Dharangaon	5,736 3 4	...	...	...	...	...	...	
	9	Bhadgaon	841 0 4	...	...	...	...	...	...	
	10	Mahaj	1,545 7 4	...	...	...	...	...	...	
	11	Chopda	6,708 15 2	877 1 0	233 12 0	51 17 0	387 7 0	72 5 0	23 4	
	12	Shirpur	5,944 7 5	1,615 5 0	59 1 0	192 8 8	262 8 0	4 12 0	59 0	
	13	Sindheda	1,322 4 7	...	...	...	...	...	...	
	14	Betvad	1,095 4 3	123 5 0	...	42 0 0	88 10 0	...	6 1	
	15	Savda	1,738 12 6	...	...	...	...	...	...	
	16	Yaval	840 12 10	...	...	...	...	...	...	
	17	Varangaon	355 15 6	...	...	...	...	...	...	
	18	Bhusaval	8,988 10 11	...	...	...	...	...	...	
	19	Jalgaon	18,318 5 4	2,909 8 3	...	780 5 3	104 2 3	251 7 6	22 6	
	20	Dhulia	53,879 6 11	9,420 7 5	...	2,172 8 0	1,251 0 3	3,898 12 2	364 2	
	21	Rongir	1,683 0 0	...	...	...	...	...	...	
	22	Taloda	8,052 9 11	156 2 0	...	99 11 0	1,775 8 0	94 1 0	4 2	
	23	Shiksha	3,377 5 5	650 0 3	...	18 8 0	55 5 0	190 10 6	27 6	
	24	Prakasha	1,179 7 10	214 5 0	...	7 12 0	4 9 0	24 7 9	0 4	
	25	Nandurbar	1,024 9 1	1,922 1 0	...	11 0 0	927 15 0	157 2 0	87 8	
	26	Paizpur	5,434 0 1	...	...	...	...	...	...	
			Total	1,29,549 15 10	17,349 1 2	233 13 0	3,243 9 3	4,826 15 6	4,699 11 0	654 1
	Malkaj	27	Malegaon	7,441 13 2	2,534 11 6	...	382 2 0	236 14 0	151 0 6	140 15 0
		28	Yola	1,19,315 3 1	9,390 13 0	...	470 15 0	670 4 0	...	278 4 0
		29	Nasik	61,085 8 2	10,211 10 1	...	1,213 9 3	1,697 13 2	1,183 4 9	340 1 0
30		Sinnar	1,535 0 3	...	...	...	...	...	...	
31		Igatpuri	2,328 8 6	...	...	...	...	...	...	
32		Trimbak	4,381 2 8	...	...	...	...	...	...	
			Total	1,95,875 8 10	22,137 2 7	...	3,007 2 0	2,704 15 8	1,839 6 3	769 5 0
Poona		33	Poona City	58,181 5 2	76,188 8 11	...	15,396 15 6	15,542 11 9	2,803 11 2	6,249 11 11
	34	Sasvad	558 3 8	3,561 9 9	36 8 1	420 13 5	187 0 6	34 12 6	71 14 0	
	35	Jejuri	3,003 13 1	558 8 11	79 8 0	296 9 8	51 14 11	8 15 0	33 2 7	
	36	Baramati	2,888 6 2	1,955 0 1	...	622 7 0	83 10 6	1 5 0	30 15 0	
	37	Indapur	777 13 2	1,599 14 4	...	35 8 3	69 12 8	17 12 8	22 14 0	
	38	Sirur	8,095 0 11	3,727 11 0	...	590 18 0	268 8 9	25 2 6	87 15 0	
	39	Talegaon Dabhada	634 4 8	1,426 9 0	...	355 7 9	49 4 6	199 8 9	62 16 0	
	40	Lonsavia	681 2 2	...	...	...	...	...	...	
	41	Khed	1,372 6 9	...	...	...	...	...	...	
	42	Alandi	5,400 7 0	...	...	...	...	...	...	
	43	Junnar	728 0 11	...	...	...	...	...	...	
	44	Poona Suburban	8,422 8 1	...	...	...	...	...	...	
	45	Otur	...	...	...	...	...	...	...	
			Total	96,808 8 10	89,045 9 0	105 11 1	17,527 6 4	18,190 16 2	3,145 4 5	6,558 7 0
	Satara	46	Satara	17,963 8 0	18,911 14 6	253 2 0	4,317 5 3	1,279 15 6	406 10 11	561 8 0
		47	Wai	2,199 8 1	3,193 5 3	22 12 0	681 6 3	207 4 3	321 12 0	149 9 0
48		Rahimatpur	1,712 9 9	353 7 1	...	67 10 1	2 11 11	68 10 3	9 5 0	
49		Karad	4,707 4 9	2,783 15 1	83 1 0	715 9 10	203 3 7	197 12 0	24 1 0	
50		Islampur	6,811 15 9	...	...	...	...	...	...	
51		Ashta	1,205 9 0	...	...	...	...	...	...	
52		Tingraon	1,606 6 0	1,968 14 8	...	877 12 8	...	175 13 1	41 4 0	
53		Vita	1,043 7 6	403 1 3	...	29 6 0	9 14 9	84 5 6	14 4 0	
54		Maynt	76 4 4	...	...	...	...	...	...	
55		Punesavli	163 5 6	415 2 9	...	...	...	185 11 3	9 1 0	
56		Mhasvad	3,107 7 10	815 12 9	...	49 15 6	...	9 8 9	23 12 0	
57		Malcolmpeth	3,086 6 5	...	...	...	...	...	...	
58	Satara Suburban	2,361 12 8	...	...	...	...	...	...		
		Total	46,008 4 7	23,853 9 4	359 2 0	6,333 4 1	1,708 1 11	1,379 8 11	838 0 1	
Sholapur	59	Sholapur	1,04,152 6 3	25,632 3 11	...	5,405 4 0	4,241 2 3	2,376 9 0	718 7 0	
	60	Barsi	55,613 7 1	...	...	...	...	...	...	
	61	Karmala	4,163 0 4	4,909 8 0	...	596 9 3	110 1 6	23 15 9	16 8 0	
	62	Pandharpur	52,499 0 5	12,338 2 0	...	2,638 0 9	1,074 8 1	907 7 7	230 12 0	
	63	Sangola	1,068 15 6	292 1 6	...	3 8 0	2 12 0	1 11 0	6 8 0	
		Total	2,17,508 13 7	63,801 15 5	...	8,643 6 0	5,423 8 10	3,314 8 4	972 0	
GRAND TOTAL			6,06,324 4 5	2,38,630 12 9	747 10 1	41,384 11 11	32,388 0 11	14,284 12 2	10,018 11	

RATES AND TAXES.

			Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water-rate.
g	h	i					
Class VII. (Cloth.)	Class VIII. (Metals.)	Total.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,284 4 8	1,031 7 8	30,775 9 6	5,837 5 11	...	...	...	...
814 12 0	74 4	8,854 15 0	1,644 10 0	266 0 0	...	1,025 11 0	...
...	...	...	2,462 4 0	...	...	...	...
...	...	...	2,409 8 0	...	...	...	...
2,099 0 6	1,705 11 3	84,730 8 6	11,283 11 11	266 0 0	...	1,025 11 0	...
...	...	...	2,330 12 0	433 9 0	...	...	...
...	...	...	3,687 8 0	...	...	...	...
...	...	...	4,049 4 0	699 0 0	...	...	...
...	...	...	4,870 12 0	...	...	...	...
...	...	...	2,942 9 0	...	...	...	...
...	...	...	1,134 12 0	...	...	...	...
...	...	...	4,305 8 0	...	...	...	...
211 15 6	68 13 6	1,921 7 0	2,838 4 0	404 8 0	...	...	...
327 15 0	80 9 6	2,572 3 0	1,849 0 0	...	...	...	...
...	...	...	707 8 0	...	...	...	...
32 8 0	8 8 0	301 0 6	2,374 12 0	...	...	...	...
...	...	...	2,911 0 0	...	...	...	...
...	...	...	915 8 0	...	...	...	...
...	...	...	6,383 12 9	719 4 3	...	...	...
1,199 7 0	1,154 13 8	6,422 2 6	3,431 4 0	389 4 0	...	2,124 5 0	5,240 6 8
1,814 11 6	916 6 7	19,856 14 0	5,962 11 4	2,129 0 0	...	13,509 14 3	...
...	...	...	1,642 15 0	...	...	...	...
...	...	...	1,061 12 0	...	...	...	...
112 0 0	61 4 0	2,232 13 0	1,606 0 0	468 1 9	...	...	...
147 12 0	84 8 0	1,181 16 9	1,044 0 0	...	...	...	...
33 13 1	16 16 6	302 2 4	2,015 0 0	166 0 0	1,087 8 9	...	...
125 2 0	24 0 0	2,666 8 0	4,212 8 0	...	...	...	...
...	...	...	...	...	...	...	...
4,105 4 7	2,384 11 9	31,457 2 6	63,339 0 10	5,427 11 0	1,087 8 0	15,634 3 3	5,240 6 8
...	...	...	...	...	...	...	...
1,391 15 6	154 9 0	4,992 11 0	4,847 0 0	420 4 0	...	1,153 8 0	...
730 11 3	73 7 6	11,810 7 6	5,324 8 8	331 6 8	...	1,611 14 0	3,906 6 4
1,377 7 6	1,098 4 5	17,927 2 9	9,341 8 6	221 8 0	...	10,021 7 0	...
...	...	...	2,046 14 0	...	...	...	...
...	...	...	4,102 12 0	...	...	...	...
...	...	...	2,245 15 0	284 0 0	...	668 0 0	...
...	...	...	...	...	...	...	...
3,490 2 8	2,226 4 11	34,730 5 3	31,103 9 2	1,267 2 6	...	13,374 18 0	2,906 6 4
...	...	...	...	...	...	...	...
6,579 7 10	2,928 1 8	1,25,642 4 9	23,776 15 11	2,814 8 0	11,251 15 9	...	23,464 3 0
99 5 0	12 0 6	4,375 16 9	...	...	...	...	...
55 15 6	35 10 3	1,034 10 9	...	...	...	...	...
216 3 6	8 15 0	2,919 10 4	653 0 0	100 0 0	...	...	...
116 5 3	12 12 9	1,814 11 1	290 8 8	138 8 0	...	540 3 0	...
323 15 6	100 3 6	5,180 5 3	1,110 0 0	731 0 0	...	...	1,114 12 0
355 4 0	10 12 0	2,407 12 0	...	...	...	...	...
...	...	...	1,749 10 0	...	75 0 0	...	...
...	...	...	1,140 8 0	...	...	...	...
...	...	...	628 4 0	...	285 8 0	...	...
...	...	...	5,827 0 9	...	...	...	...
...	...	...	6,080 5 0	46 0 0	75 0 0	...	...
...	...	...	910 0 0	...	...	...	...
7,756 8 7	3,126 7 8	*1,47,456 5 11	42,063 4 4	3,830 0 0	11,687 7 0	540 8 0	24,578 15 9
...	...	...	...	...	...	...	...
4,137 12 0	1,714 14 11	31,584 14 11	5,380 9 5	319 6 0	135 0 0	...	1,867 2 11
1,541 1 11	71 3 2	4,098 12 4	2,950 0 0	...	100 0 0	...	...
914 4 1	6 3 0	1,444 8 5	774 0 0	...	91 2 0	...	...
892 5 8	96 2 1	5,106 3 2	1,425 0 0	...	...	...	...
...	...	...	2,794 9 0	...	51 0 0	...	...
...	...	...	1,750 5 9	...	...	...	...
214 7 0	48 2 0	3,023 4 11	1,381 0 0	...	85 0 0	...	...
69 15 3	7 6 0	563 5 3	982 0 0	...	18 12 9	...	...
...	...	...	602 4 0	...	26 0 0	...	...
...	...	...	498 0 0	...	...	...	...
120 1 0	8 4 9	633 4 9	754 14 10	440 15 3	20 0 0	...	...
148 15 4	79 10 6	1,138 11 7	1,741 8 0	1,777 0 0	...	...	...
...	...	...	1,070 12 7	248 12 0	...	...	...
...	...	...	...	...	...	...	...
8,139 14 9	2,023 14 5	49,933 12 4	21,142 15 7	2,681 1 3	626 14 9	...	1,867 2 11
...	...	...	...	...	...	...	...
11,869 1 8	2,923 16 0	63,196 3 11	8,333 10 0	847 12 0	...	34,359 12 0	31,134 9 3
...	...	...	728 0 0	66 0 0	...	...	...
817 15 3	85 14 4	6,865 3 10	...	...	...	...	...
2,041 7 6	620 7 5	20,400 13 10	1,098 8 0	...	...	...	...
20 4 0	0 12 0	331 9 9	...	...	...	...	...
...	...	...	...	...	...	...	...
14,739 12 3	3,536 11 9	90,785 16 4	5,140 2 0	913 12 0	...	34,356 12 0	31,134 9 3
...	...	...	...	...	...	...	...
40,333 10 11	15,014 11 9	*3,94,789 1 10	1,74,049 11 10	14,375 10 9	13,301 14 6	64,931 10 3	66,827 8 11

\* Includes Rs. 4,000 paid as lump sum in the Poona Suburban Municipality.

MUNICIPAL RATES AND TAXES—continued.

REALISATIONS

Lighting rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, e.g., servants tax, pilgrim tax, &c., in as many columns as may be necessary).			Total.	From pounds.	From Hackney carriages.	From licenses for the sale of spirits and drugs.
		Loom, Factory and cotton manufacture tax.	Dog Tax.	Pilgrim Tax.				
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
...	10,617 2 6	...	...	...	47,330 1 11	...	...	
...	1,097 10 6	909 8 0	12 8 0	...	3,584 4 6	231 0 0	15 0 0	
...	184 0 0	...	...	...	7,902 14 0	80 13 6	5 0 0	
...	...	...	...	...	1,409 8 0	24 6 0	...	
...	11,908 18 0	909 8 0	13 8 0	...	80,106 13 5	426 1 3	20 0 0	
108 14 0	...	...	...	...	2,667 3 0	186 11 3	5 0 0	
...	...	...	...	...	3,037 5 0	363 4 8	...	
...	...	...	...	...	4,748 4 0	347 10 0	...	
...	304 2 0	...	...	...	4,583 14 0	305 18 8	...	
...	...	...	...	...	2,042 9 0	356 6 0	...	
...	...	...	...	...	1,134 12 9	...	10 0 0	
...	...	...	...	...	6,816 15 0	249 0 0	5 0 0	
...	...	...	...	...	5,410 7 6	415 6 8	...	
...	...	...	...	...	2,252 8 0	74 0 0	...	
...	1,740 10 0	...	...	...	1,068 8 6	143 15 0	...	
...	...	...	...	...	5,015 6 0	106 0 0	...	
...	...	...	...	...	2,911 0 0	222 14 6	...	
...	...	...	...	...	815 9 0	139 6 0	...	
...	...	...	...	...	7,108 1 0	405 7 8	10 0 0	
...	618 8 0	5,858 0 8	...	...	24,180 14 8	666 6 8	5 0 0	
...	2,092 0 0	700 0 0	...	...	44,240 7 7	892 15 9	...	
...	...	...	...	...	1,612 15 0	269 0 0	...	
...	...	...	...	...	3,297 8 0	355 3 0	...	
...	...	...	...	...	3,376 1 6	305 8 3	...	
...	...	...	...	...	1,348 3 4	213 11 3	...	
...	...	...	...	...	5,935 0 0	234 0 0	...	
...	...	...	...	...	4,212 8 0	57 7 6	...	
102 14 0	4,663 4 0	6,668 0 8	...	...	1,80,600 2 11	6,063 15 0	35 0 0	
...	517 0 0	...	...	...	11,980 7 0	276 12 0	...	
...	634 13 0	...	...	...	25,729 7 0	139 1 0	5 0 0	
...	9,968 8 7	...	4,626 12 0	...	32,007 12 10	173 1 9	...	
...	601 8 6	...	...	...	2,659 4 8	147 1 8	...	
...	2,754 4 0	...	...	...	6,867 0 0	183 5 0	...	
...	297 14 0	...	...	...	4,489 6 0	93 8 0	...	
...	14,774 12 1	...	...	5,669 6 0	1,03,721 8 4	1,013 12 0	20 4 0	
...	...	...	...	...	...	...	...	
...	23,861 9 11	...	...	...	2,10,801 10 1	715 12 0	226 11 6	
...	...	...	...	...	4,375 15 9	106 6 6	...	
...	3,410 8 0	...	5,080 7 0	...	6,106 1 9	238 14 6	...	
...	...	...	...	...	6,082 13 4	141 13 0	...	
...	656 12 0	...	...	...	2,803 14 9	86 1 0	...	
...	43 9 6	...	...	...	7,546 1 3	26 11 0	...	
...	748 14 0	...	...	...	3,626 1 6	17 14 0	5 0 0	
...	...	...	...	...	2,571 8 0	39 10 0	...	
...	...	...	...	...	1,140 8 0	62 3 0	...	
...	...	...	...	7,193 14 0	8,012 10 9	3 10 0	...	
...	...	...	...	...	5,827 0 9	40 11 0	5 0 0	
...	...	...	...	...	12,031 12 0	...	...	
...	...	...	...	...	910 0 0	91 10 0	49 0 0	
...	29,439 8 5	...	...	12,279 5 0	2,71,875 2 2	1,465 3 0	376 11 6	
...	...	...	...	...	...	...	10 0 0	
...	379 1 0	...	...	...	39,196 1 3	110 7 3	15 0 0	
...	628 8 0	...	...	...	8,016 13 4	41 9 8	10 0 0	
...	...	...	...	...	2,305 6 5	33 7 0	5 0 0	
...	...	...	...	...	7,169 11 2	63 11 0	5 0 0	
...	...	...	...	...	2,845 9 0	74 14 6	...	
...	...	...	...	...	1,759 6 9	58 4 0	...	
...	...	...	...	...	4,499 4 11	69 2 0	5 0 0	
...	...	...	...	...	1,568 2 0	30 14 0	...	
...	...	...	...	...	628 4 0	71 5 0	...	
...	...	...	...	...	1,091 4 8	10 9 6	...	
...	...	...	...	...	2,342 9 8	10 9 6	...	
...	1,069 14 0	...	46 0 0	...	3,518 8 0	38 2 0	...	
...	...	...	...	...	2,364 6 7	77 15 0	...	
...	3,003 7 0	...	46 0 0	...	77,890 5 10	685 14 6	40 0 0	
...	...	...	...	...	...	...	...	
...	15,861 5 8	...	...	...	1,10,529 14 8	722 11 0	15 0 0	
...	...	...	...	...	37,746 6 0	218 4 0	10 0 0	
...	2,265 4 9	...	...	36,810 8 0	7,593 3 10	337 14 0	...	
...	...	...	...	...	59,497 10 7	332 2 3	5 0 0	
...	...	...	...	...	1,422 1 9	...	...	
...	17,647 10 2	...	...	36,810 8 0	2,16,789 4 10	1,612 15 9	1 8 0	
...	...	...	...	...	...	...	80 0 0	
103 14 0	80,425 0 9	7,567 8 8	58 8 0	64,750 2 0	8,69,983 1 6	11,256 15 0	297 7 6	
...	...	...	...	...	...	...	140 0 0	

UNDER SPECIAL ACTS.			REVENUE DERIVED FROM PROPERTY AND POWERS APART FROM TAXATION.						
From other sources (to be specified in detail in as many columns as may be necessary).			Total.	Rents of lands, houses, serais, dāk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and Revenue from Educational institutions.	Fees and Revenue from Medical Institutions.	
Licenses for plying boats.	Licenses for conveyance.	Local cess.							
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	...	240 9 0	101 8 0	352 1 0	1,798 6 8	1,501 14 5	...	
...	...	...	80 13 0	15 2 0	27 14 0	322 8 0	322 10 0	...	
...	...	...	29 6 0	10 4 0	861 9 6	241 0 0	856 0 0	...	
...	...	...	108 4 0	...	...	30 0 0	110 10 0	...	
...	...	...	448 1 3	186 14 0	1,241 8 6	2,379 14 3	2,751 3 2	...	
...	...	...	141 11 3	21 1 6	...	...	...	...	
...	...	...	268 4 3	198 11 1	85 8 11	208 6 0	247 13 0	...	
...	...	...	847 10 0	58 12 4	100 0 0	273 0 0	415 9 10	...	
...	...	...	305 13 0	50 2 0	25 0 0	41 4 0	480 8 0	...	
...	...	...	356 6 9	...	13 0 0	754 8 0	680 0 7	...	
...	...	...	10 0 0	...	87 8 0	...	687 13 6	...	
...	...	...	254 0 9	...	68 1 11	...	...	...	
...	...	...	415 8 6	1 8 0	0 9 3	616 14 8	408 10 8	50 11 0	
...	...	...	74 0 0	...	1 6 0	312 8 0	428 1 6	45 4 0	
...	...	...	143 15 0	26 13 6	...	135 8 0	122 2 6	13 12 4	
...	...	...	106 0 0	16 0 0	...	50 0 0	91 6 6	...	
...	...	...	222 14 6	3 4 0	13 3 6	30 0 0	321 5 6	...	
...	...	...	139 6 0	10 6 6	...	270 0 0	613 1 0	...	
...	...	...	415 7 3	582 3 6	2 0 0	125 0 0	277 1 6	...	
...	...	...	571 6 9	1,008 2 3	2,161 15 11	5 0 0	1,178 6 7	...	
...	...	...	293 15 8	145 7 6	392 4 7	379 8 0	751 4 0	...	
...	...	...	208 0 0	...	...	61 8 0	869 6 8	4 2 0	
...	...	...	355 3 0	18 12 0	21 2 4	400 0 0	102 14 9	...	
...	...	...	905 8 3	1 0 0	...	192 0 0	221 6 9	...	
...	...	...	213 11 3	...	...	...	204 15 0	...	
...	...	10 7 11	214 7 11	...	...	...	83 3 6	...	
...	...	...	67 7 6	21 12 6	...	...	287 0 9	...	
...	...	10 7 11	0,109 7 5	2,158 15 7	3,029 11 1	3,750 14 5	8,401 10 8	113 13 4	
...	...	...	270 12 0	20 14 0	157 14 1	805 0 0	689 7 5	...	
...	...	...	144 1 0	127 14 3	...	...	954 6 6	...	
...	...	...	193 5 3	771 8 0	...	1,887 8 0	1,608 14 3	...	
...	...	...	147 1 3	...	...	...	458 6 6	...	
...	...	...	183 5 0	...	...	...	342 7 0	...	
...	...	...	93 8 0	...	...	...	143 1 10	...	
...	...	...	1,039 1 0	920 4 3	157 14 1	2,834 4 0	3,078 11 8	...	
...	...	...	942 8 5	773 15 11	665 14 3	30,283 4 0	4,263 9 0	...	
...	...	...	103 6 0	3 1 0	...	4 4 0	255 10 7	...	
...	...	...	186 14 0	26 0 0	0 13 6	...	43 5 0	...	
...	...	...	141 12 0	31 9 6	...	...	...	...	
...	...	...	86 1 0	...	39 0 0	...	81 0 0	...	
...	...	...	26 11 0	...	...	510 8 0	177 13 0	...	
...	...	43 6 7	98 4 7	...	81 0 0	200 0 0	143 3 6	...	
...	...	38 2 0	97 12 0	...	237 14 0	106 0 0	373 13 6	...	
...	...	...	52 2 0	...	53 9 5	41 14 0	167 13 6	...	
...	...	...	8 10 0	...	...	...	70 18 0	...	
...	...	26 2 11	70 13 11	1 0 0	10 5 9	38 0 0	50 15 0	...	
...	...	...	40 0 0	...	38 0 0	1,211 15 0	...	...	
...	...	6 8 0	97 13 6	...	...	...	...	...	
...	...	112 15 0	1,853 13 6	534 10 5	1,121 8 11	11,620 3 0	5,466 1 4	...	
...	...	...	125 7 3	480 7 9	432 1 10	787 12 0	1,949 15 0	...	
...	...	...	51 9 0	...	88 8 0	...	209 7 8	...	
...	...	...	43 7 0	...	...	...	101 5 6	...	
...	...	...	66 11 0	...	8 0 0	128 8 0	640 10 8	...	
...	...	...	74 14 6	...	...	16 7 0	391 7 6	...	
...	...	...	58 4 0	1 14 0	...	15 7 0	208 10 2	...	
...	...	...	74 2 0	...	...	...	313 3 0	...	
...	...	...	30 14 0	...	3 13 0	28 0 0	179 2 6	...	
...	...	...	71 5 0	...	12 14 0	3 8 0	73 9 0	...	
...	...	...	10 9 0	...	...	...	53 1 0	...	
...	...	...	10 9 0	...	...	...	141 6 5	...	
...	...	...	62 10 0	6,763 15 6	...	8 8 0	129 1 0	89 2 6	
...	...	...	77 15 0	...	3,430 6 7	...	97 14 0	...	
...	...	24 8 0	750 6 6	1,246 5 3	3,997 10 5	906 3 0	4,483 15 0	39 2 6	
...	...	...	738 11 6	4,748 2 10	1,602 1 0	7,404 12 10	1,489 8 4	...	
...	...	...	228 4 0	194 10 0	397 7 6	745 6 0	924 13 10	38 6 9	
...	...	...	399 6 0	35 0 0	...	21 0 0	260 15 6	10 9 0	
40 0 0	...	...	378 2 3	182 2 0	236 13 0	1,485 8 0	2,251 10 0	...	
...	...	...	...	24 8 0	...	...	139 9 6	...	
40 0 0	...	...	1,684 7 9	6,180 6 10	2,336 5 9	9,746 10 10	6,008 8 2	20 15 9	
40 0 0	24 8 0	128 6 11	11,982 6 5	16,545 8 4	11,684 10 3	61,297 1 6	30,228 2 10	182 16 7	



REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—continued.

Fees and Revenue from Markets and slaughter-houses.	Fees and Revenue from Tramways.	Other fees (to be specified in detail in as many columns as may be necessary)			Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.
		Utilization of roads.	Stone, sand and quarry.	Miscellaneous.		For General purposes.	For Educational purposes.	For Medical purposes.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
9,785 12 3	...	247 0 0	...	...	131 8 0	99 5 0	...	...	14,085 6 11	
174 11 0	...	...	...	...	83 6 0	...	...	...	856 8 0	
260 14 1	...	...	...	...	197 5 0	...	...	...	2,427 1 4	
...	...	...	...	...	...	...	...	...	150 10 0	
10,231 5 4	...	247 0 0	...	...	393 3 0	99 5 0	...	...	17,480 5 8	
1,144 9 0	...	...	...	...	31 8 0	...	...	...	1,641 13 8	
1,153 8 5	...	...	...	...	187 8 9	...	...	...	2,313 14 3	
458 11 1	...	...	...	...	155 7 9	...	...	...	1,311 12 4	
291 4 6	...	...	...	...	67 8 0	...	...	...	1,798 7 1	
...	...	...	...	...	45 18 0	...	47 14 0	...	644 6 6	
...	...	...	...	...	...	...	...	...	87 6 0	
591 0 3	...	...	...	...	40 0 3	...	...	...	1,617 9 4	
...	...	...	...	...	11 0 0	...	...	...	844 11 7	
...	...	...	...	...	25 12 10	...	...	...	398 3 2	
...	...	14 9 3	...	...	4 3 8	...	...	26 10 19	555 5 9	
381 2 0	...	...	...	...	30 0 0	...	...	...	1,446 4 8	
1,042 10 3	...	...	...	...	55 25 0	...	...	...	1,639 6 0	
717 5 9	...	5 3 0	...	...	28 12 0	...	...	...	246 1 11	
...	...	...	...	...	10 6 0	...	...	...	7,009 11 8	
5,097 3 0	...	...	...	...	18 10 0	...	...	...	5,431 0 2	
1,385 14 0	...	85 0 0	...	...	78 12 0	...	...	...	6,955 2 8	
2,709 9 7	...	189 3 4	13 12 0	16 5 9	6 2 0	1,178 7 1	49 15 7	...	135 14 9	
...	...	...	...	...	10 6 0	...	...	...	723 12 10	
...	...	60 14 0	...	...	11 8 0	...	...	...	449 3 0	
...	...	12 4 0	...	...	10 6 0	...	...	...	94 8 6	
...	...	...	...	...	21 4 0	...	...	...	300 5 9	
...	...	30 5 0	10 0 0	...	63 0 0	...	...	...	1,294 2 0	
1,071 7 6	...	...	0 8 0	...	5 0 0	...	...	...	...	
16,914 6 3	...	385 6 7	20 4 0	46 10 4	912 13 0	1,351 11 8	49 15 7	74 8 19	37,127 13 4	
566 7 1	...	89 0 0	...	...	100 0 0	239 6 4	...	...	2,648 0 11	
900 5 9	...	...	...	...	74 13 9	...	...	...	1,957 8 3	
151 4 0	...	...	...	...	890 13 1	1,995 0 0	...	...	7,192 15 4	
81 10 6	...	...	...	...	25 4 0	...	...	...	565 5 0	
607 0 0	...	15 8 0	...	...	38 0 0	...	...	...	834 11 0	
150 8 0	...	...	...	...	78 10 0	...	...	...	447 3 10	
2,287 2 4	...	108 3 0	...	...	1,104 8 10	2,234 6 4	...	...	13,795 12 4	
12,743 10 6	...	...	...	...	478 12 0	800 0 0	...	...	59,700 3 5	
116 12 0	...	...	...	...	25 0 0	...	...	...	404 12 7	
137 12 0	...	...	...	110 0 0	106 19 0	...	...	...	117 14 0	
1,049 12 9	...	...	...	...	3 0 0	...	...	...	1,133 0 2	
160 4 4	...	...	...	...	6 12 0	...	...	...	436 10 10	
509 0 0	...	...	...	...	4 15 0	...	...	...	1,204 0 0	
...	...	14 9 0	...	...	14 10 0	...	...	...	443 10 0	
515 6 0	...	...	...	...	10 6 0	...	...	...	1,046 10 6	
4 8 0	...	...	...	...	13 4 0	...	...	...	278 4 11	
...	...	...	...	...	7 0 0	...	...	...	84 1 0	
...	...	25 3 6	4,148 18 9	20 12 0	73 6 0	40 0 0	...	...	78 9 3	
...	...	...	...	...	28 7 0	...	...	...	5,577 14 6	
15,237 1 7	...	29 12 6	4,148 13 9	200 12 0	760 8 9	840 0 0	...	...	28 7 0	
1,288 1 0	...	...	...	...	69 15 6	493 14 0	...	...	5,476 3 7	
98 0 0	...	...	...	...	67 12 3	...	...	...	469 11 11	
142 10 8	...	...	...	...	101 0 0	...	...	...	101 5 6	
36 6 5	...	...	...	...	35 3 0	...	...	...	1,020 12 9	
...	...	...	...	...	1 0 0	...	...	...	333 6 6	
...	...	...	...	...	41 10 0	...	...	...	318 6 1	
...	...	...	...	...	4 8 0	...	...	...	534 13 9	
88 15 0	...	...	...	...	8 10 0	...	...	...	213 6 6	
4 10 0	...	89 15 0	...	...	5 8 0	...	...	...	96 9 0	
979 0 0	...	...	...	...	19 8 0	...	...	...	142 8 6	
540 11 8	...	...	...	...	15 12 0	124 14 10	...	...	304 7 5	
...	...	...	...	...	83 6 0	...	...	...	3,060 6 4	
2,148 5 11	...	...	39 15 0	64 8 0	443 1 9	918 12 10	...	...	4,315 13 10	
5,088 4 0	...	795 8 0	...	...	1,150 14 0	3,345 1 1	40 0 0	...	25,850 4 10	
131 4 3	...	71 0 0	...	16 2 0	32 12 0	...	...	...	2,522 14 4	
31 0 0	...	...	...	...	27 5 0	...	...	...	395 4 4	
145 9 6	...	21 12 0	...	...	86 12 0	100 7 6	...	...	4,541 3 0	
474 8 3	...	...	...	...	42 15 0	...	...	...	681 8 9	
5,975 12 0	...	888 4 0	...	16 2 0	1,340 10 0	3,445 8 7	40 0 0	...	48,991 4 5	
53,834 2 5	...	1,663 15 1	4,218 0 9	237 0 4	5,010 8 4	8,469 12 5	39 15 7	74 8 10	1,03,667 8 8	

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			From Local Funds.			From other sources.			Total.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,400 0 0	2,985 3 4	...	...	831 4 2	...	...	...	75 0 0	4,241 7 6
...	329 0 0	...	...	100 0 0	...	...	...	...	439 0 0
...	501 1 0	...	...	460 0 0	...	...	6 0 3	...	1,207 1 3
...	248 3 0	...	...	245 4 11	...	...	...	...	491 7 11
1,400 0 0	3,768 7 4	...	...	1,184 9 1	...	...	6 0 3	75 0 0	6,429 0 8
...	640 5 4	...	...	520 0 0	...	...	...	...	1,160 5 4
...	874 15 0	...	...	481 0 0	...	...	...	...	1,355 15 0
...	1,778 11 0	...	...	632 0 0	...	...	...	...	1,408 11 0
...	1,078 0 0	...	...	639 4 3	...	...	...	...	1,709 4 3
...	639 1 0	...	...	405 0 0	...	...	5 2 3	...	944 3 3
...	783 14 0	500 0 0	...	818 8 1	340 0 0	...	...	...	2,300 6 1
...	593 9 4	400 0 0	...	380 0 0	350 0 0	...	...	140 0 0	1,893 9 4
...	289 0 8	500 0 0	...	272 0 0	500 0 0	...	...	...	1,641 0 8
...	375 11 4	...	...	260 0 0	...	...	...	...	535 11 4
...	914 5 0	...	...	478 0 0	...	...	...	...	1,392 5 0
...	883 12 4	500 0 0	...	792 0 0	500 0 0	...	8 7 10	...	2,079 4 2
...	856 14 4	...	...	251 0 0	...	...	...	...	607 14 4
...	695 0 0	...	207 6 4	105 11 2	...	...	240 0 0	...	1,246 1 0
609 15 0	1,849 0 0	...	...	113 4 10	...	...	...	...	843 3 10
...	347 8 4	...	...	426 0 0	...	...	...	...	1,775 0 0
...	246 12 0	...	...	162 0 0	...	...	...	...	409 8 4
...	408 3 0	...	...	192 0 0	...	...	...	...	438 12 0
...	291 11 8	...	...	311 0 0	...	...	...	...	714 3 6
...	516 9 0	...	...	230 0 0	...	...	...	...	461 11 8
...	563 0 0	...	...	346 0 0	...	...	...	...	891 0 0
...	...	...	...	...	...	...	...	...	552 0 0
609 15 0	12,167 15 10	1,900 0 0	207 6 4	7,848 12 4	1,690 0 0	...	248 10 1	140 0 0	24,870 11 7
...	1,111 0 0	...	...	806 0 0	...	...	...	...	1,508 0 0
...	1,399 10 0	...	...	137 0 0	...	...	...	...	1,536 10 0
...	2,221 1 8	...	...	139 3 7	...	...	...	...	2,354 5 3
...	635 12 6	...	400 0 0	423 0 0	...	...	...	...	1,467 12 8
...	477 8 4	...	...	73 0 0	...	...	...	...	550 8 4
...	851 9 4	...	...	288 0 0	...	...	...	...	589 9 4
...	6,198 10 0	...	400 0 0	1,388 3 7	...	...	...	...	7,994 13 7
...	8,822 0 0	...	...	217 15 11	...	...	6,360 6 2	...	10,400 6 1
...	516 0 0	...	...	360 0 0	...	...	...	...	896 0 0
...	481 0 0	...	...	0 12 6	...	...	271 4 6	...	753 1 0
...	307 0 0	...	...	106 9 9	...	...	...	...	873 9 9
...	340 0 0	...	...	18 5 9	...	...	...	...	368 5 9
...	858 0 0	...	...	174 0 0	...	...	...	...	682 0 0
...	97 0 0	...	...	...	...	...	...	...	97 0 0
...	245 0 0	400 0 0	...	200 0 0	400 0 0	...	...	...	1,245 0 0
...	147 0 0	...	...	11 12 6	...	...	...	...	168 12 6
...	...	...	105 15 1	59 16 6	...	...	...	...	156 14 7
...	6,273 0 0	400 0 0	105 15 1	1,132 7 11	400 0 0	...	6,681 10 8	...	14,943 1 3
...	1,949 0 0	...	5,000 0 0	742 0 0	...	...	825 14 0	...	7,691 0 0
...	675 0 0	...	...	491 0 0	...	...	...	...	1,511 14 0
...	278 0 0	...	...	185 15 0	...	...	...	...	443 15 0
...	687 0 0	...	...	378 0 0	...	...	...	...	1,343 0 0
...	477 8 0	...	...	859 13 8	...	...	...	...	1,337 5 8
...	635 6 9	...	...	1,459 4 5	...	...	...	...	2,561 11 2
...	685 0 0	...	...	199 0 0	...	...	...	...	885 0 0
...	328 0 0	...	...	280 0 0	...	...	...	...	549 3 0
...	146 0 0	...	...	28 0 0	...	...	...	...	237 5 0
...	138 0 0	...	...	38 0 0	...	...	...	...	174 0 0
...	195 0 0	...	...	44 0 0	...	...	...	...	1,096 11 9
200 0 0	138 0 0	...	657 11 9	83 0 0	...	100 0 0	...	...	6,159 0 0
5,000 0 0	...	...	...	...	...	1,000 0 0	...	...	...
5,200 0 0	6,898 14 9	...	5,644 3 9	4,896 1 1	...	1,100 0 0	325 14 0	...	23,800 1 7
...	1,863 0 0	...	...	220 14 1	...	...	...	...	2,083 14 1
...	1,290 0 0	...	...	477 8 2	...	...	...	...	1,767 8 2
...	563 0 0	...	...	199 13 0	...	...	...	...	762 13 0
...	1,084 0 0	...	153 4 6	...	...	37 10 2	...	...	2,091 14 4
...	636 12 2	...	...	...	...	392 0 0	100 0 0	807 9 10	2,691 14 4
...	...	...	...	...	...	...	...	1,623 3 9	2,080 4 11
...	5,290 12 2	...	159 4 6	899 3 3	...	429 10 2	100 0 0	3,421 2 7	9,338 0 8
7,369 15 6	44,071 12 1	2,800 0 0	6,615 13 8	17,150 5 3	3,090 0 0	1,529 10 2	7,312 3 0	2,636 2 7	87,376 13 0

MISCELLANEOUS.			EXTRAORDINARY AND DEF.				
Recoveries on account of services rendered to individuals.	Other items.	Total.	Sale proceeds of Government securities and withdrawals from savings Bank.	Loans.		Realizations of Sinking Fund for repayment of Loans.	Permanent.
				From Government.	Raised in the Market from private individuals.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
18 8 6	558 12 8	577 5 2	...	...	...	...	...
290 8 0	10 14 0	10 14 0	...	...	...	...	...
...	7 4 6	297 12 6	...	...	...	...	...
...	...	...	...	...	...	...	...
309 0 6	670 15 2	1,185 15 8	...	...	...	...	...
...	57 9 8	57 9 8	...	...	...	...	...
...	262 10 7	262 10 7	...	...	...	...	...
...	44 10 9	44 10 9	...	...	...	...	...
62 0 0	1,109 19 0	1,171 18 0	...	...	...	...	...
...	14 12 5	14 12 5	...	...	...	...	...
...	216 15 9	216 15 9	...	...	...	...	...
...	81 4 7	81 4 7	...	...	...	...	...
...	8 0 0	8 0 0	...	...	...	...	...
...	30 13 6	39 13 6	...	...	...	...	...
...	70 15 6	70 15 6	...	...	...	...	...
...	42 1 0	42 1 0	...	...	...	...	...
...	31 9 10	31 9 10	...	...	...	...	...
...	18 6 7	18 6 7	...	...	...	...	...
...	13 5 5	13 5 5	...	...	...	...	...
4 0 0	394 4 9	398 4 9	...	...	...	...	...
122 15 2	7,027 15 7	7,150 14 9	1,585 15 2	...	...	...	...
...	08 4 9	68 4 9	...	...	...	...	...
...	2 9 0	2 9 0	...	...	...	...	...
...	110 12 11	110 12 11	...	...	...	...	...
...	11 14 11	11 14 11	...	...	...	...	...
6 0 0	55 0 0	61 0 0	...	...	...	...	...
...	6 0 0	6 0 0	...	...	...	...	...
194 15 2	0,581 14 0	9,826 19 2	1,585 15 2	...	...	...	...
...	128 13 3	128 13 3	...	...	...	...	...
2 8 0	311 5 6	313 13 6	...	...	...	...	...
...	162 7 8	162 7 8	...	...	...	...	...
...	58 11 6	58 11 6	...	...	...	...	...
...	18 1 9	18 1 9	...	...	...	...	...
...	76 1 1	76 1 1	...	...	...	...	...
2 8 0	755 8 9	758 0 9	...	...	...	...	...
...	489 7 3	794 10 6	...	...	...	...	...
...	0 5 6	0 5 6	...	...	...	...	...
...	42 14 9	42 14 9	...	...	...	...	...
...	3 15 0	3 15 0	...	...	...	...	...
6 12 0	259 11 9	266 7 9	...	...	...	...	...
216 0 0	24 9 6	240 9 6	...	...	...	...	...
...	17 1 0	17 1 0	...	...	...	...	...
...	16 8 3	16 8 3	...	...	...	...	...
...	53 8 8	53 8 8	...	...	...	...	...
...	895 5 2	895 5 2	...	...	...	...	...
...	49 12 0	884 4 0	...	...	...	...	...
1,372 7 3	1,298 10	2,665 10 1	...	...	...	...	...
...	300 10 7	300 10 7	...	...	...	...	...
...	48 11 7	48 11 7	...	...	...	...	...
0 6 0	64 12 8	66 2 8	...	...	...	...	...
...	211 14 11	211 14 11	...	...	...	...	...
...	424 11 0	424 11 0	...	...	...	...	...
...	18 1 6	18 1 6	...	...	...	...	...
...	10 1 0	10 1 0	...	...	...	...	...
...	10 12 6	10 12 6	...	...	...	...	...
...	28 0 6	28 0 6	...	...	...	...	...
...	10 6 3	10 6 3	...	...	...	...	...
2 0 6	1 6 0	3 6 6	...	...	...	...	...
...	355 6 0	355 6 0	...	...	...	...	...
...	418 3 3	418 3 3	...	...	...	...	...
2 6 6	1,900 1 9	1,902 8 8	...	...	...	...	...
...	621 2 11	997 12 8	...	...	...	...	...
...	107 9 3	107 9 3	...	...	...	...	...
...	28 9 9	28 9 9	...	...	...	...	...
19 8 0	207 12 6	227 4 6	...	...	...	...	...
...	...	...	...	...	...	...	...
398 1 9	965 2 5	1,361 4 2	...	...	...	...	...
2,277 7 2	15,422 12 11	17,700 4 1	1,585 15 2	...	...	...	...

No. II.  
in the Central Division during the year ending 31st March 1892.

VALUES.			11	12	13	14	REMARKS.
Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
570 18 0	2,581 8 0	3,152 5 0	69,783 4 8	70,098 11 2	1 5 0	1 16 0	
13 7 0	75 0 0	88 7 0	5,009 10 0	5,098 5 8	0 10 5	0 14 7	
153 10 0	284 8 0	438 2 0	12,382 5 1	12,405 15 2	0 18 0	1 4 4	
			2,160 18 11	2,074 10 5	0 4 4	0 6 8	
787 14 0	2,991 0 0	3,628 14 0	89,286 1 8	1,00,887 10 0	1 1 0	1 9 2	
			5,868 10 4	7,108 14 9	0 5 9	0 11 9	
			7,878 4 1	12,912 12 11	0 4 1	0 8 6	
			7,881 0 1	12,815 7 9	0 5 11	0 9 11	
			9,539 4 1	13,285 7 5	0 4 11	0 10 3	
	159 0 0	159 0 0	5,066 7 11	5,907 8 8	0 6 5	0 11 1	
			1,449 2 6	2,994 9 10	1 2 1	1 7 4	
80 0 0		80 0 0	11,110 0 9	17,818 15 11	0 6 11	0 11 4	
			8,602 4 11	14,446 12 4	0 8 0	0 13 5	
			4,248 9 4	5,493 13 11	0 7 6	0 14 4	
			2,374 8 0	3,469 12 8	0 4 11	0 11 3	
			8,002 0 8	9,738 18 11	0 11 2	1 1 11	
			7,484 8 8	8,324 0 1	0 4 2	0 11 0	
			1,927 4 10	2,283 4 4	0 2 6	0 5 5	
			15,877 10 10	24,568 5 9	0 9 11	1 6 1	
80 5 0	574 12 0	654 17 0	82,029 15 8	50,348 4 7	1 10 3	2 2 11	
3,426 11 0	59 12 0	3,485 3 0	64,146 14 6	1,17,026 4 5	2 0 1	2 14 11	
			2,623 8 10	4,306 8 10	0 6 1	0 9 10	
			4,816 13 10	7,839 7 9	0 8 5	0 9 5	
	275 0 0	275 0 0	5,180 13 2	8,503 2 7	0 9 5	0 14 10	
			2,117 11 8	3,297 3 6	0 5 9	0 9 1	
7 0 0		7 0 0	7,498 8 8	8,522 15 9	0 12 4	0 15 6	
			6,122 1 6	9,556 1 7	0 7 0	0 10 8	
1,584 0 0	1,068 8 0	2,652 8 0	2,21,773 7 7	3,50,322 7 5	0 11 0	1 1 8	
			17,382 15 11	24,324 18 1	0 12 4	1 1 11	
	592 14 9	592 14 9	29,681 7 9	1,46,996 10 10	1 5 10	1 9 2	
727 9 4	278 0 1	1,005 9 5	63,001 2 8	1,24,087 0 5	2 2 1	2 9 0	
			4,877 2 11	6,402 3 2	0 5 1	0 9 5	
			8,593 10 1	10,820 2 7	0 14 7	1 2 3	
	166 1 0	166 1 0	5,880 13 8	40,111 15 11	1 1 6	1 6 10	
727 9 4	1,931 15 10	2,658 9 2	1,20,367 10 2	3,85,242 14 0	1 4 5 1	1 10 3	
			2,93,278 13 5	3,51,460 2 7	1 19 4	2 7 8	
	11,289 6 10	11,289 6 10	5,752 8 4	6,408 12 0	0 11 0	0 11 4	
			6,604 18 6	9,607 10 7	1 6 3	0 8 8	
	23 0 11	23 0 11	8,188 11 6	17,075 1 8	1 1 11	2 1 2	
			3,794 3 4	4,482 9 6	0 3 7	1 2 10	
	687 6 6	687 6 6	10,229 0 8	18,234 1 3	1 5 9	2 4 2	
			4,908 10 1	5,542 14 10	0 13 10	1 6 0	
			3,799 15 6	4,491 1 8	0 11 5	0 9 6	
			2,732 7 2	4,004 13 11	0 4 1	0 9 9	
			8,817 10 2	18,718 1 2	3 11 9	1 7 8	
			6,371 13 1	7,159 14 0	0 7 9	1 2 10	
	50 0 0	50 0 0	18,701 14 1	27,124 4 2	1 9 5	3 9 4	
			1,036 4 6	1,036 4 6	0 3 3	0 3 9	
	11,999 14 3	11,999 14 3	8,73,526 12 11	4,70,835 2 9	1 7 9	2 0 8	
			53,011 12 5	70,973 15 5	1 6 4	2 0 11	
35 10 2	186 11 7	221 6 9	10,827 1 2	18,096 9 8	0 11 0	0 13 10	
126 1 7	18 3 0	144 4 7	2,969 3 2	4,671 12 11	0 5 9	0 7 1	
			9,829 8 10	14,536 13 7	0 9 3	0 13 8	
	5 7 0	5 7 0	5,065 14 8	11,877 14 5	0 4 7	0 7 7	
			4,505 13 6	5,711 5 6	0 2 5	0 6 4	
150 0 0		150 0 0	5,973 0 2	7,679 12 2	0 6 4	0 8 8	
			2,867 6 0	3,410 13 6	0 6 6	0 9 10	
			1,061 7 5	1,137 11 8	0 2 4	0 4 0	
			1,428 13 0	1,581 2 6	0 6 9	0 7 10	
			8,667 12 10	6,768 4 8	0 6 9	0 6 0	
			18,145 14 4	21,312 4 9	1 0 4	5 4 3	
39 14 6	5 0 0	44 14 6	7,118 5 4	9,470 2 0	1 2 0	3 6 6	
350 10 5	210 5 7	560 16 2	1,25,962 6 10	1,71,965 10 5	0 10 4	1 1 7	
			1,46,565 1 5	2,52,717 7 8	1 12 8	2 6 5	
296 12 0	8,007 9 8	8,303 11 8	42,372 9 9	98,006 0 10	1 11 2	1 14 6	
			9,150 15 8	13,308 15 7	1 2 10	1 6 0	
1,017 16 10	230 9 10	1,247 6 0	68,524 11 4	1,21,023 11 9	2 15 8	3 6 11	
			4,168 15 5	5,232 14 11	0 3 11	0 11 7	
1,314 11 10	2,298 8 6	3,612 19 6	2,72,777 5 2	4,80,294 2 9	1 13 9	2 5 6	
4,714 18 7	25,799 15 3	30,513 13 10	12,12,668 10 11	10,09,007 15 4	1 2 4	3 5 10	

G. B. REID,  
Acting Commissioner, C. D.

## STATEMENT

Statement showing the Income of the Municipalities

Name of District	Serial Number of Municipality	Name of Municipality	By balance in hand at the close of last year.	MUNICIPAL REVENUE			
				(a)	(b)	(c)	(d)
				Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
Belgaum	2	Belgaum	5,238 8 4	8,136 7 6	1,479 12 0	2,599 5 1	2,562 6
	3	Nipani	17,711 3 8	3,600 4 6	.....	862 11 6	397 1
	4	Athni	1,215 6 1	6,494 14 6	.....	1,010 12 0	179 13
	5	Gokak	2,355 6 8	2,304 4 6	.....	114 13 0	130 5
	6	Saundatti-Yellamma	3,280 7 10	689 8 3	.....	56 12 0	28 12
			Yamkrasardi	1,195 9 6	.....	.....	.....
		Total	35,986 10 1	21,225 7 3	1,479 12 0	4,644 4 7	3,298 6
Dharwar	7	Dharwar	1,831 5 4	7,197 1 3	.....	1,196 6 0	1,158 2
	8	Hubli	41,845 2 2	10,655 5 11	220 12 0	4,271 14 3	1,645 0
	9	Gadag-Bettigeri	11,870 1 1	6,198 4 7	.....	2,233 9 0	610 13
	10	Navalgund	1,736 9 3	1,723 8 4	.....	67 9 3	44 13
	11	Yannur (temporary)	4,973 15 3	.....	.....	.....	.....
	12	Nargund	5,601 6 9	.....	.....	.....	.....
	13	Rasbennur	1,569 2 2	.....	.....	.....	.....
	14	Gudgudapur (temporary)	635 10 9	.....	.....	.....	.....
	15	Byadgi	456 7 8	963 13 11	.....	254 11 0	37 4
		Haveri	656 4 2	.....	.....	.....	.....
		Total	71,226 7 5	25,738 2 0	220 12 0	8,054 1 6	3,496 1
Bijapur	17	Bijapur	13,504 4 11	9,456 0 10	183 10 0	1,421 8 8	524 14 1
	18	Bagalakota	12,813 11 0	8,673 14 0	158 9 0	778 8 6	857 12
	19	Ilkale	1,885 9 3	3,302 11 9	113 14 6	336 13 0	305 14
	20	Guledgad	4,200 7	4,135 14 9	63 4 0	160 9 0	467 6 1
		Total	32,403 13 9	26,068 9 4	519 5 6	2,687 7 0	1,956 0
Karnatak	21	Karnatak	3,870 7 1	2,016 4 3	.....	304 7 0	186 2
	22	Kumta	9,450 12 11	3,434 1 9	.....	1,016 13 8	231 1
	23	Sirsi	6,250 10 8	3,587 15 10	174 11 6	677 3 8	149 12
	24	Haliyal	2,963 15 9	967 15 6	73 15 3	176 6 0	.....
	25	Honnavar	.....	579 13 3	.....	39 4 10	29 15
	26	Bhatkal	.....	457 2 5	.....	161 13 1	51 12
	27	Gokarn (temporary)	2,586 8 8	377 5 9	.....	58 15 10	48 2
	28	Ulvi (do.)	5,026 8 4	.....	.....	.....	.....
		Total	30,148 14 7	11,140 10 9	248 10 9	2,435 0 1	696 14
Ratnagiri	29	Vengurla	7,024 18 5	2,321 2 7	.....	419 6 7	52 5
	30	Rajapur	439 13 8	1,993 6 3	.....	108 15 7	29 11
	31	Ratnagiri	75 12 1	1,231 1 4	.....	319 12 8	253 6
	32	Chiplun	9,343 6 3	5,946 7 10	.....	144 13 7	77 15
	33	Dapoli	333 4 11	.....	.....	.....	.....
		Total	17,617 2 4	11,492 2 0	.....	984 0 5	413 6
Kolaba	34	Alibag	1,935 1 0	1,004 11 9	.....	276 5 2	342 5
	35	Pen	1,650 6 2	1,218 13 2	.....	.....	148 11
	36	Roha-Ashrami	798 8 9	1,327 4 10	.....	.....	4 9
	37	Mahad	3,014 11 8	3,124 8 9	.....	.....	.....
	38	Paunani	8,203 15 7	2,969 11 0	.....	.....	.....
	39	Uran	1,638 3 10	.....	.....	.....	.....
		Total	17,240 15 0	9,638 1 6	.....	276 5 2	495 10
		GRAND TOTAL	2,04,823 8 2	1,05,303 0 10	2,468 8 3	19,081 2 9	10,356 6

\* Exclusive of Rs. 2,000 invested in Government Promissory notes.

Taxa.

Total.					Tax on Houses and Lands.	Tax on Animals and Vehicles.
Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Total.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
857 15 0 164 5 0 153 11 3 35 13 0 27 2 0	652 4 0 85 8 0 216 0 0 67 13 6 17 11 6	908 9 4 355 13 8 395 2 8 347 12 9 126 13 4	188 14 9 75 4 4 44 8 2 24 9 3 11 6 7	16,885 10 5 6,540 15 7 8,494 13 10 3,615 6 0 958 0 8	2,526 8 0 2,571 0 0 1,861 4 0 1,317 0 0	2,618 5 3 ..... ..... ..... 3 4 0
738 14 3	1,029 5 0	2,134 3 4	344 10 1	34,894 14 6	8,375 12 0	2,621 9 3
992 12 6 2,457 7 10 473 0 6 40 11 6	3,164 12 3	1,145 1 6 914 0 6 610 5 0 389 13 3	322 2 0 2,813 0 3 402 2 0 25 15 9	12,011 9 3 26,142 5 6 9,828 2 7 2,322 7 1	9,031 6 0 11,994 5 4 4,467 13 4 1,243 4 0 209 12 0 2,750 10 0	1,029 1 6 668 0 0 ..... ..... 64 2 9 239 0 0
25 13 4	.....	289 10 9	42 1 9	1,613 6 9	584 0 0 1,920 0 0	188 0 0 126 4 0
4,289 13 8	3,164 12 3	3,348 15 0	3,605 5 9	51,917 15 2	32,201 2 8	2,314 8 3
289 9 2 456 8 9 183 7 6 170 14 3	126 14 6 276 3 6 54 14 6 67 3 0	823 3 3 563 15 6 381 11 0 834 3 0	290 11 0 105 0 3 72 3 6 48 7 9	13,116 8 1 11,670 8 0 5,261 10 1 5,937 14 8	2,900 2 9 3,867 4 0 1,774 0 0 2,822 0 0	498 3 0 ..... ..... .....
1,100 7 8	525 3 6	2,603 0 9	516 6 6	35,976 8 10	10,363 2 3	498 3 0
27 12 0 81 6 5 74 0 6 109 13 0 4 5 6 3 12 7 21 10 7	214 8 2 313 15 4 282 3 9 37 0 0 15 11 0 26 0 6 3 4 4	217 3 11 293 2 11 1,011 10 7 162 6 0 78 12 3 ..... 104 0 0	60 12 9 565 11 4 171 8 9 ..... 9 1 6 ..... 89 5 4	3,027 2 6 5,936 7 1 6,129 2 11 1,467 7 9 536 15 6 700 8 7 702 12 6	2,707 13 0 2,115 11 0 989 13 2 1,952 12 4 ..... ..... 109 4 9	245 0 0 266 0 0 274 0 0 1,183 6 0 ..... ..... 147 11 0
322 14 7	892 11 1	1,867 3 8	895 7 8	18,500 8 10	7,875 0 3	2,118 1 0
431 5 4 161 5 9 34 12 0 855 11 6	169 12 6 148 1 3 84 7 6 238 1 5	181 3 0 132 4 10 835 8 9 202 4 8	205 7 7 32 15 1 134 6 4 332 14 9	3,771 10 8 2,606 12 1 2,893 6 10 7,613 5 6	2,571 0 7 1,872 9 9 2,591 12 11 1,544 3 6 834 8 0	505 0 2 ..... ..... 354 0 0
1,483 2 7	655 6 8	1,351 5 3	705 11 9	17,085 3 1	9,119 2 9	1,272 0 2
.....	137 11 6 52 13 6 43 0 0 277 7 3 80 2 0 194 5 2	178 5 4 218 9 0 75 8 9 288 14 3 543 1 6 .....	..... 58 13 0 96 3 4 ..... 334 1 7 .....	1,939 7 4 1,697 12 0 1,546 10 5 3,690 14 3 3,920 0 1 194 5 2	1,568 7 10 1,907 0 0 898 0 0 1,245 10 8 1,942 12 8 2,454 10 0	493 7 0 230 8 0 ..... 1,452 6 6 728 8 0 552 0 0
.....	785 7 5	1,304 6 10	489 1 11	12,989 1 2	10,016 9 2	3,456 13 6
7,935 4 9	7,052 13 11	12,609 2 10	6,557 11 8	1,71,864 3 8	78,851 7 7	42,281 3 2

MUNICIPAL RATES AND TAXES—continued.

Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes.*	Total.	From Pound
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a.
.....	.....	.....	.....	9,666 15 0	.....	29,170 14 8	77 6
.....	.....	.....	.....	.....	.....	8,067 7 7	86 13
.....	.....	.....	.....	.....	.....	8,494 13 10	73 6
.....	.....	.....	.....	.....	.....	5,586 6 0	173 10
.....	.....	.....	.....	.....	.....	9,872 8 3	174 7
.....	.....	.....	.....	.....	.....	1,317 0 0	27 15
.....	.....	.....	.....	9,666 15 0	.....	62,509 2 9	618 10
1,068 12 0	.....	.....	.....	.....	.....	23,140 12 9	103 13
468 12 0	.....	.....	.....	.....	.....	39,273 6 10	105 8
489 8 0	.....	.....	.....	.....	.....	14,785 7 11	25 5
125 0 0	.....	1,822 10 6	.....	.....	.....	5,019 5 7	83 7
.....	.....	.....	.....	.....	.....	4,228 0 0	.....
145 0 0	.....	.....	.....	.....	.....	418 14 9	55 6
247 8 0	.....	.....	.....	.....	.....	3,237 2 0	149 9
.....	.....	.....	.....	.....	.....	559 4 9	.....
308 12 0	3,358 13 9	14 12 9	.....	.....	.....	6,866 4 7	7 14
281 4 0	.....	313 4 1	.....	.....	.....	2,327 8 0	45 14
3,134 8 0	3,358 13 9	1,650 11 4	.....	.....	.....	39,350 3 2	526 14
.....	.....	.....	.....	.....	.....	16,554 13 10	1,211 15
.....	.....	.....	.....	.....	.....	15,037 12 0	53 3
.....	.....	.....	.....	.....	.....	7,025 10 1	40 10
.....	.....	.....	.....	.....	.....	9,688 1 5	76 0
.....	.....	.....	.....	.....	.....	48,266 6 4	1,411 14
.....	85 0 0	.....	.....	830 0 0	.....	7,039 9 6	42 15
.....	434 10 0	.....	.....	97 8 0	.....	8,869 4 1	71 10
60 0 0	373 12 0	.....	.....	.....	.....	7,412 8 1	55 1
.....	.....	.....	.....	.....	.....	5,027 6 1	71 4
.....	.....	.....	.....	.....	.....	536 15 6	.....
.....	.....	.....	.....	.....	.....	700 8 7	.....
.....	.....	.....	.....	.....	.....	1,523 1 3	.....
.....	.....	.....	.....	.....	.....	646 4 0	.....
60 0 0	.....	.....	.....	927 8 0	.....	31,755 9 1	240 15
.....	1,806 8 6	.....	.....	.....	.....	8,731 14 11	30 4
.....	.....	.....	.....	.....	.....	4,179 5 10	69 12
.....	2,698 3 0	1,661 12 2	.....	818 0 0	.....	8,349 15 11	112 4
.....	.....	317 4 0	.....	.....	.....	12,373 0 0	32 7
.....	.....	.....	.....	.....	.....	1,193 8 0	86 6
.....	4,504 6 6	1,979 0 2	.....	818 0 0	.....	34,827 12 8	331 1
.....	1,252 1 0	.....	.....	1,475 8 0	.....	6,728 15 2	107 4
.....	350 3 6	18 0 0	.....	1,288 12 0	.....	5,492 3 6	151 10
.....	.....	.....	.....	.....	.....	2,444 10 8	67 2
931 4 0	.....	.....	.....	181 4 0	.....	6,570 3 5	81 4
.....	.....	.....	.....	851 6 0	.....	8,373 14 9	108 5
.....	.....	.....	.....	595 8 0	.....	3,796 7 2	168 0
931 4 0	1,602 4 6	18 0 0	.....	4,392 8 0	.....	33,406 6 5	633 9
4,115 12 0	10,338 14 9	3,647 11 6	.....	15,804 13 0	.....	3,10,115 7 5	9,813 2

\* See Supplementary Statement No. II.

6			7			
REALIZATIONS UNDER SPECIAL ACTS,			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.			
From Hackney carriages.	From Licenses for the sale of spirits and drugs.	Total.	Rents of lands, houses, scotals, dak bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates.)	Fees and Revenue from Educational Institutions.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
9 1 0	10 0 0	96 7 6	469 1 11	.....	426 10 0	1,693 5 6
.....	.....	86 13 0	.....	.....	.....	395 14 6
.....	10 0 0	83 6 9	8 7 0	31 4 0	46 0 0	416 3 0
.....	10 0 0	183 10 0	12 12 0	.....	60 5 0	1,113 14 6
.....	5 0 0	179 7 0	.....	.....	.....	470 15 6
.....	.....	27 16 0	.....	.....	.....	210 13 6
9 1 0	35 0 0	662 11 3	490 4 11	31 4 0	532 15 0	4,301 2 6
23 15 8	25 0 0	157 12 8	280 14 1	809 9 0	151 8 0	1,475 0 0
.....	75 0 0	180 8 0	394 4 2	1,249 2 0	542 5 3	2,514 0 9
.....	15 0 0	40 5 9	81 4 0	3,005 5 0	60 0 0	2,088 11 0
.....	.....	33 7 7	.....	165 4 6	.....	162 12 0
.....	5 0 0	60 6 2	.....	413 10 0	.....	309 12 0
.....	10 0 0	159 9 9	12 4 6	.....	.....	418 14 6
.....	15 0 0	22 14 0	2 0 0	.....	.....	68 0 0
.....	10 0 0	55 14 3	1 8 0	.....	88 0 0	317 2 0
23 15 6	165 0 0	710 14 2	772 2 9	5,642 14 6	844 0 3	7,354 4 3
178 6 10	10 0 0	1,400 6 5	5 0 3	810 12 0	38 10 3	619 0 0
.....	5 0 0	88 3 8	314 1 3	39 4 0	13 4 0	1,236 0 0
.....	5 0 0	45 10 9	.....	.....	126 4 0	257 0 0
.....	.....	76 0 6	.....	.....	154 4 0	501 12 6
178 6 10	20 0 0	1,610 5 4	319 1 6	850 0 0	338 6 3	2,613 12 6
.....	.....	42 15 9	.....	1,175 9 11	.....	359 13 0
.....	5 0 0	76 10 2	.....	1 5 6	.....	1,276 13 0
.....	15 0 0	70 1 8	63 13 6	107 0 11	30 9 3	586 6 6
.....	5 0 0	76 4 0	12 8 0	16 12 0	.....	316 2 0
.....	.....	.....	.....	289 7 9	.....	.....
.....	.....	.....	43 6 0	.....	14 10 6	.....
.....	25 0 0	265 15 2	119 11 6	1,590 4 1	45 2 6	2,559 2 6
.....	.....	30 4 0	6 8 0	43 10 2	16 5 5	2,192 14 10
.....	.....	69 12 6	80 0 0	18 1 10	.....	233 15 0
.....	.....	112 4 0	147 6 7	11 8 0	45 0 0	476 3 6
.....	5 0 0	37 7 2	.....	.....	11 1 0	481 7 0
.....	.....	86 6 3	.....	.....	15 0 0	223 13 0
.....	5 0 0	336 1 11	233 14 7	73 4 0	87 6 5	3,608 5 4
.....	5 0 0	112 4 0	3 8 0	15 4 0	.....	419 3 6
100 8 0	.....	252 2 0	106 0 0	.....	.....	2,642 7 3
.....	.....	67 2 0	299 8 0	.....	.....	235 1 6
.....	.....	81 4 0	186 5 6	.....	18 4 6	662 8 0
77 0 0	.....	185 5 6	.....	8 8 0	.....	1,177 8 0
.....	.....	168 0 0	.....	1 0 0	.....	433 5 0
177 8 0	5 0 0	866 1 6	595 5 6	24 12 0	18 4 6	5,570 1 3
393 15 4	245 0 0	4,452 1 4	2,530 8 9	8,212 6 7	1,860 4 2	25,986 12 4



REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—continued.

Fees and Revenue from Medical Institutions.	Fees and Revenue from Markets and Slaughter-houses.	Fees and Revenue from Tramways.	Other Fees.	Fines under Municipal and other Acts.	Interest of Investments.		
					For general purposes.	For Educational purposes.	For M purp
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs.	
..... 54 6 0	3,660 14 4 1,162 0 0 1,085 9 10 577 10 4	.....	.....	158 15 0 9 5 0 13 4 0 21 0 0	80 0 0	.....	
54 6 0	6,486 2 6	.....	.....	202 8 0	80 0 0	.....	
..... 1,095 4 9 ..... 55 12 11	5,194 4 0 8,321 8 10 663 13 0 14 0 0	.....	.....	238 10 8 35 0 0 34 15 3 ..... 6 0 0 0 15 0 ..... 5 8 0	..... ..... ..... ..... 139 13 6 ..... ..... .....	.....	
1,151 1 8	14,093 9 10	.....	.....	331 0 11	139 13 6	.....	
..... 26 5 0	438 4 10 463 0 0	.....	.....	15 0 0 17 8 0 76 8 0 10 8 0	.....	.....	
26 5 0	901 4 10	.....	.....	119 8 0	.....	.....	
..... ..... ..... ..... .....	44 8 0 666 5 10 1,857 4 0 620 0 2	.....	.....	21 3 0 9 4 0 18 1 0 39 4 0	245 10 0	.....	
.....	2,157 2 0	.....	.....	87 12 0	245 10 0	.....	
..... ..... 90 7 6	1,301 9 8 282 10 0	.....	.....	27 14 10 5 15 0 19 10 6 17 10 0	.....	.....	
90 7 6	1,584 3 8	.....	.....	71 2 4	.....	.....	
..... ..... ..... ..... .....	36 7 10 3 2 6 ..... 252 9 9 321 0 0	.....	.....	28 3 0 33 0 0 50 10 0 52 9 0 115 14 0 15 12 0	.....	.....	
.....	613 4 1	.....	.....	276 0 0	.....	.....	
1,322 4 2	26,864 10 11	.....	.....	1,077 15 3	465 7 6	.....	

\* See supplementary Statement No. II.

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).							
Premium on loans.	Total.	From Government.			From Local Funds.		
		For general purposes.	For Educational purposes.	For Medical purposes.	For general purposes.	For Educational purposes.	For Medical purposes.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	6,788 9 8	.....	2,073 8 3	.....	.....	1,036 13 2	100 0 0
.....	1,691 3 6	.....	609 0 0	.....	.....	239 5 9	.....
.....	1,660 5 10	.....	715 0 0	400 0 0	.....	511 5 7	266 10 8
.....	1,781 15 10	.....	1,038 5 4	.....	.....	803 9 11	.....
.....	493 11 6	.....	629 0 0	.....	.....	425 13 1	.....
.....	217 7 6	.....	347 8 0	.....	.....	160 5 3	.....
.....	12,533 5 10	.....	5,412 5 7	400 0 0	.....	3,177 4 9	366 10 8
.....	8,301 6 3	.....	2,387 0 0	.....	51 5 7	25 10 10	.....
.....	14,279 3 9	.....	2,965 0 0	400 0 0	.....	.....	50 0 0
.....	5,900 11 5	.....	1,775 0 0	400 0 0	.....	.....	1,156 8 0
.....	397 13 5	.....	409 0 0	500 0 0	.....	.....	215 0 0
.....	369 11 0	.....	.....	.....	.....	.....	.....
.....	881 6 6	1,304 13 0	.....	.....	.....	.....	.....
.....	446 10 0	.....	668 15 7	500 0 0	.....	485 0 0	.....
.....	.....	.....	.....	.....	.....	722 0 0	.....
.....	80 1 0	.....	271 0 0	.....	.....	421 0 0	.....
.....	490 13 0	.....	460 14 1	.....	.....	183 0 0	.....
.....	31,147 12 4	1,304 13 0	8,936 13 8	1,800 0 0	51 5 7	1,836 10 10	1,421 8 0
.....	1,924 11 4	.....	3,983 0 0	.....	.....	610 0 0	.....
.....	2,083 1 3	.....	1,374 8 0	.....	.....	.....	.....
.....	486 1 0	.....	439 0 0	500 0 0	.....	115 0 0	.....
.....	666 8 6	.....	802 0 0	.....	.....	.....	.....
.....	5,160 6 1	.....	6,598 8 0	500 0 0	.....	725 0 0	.....
.....	1,691 1 11	.....	1,355 0 0	.....	.....	500 0 0	.....
.....	2,213 6 4	.....	1,768 8 0	.....	.....	.....	.....
.....	2,749 12 11	.....	1,235 8 0	.....	49 11 11	24 13 11	.....
.....	1,087 14 2	.....	806 8 7	.....	107 10 2	678 13 1	.....
.....	289 7 9	.....	.....	.....	.....	.....	.....
.....	28 4 0	.....	.....	.....	.....	.....	.....
.....	43 6 0	.....	.....	.....	.....	.....	.....
.....	8,013 5 1	.....	5,165 8 7	.....	157 6 1	1,203 11 0	.....
.....	3,588 14 11	.....	1,522 9 0	.....	.....	.....	.....
.....	360 0 10	.....	309 0 0	.....	.....	.....	.....
.....	968 11 1	.....	855 0 0	.....	1,140 4 0	645 0 0	.....
.....	637 10 0	.....	401 0 0	.....	.....	.....	.....
.....	256 7 0	.....	247 0 0	.....	.....	325 0 0	.....
.....	5,811 11 10	.....	3,334 9 0	.....	1,140 4 0	970 0 0	.....
.....	522 9 4	.....	868 0 0	.....	52 11 10	646 5 11	.....
.....	2,788 10 9	.....	1,434 0 0	.....	.....	770 0 0	.....
.....	585 3 6	.....	667 0 0	.....	356 8 0	698 3 11	.....
.....	899 11 0	.....	865 0 0	.....	112 14 6	816 7 4	.....
.....	1,554 7 9	.....	1,356 12 2	.....	487 0 11	935 14 0	.....
.....	908 13 9	.....	519 0 0	.....	.....	423 8 5	.....
.....	7,359 8 1	.....	5,709 12 2	.....	1,009 8 3	4,230 7 7	.....
.....	63,926 1 3	1,304 13 0	35,157 9 0	2,700 0 0	2,358 2 11	12,203 2 2	1,788 2 8

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—continued.

Fees and Revenue from Medical Institutions.	Fees and Revenue from Markets and slaughter-houses.	Fees and Revenue from Tramways.	Other Fees.*	Fines under Municipal and other Acts.	Interest of investments.		
					For general purposes.	For Educational purposes.	For Medical purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
..... ..... 54 6 0 ..... .....	3,660 14 4 1,162 0 0 1,085 9 10 577 10 4 ..... .....	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	158 15 0 9 5 0 13 4 0 21 0 0 ..... .....	80 0 0 ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....
54 6 0	6,486 2 6	.....	.....	202 8 0	80 0 0	.....	.....
..... 1,095 4 9 ..... 55 12 11 ..... ..... ..... ..... .....	5,194 4 0 8,321 8 10 563 13 0 14 0 0 ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	238 10 8 35 0 0 34 15 3 ..... 6 0 0 0 15 0 ..... 5 8 0	..... ..... ..... ..... 139 13 6 ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....
1,151 1 8	14,093 9 10	.....	.....	321 0 11	139 13 6	.....	.....
..... ..... 26 5 0 ..... .....	436 4 10 463 0 0 ..... .....	..... ..... ..... .....	..... ..... ..... .....	15 0 0 17 8 0 76 8 0 10 8 0	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....
26 5 0	899 4 10	.....	.....	119 8 0	.....	.....	.....
..... ..... ..... ..... ..... ..... ..... ..... .....	44 8 0 666 5 10 1,857 4 0 620 0 2 ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	21 8 0 9 4 0 18 1 0 39 4 0 ..... ..... ..... ..... .....	..... 245 10 0 ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... .....
.....	2,188 2 0	.....	.....	87 12 0	245 10 0	.....	.....
..... ..... 90 7 6 ..... .....	1,301 9 8 283 10 0 ..... .....	..... ..... ..... .....	..... ..... ..... .....	27 14 10 5 15 0 19 10 8 17 10 0	..... ..... ..... .....	..... ..... ..... .....	..... ..... ..... .....
90 7 6	1,584 3 8	.....	.....	71 2 4	.....	.....	.....
..... ..... ..... ..... ..... ..... ..... .....	36 7 10 3 2 6 ..... 252 9 9 321 0 0 ..... .....	..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... .....	28 3 0 33 0 0 50 10 0 32 9 0 115 14 0 15 12 0	..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... .....
.....	613 4 1	.....	.....	276 0 0	.....	.....	19
1,322 4 2	26,864 10 11	.....	.....	1,077 15 3	465 7 6	.....	19

\* See supplementary Statement No. II.

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).							
Premium on loans.	Total.	From Government.			From Local Funds.		
		For general purposes.	For Educational purposes.	For Medical purposes.	For general purposes.	For Educational purposes.	For Medical purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	6,788 9 8	.....	2,073 8 3	.....	.....	1,036 13 2	100 0 0
.....	1,601 3 6	.....	609 0 0	.....	.....	239 5 9	.....
.....	1,660 5 10	.....	715 0 0	400 0 0	.....	511 5 7	266 10 8
.....	1,781 15 10	.....	1,038 5 4	.....	.....	803 9 11	.....
.....	483 11 6	.....	629 0 0	.....	.....	425 13 1	.....
.....	217 7 6	.....	347 8 0	.....	.....	160 5 3	.....
.....	12,533 5 10	.....	5,412 5 7	400 0 0	.....	3,177 4 9	366 10 8
.....	8,301 6 3	.....	2,387 0 0	.....	51 5 7	25 10 10	.....
.....	14,279 3 9	.....	2,965 0 0	400 0 0	.....	.....	50 0 0
.....	5,900 11 5	.....	1,775 0 0	400 0 0	.....	.....	1,156 8 0
.....	397 13 5	.....	409 0 0	500 0 0	.....	.....	215 0 0
.....	369 11 0	.....	.....	.....	.....	.....	.....
.....	881 6 6	1,304 13 0	.....	.....	.....	485 0 0	.....
.....	446 10 0	.....	668 15 7	500 0 0	.....	722 0 0	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	80 1 0	.....	271 0 0	.....	.....	421 0 0	.....
.....	499 13 0	.....	460 14 1	.....	.....	183 0 0	.....
.....	31,147 12 4	1,304 13 0	8,936 13 8	1,800 0 0	51 5 7	1,836 10 10	1,421 8 0
.....	1,924 11 4	.....	3,983 0 0	.....	.....	610 0 0	.....
.....	2,083 1 3	.....	1,374 8 0	.....	.....	.....	.....
.....	486 1 0	.....	439 0 0	500 0 0	.....	115 0 0	.....
.....	666 8 6	.....	802 0 0	.....	.....	.....	.....
.....	5,160 6 1	.....	6,598 8 0	500 0 0	.....	725 0 0	.....
.....	1,601 1 11	.....	1,355 0 0	.....	.....	500 0 0	.....
.....	2,213 6 4	.....	1,768 8 0	.....	.....	.....	.....
.....	2,749 12 11	.....	1,235 8 0	.....	49 11 11	24 13 11	.....
.....	1,087 14 2	.....	806 8 7	.....	107 10 2	678 13 1	.....
.....	289 7 9	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	28 4 0	.....	.....	.....	.....	.....	.....
.....	43 6 0	.....	.....	.....	.....	.....	.....
.....	8,013 5 1	.....	5,165 8 7	.....	157 6 1	1,203 11 0	.....
.....	3,588 14 11	.....	1,522 9 0	.....	.....	.....	.....
.....	360 0 10	.....	309 0 0	.....	.....	.....	.....
.....	968 11 1	.....	855 0 0	.....	1,140 4 0	645 0 0	.....
.....	637 10 0	.....	401 0 0	.....	.....	.....	.....
.....	256 7 0	.....	247 0 0	.....	.....	325 0 0	.....
.....	5,811 11 10	.....	3,834 9 0	.....	1,140 4 0	970 0 0	.....
.....	522 9 4	.....	868 0 0	.....	52 11 10	646 5 11	.....
.....	2,788 10 9	.....	1,434 0 0	.....	.....	770 0 0	.....
.....	555 3 6	.....	667 0 0	.....	356 8 0	698 3 11	.....
.....	899 11 0	.....	865 0 0	.....	112 14 6	816 7 4	.....
.....	1,554 7 9	.....	1,356 12 2	.....	487 0 11	935 14 0	.....
.....	908 13 9	.....	519 0 0	.....	.....	423 8 6	.....
.....	7,259 8 1	.....	5,709 12 2	.....	1,009 3 3	4,290 7 7	.....
.....	69,926 1 3	1,304 13 0	35,157 9 0	2,700 0 0	2,358 2 11	12,203 2 2	1,788 2 8

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES). —continued.				MISCELLANEOUS.			Sale-proceeds of Government Securities and withdrawals from Savings Bank.
From other sources.			Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	
For general purposes.	For Educational purposes.	For Medical purposes.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	50 0 0	3,260 5 5	.....	1,581 10 3	1,581 10 3	.....
.....	.....	.....	848 5 9	.....	130 2 0	130 2 0	.....
.....	.....	.....	1,893 0 3	3 2 0	27 13 1	30 15 1	.....
.....	.....	.....	1,841 15 8	.....	36 14 0	36 14 0	.....
.....	.....	.....	1,054 13 1	.....	110 0 3	110 0 3	.....
.....	.....	.....	507 13 3	.....	7 2 6	7 2 6	.....
.....	.....	50 0 0	9,406 5 0	3 2 0	1,893 10 1	1,896 12 1	.....
.....	.....	.....	2,464 0 5	.....	332 1 3	332 1 3	.....
.....	.....	.....	3,415 0 0	.....	1,480 10 1	1,480 10 1	.....
.....	.....	.....	3,331 8 0	.....	73 0 0	73 0 0	.....
.....	.....	.....	1,124 0 0	.....	1,409 11 10	1,409 11 10	.....
.....	.....	.....	1,818 8 10	.....	166 4 10	166 4 10	.....
28 11 10	.....	500 0 0	2,390 15 7	.....	78 15 3	78 15 3	.....
.....	.....	.....	692 0 0	.....	43 6 6	43 6 6	.....
.....	.....	.....	643 14 1	.....	8 10 0	8 10 0	.....
.....	.....	.....	.....	.....	12 5 7	12 5 7	.....
28 11 10	.....	500 0 0	15,879 14 11	.....	3,605 1 4	3,605 1 4	.....
75 0 0	.....	.....	4,668 0 0	.....	185 8 10	185 8 10	.....
.....	.....	.....	1,377 8 0	.....	67 9 5	67 9 5	.....
.....	.....	.....	1,054 0 0	.....	76 7 3	76 7 3	.....
.....	.....	.....	802 0 0	.....	37 5 8	37 5 8	.....
75 0 0	.....	.....	7,898 8 0	.....	366 15 2	366 15 2	.....
.....	15 0 0	.....	1,870 0 0	.....	.....	.....	.....
.....	.....	.....	1,768 8 0	3 10 0	212 4 5	215 14 5	.....
.....	.....	.....	1,310 1 10	8 0 8	150 3 8	153 4 4	.....
.....	.....	.....	1,592 15 10	.....	167 13 9	167 13 9	.....
.....	.....	.....	.....	.....	0 0 6	0 0 6	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	15 0 0	.....	65,41 9 8	11 10 8	530 6 4	542 1 0	.....
.....	.....	.....	1,522 9 0	.....	253 9 1	253 9 1	.....
.....	.....	.....	309 0 0	.....	26 7 4	26 7 4	.....
.....	36 0 0	.....	2,678 4 0	.....	62 11 9	62 11 9	.....
.....	75 0 0	.....	401 0 0	14 0 8	235 14 11	249 15 4	.....
.....	.....	.....	647 0 0	.....	28 11 2	28 11 2	.....
.....	113 0 0	.....	5,557 13 0	14 0 5	607 6 3	621 6 8	.....
.....	.....	.....	1,567 1 9	.....	32 14 3	32 14 3	.....
.....	192 8 8	.....	2,396 8 8	1 0 0	107 7 7	108 7 7	.....
.....	.....	.....	1,721 11 11	3 0 0	43 5 0	46 5 0	.....
.....	.....	.....	1,794 5 10	.....	11 6 9	11 6 9	.....
1,500 0 0	.....	.....	2,292 10 2	.....	11,716 12 5	11,716 12 5	.....
.....	.....	.....	2,929 9 4	.....	123 15 4	123 15 4	.....
1,500 0 0	192 8 8	.....	12,701 15 8	4 0 0	12,035 13 4	12,039 13 4	.....
1,603 11 10	320 8 8	550 0 0	57,986 2 8	32 13 1	19,039 4 7	19,072 1 8	.....

Part II.

the Southern Division during the year ending 31st March 1892.

EXTRAORDINARY AND DEBT.							11	12	13	14	REMARKS.
Loans.		Realizations of Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.	Total Income of year, excluding opening balance.	Total Income of year, including opening balance.	Incidence of Taxation (total of group) per head of population.	Incidence of Income (column 11) per head of population.	
From Government.	Raised in the market from private individuals.		Permanent.	Other.							
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	.....	.....	125 9 0	206 0 0	331 9 0	41,229 8 6	46,453 0 10	0 9 8	1 7 7	
.....	.....	.....	.....	180 3 0	50 0 0	230 3 0	10,733 15 10	28,445 3 6	0 7 7	0 14 7	
.....	.....	.....	.....	.....	92 8 0	92 8 0	12,392 12 9	13,008 2 10	0 13 1	1 3 0	
.....	.....	.....	.....	.....	562 8 0	562 8 0	9,523 5 1	11,883 11 9	0 4 6	0 12 7	
.....	.....	.....	.....	.....	.....	.....	12,203 0 6	20,543 8 4	0 1 9	1 6 0	
.....	.....	.....	.....	.....	.....	.....	2,077 6 3	3,272 15 9	.....	0 5 9	
.....	.....	.....	.....	305 12 0	911 0 0	1,216 12 0	88,226 0 11	1,24,211 11 0	0 7 3	1 2 4	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	5 5 8	930 14 2	936 3 10	35,332 5 2	37,213 10 6	0 11 8	1 1 3	
1,42,302 0 0	.....	.....	.....	1,125 3 1	.....	1,43,427 3 1	2,02,055 15 9	2,43,901 1 11	0 11 11	3 13 5	
.....	.....	.....	.....	1,693 12 2	.....	1,693 12 2	25,824 13 3	37,694 14 4	0 9 11	1 1 3	
.....	.....	.....	.....	329 9 5	.....	329 9 5	8,307 15 10	10,044 9 1	0 8 11	0 14 9	
.....	.....	.....	.....	140 2 0	.....	140 2 0	4,904 1 10	9,878 1 1	.....	.....	
.....	.....	.....	.....	172 0 0	.....	172 0 0	3,430 3 6	9,031 10 3	0 0 8	0 5 9	
.....	.....	.....	.....	.....	.....	.....	6,277 11 10	7,846 14 0	0 3 9	0 7 4	
.....	.....	.....	.....	.....	.....	.....	559 4 9	17,194 15 6	.....	.....	
.....	.....	.....	.....	.....	.....	.....	7,169 13 7	7,026 5 3	1 3 9	1 6 3	
.....	.....	.....	.....	.....	.....	.....	3,530 6 11	4,186 10 11	0 5 8	0 8 4	
1,42,303 0 0	.....	.....	.....	3,466 0 4	930 14 2	1,46,698 14 6	2,97,292 12 5	3,68,618 12 10	0 8 11	1 9 3	
.....	.....	.....	.....	.....	.....	.....	24,693 8 5	38,197 13 4	0 15 9	1 7 7	
.....	.....	.....	.....	.....	.....	.....	18,651 2 4	31,464 13 4	0 13 4	1 0 6	
.....	.....	.....	.....	.....	.....	.....	8,087 13 1	10,573 6 4	0 10 0	0 12 4	
.....	.....	.....	.....	.....	.....	.....	11,270 0 1	15,470 4 8	0 10 1	0 14 9	
.....	.....	.....	.....	.....	.....	.....	63,302 7 11	95,706 5 8	0 12 6	1 0 5	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	937 4 2	73 4 0	1,010 8 2	10,553 11 2	14,424 2 3	0 4 4	0 11 7	
.....	.....	.....	.....	.....	.....	.....	14,154 3 2	23,605 0 1	0 13 3	1 5 1	
.....	.....	.....	.....	.....	.....	.....	11,700 12 5	17,951 6 8	0 13 3	1 12 2	
.....	.....	.....	.....	17 8 0	.....	17 8 0	7,969 13 10	10,933 13 7	0 13 2	1 4 7	
.....	.....	.....	.....	.....	.....	.....	826 7 9	826 7 9	0 1 5	0 2 2	
.....	.....	.....	.....	.....	.....	.....	700 8 7	700 8 7	0 1 11	0 1 11	
.....	.....	.....	.....	.....	.....	.....	1,551 5 3	4,137 13 6	0 5 7	0 5 8	
.....	.....	.....	.....	.....	.....	.....	689 10 0	5,716 2 4	0 1 3	0 1 4	
.....	.....	.....	.....	954 12 2	73 4 0	1,028 0 2	48,146 8 2	78,205 6 9	0 3 5	0 12 0	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	14,127 3 11	21,752 1 4	0 13 9	1 6 4	
.....	.....	.....	.....	.....	.....	.....	4,944 10 6	5,384 8 2	0 8 7	0 10 2	
.....	.....	.....	.....	.....	20 0 0	20 0 0	12,191 14 9	12,267 10 10	0 9 4	0 13 8	
.....	.....	.....	.....	2 6 8	47 2 4	49 9 0	13,748 9 6	23,091 15 9	1 0 11	1 2 9	
.....	.....	.....	.....	.....	.....	.....	2,212 0 6	2,545 5 4	0 7 1	0 13 2	
.....	.....	.....	.....	2 6 8	67 2 4	69 9 0	47,224 7 1	65,044 9 5	0 12 0	1 0 2	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	52 11 0	24 0 0	76 11 0	9,040 7 6	10,975 8 6	1 2 3	1 8 6	
.....	.....	.....	.....	.....	1 0 0	1 0 0	11,039 0 6	12,889 6 8	0 11 8	1 7 8	
.....	.....	.....	.....	.....	.....	.....	4,865 0 10	5,663 9 7	0 7 6	0 14 11	
.....	.....	.....	.....	134 8 0	1 15 3	135 3 3	9,543 6 3	12,558 1 11	0 15 3	1 6 2	
.....	.....	.....	.....	231 0 0	92 0 0	323 0 0	24,490 2 7	32,700 2 2	0 13 0	2 8 0	
.....	.....	.....	.....	0 4 0	51 0 0	51 4 0	7,978 1 7	9,616 5 5	0 5 4	0 11 2	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	513 7 0	169 15 8	682 3 3	66,962 3 3	84,203 2 2	0 10 2	1 6 5	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,42,302 0 0	.....	.....	.....	5,247 6 2	2,152 3 9	1,49,701 9 11	6,11,253 7 10	8,16,077 0 0	0 13 3	1 6 2	

J. F. FLEET,  
Acting Commissioner, S. D.

## STATEMENT

## Supplementary Statement showing the Income of the Municipalities

1	2	3	DETAILS OF COLUMN HEADED "OTHER TAXES" UNDER COLUMN 5 OF STATEMENT No. II.									
			Name of District.	Serial Number of Municipality.	Name of Municipality.	Pilgrim Tax.	Shop Tax.	Tax for Punitive Police Post.	Dog Tax.	Tax on animals for slaughter.	Tax on country gun-powder shops.	Total.
						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	1	Belgaum	.....	.....	.....	.....	.....	.....	.....	.....		
	2	Nipani	.....	.....	.....	.....	.....	.....	.....	.....		
	3	Athni	.....	.....	.....	.....	.....	.....	.....	.....		
	4	Gokak	.....	.....	.....	.....	.....	.....	.....	.....		
	5	Saundatti-Yellama	7,050 0 0	.....	.....	.....	.....	.....	.....	7,050 0 0		
	6	Yankannardi	.....	.....	.....	.....	.....	.....	.....	.....		
		Total	7,050 0 0	.....	.....	.....	.....	.....	.....	7,050 0 0		
Dhárwár	7	Dhárwár	.....	.....	.....	.....	.....	.....	.....	.....		
	8	Hubli	.....	.....	.....	.....	.....	.....	.....	.....		
	9	Gadag-Bettigeri	.....	.....	.....	.....	.....	.....	.....	.....		
	10	Navalgund	.....	.....	.....	.....	.....	.....	.....	.....		
	11	Yamnúr	4,228 0 0	.....	.....	.....	.....	.....	.....	4,228 0 0		
	12	Nargund	.....	.....	.....	.....	.....	.....	.....	.....		
	13	Ránebeennur	.....	.....	.....	.....	.....	.....	.....	.....		
14	Gudgudapur	446 0 0	98 8 0	.....	.....	.....	.....	.....	544 8 0			
15	Byádgí	.....	.....	.....	.....	.....	.....	.....	.....			
16	Háveri	.....	.....	.....	.....	.....	.....	.....	.....			
		Total	4,674 0 0	98 8 0	.....	.....	.....	.....	.....	4,772 8 0		
Bijápur	17	Bijápur	.....	.....	.....	.....	.....	.....	.....	.....		
	18	Bágalkot	.....	.....	.....	.....	.....	.....	.....	.....		
	19	Ilkal	.....	.....	.....	.....	.....	.....	.....	.....		
	20	Guledgud	.....	.....	928 2 9	.....	.....	.....	.....	928 2 9		
		Total	.....	.....	928 2 9	.....	.....	.....	.....	928 2 9		
Kánara	21	Kárwár	.....	.....	.....	125 0 0	39 10 0	.....	.....	164 10 0		
	22	Kumta	.....	.....	.....	19 0 0	.....	.....	.....	19 0 0		
	23	Sirsi	.....	.....	.....	17 8 0	.....	.....	.....	17 8 0		
	24	Haliyal	.....	.....	.....	.....	.....	.....	.....	.....		
	25	Honávar	.....	.....	.....	.....	.....	.....	.....	.....		
	26	Bhatkal	.....	.....	.....	.....	.....	.....	.....	.....		
	27	Gokarn	711 0 0	.....	.....	.....	.....	.....	.....	711 0 0		
28	Uivi	498 9 0	.....	.....	.....	.....	.....	.....	498 9 0			
		Total	1,209 9 0	.....	.....	161 8 0	39 10 0	.....	.....	1,410 11 0		
Ratnágiri	29	Vengurla	.....	.....	.....	.....	.....	50 0 0	.....	50 0 0		
	30	Rájapur	.....	.....	.....	.....	.....	.....	.....	.....		
	31	Ratnágiri	.....	.....	.....	.....	.....	.....	.....	.....		
	32	Chiplán	.....	.....	.....	.....	.....	.....	.....	.....		
	33	Dápoli	.....	.....	.....	.....	.....	.....	.....	.....		
		Total	.....	.....	.....	.....	.....	50 0 0	.....	50 0 0		
Kolápa	34	Alibág	.....	.....	.....	.....	.....	.....	.....	.....		
	35	Pen	.....	.....	.....	.....	.....	.....	.....	.....		
	36	Roha-Ahtami	.....	.....	.....	.....	.....	.....	.....	.....		
	37	Mahád	.....	.....	.....	.....	.....	.....	.....	.....		
	38	Parvel	.....	.....	.....	.....	.....	.....	.....	.....		
	39	Uran	.....	.....	.....	.....	.....	.....	.....	.....		
		Total	.....	.....	.....	.....	.....	.....	.....	.....		
		GRAND TOTAL	12,933 9 0	98 8 0	928 2 9	161 8 0	39 10 0	50 0 0	.....	14,211 5 9		

No. II.  
in the Southern Division during the year ending 31st March 1892.

6

DETAILS OF COLUMN HEADED "OTHER FEES" UNDER COLUMN 7 OF STATEMENT NO. II.

Fees from booths.	Copying and comparing fees.	Animal vaccination fees.	Fees on cleaning cotton by foot-rollers.	Pal-fees.	Sand and Bankar fees.	Fees on Theatrical performances.	Camping fees on carts.	Munchal hire.	Fees for pipes supplied to private houses.	Miscellaneous receipts.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
299 10 11	...	...	...	...	...	...	...	...	...	...	299 10 11
34 0 0	...	...	...	...	...	...	...	...	...	...	34 0 0
5 4 0	...	...	...	...	...	...	...	...	...	...	5 4 0
9 2 0	...	...	...	...	...	...	...	...	...	...	9 2 0
6 10 0	...	...	...	...	...	...	...	...	...	...	6 10 0
354 10 11	...	...	...	...	...	...	...	...	...	...	354 10 11
100 8 0	34 0 6	17 0 0	...	...	...	...	...	...	...	...	151 8 6
127 10 0	...	...	...	...	...	...	...	...	...	...	127 10 0
17 1 0	...	...	2 12 2	56 14 0	...	...	...	...	...	...	76 11 2
369 11 0	...	...	...	...	...	...	...	...	...	...	369 11 0
14 8 0	...	...	...	...	...	...	...	...	...	...	14 8 0
10 1 0	...	...	...	...	...	...	...	...	...	...	10 1 0
26 15 0	...	...	...	...	51 12 0	...	...	...	...	...	78 11 0
666 6 0	34 0 6	17 0 0	2 12 2	56 14 0	51 12 0	...	...	...	...	...	828 12 8
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	14 0 0	...	...	...	...	14 0 0
68 4 0	...	...	...	...	...	15 0 0	86 9 9	...	...	...	86 9 9
...	...	...	...	...	...	...	...	...	...	...	63 4 0
...	0 6 0	...	...	...	...	...	...	...	...	10 15 6	13 9 6
68 4 0	0 6 0	...	...	...	...	29 0 0	86 9 9	2 4 0	...	10 15 6	197 7 3
...	...	...	...	...	...	...	...	...	28 0 0	...	28 0 0
35 0 0	...	...	...	...	...	...	...	...	...	...	35 0 0
35 0 0	...	...	...	...	...	...	...	...	28 0 0	...	63 0 0
...	1 1 0	...	...	...	...	...	...	...	...	3 0 0	4 1 0
...	...	...	...	...	...	...	...	...	...	...	...
...	0 12 9	...	...	...	137 0 0	...	...	...	...	...	137 12 9
...	1 13 9	...	...	...	137 0 0	...	...	...	...	3 0 0	141 13 0
1,124 4 11	36 4 3	17 0 0	2 12 2	56 14 0	188 12 0	29 0 0	86 9 9	2 4 0	28 0 0	13 15 6	1,585 12 7

J. F. FLEET,  
Acting Commissioner, S. D.



STATEMENT

*Supplementary Statement showing the Income of the Municipalities*

1	2	3	4						
			DETAILS OF COLUMN HEADED "OTHER TAXES" UNDER COLUMN 5 OF STATEMENT NO. II.						
Name of District.	Serial Number of Municipality.	Name of Municipality.	Pilgrim Tax.	Shop Tax.	Tax for Punitive Police Post.	Dog Tax.	Tax on animals for slaughter.	Tax on country gun-powder shops.	Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	1	Belgaum	.....	.....	.....	.....	.....	.....	.....
	2	Nipani	.....	.....	.....	.....	.....	.....	.....
	3	Athni	.....	.....	.....	.....	.....	.....	.....
	4	Gokak	.....	.....	.....	.....	.....	.....	.....
	5	Saundatti-Yellama	7,050 0 0	.....	.....	.....	.....	.....	7,050 0 0
	6	Yamkamardi	.....	.....	.....	.....	.....	.....	.....
		Total	7,050 0 0	.....	.....	.....	.....	.....	7,050 0 0
Dhárwár	7	Dhárwár	.....	.....	.....	.....	.....	.....	.....
	8	Hubli	.....	.....	.....	.....	.....	.....	.....
	9	Gadag-Bettigeri	.....	.....	.....	.....	.....	.....	.....
	10	Navalgund	.....	.....	.....	.....	.....	.....	.....
	11	Yamnúr	4,228 0 0	.....	.....	.....	.....	.....	4,228 0 0
	12	Nargund	.....	.....	.....	.....	.....	.....	.....
	13	Ranebennur	.....	.....	.....	.....	.....	.....	.....
14	Gudgápur	446 0 0	98 8 0	.....	.....	.....	.....	544 8 0	
15	Byádgi	.....	.....	.....	.....	.....	.....	.....	
16	Háveri	.....	.....	.....	.....	.....	.....	.....	
		Total	4,674 0 0	98 8 0	.....	.....	.....	.....	4,772 8 0
Bijápúr	17	Bijápúr	.....	.....	.....	.....	.....	.....	.....
	18	Bágalkot	.....	.....	.....	.....	.....	.....	.....
	19	Hikal	.....	.....	.....	.....	.....	.....	.....
	20	Guledgud	.....	.....	928 2 9	.....	.....	.....	928 2 9
		Total	.....	.....	928 2 9	.....	.....	.....	928 2 9
Kánara	21	Kárwár	.....	.....	.....	125 0 0	39 10 0	.....	164 10 0
	22	Kumta	.....	.....	.....	19 0 0	.....	.....	19 0 0
	23	Sirsi	.....	.....	.....	17 8 0	.....	.....	17 8 0
	24	Haliyál	.....	.....	.....	.....	.....	.....	.....
	25	Honávar	.....	.....	.....	.....	.....	.....	.....
	26	Bhatkal	.....	.....	.....	.....	.....	.....	.....
	27	Gokarn	711 0 0	.....	.....	.....	.....	.....	711 0 0
28	Ulvi	498 9 0	.....	.....	.....	.....	.....	498 9 0	
		Total	1,209 9 0	.....	.....	161 8 0	39 10 0	.....	1,410 11 0
Raṭnágiri	29	Vengurle	.....	.....	.....	.....	.....	50 0 0	50 0 0
	30	Rájapur	.....	.....	.....	.....	.....	.....	.....
	31	Raṭnágiri	.....	.....	.....	.....	.....	.....	.....
	32	Chiplún	.....	.....	.....	.....	.....	.....	.....
33	Dápoli	.....	.....	.....	.....	.....	.....	.....	
		Total	.....	.....	.....	.....	.....	50 0 0	50 0 0
Kolába	34	Alibág	.....	.....	.....	.....	.....	.....	.....
	35	Pen	.....	.....	.....	.....	.....	.....	.....
	36	Roha-Ashṭami	.....	.....	.....	.....	.....	.....	.....
	37	Mahád	.....	.....	.....	.....	.....	.....	.....
	38	Parvel	.....	.....	.....	.....	.....	.....	.....
39	Uran	.....	.....	.....	.....	.....	.....	.....	
		Total	.....	.....	.....	.....	.....	.....	.....
		GRAND TOTAL	12,933 9 0	98 8 0	928 2 9	161 8 0	39 10 0	50 0 0	14,211 5 9

No. II.  
in the Southern Division during the year ending 31st March 1892.

5

DETAILS OF COLUMN HEADED "OTHER FEES" UNDER COLUMN 7 OF STATEMENT NO. II.

Fees from Booths.	Copying and comparing fees.	Animal vaccination fees.	Fees on cleaning cotton by foot-rollers.	Pat.-fees.	Sand and Kankar fees.	Fees on Theatrical performances.	Camping fees on carts.	Mumhal hire.	Fees for pipes supplied to private houses.	Miscellaneous receipts.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
299 10 11	...	...	...	...	...	...	...	...	...	...	299 10 11
34 0 0	...	...	...	...	...	...	...	...	...	...	34 0 0
5 4 0	...	...	...	...	...	...	...	...	...	...	5 4 0
9 2 0	...	...	...	...	...	...	...	...	...	...	9 2 0
6 10 0	...	...	...	...	...	...	...	...	...	...	6 10 0
354 10 11	...	...	...	...	...	...	...	...	...	...	354 10 11
100 8 0	34 0 6	17 0 0	...	...	...	...	...	...	...	...	151 8 6
127 10 0	...	...	...	...	...	...	...	...	...	...	127 10 0
17 1 0	...	...	2 12 2	56 14 0	...	...	...	...	...	...	76 11 2
369 11 0	...	...	...	...	...	...	...	...	...	...	369 11 0
14 8 0	...	...	...	...	...	...	...	...	...	...	14 8 0
10 1 0	...	...	...	...	...	...	...	...	...	...	10 1 0
26 15 0	...	...	...	...	51 12 0	...	...	...	...	...	78 11 0
666 6 0	34 0 6	17 0 0	2 12 2	56 14 0	51 12 0	...	...	...	...	...	828 12 6
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
68 4 0	...	...	...	...	...	14 0 0	86 9 9	...	...	...	14 0 0
...	...	...	...	...	...	15 0 0	...	...	...	...	86 9 9
...	0 6 0	...	...	...	...	...	...	2 4 0	...	10 15 6	83 4 0
...	...	...	...	...	...	...	...	...	...	...	...
68 4 0	0 6 0	...	...	...	...	29 0 0	86 9 9	2 4 0	...	10 15 6	13 9 6
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	28 0 0	...	23 0 0
35 0 0	...	...	...	...	...	...	...	...	...	...	35 0 0
...	...	...	...	...	...	...	...	...	...	...	...
35 0 0	...	...	...	...	...	...	...	...	28 0 0	...	63 0 0
...	...	...	...	...	...	...	...	...	...	...	...
...	1 1 9	...	...	...	...	...	...	...	...	3 0 0	4 1 0
...	...	...	...	...	...	...	...	...	...	...	...
...	0 12 9	...	...	...	137 0 0	...	...	...	...	...	137 12 0
...	...	...	...	...	...	...	...	...	...	...	...
...	1 13 9	...	...	...	137 0 0	...	...	...	...	3 0 0	141 13 9
1,124 4 11	36 4 3	17 0 0	2 12 2	56 14 0	188 12 0	29 0 0	86 9 9	2 4 0	28 0 0	13 15 6	1,585 12 7

J. F. FLEET,  
Acting Commissioner, S. D.

Statement showing the Income of the Municipalities in

						MUNICIPAL RATES										
						Octroi										
1	2	3	4	a		b		c		d		e		f		
Name of District	Serial Number of Municipality	Name of Municipality	By balance in hand at the close of last year.	Class I (Articles of food or drink for men or animals.)	Class II (Animals for slaughter.)	Class III (Fuel, lighting and washing.)	Class IV (Building materials.)	Class V (Drugs, gums and spices.)	Class VI (Tobacco.)							
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karachi	1	Karachi	21,302 14 6	94,500 1 0	...	25,634 7 0	10,798 14 4	1,763 8 9	14,830 14 4							
	2	Kotri	4,337 11 2	6,120 8 1	101 8 9	141 18 1	92 7 10	163 8 5	431 9 11							
	3	Mánjhand	2,082 6 0	1,022 15 5	4 0 2	16 9 5	...	36 8 8	8 2 3							
	4	Schwan	2,431 4 11	3,470 1 3	...	70 14 6	116 9 0	63 14 11	87 6 0	140 4 9						
	5	Bubak	2,947 7 10	2,413 0 11	...	...	...	0 8 0	3 8 0	302 12 5						
	6	Tatta	2,985 8 0	10,228 5 11	120 0 0	264 8 0	113 8 0	354 10 9	546 10 3							
	7	Keti Bandar	80,477 10 51	1,274 7 11	...	112 15 3	65 0 9	93 8 0	327 9 6							
	8	Míppur Batoro	1,680 7 3	1,477 13 11	...	56 14 6	6 14 0	87 0 5	120 5 9							
	Total			88,147 5 08	1,20,705 6 5	266 7 5	26,291 4 4	11,141 9 10	2,530 9 0	16,217 5 2						
Hyderabad	1	Hyderabad	6,814 12 2	73,915 2 4	...	...	1,550 5 9	2,093 5 0	6,046 0 0							
	2	Tando Muhammad Khán	5,137 4 10	4,354 6 8	...	40 12 4	82 13 7	186 5 10	257 0 8							
	3	Hála	2,441 3 6	2,006 15 1	...	29 4 2	3 4 4	64 8 1	47 18 6							
	4	Matári	7,699 12 8	2,312 15 1	...	21 10 3	5 3 7	35 1 8	166 8 2							
	5	Tando Alahyar	2,122 1 4	3,146 12 4	...	228 5 8	22 13 0	86 13 4	204 1 4							
	6	Tando Adam	17,606 12 0	3,021 11 7	...	47 5 0	...	68 0 9	86 7 10							
	7	Nasarpur	904 12 11	1,222 12 2	...	3 6 7	4 0 1	24 10 4	61 0 8							
	Total			48,686 12 2	80,947 12 2	...	440 11 10	1,668 8 4	2,548 7 10	8,868 16 9						
Shikarpur	1	Shikarpur	9,488 14 7	39,971 9 2	...	2,088 2 11	1,427 8 0	2,574 4 9	2,438 10 2							
	2	Sukkur	1,18,497 1-11	27,301 9 1	...	288 13 10	590 3 4	6,615 5 4	6,017 0 2							
	3	Garhi Yasin	5,515 3 10	2,555 9 6	...	4,462 5 10	2,780 10 0	20,225 2 0	42,113 1 6							
	4	Bohri	10,949 7 4	6,008 8 7	...	1,235 15 2	1,201 10 0	...	138 2 4							
	5	Ghotki	1,955 8 0	1,730 2 1	...	245 11 1	374 2 2	...	260 3 0							
	6	Lárhána	12,311 7 6	19,918 11 3	...	582 14 3	...	375 6 6	1,573 12 3							
	7	Kambar	1,681 8 1	3,019 5 8	...	62 1 3	...	23 3 2	133 1 10							
	8	Rato-dero	2,028 4 8	2,149 11 0	...	27 15 5	...	15 7 9	47 6 5							
	Total			1,62,371 2 6	1,04,254 14 4	...	4,560 8 4	2,407 3 9	9,603 13 11	10,534 15 9						
Thar and Parkar	1	Umarkot	3,767 11 9	4,173 15 1	...	76 9 1	...	24 1 9	478 1 4							
	2	Mithi	1,786 12 10	1,215 9 7	...	134 3 5	...	42 2 10	165 5 9							
	Total			5,553 8 7	5,388 2 8	...	210 12 6	...	66 4 7	643 6 3						
Upper Sind Frontier	1	Jacobabad	699 8 7	21,508 0 4	...	31 14 10	92 12 1	691 4 0	1,168 8 3							
	GRAND TOTAL			3,00,659 4 10	3,41,802 10 0	296 7 5	31,535 8 10	15,311 2 0	15,435 7 4	53,744 4 0						
GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND.			15,11,950 12 7	6,40,169 6 7	5,954 7 10	77,261 9 2	44,827 2 11	35,295 11 0	81,643 14 11							
GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND.			16,12,600 1 5	9,31,968 0 7	6,250 15 3	1,08,796 13 1	80,148 4 11	40,731 2 4	67,583 2 11							

AND TAXES.

(g)	(h)	(i)	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rates.	Lighting rate.
Class VII. (Cloth.)	Class VIII. (Metals.)	Total.						
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	1,47,228 8 5	30,318 1 2	16,322 6 9	...	...	7,370 3 8	...
1,108 14 8	116 8 10	3,72,855 18 5	1,339 0 0	163 10 0	5 0 0	...	...	...
0 8 8	3 7 0	8,273 10 7	...	...	...	...	...	...
377 7 9	7 5 9	1,196 5 7	...	...	...	...	...	...
...	...	1,650 8 0	...	...	...	...	...	...
800 0 10	207 15 6	45 11 0	...	...	...	...	...	...
970 8 4	19 8 9	4,937 2 0	...	...	...	...	...	...
560 3 10	7 10 6	1,233 5 10	...	...	...	...	...	...
22 12 10	...	3,292 11 7	...	...	...	...	...	...
983 3 8	92 7 10	393 14 5	...	...	...	...	...	...
79 11 10	...	12,091 4 3	...	...	...	...	...	...
149 15 1	23 7 10	1,749 2 9	...	...	...	...	...	...
0 12 0	0 5 8	1,835 12 10	628 15 0	...	...	...	...	...
788 1 10	54 4 7	2,374 5 5	...	...	...	...	...	...
104 12 8	1 10 5	2,609 7 0	...	...	...	...	...	...
...	...	738 14 4	...	...	...	...	...	...
4,776 15 6	514 7 9	1,82,473 1 5	32,286 0 2	16,466 0 0	5 0 0	...	7,370 3 8	...
1,179 3 10	84 15 11	3,80,697 7 9	...	...	...	...	...	...
14,603 10 6	2,500 5 1	1,00,707 12 8	...	2,192 0 0	...	...	11,901 8 10	...
8,117 3 4	56 13 10	33,930 4 5	...	...	...	...	...	...
1,341 8 3	160 4 5	6,433 4 3	...	...	...	...	...	...
19 8 0	96 15 8	338 3 6	...	...	...	...	...	...
1,351 1 5	73 9 7	3,566 3 2	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
543 10 2	25 14 8	3,009 15 5	...	...	...	...	...	...
...	...	160 3 11	...	...	...	...	...	...
1,224 3 1	104 2 8	5,023 3 3	...	...	...	...	...	...
4 0 4	...	119 10 11	...	...	...	...	...	...
1,541 2 11	77 13 10	4,898 9 11	...	...	...	...	...	...
1 0 11	16 0 0	1,878 10 3	...	...	...	...	...	...
403 2 4	8 12 2	1,793 12 11	...	...	...	...	...	...
6 0 3	0 3 0	19 13 0	...	...	...	...	...	...
21,008 7 2	2,950 14 5	1,25,431 18 7	...	2,192 0 0	...	...	11,901 8 10	...
3,146 9 10	170 0 6	36,631 12 0	...	...	...	...	...	...
1,541 8 3	...	50,051 11 8	...	881 4 0	...	2,485 0 6	...	...
398 11 0	...	8,900 14 7	...	...	...	...	...	...
1,286 11 1	...	42,100 0 10	4,448 6 10	2,633 12 6	...	...	6 4 0	...
407 2 6	...	1,50,728 14 3	...	...	...	...	...	...
249 3 6	3 14 0	5,182 12 0	...	758 10 0	...	...	...	...
33 7 3	...	1,833 11 8	...	...	...	...	...	...
184 4 7	...	7,672 8 5	...	540 8 0	...	...	...	...
0 12 8	...	454 10 0	...	...	...	...	...	...
288 6 5	29 0 6	2,163 2 5	...	22 8 0	...	...	...	...
7 7 11	...	764 7 4	...	...	...	...	...	...
3,302 11 0	441 10 10	26,195 2 8	...	1,903 13 6	...	...	...	...
6 15 0	5 0 0	4,953 5 5	...	...	...	...	...	...
1,428 5 10	45 12 0	4,882 0 10	...	650 11 0	...	...	...	...
10 6 10	2 8 8	730 1 10	...	...	...	...	...	...
490 14 9	19 7 6	2,750 15 7	...	594 14 9	...	...	...	...
...	...	1,087 4 4	...	...	...	...	...	...
3,772 1 5	539 12 10	1,40,973 6 4	4,448 6 10	3,281 2 9	...	2,485 0 6	6 4 0	...
1,514 16 0	7 8 8	1,69,503 5 4	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
940 7 1	104 3 7	5,791 5 11	...	...	...	...	...	...
81 0 3	...	2,054 5 11	...	...	...	...	...	...
127 6 4	13 2 10	1,717 14 9	...	...	...	...	...	...
4 9 2	...	77 6 4	...	...	...	...	...	...
1,087 13 5	117 6 5	7,509 4 8	...	51 0 0	...	...	...	...
85 9 5	...	2,101 12 3	...	...	...	...	...	...
1,727 11 3	...	26,207 2 9	...	2,649 6 0	...	...	134 8 5	...
43 11 4	...	8,612 11 3	...	...	...	...	...	...
37,352 0 9	4,122 9 5	4,81,569 12 9	36,734 7 0	20,659 9 6	5 0 0	2,485 0 6	19,412 8 11	...
10,975 1 5	203 9 1	5,97,367 0 7	...	...	...	...	...	...
1,14,342 13 5	39,763 2 6	10,02,273 0 11	4,29,229 6 2	61,390 6 5	21,198 3 7	2,00,222-8-11	79,888 0 3	102 14 0
1,51,694 14 2	43,878 11 11	14,84,372 12 8	4,65,963 13 2	91,049 15 11	21,203 2 7	2,11,707-9-5	99,295 9 2	102 14 0

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).—continued.				MISCELLANEOUS.			EXTRA-		
From other sources.			Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans.	
For general purposes.	For Educational purposes.	For Medical purposes.						From Government.	Raised in the market from private individuals.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
		1,300 0 0	5,474 0 8	887 5 6	1,735 12 2	2,128 1 7			
			11 8 0	98 6 0	7 4 0	99 10 0			
			35 0 0						
			708 1 0						
			350 0 0		10 10 6	10 10 6			
	24 0 0		2,537 14 0		108 5 4	108 5 4			
			25 13 4		74 8 10	74 8 10			
			808 14 0		58 2 1	58 2 1			
	24 0 0	1,200 0 0	9,448 14 0	479 11 5	1,904 10 11	2,474 6 4			
			1,263 3 7	232 3 0	1,633 2 9	1,655 6 9			
			117 0 0		16 6 0	16 6 0			
			69 0 0		248 0 0	248 0 0			
					78 0 0	78 0 0			
			119 8 0		1 0 0	1 0 0			
			377 0 0		26 0 0	26 0 0			
			1,127 8 9		2 0 0	2 0 0			
			2,998 4 4	232 8 0	1,984 8 9	2,216 11 9			
	80 0 0		1,049 9 0	804 14 7	370 5 1	675 3 8			
			2,119 10 0	105 0 0	3,228 14 1	3,333 14 1			
			658 7 0		30 7 9	30 7 9			
			2,204 11 0		84 5 8	84 5 3			
			244 0 0		0 1 0	0 1 0			
			2,252 4 0		575 14 6	575 14 6			
			397 2 0		349 10 9	349 10 9			
			353 7 0	5 8 0	247 14 0	253 6 0			
			9,474 2 0	415 6 7	4,896 8 5	5,311 15 0			
240 0 0			2,031 14 0		84 15 10	84 15 10			
			469 5 5		2 1 5	2 1 5			
240 0 0			2,501 2 5		37 1 3	37 1 3			
			1,379 0 6		251 1 7	251 1 7			
240 0 0	64 0 0	1,200 0 0	25,796 8 3	1,127 5 0	9,163 14 11	10,291 3 11			
7,163 11 6	9,872 1 5	8,980 2 7	242,461 14 4	2,517 9 11	55,442 10 2	58,930 4 1	86,434 0 4	203,302 0 0	17,000 0 0
7,403 11 6	9,926 1 5	5,186 2 7	208,258 6 7	8,644 14 11	55,576 9 1	59,321 8 0	86,434 0 4	203,302 0 0	17,000 0 0

the Province of Sind during the year ending 31st March 1892.

10					11	12	13	14	REMARKS.
ORDINARY AND DEBT.					Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	
Realizations of Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.					
Rs. a. p.	Permanent.	Other.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1,553 11 1			28,321 1 5	20,574 12 6	4,38,854 9 7	4,55,158 8 1	1 14 7	1 2 0	
					3,72,835 12 5	3,72,835 12 5	1 3 9	1 0 9	
					12,723 10 6	16,060 5 8	0 10 5	0 13 2	
					1,196 5 7	1,196 5 7			
					2,093 4 10	4,178 10 10			
					35 11 0	35 11 0			
					8,148 8 9	10,579 12 9	1 5 6	1 12 2	
					1,283 6 10	1,283 6 10			
					4,506 3 5	7,543 11 3	1 4 9	1 9 6	
					308 14 5	308 14 5			
					17,548 4 0	20,531 12 0	1 6 8	1 15 4	
					1,749 8 9	1,749 8 9			
		2,489 0 0	80 4 0	2,576 4 0	9,129 9 7	50,607 4 04	0 15 8	3 10 4	
					2,274 5 6	2,274 5 6			
		18 2 8		18 2 8	4,113 11 6	5,794 2 8	0 12 10	1 4 7	
					738 14 4	738 14 4			
1,553 11 1		2,602 2 8	28,407 5 5	32,463 3 2	4,92,204 14 2	5,80,352 2 24	1 11 11	3 9 2	
					3,80,487 7 0	3,80,487 7 0			
			156 11 3	156 11 3	1,35,887 7 9	1,40,702 4 11	1 15 8	2 4 11	
					33,920 4 5	33,920 4 5			
					7,887 15 8	12,525 4 7	1 8 11	1 12 8	
					535 2 6	535 2 6			
					4,768 1 0	8,209 4 6	0 11 3	0 15 1	
					4,275 5 2	12,175 1 7	0 8 3	0 11 0	
					160 3 11	160 3 11			
					6,068 14 10	8,241 0 2	1 2 11	1 6 6	
					119 10 11	119 10 11			
					7,086 8 9	24,538 2 9	0 15 5	1 6 6	
					1,878 10 3	1,878 10 3			
					3,242 9 5	4,147 6 4	0 7 7	0 13 3	
					19 12 0	19 12 0			
			156 11 3	156 11 3	1,66,706 12 8	2,10,893 8 10	1 9 10	1 14 11	
					36,631 12 0	36,631 12 0			
			4,930 12 7	4,930 12 7	71,849 5 2	80,788 2 9	1 4 4	1 11 2	
					8,900 14 7	8,900 14 7			
		835 0 0	24,277 4 7	25,112 4 7	1,17,049 7 0	2,36,480 8 11	1 11 1	4 0 5	
					1,50,728 14 2	1,50,728 14 0			
	15 0 0			15 0 0	8,339 9 0	13,848 12 10	1 1 11	1 6 4	
					1,835 11 8	1,835 11 8			
			207 4 0	207 4 0	18,588 0 2	24,482 7 6	0 14 11	1 8 8	
					454 10 0	454 10 0			
					3,650 12 10	5,615 4 10	0 10 8	1 1 10	
					764 7 4	764 7 4			
			42 15 6	42 15 6	38,502 3 5	50,873 10 11	2 7 11	3 8 4	
					4,353 5 5	4,353 5 5			
					9,305 0 3	11,076 8 4	1 2 2	1 12 2	
					780 1 10	780 1 10			
					5,993 6 11	7,936 10 2	1 1 4	1 7 5	
					1,087 4 4	1,087 4 4			
	16 0 0	386 0 0	29,646 4 8	30,598 4 8	2,68,010 11 0	4,30,891 14 8	1 7 2	2 7 0	
					1,69,503 5 4	1,69,503 5 4			
					10,161 14 8	13,929 10 0	1 9 3	2 11 11	
					3,024 5 12	3,024 5 11			
					2,923 9 2	4,109 6 0	0 0 2	0 12 5	
					77 8 4	77 6 4			
					12,485 7 5	18,039 0 0	1 2 1	1 13 10	
					3,101 12 3	3,101 12 3			
	54 0 0			54 0 0	37,026 8 2	38,620 0 9	2 15 3	3 12 1	
					8,613 11 3	8,612 11 8			
1,459 11 1	60 0 0	3,357 27 8	58,112 5 4	68,073 3 1	9,77,384 6 2	12,77,092 11 0	1 10 1	2 12 3	
					5,97,567 0 7	5,97,567 0 7			
	270 4 0	28,353 7 9	1,37,168 12 8	1,72,513 2 9	33,05,080 1 8	48,17,030 14 3	1 1 5	11 5	
1,553 11 1	389 4 0	31,890 10 5	1,95,286 2 0	5,55,585 11 10	42,82,414 7 10	60,85,028 9 3	1 2 9	1 14 1	

APPENDIX TO STATEMENT No. II.

Statement showing the Rates of House-tax and Conservancy Cess for 1891-92.

District.	Name of Municipality.	Rate at which House-tax levied.	Rate at which Conservancy Cess levied.	Remarks.
Karachi.	Karachi ... ..	At the rate of 3 per cent. on the assessed annual letting value.	Fees for emptying cess-pools at one and half anna per can (A can contains 2.39 cubic feet). Fees for removing dead animals as under:— Per camel ... .. Rs. 2-8-0 Per cow, bullock, buffalo and horse ... .. " 2-0-0 Per calf ... .. " 1-0-0 Per donkey ... .. " 0-8-0 Per goat and sheep ... .. " 0-4-0	
	Kotri ... ..	On building costing	Rs. 299 to 498 ... .. Rs. a. p. 1 8 0	
		Do. 499 to 999 ... ..	3 0 0	
		Do. 1,000 to 1,500 ... ..	6 0 0	
		Do. 1,500 to 2,000 ... ..	12 0 0	
		Do. 2,000 to 4,000 ... ..	18 0 0	
		Do. 4,000 to 8,000 ... ..	24 0 0	
		Do. 8,000 to 15,000 ... ..	36 0 0	
	Do. ... .. 15,000 and upwards	48 0 0		
	Sehwan ... ..		8 pies per head.	} Children under 4 years exempt.
Bubak ... ..		4 " " "		
Keti Bandar ... ..	Annual tax on buildings:—Dwelling-houses—2 per cent. on the annual value of each. Shops—7 per cent. on the annual value of each. Monthly tax on grave yards:—For each yard not exceeding 1,000 square feet ... .. 1 0 0 Exceeding 1,000 and not exceeding 2,000 square feet ... .. 2 0 0 Exceeding 2,000 square feet ... .. 3 0 0 2. Buildings exclusively occupied for public worship or as schools and buildings owned by Government or by the Municipality are exempt from the tax.			
Shikarpur.	Sukkur ... ..	2 per cent. on annual rental.	Each person above 4 years residing in a pakka house, 4 pies per month. Do. do. katcha house, 2 pies per month.	
	Garhi Yasin ... ..		Private privy cess 6 pies per month per head over 5 years of age. Public latrine cess 3 pies per month per head over 5 years of age.	
	Larkhana ... ..		Private privy cess 4 pies per month per head over 5 years of age. Public latrine cess 2 pies per month per head over 5 years of age.	
	Kambar ... ..		Private privy cess 4 pies per month per head over 5 years of age. Public latrine cess 2 pies per month per head over 5 years of age.	
	Rato-dero ... ..		Private privy cess 4 pies per month per head over 5 years of age. Public latrine cess 2 pies per month per head over 5 years of age.	

H. E. M. JAMES,  
Commissioner in Sind.

## Abstract of Statements I and II of the Municipal Returns for 1891-92.

Particulars.	Total for the whole Presidency, excluding Sind.	Total for the Province of Sind.	Grand Total for the whole Presidency, including Sind.
Number of Municipalities...	148	26	174
Population within Municipal limits	1,926,756	353,419	2,280,175
Number of towns of which the Municipal Commissioners are—			
(a) Appointed by election only	.....	.....	.....
(b) Appointed partly by election and partly by nomination	115	6	121
(c) Appointed by nomination only	83	20	53
Of the above—			
(d) Officials	578	118	696
(e) Non-officials	1,482	242	1,724
(f) Europeans	160	45	205
(g) Natives	1,900	315	2,215
System of Municipal Taxation in force—			
(a) Octroi (in force in 109 towns)	83	26	109
(b) Taxes on houses and lands (in force in 135 towns)	131	4	135
(c) Licenses on trades (in force in 80 towns)	29	1	30
(d) Tax on animals and vehicles (in force in 80 towns)	67	13	80
(e) Tolls (on roads and ferries) (in force in 36 towns)	35	1	36
(f) Water-rate (in force in 20 towns)	16	4	20
(g) Lighting rate (in force in 1 town)	1	.....	1
(h) Conservancy (in force in 51 towns)	44	7	51
(i) Other taxes (in force in 21 towns)	20	1	21
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue—			
A.—Municipal Rates and Taxes—			
1 Octroi	10,03,273 0 11	4,81,599 12 9	14,84,872 13 8
2 Tax on houses and lands	4,29,229 6 2	36,734 7 0	4,65,963 13 2
3 Tax on animals and vehicles	61,390 6 5	29,659 9 6	91,049 15 11
4 Tax on professions and trades	21,198 2 7	5 0 0	21,203 2 7
5 Tolls (on roads and ferries)	2,09,222 8 11	2,485 0 6	2,11,707 9 5
6 Water-rate	79,883 0 3	19,412 8 11	99,295 9 2
7 Lighting rate	102 14 0	.....	102 14 0
8 Conservancy (including scavenging and latrine rates)	1,89,583 6 4	5,161 1 0	1,94,744 7 4
9 Others	1,05,873 6 6	316 0 0	1,06,189 6 6
B.—Realizations under Special Acts—			
1 Pounds	24,210 5 2	9,775 13 5	33,986 2 7
2 Hackney-carriage	1,763 5 0	87 0 0	1,850 5 0
3 Licenses for sale of spirits and drugs	532 8 0	90 0 0	622 8 0
4 Others	307 0 10	423 0 0	730 0 10
C.—Revenue derived from Municipal property and powers apart from taxation—			
1 Rent of lands, houses, seráis, dák bungalows	29,762 15 0	24,760 9 9	54,523 8 9
2 Sale-proceeds of lands and produce of lands, &c.	61,625 14 0	84,803 6 0	1,46,429 4 0
3 Conservancy receipts (other than taxes and rates)	75,379 8 2	8,875 14 8	84,255 6 10
4 Fees and revenue from Educational institutions	84,677 3 6	10,574 13 7	95,252 1 1



Particulars	Total for the whole Presidency excluding Sind.	Total for the Province of Sind.	Grand Total for the whole Presidency, including Sind.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Revenue—continued.</i>			
C—Revenue derived from Municipal property and powers apart from taxation— <i>continued.</i>			
5 Fees and revenue from Medical institutions ... ..	2,070 6 4	19 12 6	2,090 2 10
6 Fees and revenue from markets and slaughter-houses ... ..	1,05,874 0 7	67,931 11 8	1,73,805 12 3
7 Fees and revenue from tramways ... ..	.....	2,456 4 0	2,456 4 0
8 Other fees ... ..	12,241 6 8	80,451 6 0	92,692 12 8
9 Fines under Municipal and other Acts ... ..	11,982 5 4	4,605 10 7	16,587 15 11
10 Interest of investments ... ..	20,095 9 10	7,945 9 1	28,041 2 11
11 Premium on loans ... ..	945 10 0	.....	945 10 0
D—Grants and contributions (for general and special purposes)—			
1 From Government ... ..	1,49,075 2 7	14,324 10 3	1,63,399 12 10
2 From Local Fund ... ..	72,364 12 3	9,977 14 0	82,342 10 3
3 Other ... ..	21,021 15 6	1,494 0 0	22,515 15 6
E—Miscellaneous—			
1 Recoveries on account of services rendered to private individuals ... ..	2,517 9 11	1,127 5 0	3,644 14 11
2 Other items ... ..	56,412 10 2	9,163 14 11	65,576 9 1
F—Extraordinary and Debt—			
1 Sale-proceeds of Government Securities and withdrawals from Savings Bank ... ..	86,434 0 4	.....	86,434 0 4
2 { Loans from Government ... ..	2,03,302 0 0	.....	2,03,302 0 0
{ Loans raised in the market from private individuals ... ..	17,000 0 0	.....	17,000 0 0
3 Realizations of Sinking Fund for repayment of loans ... ..	.....	1,553 11 1	1,553 11 1
4 Advances { Permanent ... ..	270 4 0	69 0 0	339 4 0
{ Other ... ..	28,353 7 9	3,337 2 8	31,690 10 5
5 Deposits ... ..	1,37,153 12 8	58,112 5 4	1,95,266 2 0
Total income of year excluding opening balance ... ..	33,05,080 1 8	9,77,334 6 2	42,82,414 7 10
Total income of year including opening balance ... ..	48,17,030 14 3	12,77,992 11 0	60,95,023 9 3
Incidence of taxation per head of population ... ..	1 1 5	1 10 1	1 2 9
Incidence per head of population of Municipal income from all sources ... ..	1 11 5	2 12 3	1 14 1

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**STATEMENT No. III.**

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STATEMENT

Statement showing the Expenditure of the Municipalities in the

		GENERAL ADMINISTRATION AND COLLECTION CHARGE.						
1	2	3	4	5	6	7	8	9
Name of District.	Serial Number of Municipality.	Name of Municipality.	General Administration (a) (Office Establishment, Inspection, Honorary Magistrates' establishment, &c.).	Collection of Taxes including Bonded Warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmedabad	1	Ahmedabad...	14,423 9 2	15,535 2 9	.....	1,113 8 0	6,989 3 11	
	2	Dholka...	506 9 7	1,621 10 2	120 0 0	.....	21 2 8	
	3	Viramgam...	1,206 2 2	1,567 8 0	276 9 5	.....	503 14 4	
	4	Parantij...	336 14 4	175 11 1	.....	.....	.....	
	5	Modasa...	372 4 0	139 0 0	.....	.....	.....	
	6	Dhandhuka...	185 9 11	208 5 4	.....	.....	84 11 1	
	7	Gogha...	264 2 0	312 0 0	.....	.....	53 1 3	
	8	Sanand...	322 0 8	96 0 0	.....	.....	8 8 0	
	9	Dholera...	528 8 11	302 9 10	.....	.....	.....	
	10	Mandal...	512 12 3	.....	.....	.....	13 15 6	
	11	Ranpur...	286 15 0	430 4 2	.....	.....	.....	
	12	Bareja...	234 0 0	162 9 4	.....	.....	.....	
	13	Uvansad...	285 0 3	157 9 11	.....	.....	.....	
	14	Bavla...	118 0 0	.....	.....	.....	0 8 0	
	15	Kasandra...	72 0 0	.....	.....	.....	.....	
		Total ...	19,654 8 3	20,708 6 7	396 9 5	1,113 8 0	7,670 0 9	
Kaira	16	Kaira...	529 0 0	980 6 8	.....	.....	123 3 1	
	17	Mehmadabad...	709 14 9	.....	.....	.....	.....	
	18	Nadiad...	1,737 13 6	3,944 6 2	84 0 0	.....	2,982 13 8	
	19	Kapadvanj...	685 1 9	360 2 9	.....	.....	.....	
	20	Dakor...	793 14 0	1,692 15 8	.....	.....	.....	
	21	Borsad...	479 11 7	.....	.....	.....	3 0 0	
	22	Anand...	562 7 6	.....	.....	.....	74 8 0	
	23	Umroth...	817 5 6	201 10 9	.....	.....	113 0 0	
	24	Od...	428 7 0	.....	.....	.....	36 14 0	
	25	Matar...	591 3 10	.....	.....	.....	4 4 0	
26	Mahudha...	391 11 8	.....	.....	.....	5 5 4		
		Total ...	7,696 11 1	7,179 10 0	84 0 0	.....	3,343 0 1	
Panch Mahals	27	Godhra...	779 1 4	128 1 9	.....	.....	112 0 0	
	28	Dohad...	481 8 9	192 0 0	451 10 8	.....	1 0 0	
	29	Kalol...	295 10 0	142 2 3	.....	.....	.....	
		Total ...	1,556 4 1	462 4 0	451 10 8	.....	113 0 0	
Broach	30	Broach...	3,493 14 1	3,938 3 6	.....	688 6 6	10,468 3 2	
	31	Anklesvar...	792 10 2	982 14 1	.....	.....	209 2 5	
	32	Jambusar...	591 12 10	.....	.....	.....	.....	
	33	Hansot...	393 2 8	220 3 4	.....	.....	19 0 0	
	34	Amod...	227 7 1	.....	.....	.....	190 8 0	
		Total ...	5,498 14 10	5,141 4 11	.....	688 6 6	10,866 13 7	
Surat	35	Surat...	12,906 0 4	8,827 6 6	3,792 12 3	1,113 11 11	2,995 6 9	
	36	Rander...	1,099 0 5	1,215 14 0	.....	62 15 1	4,105 11 2	
	37	Bulsar...	1,044 0 0	321 7 3	.....	315 0 0	294 13 2	
	38	Mandvi...	579 2 8	.....	160 8 11	.....	.....	
	39	Bardoli...	525 10 9	28 14 3	.....	.....	.....	
		Total ...	16,153 14 2	10,393 10 0	3,958 5 2	1,491 11 0	7,395 15 1	
Thana	40	Thana...	1,088 12 10	262 9 7	539 12 0	60 0 0	4,332 5 5	
	41	Kuria...	494 11 6	176 11 9	.....	.....	24 5 1	
	42	Bandra...	1,969 0 7	1,103 6 2	.....	.....	.....	
	43	Bassein...	644 1 11	644 4 7	.....	.....	201 12 11	
	44	Mahim-Kelva...	329 6 2	407 2 6	39 11 4	.....	.....	
	45	Bhiwandi...	823 6 3	368 0 0	.....	90 0 0	130 10 0	
	46	Kalyan...	641 11 11	269 14 9	.....	.....	70 4 0	
		Total ...	5,991 3 2	3,232 1 4	579 7 4	150 0 0	4,759 5 5	
		GRAND TOTAL ...	56,551 7 7	47,117 4 10	5,465 0 7	3,443 9 6	34,168 2 11	

PUBLIC SAFETY.

Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100 0 0	38,161 7 10	4,096 10 10	13,239 2 8	.....	.....	17,335 13 6
94 4 2	2,259 6 5	198 12 5	868 13 0	10 0 0	.....	1,077 9 5
.....	3,648 0 7	361 8 8	2,356 0 11	23 7 3	.....	2,741 0 5
.....	512 9 5	.....	540 7 7	.....	.....	540 7 7
.....	511 4 0	.....	327 13 0	.....	1 15 6	329 12 6
.....	478 10 4	140 8 0	628 4 10	.....	.....	766 12 10
.....	684 3 3	110 12 9	389 14 5	0 9 6	2 12 0	504 0 8
.....	418 0 8	.....	519 0 7	.....	10 14 0	529 14 7
.....	839 10 9	355 7 11	409 0 1	.....	.....	764 8 0
.....	512 12 8	649 0 11	.....	.....	.....	649 0 11
.....	731 2 8	14 10 0	264 10 0	.....	.....	279 4 0
.....	396 9 4	.....	.....	.....	.....	.....
.....	442 10 2	.....	.....	.....	.....	.....
.....	118 9 0	.....	.....	.....	.....	.....
.....	72 0 0	.....	.....	.....	.....	.....
194 4 2	49,737 5 2	6,927 7 1	19,541 3 1	34 0 9	15 9 6	25,518 4 5
.....	1,682 9 9	73 6 0	958 8 11	.....	5 1 3	1,037 0 2
.....	709 14 9	51 15 8	399 13 0	.....	.....	451 12 8
.....	8,749 1 4	90 8 0	2,668 1 11	4 5 1	.....	2,762 10 0
.....	1,045 4 6	82 14 0	1,006 8 1	.....	4 3 8	1,088 9 9
.....	2,486 13 8	83 2 8	1,691 4 6	.....	4 6 7	1,778 13 4
.....	482 11 7	.....	334 8 5	.....	.....	334 8 5
.....	636 15 6	.....	485 4 5	.....	.....	485 4 5
.....	1,132 0 3	1 4 9	997 3 7	.....	6 4 3	1,004 12 7
.....	465 5 0	.....	297 11 8	.....	.....	297 11 8
.....	565 7 10	3 13 1	326 13 11	.....	.....	330 11 0
.....	397 1 0	27 11 0	420 0 1	.....	2 3 3	449 14 4
.....	18,303 5 2	414 5 9	9,585 14 6	4 5 1	22 8 0	10,026 12 4
.....	1,019 3 1	48 3 8	595 4 6	9 14 5	7 13 6	661 4 1
.....	1,126 3 5	65 8 0	866 11 3	22 13 1	4 0 0	959 0 4
.....	437 12 3	70 4 0	201 6 10	.....	.....	271 10 10
.....	2,583 2 9	183 15 8	1,663 6 7	32 11 6	11 13 6	1,891 15 3
.....	18,588 11 3	2,295 1 3	9,769 1 8	224 8 6	0 4 0	12,288 15 5
.....	1,984 10 8	466 4 9	1,829 8 8	.....	.....	2,295 13 5
.....	591 12 10	91 3 0	475 6 0	.....	.....	566 9 0
.....	632 6 0	.....	186 12 7	.....	.....	186 12 7
.....	417 15 1	.....	831 10 2	.....	.....	831 10 2
.....	22,215 7 10	2,852 9 0	13,092 7 1	224 8 6	0 4 0	16,169 12 7
84 0 0	29,719 5 9	9,992 3 4	15,853 12 7	485 4 5	17 5 3	26,348 0 0
.....	6,483 8 8	180 5 10	1,369 1 2	.....	7 9 0	1,528 14 0
.....	1,975 4 5	180 10 9	1,345 15 3	.....	0 10 6	693 9 5
.....	739 11 7	344 0 4	339 14 7	.....	0 6 0	249 0 3
.....	554 9 0	.....	248 10 3	.....	.....	.....
84 0 0	39,472 7 5	10,697 4 3	18,147 5 10	494 4 5	28 2 9	30,367 1 3
.....	6,263 7 10	605 13 6	956 13 1	.....	.....	1,562 10 7
.....	695 12 4	.....	295 4 7	.....	4 5 4	299 9 11
.....	3,072 6 9	2 8 0	1,841 4 0	.....	15 13 3	1,859 9 3
.....	1,490 3 5	15 9 6	549 1 5	.....	.....	564 10 11
.....	776 4 0	23 7 0	415 7 0	12 1 0	.....	450 15 0
.....	1,412 0 3	112 5 6	1,061 15 0	9 0 0	.....	1,183 4 6
.....	981 14 8	125 0 0	1,348 13 0	30 0 0	.....	1,504 13 0
.....	14,712 1 3	885 11 6	6,468 10 1	51 1 0	20 2 7	7,426 9 2
278 4 2	1,47,023 13 7	20,961 5 3	69,498 15 2	840 15 3	98 3 4	91,399 7 0

PUBLIC HEALTH AND CONVENIENCES.

Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.
Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,86,448 11 3	10,970 5 3	74,253 6 9	1,424 9 6	96,065 12 10	9,780 7 9
.....	771 4 3	.....	300 0 0	3,713 7 8	1,466 5 10
.....	1,640 0 6	.....	51 15 4	9,350 11 11	1,970 11 2
.....	91 13 0	.....	.....	772 5 10	300 0 0
.....	218 10 2	.....	.....	645 8 9	1,164 15 0
396 6 9	.....	.....	27 10 4	1,529 5 0	1,091 13 4
.....	334 1 0	.....	.....	484 7 0	333 0 7
.....	733 13 1	.....	.....	484 5 8	1,684 12 0
841 0 7	.....	104 4 2	.....	2,306 7 2	1,300 0 0
.....	802 0 6	.....	.....	971 3 2	.....
.....	475 7 7	.....	.....	832 9 7	467 4 10
418 7 8	141 6 0	.....	.....	150 3 4	.....
.....	199 8 10	.....	.....	68 12 9	.....
.....	.....	.....	.....	186 0 0	.....
.....	.....	.....	.....	143 12 0	.....
2,88,104 9 10	14,378 6 2	74,357 10 11	1,804 3 2	1,17,605 0 8	19,539 6 6
.....	210 15 6	.....	49 3 7	2,967 1 7	300 0 0
.....	79 11 10	.....	.....	1,297 9 9	1,492 2 0
.....	463 15 2	.....	211 2 0	14,185 2 8	2,756 5 0
.....	273 4 0	.....	.....	2,349 13 2	1,100 0 0
9,486 0 8	.....	71 4 6	.....	3,175 8 11	1,195 12 0
200 0 0	138 10 8	.....	.....	1,641 1 11	1,300 0 0
.....	2 14 6	.....	.....	711 15 1	2,241 6 9
29 12 10	.....	.....	.....	1,350 11 5	1,634 1 11
.....	47 11 2	.....	.....	539 15 0	.....
305 7 0	.....	.....	.....	667 15 2	.....
.....	.....	.....	.....	617 7 7	1,332 10 10
10,021 4 6	1,217 2 10	71 4 6	260 5 7	29,504 6 3	13,352 6 6
.....	.....	.....	.....	.....	.....
379 15 9	11 11 0	.....	.....	1,702 14 11	3 0 0
1,647 8 0	488 11 6	.....	.....	1,666 12 9	521 9 0
.....	294 10 6	.....	.....	275 14 9	1,018 12 7
2,027 7 9	795 1 0	.....	.....	.....	.....
.....	.....	.....	.....	3,645 10 5	1,543 5 7
.....	2,797 3 6	.....	.....	.....	.....
.....	299 1 1	.....	.....	16,739 0 5	700 0 0
.....	.....	1,315 13 5	.....	3,844 10 11	572 0 0
.....	148 3 8	.....	.....	2,082 5 3	500 0 0
.....	.....	.....	.....	403 5 4	529 0 0
.....	3,244 8 3	1,315 13 5	.....	838 10 5	500 0 0
.....	.....	.....	.....	.....	.....
.....	3,603 0 0	.....	.....	23,708 0 4	2,801 0 0
.....	16 4 0	.....	.....	.....	.....
.....	569 1 6	.....	.....	60,225 6 0	6,327 14 8
.....	52 12 3	.....	.....	3,795 1 8	1,337 5 13
.....	40 12 1	.....	.....	5,240 14 5	4,434 6 6
.....	4,232 13 10	.....	.....	971 0 10	400 0 0
.....	.....	.....	.....	647 12 2	350 0 0
.....	.....	.....	.....	70,880 3 1	12,849 5 1
.....	1,292 13 0	1,432 0 0	.....	.....	.....
1,534 7 6	9,311 10 6	.....	.....	6,850 3 3	500 0 0
48 2 0	.....	.....	2,074 8 7	4,226 11 6	.....
.....	11 1 0	.....	.....	7,841 2 6	1,500 0 0
.....	152 15 10	.....	19 3 0	1,581 4 11	1,709 0 0
.....	143 12 0	.....	300 0 0	651 13 1	200 0 0
1,582 9 6	10,912 4 4	1,432 0 0	2,393 12 7	3,015 12 3	1,550 13 9
.....	.....	.....	.....	4,259 3 10	451 2 6
3,01,735 15 7	36,830 4 5	77,176 12 10	4,458 5 4	28,426 3 4	5,908 0 8
.....	.....	.....	.....	2,73,769 8 1	55,993 7 11

C-continued.

PUBLIC HEALTH AND CONVENIENCE-continued.

Vaccination.	Markets and slaughter-houses.	Founds.	Dak Bungalows and Serals.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Public Works (d) Establishment (d).
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
693 7 0	1,676 3 1	884 5 4	72 0 0	1,647 10 5	340 1 11	2,489 14 9
147 0 0	.....	96 11 1	.....	57 1 5	.....	.....
97 0 0	.....	4 5 6	3 4 0	388 1 0	.....	.....
48 0 0	.....	88 2 6	.....	.....	.....	.....
48 0 0	.....	47 2 5	94 3 11	43 8 9	.....	.....
81 0 0	.....	7 15 3	.....	74 9 8	.....	.....
48 0 0	.....	31 12 0	.....	22 11 6	.....	.....
62 0 0	.....	13 14 7	.....	10 2 2	.....	.....
.....	.....	23 8 0	.....	112 7 10	.....	.....
.....	.....	54 1 8	.....	.....	.....	.....
20 0 0	.....	29 1 10	.....	.....	.....	.....
27 0 0	.....	83 10 6	.....	.....	.....	.....
19 0 0	.....	.....	.....	.....	.....	.....
1,318 7 0	1,676 3 1	1,214 10 3	169 7 11	2,356 4 9	340 1 11	2,489 14 9
53 0 0	.....	184 10 0	.....	230 8 2	.....	.....
72 0 0	.....	16 11 8	.....	.....	.....	.....
266 10 4	84 0 0	286 7 4	.....	1,743 14 7	.....	177 0 0
64 0 0	.....	60 0 0	.....	267 8 6	.....	.....
31 0 0	.....	60 11 5	.....	.....	.....	.....
120 0 0	.....	.....	.....	.....	.....	400 0 0
82 0 0	.....	.....	.....	.....	.....	.....
144 0 0	.....	.....	.....	.....	.....	.....
92 0 0	.....	.....	.....	.....	.....	.....
42 4 0	.....	55 4 6	.....	.....	.....	.....
48 0 0	.....	24 14 0	.....	.....	.....	.....
1,014 14 4	84 0 0	678 10 6	.....	2,241 10 3	.....	577 0 0
150 11 1	.....	75 9 6	39 5 7	336 4 0	.....	.....
100 0 0	17 0 0	73 12 0	.....	57 14 0	.....	72 0 0
85 0 0	.....	30 13 5	.....	.....	.....	.....
285 11 1	17 0 0	180 2 11	39 5 7	394 2 0	.....	72 0 0
323 2 8	652 7 2	131 15 4	.....	642 8 4	.....	.....
52 0 0	58 3 0	59 12 4	.....	10 12 6	.....	.....
50 0 0	.....	38 6 4	.....	42 10 0	.....	.....
26 0 0	.....	18 3 4	.....	.....	.....	.....
49 0 0	.....	.....	.....	.....	.....	.....
500 2 8	702 10 2	298 5 4	.....	696 14 10	.....	.....
690 10 2	3,253 6 0	418 9 0	67 8 2	3,798 6 2	120 0 0	1,600 12
81 14 5	231 0 7	14 3 6	.....	15 8 4	.....	.....
228 0 0	96 4 0	40 14 3	.....	14 15 0	.....	156 15 3
52 0 0	90 12 1	41 6 6	.....	.....	.....	.....
.....	.....	34 11 4	.....	.....	.....	.....
1,052 8 7	4,374 6 8	549 12 7	67 8 2	3,828 18 6	215 0 0	1,817 12 6
319 14 4	100 0 0	50 3 6	.....	53 3 2	.....	.....
107 6 6	289 9 5	65 5 7	.....	259 8 7	1 4 0	.....
186 10 0	157 5 4	49 0 0	18 13 8	.....	132 0 0	535 0 0
58 0 0	73 3 3	5 0 6	.....	.....	.....	.....
81 0 0	.....	21 2 10	.....	.....	77 14 11	.....
154 13 8	11 0 0	32 10 8	.....	.....	.....	.....
150 9 0	51 2 0	114 6 9	.....	281 0 5	.....	.....
1,000 5 6	681 4 0	331 13 5	18 13 8	573 12 2	211 2 11	535 0 0
5,164 1 2	7,535 7 11	3,253 7 0	295 3 4	10,090 9 6	766 4 10	5,491 11 3

6-continued.						7
Public Health and Convenience-continued.						Public
Public Works (d)-continued.			Total.	Schools and Colleges.	Contributions.	
Buildings (d).	Roads.	Stores (d).				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3,039.12 3	17,817 2 4	.....	5,07,533 14 5	14,002 2 10	6,273 0 0	
87 8 11	963 5 8	.....	7,603 13 10	3,667 14 10	.....	
69 6 1	1,857 6 8	.....	15,432 13 11	4,663 9 10	570 0 0	
.....	491 3 8	.....	1,651 8 7	2,130 0 6	.....	
68 4 5	739 5 9	.....	2,828 5 5	2,036 8 6	.....	
19 5 11	203 1 9	.....	3,482 10 9	2,551 4 6	.....	
.....	850 9 9	.....	1,613 12 6	692 15 0	.....	
.....	381 11 6	.....	3,874 8 7	1,723 5 0	.....	
40 10 4	370 14 10	.....	5,151 11 6	3,221 11 9	.....	
349 14 3	61 5 7	.....	2,207 15 6	1,333 4 5	.....	
.....	120 12 5	82 7 0	1,928 9 5	2,005 5 11	.....	
.....	337 11 4	.....	1,121 13 2	1,598 11 10	.....	
.....	.....	.....	317 7 5	1,234 14 1	.....	
.....	41 10 9	.....	288 5 3	1,414 1 4	.....	
.....	37 7 0	.....	200 3 0	535 0 2	.....	
3,674 14 2	23,682 12 2	32 7 0	5,54,736 8 3	42,689 15 1	6,842 0 0	
304 1 2	588 14 5	.....	4,388 6 5	2,232 14 1	240 0 0	
.....	317 12 9	.....	3,275 15 7	6,127 13 6	.....	
4,053 14 8	4,440 12 6	.....	28,668 4 3	6,939 2 2	.....	
108 7 0	495 7 11	.....	4,658 3 7	3,991 14 3	.....	
2,828 4 2	1,922 12 3	.....	18,770 10 6	1,797 11 5	.....	
17 14 3	785 8 5	.....	4,253 14 8	2,318 11 2	.....	
.....	276 7 5	.....	3,714 11 0	1,654 3 4	.....	
.....	178 7 7	.....	3,337 1 9	3,507 12 5	350 0 0	
1,333 11 2	499 15 2	.....	2,465 10 2	1,589 0 0	.....	
.....	396 2 6	.....	1,313 2 0	1,590 3 5	.....	
.....	.....	.....	2,724 9 11	2,777 10 1	.....	
9,145 4 5	9,902 4 11	.....	78,070 10 7	34,526 15 10	690 0 0	
.....	899 9 9	.....	3,099 1 7	3,982 12 11	.....	
322 13 11	1,197 7 1	.....	6,165 8 3	3,194 15 0	.....	
.....	99 15 7	.....	1,765 2 10	1,780 3 4	.....	
322 13 11	1,697 0 5	.....	11,019 12 8	8,907 15 3	.....	
1,165 5 10	15,160 0 2	.....	38,849 11 5	9,452 5 6	.....	
.....	995 15 0	.....	5,684 6 10	5,202 15 9	.....	
.....	1,473 5 7	.....	5,502 8 7	3,307 3 6	.....	
.....	21 0 0	.....	997 8 8	2,251 2 1	.....	
104 15 9	159 10 4	24 6 3	1,824 14 5	1,651 3 7	.....	
1,258 5 7	17,809 15 1	24 6 3	52,859 1 11	21,864 14 5	.....	
4,059 13 3	83,626 14 8	.....	1,68,552 5 4	15,614 1 2	2,460 0 0	
.....	2,594 5 9	.....	9,293 8 7	1,681 14 3	310 5 3	
1,044 8 0	2,943 8 9	.....	14,864 1 8	3,580 4 3	.....	
94 12 6	973 13 0	.....	2,214 9 2	1,477 13 9	.....	
.....	1,153 1 5	.....	2,226 5 4	892 3 1	.....	
5,843 14 2	90,888 11 11	.....	1,96,160 14 1	23,346 4 6	2,770 5 3	
.....	3,770 7 9	.....	14,368 13 0	5,785 10 3	.....	
.....	7,211 11 1	.....	6,484 5 1	1,283 1 3	.....	
.....	1,774 1 11	.....	29,011 14 8	2,449 1 6	.....	
.....	92 1 9	.....	5,230 12 7	3,437 3 5	1,600 0 0	
.....	3,200 1 7	.....	1,036 5 8	1,727 7 0	.....	
.....	1,831 8 9	.....	3,496 2 3	4,517 13 2	.....	
.....	.....	.....	7,268 8 8	3,169 4 4	800 0 0	
.....	17,879 11 10	.....	71,886 13 6	22,369 8 11	2,400 0 0	
19,745 4 3	1,61,860 8 4	56 13 3	9,64,223 13 0	1,53,706 10 0	12,602 5 3	

INSTRUCTIONAL		CONTRACTORS (C)		MISCELLANEOUS		
Libraries, Museums, Managers, &c.	Total	For general purposes.	Interest on loans.		Discount	Actual cost of work done for private individuals.
			Interest due on account of previous years.	Interest due on account of current year.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	20,274 2 10	18,771 4 0		47,955 6 8		1 14 7
60 0 0	8,727 14 10					2 5 0
120 0 0	5,368 9 10					
50 0 0	2,186 0 6					
	2,066 8 6					
	2,581 4 6					
	699 15 0					
100 0 0	1,823 5 0					
	3,221 11 9					
	1,333 4 5					
	2,005 5 11					
	1,898 11 8					
	1,284 14 1					
	1,414 1 4					
	586 0 9					
330 0 0	49,861 15 1	18,771 4 0		47,955 6 8		4 8 7
	2,472 14 1					
50 0 0	6,177 13 6					
240 0 0	7,179 3 2			500 0 0		
120 0 0	4,111 14 3	25 0 0				
75 0 0	1,872 11 5					
30 0 0	2,348 11 2	325 2 0				
50 0 0	1,704 3 4					
60 0 0	3,917 12 5					
	1,589 0 0					
50 0 0	1,640 3 5					
	2,777 10 1	235 0 1				
675 0 0	35,791 15 10	585 2 1		500 0 0		
	4,032 12 11					
50 0 0	3,283 9 0	59 0 0		470 15 1		
88 10 0	1,730 3 4					
138 10 0	2,046 9 3	58 0 0		470 15 1		
	2,752 5 6					
300 0 0	5,382 15 9					
180 0 0	3,307 3 6					
	2,251 2 1					
	1,651 3 7					
480 0 0	22,344 14 5					
	18,858 15 2	2,016 9 5	299 9 4	11,878 1 1		
60 0 0	2,052 3 6			16 1 7		
100 0 0	3,680 4 3					
25 0 0	1,502 13 9					
	992 3 1					
969 14 0	27,086 7 9	2,016 9 5	299 9 4	11,889 2 8		
	5,785 10 3			61 3 2		
	1,283 1 3					
	2,449 1 6	284 4 9				
25 0 0	5,062 3 5					
48 0 0	1,775 7 0					
60 0 0	4,677 13 2					
140 0 0	4,109 4 4					
278 0 0	25,042 3 11	284 4 9		61 3 2		
2,866 8 0	1,69,174 7 3	21,716 4 8	299 9 4	60,876 11 7		4 3 7



Miscellaneous—continued			Total	Investments		Payments to sinking fund.
Other items (to be specified in detail in as many columns as may be necessary)				In Securities (other than for sinking funds)	In Savings Bank	
Remission of taxes	Contingencies	Sundries				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	500 10 5	3,054 7 5	51,512 7 1	3,690 7 10		14,933 15 7
	494 1 0		494 1 0			
	660 8 4	285 10 2	948 7 6			
	65 12 8	142 12 3	208 8 11			
	113 1 3	48 13 0	161 14 3			
	222 7 10	1,667 15 0	1,890 7 1			
	613 14 1		612 14 1			
	214 4 9		214 4 9			
	94 6 2	108 6 2	202 14 4			
	229 3 0		229 3 0			
	152 7 3		152 7 3			
		29 8 8	29 3 3			
		26 0 3	26 0 3			
	33 11 0		33 11 0			
		49 15 0	49 15 0			
	3,395 7 9	5,418 4 9	56,769 6 9	3,690 7 10		14,933 15 7
		1,242 7 10	1,242 7 10			
	191 13 6	46 6 8	238 8 7			
	538 8 5	612 11 7	1,650 4 0			
	181 4 5	67 0 0	198 4 5			
	140 14 8	498 14 1	639 12 9			
	142 15 4	180 12 5	320 11 9			
	175 11 0	511 0 6	686 11 6			
	258 5 7	1,867 4 11	2,125 10 6			
	136 6 11	39 3 3	175 10 2			
	63 10 11	27 5 7	91 0 6			
	142 1 7	76 14 9	219 0 4			
	1,922 12 8	5,169 1 1	7,597 13 4			
	236 1 1	438 9 5	1,140 9 7			
	814 12 5	19 6 0	334 2 5			
	71 0 0	31 6 9	102 6 9			
	621 13 6	484 6 2	1,577 2 9			
	1,491 5 1	566 4 0	2,057 9 1			
	251 2 1	117 8 6	368 8 7			
	54 12 3	600 2 10	654 15 1			
	42 0 0	53 1 6	95 1 6			
	188 5 2	292 9 7	480 14 9			
	2,027 8 7	1,629 8 5	3,657 1 0			
7,893 6 0	3,340 15 8	1,160 1 0	24,567 0 8			
	20 0 0	110 4 0	146 5 7			
	181 13 1	113 0 0	294 13 1			
	11 1 0	18 0 0	18 0 0			
			11 1 6			
7,893 6 0	3,553 13 10	1,401 0 0	25,037 4 10			
	469 8 1	1,017 11 1	1,548 6 4			
	265 7 10	78 10 0	344 1 10			
77 4 0	121 2 1	510 0 0	630 2 1			
71 13 5	155 6 6	340 4 11	572 15 5			
95 0 0	128 1 4	194 13 11	394 13 0			
	617 12 11	107 10 0	820 6 11			
	302 4 0	730 1 11	1,032 5 11			
244 1 5	2,058 11 1	2,079 3 10	5,343 3 6			
8,137 7 5	12,580 3 0	17,076 13 8	99,981 0 2	3,690 7 10		14,933 15 7

No. III.

Northern Division during the year ending 31st March 1892.

10					11		12		REMARKS.
EXTRAORDINARY AND DEPT.					Closing Balance.	Grand Total.			
Repayment of loans.	Advances.		Deposits.	Total.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Memorandum of liabilities and Claims.		
	110 0 0	9,574 8 5	20,240 7 11	48,549 2 9	1,02,401 7 1	8,04,539 11 6	Liabilities— Balance of Loans. 17,58,326 4 8 Less balance of Sinking Funds. (a) 58,650 2 7 Net balance of Loans ... 12,00,566 4 8 Deposits ... (b) 31,477 10 8 Total ... 12,71,048 16 6 Claims— Advances recoverable (c) ... 5,194 7 4 Net amount of debt ... 12,65,854 8 0		
	110 0 0	9,637 4 11	20,246 9 11	48,508 6 3	1,23,498 14 8	9,27,502 6 2	(a) This amount includes Rs. 1,340-6-5, being the interest, derived by the Ahmedabad Municipality on the invested balance of Sinking Funds. (b) In the accounts for 1890-91, Rs. 700, being part of the actual municipal balance deposited in the Taluka Sub-Treasury was treated through inadvertence by the Mahim Municipality as Deposits repaid; while the Ahmedabad Municipality included, Rs. 4,469-14-5, being part of the actual balance of Primary Schools in its Deposit balance. The Kuria Municipality also omitted to show as paid the sum of Rs. 138-4-0 on account of Contractor's deposits when it had been adjusted as part payment of the instalments due. (c) In the accounts for 1890-91, the Dhokra Municipality through inadvertence treated Rs. 128-4-8 as part of its balance though the sum was paid as an advance to the local Dispensary and the Kuria Municipality corrected in consultation with the Accountant General its balance of "Advances recoverable on 31st March 1891" from Rs. 61-8-3 to Rs. 57-1-8.		
		812 15 8	568 3 10	881 8 6	2,348 13 6	14,509 7 3			
1,000 0 0		15 8 10	51 0 0	1,066 8 10	4,462 9 9	54,538 8 4			
		50 0 0	50 0 0	50 0 0	3,050 15 7	14,187 7 1			
		9 14 1	50 0 0	59 14 1	21,071 14 9	46,670 12 5			
			56 12 3	58 12 3	1,669 5 10	9,645 1 5			
					1,227 5 8	8,455 4 2			
					3,323 15 5	13,901 3 0			
					128 11 1	5,180 12 4			
					1,377 10 6	5,318 3 3			
					2,908 13 11	8,712 1 8			
1,000 0 0		338 0 7	786 13 1	2,125 8 8	42,001 10 6	1,94,502 9 6			
325 5 11				325 0 11	4,004 7 11	14,282 8 1			
					1,862 7 1	13,786 12 6			
					787 9 1	5,084 13 1			
325 0 11				325 0 11	6,654 8 2	53,156 3 8			
			5,480 14 11	5,480 14 11	53,787 6 2	1,40,305 9 6			
			1376 0 0	376 0 0	6,136 4 3	22,297 11 5			
					6,533 15 11	17,157 0 11			
					2,973 13 6	7,186 12 4			
					2,981 5 10	8,187 15 10			
			5,856 14 11	5,856 14 11	72,411 13 7	1,95,015 2 3			
57,189 8 1			7,989 3 3	1,32,078 11 10	1,02,343 11 9	5,04,460 5 8			
715 9 0			751 6 10	1,466 15 10	4,817 6 2	24,807 0 16			
	65 0 0		1,080 2 4	1,095 3 4	2,801 7 9	25,740 0 6			
			11 8 0	11 8 0	4,094 13 0	9,275 0 11			
			54 6 0	54 6 0	4,019 11 10	5,117 5 0			
57,905 1 1	65 0 0		76,740 11 11	1,34,716 13 0	1,14,577 3 0	5,69,424 8 8			
1,000 0 0		1,074 2 6	773 12 9	3,847 15 3	1,761 6 3	34,150 5 6			
		835 0 0		835 0 0	4,265 13 9	14,207 12 2			
		5314 8 6	2,359 8 0	7,874 0 6	11,567 14 11	56,549 6 5			
		39 0 0	209 4 0	309 4 0	1,591 15 6	14,921 1 3			
					1,319 13 4	5,743 10 0			
					13,628 1 9	30,724 7 4			
					864 2 6	18,141 7 11			
1,000 0 0		7,566 1 2	4,420 1 8	12,857 2 6	34,794 4 0	1,72,346 2 7			
60,230 2 0	175 0 0	17,531 8 3	107,928 10 7	2,04,469 12 3	3,93,968 5 5	20,91,945 14 11			

J. K. SPENCE,  
Commissioner, N. D.

STATEMENT

Statement showing the Expenditure of the Municipalities

1	2	3	GENERAL ADMINISTRATION AND COLLECTION CHARGE.					
			General Administration (a) (Office Establishment, Inspection, Honorary Magistrates' Establishment, &c.)	Collection of Taxes including Bonded Warehouses, (Establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and Gratuities.
Name of District.	Serial Number of Municipality.	Name of Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmednagar	1	Nagar	3,968 10 4	3,830 12 8	...	...	1,358 24 0	240 0 0
	2	Bhingar	492 0 0	254 2 8	...	...	...	...
	3	Saugamner	637 1 9	906 13 8	56 10 8	...	40 0 0	...
	4	Vambori	352 7 9	...	...	...	...	...
		Total	5,449 8 10	4,991 11 4	56 10 8	...	1,258 11 9	240 0 0
Khandesh	5	Amalder	516 0 0	84 0 0	...	...	...	...
	6	Parola	534 0 0	61 5 8	...	...	...	...
	7	Erandol	463 12 0	...	...	...	...	...
	8	Dharamgaon	624 0 0	...	...	...	...	...
	9	Bhadgaon	822 0 0	62 8 0	...	...	...	...
	10	Mahel	378 3 4	43 7 0	...	...	...	...
	11	Chopda	560 5 9	407 11 0	...	...	...	...
	12	Shirpur	450 0 0	591 2 0	...	...	...	...
	13	Sinakheda	241 6 7	70 11 4	...	...	...	...
	14	Betavad	245 14 6	280 2 2	...	...	...	...
	15	Savda	775 5 6	24 14 8	...	...	600 0 0	...
	16	Yaval	378 0 0	232 0 0	...	...	...	...
	17	Varangan	234 0 0	50 1 8	...	...	...	...
	18	Bhusaval	791 11 11	632 0 8	...	...	13 12 0	...
	19	Jalgaon	1,704 0 0	2,753 14 11	451 15 7	144 4 3	2 6 0	...
	20	Dhulla	1,864 14 0	2,243 8 4	2,068 15 9	...	6,784 11 0	...
21	Songir	275 8 0	...	...	...	...	...	
22	Taloda	896 14 9	354 10 8	...	...	...	...	
23	Shahada	312 0 0	228 6 7	...	...	...	...	
24	Prakasha	285 7 9	25 1 7	...	...	...	...	
25	Nandurbhar	324 0 0	760 2 4	...	...	49 8 0	...	
26	Paipur	848 18 11	23 4 0	...	...	...	...	
		Total	12,757 8 0	9,958 7 0	2,520 15 4	1,116 7 6	6,850 5 0	...
Nasik	27	Malgaoan	817 15 8	1,800 0 1	...	...	291 1 6	...
	28	Yasai	855 12 10	2,344 0 11	...	...	1,215 15 0	...
	29	Nasik	4,892 15 0	7,399 8 1	...	...	334 3 9	...
	30	Sinnar	258 0 0	...	...	...	386 3 6	...
	31	Ikotpur	458 7 0	...	...	...	...	...
32	Trimbak	349 1 8	128 5 0	189 0 0	...	6 0 0	...	
		Total	7,433 15 8	12,176 14 7	189 0 0	...	2,576 13 9	...
Poona	33	Poona City	15,855 8 9	17,944 6 10	...	...	782 5 10	...
	34	Sisavad	195 4 11	635 0 8	...	...	...	...
	35	Jeyuri	468 0 0	1,308 3 8	...	...	...	...
	36	Indapur	300 0 0	334 18 3	...	...	...	...
	37	Sirur	620 10 9	454 9 10	...	...	...	...
	38	Telegaon Dabhada	812 1 8	540 1 0	...	...	...	...
	39	Lonaas	321 11 9	872 13 9	...	...	39 0 0	...
	40	Khed	198 0 0	169 12 7	...	...	...	...
41	Alandi	325 13 0	...	...	...	...	...	
42	Junnar	478 7 3	687 8 11	...	...	...	...	
43	Poona Suburban	1,056 18 2	1,380 18 6	...	...	75 10 6	628 1 9	
44	Otar	271 10 7	...	...	...	...	...	
		Total	21,645 8 8	24,773 1 8	...	75 10 6	1,668 11 7	...
Satara	46	Satara	2,081 1 8	3,506 5 7	...	...	40 13 4	678 0 0
	47	Wai	676 2 4	1,206 15 2	...	...	...	...
	48	Rahmatpur	356 4 9	822 9 4	...	...	...	...
	49	Karal	394 7 2	320 8 0	...	...	...	...
	50	Islampur	383 9 10	130 6 0	...	...	...	...
	51	Ashta	308 0 8	44 11 0	...	...	...	...
	52	Tasgaon	310 0 0	803 13 8	...	...	...	...
	53	Vita	250 8 9	170 3 0	...	...	44 13 11	...
	54	Mayni	150 0 0	...	...	...	...	...
	55	Puseavil	155 0 0	...	...	...	...	...
56	Mhasvad	252 12 0	58 2 8	...	...	...	...	
57	Malcolmpeth	4,482 11 8	299 8 6	...	...	...	...	
58	Satara Suburban	684 0 0	131 2 4	147 7 8	...	10 8 6	547 5 6	
		Total	10,446 10 8	8,280 0 4	...	...	871 8 8	1,310 5 6
Sholapur	59	Sholapur	4,312 0 9	8,022 3 0	...	...	380 0 0	...
	60	Hiral	2,642 14 5	173 0 6	2,716	...	...	...
	61	Karnala	870 8 11	719 8 8	...	...	1 0 0	...
	62	Pandharpur	3,531 7 8	3,755 3 0	...	...	...	...
63	Sangola	241 0 0	344 12 0	...	...	...	...	
		Total	10,985 15 4	12,874 6 7	2,716 6 6	...	381 0 0	...
GRAND TOTAL			68,629 2 8	50,025 8 2	5,473 15 4	11,302 2 0	14,112 0 4	1,450 5 6

DUBLIN GARDS

Total.	Fire (establishment, purchase of fire engine, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps and oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	Rewards for destruction of wild animals and snakes.	Total.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
9,294 9 6	698 15 6	3,241 4 2	271 15 6	4 8 9	4,316 11 11
748 2 8	...	339 13 9	1 9 0	...	341 6 9
1,461 2 1	...	249 15 5	41 15 0	...	291 14 5
352 7 9	...	...	...	...	...
18,054 5 7	698 15 6	3,581 1 4	415 7 6	4 8 9	4,360 1 1
600 0 0	413 7 0	...	...	...	413 7 9
596 5 2	3 3 6	383 8 5	11 7 0	...	409 13 0
533 15 3	...	698 8 8	17 4 0	...	522 10 6
924 0 0	3 6 0	435 11 0	95 15 3	...	534 14 3
384 8 0	8 2 6	222 4 9	...	...	325 7 3
431 10 4	...	84 15 0	85 5 6	...	179 4 6
1,268 1 3	829 14 0	699 5 9	122 1 0	...	1,661 4 9
1,071 2 0	...	268 15 6	9 14 0	...	267 13 6
419 1 11	0 0 0	135 5 0	15 0 0	...	152 5 0
626 0 9	...	194 10 0	18 7 0	...	208 1 0
1,400 8 11	...	247 3 11	...	...	247 3 11
800 0 0	...	817 13 0	17 0 0	...	829 1 0
384 1 8	...	180 3 10	...	...	180 3 10
1,437 8 7	5 0 0	728 1 4	...	...	733 1 4
4,057 14 9	138 1 4	3,083 0 2	159 5 7	...	2,360 7 1
13,063 1 1	304 14 3	2,702 8 8	1,014 16 6	10 5 6	4,032 6 11
275 8 0	...	265 0 3	...	...	265 0 3
751 10 8	4 5 0	281 3 9	...	0 6 0	265 14 9
600 6 7	1 9 0	173 6 9	9 0 0	...	183 15 9
361 15 4	...	148 1 10	7 15 3	...	156 1 0
1,153 10 4	12 0 0	350 1 6	...	...	832 14 6
977 1 11	...	383 6 2	...	...	333 6 3
32,298 9 8	1,725 14 4	10,090 5 2	1,551 18 0	10 15 8	18,079 16 0
2,809 1 8	9 0 0	800 13 10	2 14 1	...	812 11 11
5,135 12 9	...	1,122 4 7	2 7 0	...	1,134 11 7
18,527 0 10	140 14 3	2,294 2 6	38 1 5	...	2,478 2 2
634 3 6	...	229 9 5	...	...	239 9 5
453 7 0	...	411 6 9	...	...	411 6 9
710 2 2	0 1 0	428 13 9	...	...	428 13 9
24,357 18 6	149 15 3	6,287 2 10	43 8 6	...	5,460 8 7
34,586 15 5	464 3 3	13,733 8 4	...	301 1 2	22,449 1 0
532 5 2	...	174 4 4	...	...	174 4 4
1,776 3 3	...	384 7 0	10 2 0	...	404 7 0
1,134 13 3	...	393 11 9	0 1 0	...	803 13 9
694 9 10	...	103 14 3	...	...	103 14 3
1,143 11 9	78 0 0	868 14 7	...	...	448 14 7
7,324 5 2	...	117 6 0	...	...	117 6 0
481 8 4	...	163 7 9	...	8 6 2	171 13 11
196 0 0	...	101 8 6	6 0 0	...	107 8 6
1,053 5 11	0 0 0	800 10 8	349 9 5	...	1,066 5 1
549 5 3	...	...	...	...	3 0 4
4,121 1 11	1 187 7 8	4,251 8 8	...	...	5,033 8 4
271 10 7	...	...	...	...	...
48,067 0 3	6,780 0 8	22,468 13 10	265 10 2	311 7 8	30,376 0 10
6,293 4 7	1,056 11 8	1,037 0 5	...	...	3,093 12 1
1,983 1 11	76 15 0	518 9 4	19 4 0	...	614 12 4
1,178 14 3	...	115 10 9	...	...	115 10 9
1,223 16 2	50 5 0	187 4 9	13 0 6	0 4 0	290 14 2
630 0 6	...	310 14 9	...	...	810 14 9
370 11 3	0 12 0	79 10 10	...	...	78 8 12
1,303 11 2	...	209 7 0	48 8 0	...	308 16 0
420 11 9	5 0 0	84 3 0	10 3 0	...	79 5 0
150 0 0	...	228 0 0	6 0 0	...	38 0 0
378 6 0	...	50 8 6	4 3 0	...	54 10 6
552 6 6	...	101 13 6	2 10 6	...	104 8 0
5,171 12 0	189 11 1	600 10 1	...	0 5 10	740 5 2
811 7 8	...	813 8 11	...	...	818 14 9
20,817 6 9	1,329 8 9	3,615 6 10	184 11 0	0 9 10	5,060 1 5
12,856 8 7	877 4 0	3,126 4 8	2 2 8	0 4 0	3,559 12 11
5,432 4 4	1,458 10 7	1,310 5 7	5 4 0	...	2,789 0 2
1,096 14 2	5 14 10	108 5 5	...	...	119 8 2
7,286 10 3	194 5 4	2,824 1 0	...	...	3,018 15 4
885 12 0	...	133 13 9	...	...	133 13 9
20,677 12 4	9,036 2 9	7,549 14 6	8 5 3	0 12 0	9,585 8 5
1,63,662 14 1	12,670 7 8	44,148 14 5	2,219 11 1	228 2 9	69,380 14 6

Water supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and Dispensaries.
Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
5,339 11 5	11,049 13 3	333 4 19	1,036 10 0	18,088 11 11	400 0 0
450 0 0	14 14 0	479 8 8	367 12 1	1,415 12 11	300 0 0
...	74 8 0	...	7 8 0	2,815 4 1	...
...	172 4 8	...	...	363 14 10	...
5,789 11 5	11,311 2 10	802 13 6	1,411 14 1	22,692 11 9	700 0 0
...	...	191 10 11	49 10 9	527 10 4	315 4 0
...	353 13 5	...	450 12 6	950 15 3	450 0 0
...	323 9 6	...	1,072 9 0	1,467 14 0	300 0 0
...	1,041 13 5	162 5 2	...	1,971 5 4	450 0 0
...	...	...	457 10 6	769 6 9	815 14 0
...	...	...	...	234 10 1	180 15 7
...	120 12 0	1,086 8 9	857 1 0	959 3 2	1,613 10 2
143 11 2	4 8 6	...	69 4 6	748 6 8	1,176 0 8
...	261 9 0	...	...	363 12 0	1,406 7 5
...	5 14 2	52 8 6	7 0 0	237 15 0	...
...	...	...	97 10 0	2,363 15 5	531 11 0
...	...	...	170 11 9	827 12 0	1,653 13 6
...	...	...	29 0 0	244 8 0	...
1,617 8 5	1,217 0 11	92 5 2	2,723 8 10	2,208 1 10	300 14 0
33,900 0 0	140 12 11	...	0 10 0	4,611 12 7	1,200 0 0
...	354 0 3	...	2,235 0 10	5,873 0 5	971 2 5
...	73 7 0	...	...	263 8 0	...
...	...	...	112 1 0	1,594 5 4	600 0 0
...	...	...	...	833 11 3	300 0 0
...	...	...	...	403 8 7	...
840 2 5	190 12 4	...	...	1,262 2 0	858 6 0
...	...	...	...	721 8 8	29 11 6
41,000 1 0	4,091 11 6	1,585 7 5	8,132 11 8	20,224 2 8	12,122 4 1
...	301 8 1	...	1,669 7 5	2,028 4 9	701 10 0
...	5,571 0 2	...	...	5,008 8 3	1,004 4 0
...	1,125 12 4	...	403 5 7	15,637 4 0	5,453 14 8
...	45 12 9	...	...	922 6 3	...
...	300 0 0	...	...	2,750 9 10	...
...	48 12 8	...	...	1,099 15 0	101 7 0
...	7,392 12 1	...	2,272 12 0	22,406 10 0	7,261 3 3
...	...	...	...	...	...
19,502 14 0	1,022 11 5	1,940 7 2	8,565 15 6	27,132 10 5	9,013 11 9
118 11 6	118 6 2	...	...	367 11 3	50 0 0
...	868 15 11	...	...	1,476 7 9	500 0 0
132 2 0	...	...	...	1,737 12 0	500 2 0
...	...	...	...	492 6 2	850 0 0
...	1,391 11 5	...	...	1,920 0 0	608 13 1
...	234 8 9	...	...	382 0 9	230 0 0
...	305 8 0	...	20 5 6	925 2 3	800 0 0
...	30 12 0	...	...	370 0 0	920 0 0
...	63 12 7	...	12 14 9	897 2 0	500 0 0
...	549 2 2	...	...	510 5 7	664 11 6
...	1,161 6 9	...	...	5,280 1 0	157 4 5
...	...	...	...	...	...
18,753 12 0	5,666 0 8	1,940 7 2	8,600 3 9	1,01,952 3 3	15,001 10 7
...	...	...	...	...	...
2,219 5 11	996 11 1	506 7 6	...	2,418 12 0	317 9 11
708 2 6	420 14 11	...	...	2,214 0 4	900 0 0
...	18 12 0	...	...	244 0 3	100 0 0
424 2 5	259 8 0	...	60 0 0	1,819 7 10	726 0 0
...	1,298 5 4	...	...	208 15 1	490 15 6
105 14 4	59 15 5	33 2 2	36 7 0	562 1 5	341 6 8
...	187 0 7	...	...	819 7 6	015 0 0
620 10 13	...	...	...	342 11 11	...
6 1 0	...	...	...	103 0 0	...
17 0 9	...	22 2 10	...	122 0 0	150 0 0
350 13 0	...	...	...	735 2 2	458 5 6
...	898 11 1	...	...	1,951 11 2	1,098 3 7
...	516 8 3	...	...	1,574 12 0	...
5,449 8 4	4,309 1 8	587 12 9	96 7 0	17,222 10 8	5,122 2 2
...	...	...	...	...	...
1,974 9 8	30,140 11 7	2,062 0 7	204 6 6	20,050 12 9	4,021 5 8
...	51 8 9	...	...	4,682 7 11	2,335 12 5
2,632 15 10	71 15 6	...	...	1,173 0 0	1,161 0 0
1,513 8 16	2,501 7 11	0,227 12 11	398 9 6	11,868 12 4	4,572 8 3
...	12 12 3	...	60 0 0	186 7 0	...
7,120 12 4	32,778 9 0	2,289 14 6	721 0 0	37,967 8 0	12,120 11 4
...	...	...	...	...	...
78,112 9 1	65,449 5 7	13,206 7 4	21,965 1 6	2,33,491 14 4	62,408 5 5

AND CONVENIENCE.

Vaccination.	Markets and slaughter-houses.	Founds.	Dak Bungalows and Serals.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.	Public Works
						(a). Establishment (b).
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
787 8 11	1,333 0 0	89 4 2	89 11 6	96 0 0	168 1 1	264 5 6
55 8 0	...	17 8 1	...	...	...	...
60 0 0	...	8 1 0	28 9 8	788 18 7	...	...
...	...	27 5 0	...	...	...	...
903 0 11	1,391 15 0	187 8 10	63 5 2	884 18 7	169 1 1	264 5 6
47 8 3	218 4 11	34 3 9	...	...	...	...
...	25 8 0	81 13 5	463 7 9	6 11 0	...	...
...	12 0 0	36 14 6	44 2 10	1 14 0	...	...
...	61 2 6	76 9 9	2 1 0 0	...	...	...
...	...	88 6 4	21 7 6	...	...	...
...	158 7 6	59 7 5	5 0 0 0	20 0 0	...	...
...	...	72 0 0	34 0 0 0	...	...	...
...	...	50 12 8	30 7 6	...	...	...
...	678 1 7	38 8 9	19 4 6	...	...	...
...	...	36 8 0	36 7 0 0	...	...	...
...	26 15 7	35 7 6	188 1 2	...	...	...
...	...	35 7 6	8 14 6	...	...	...
...	1,835 8 0	88 10 0	9 14 9	...	...	...
...	35 15 4	81 4 0	37 7 9	...	...	...
353 7 6	447 14 1	243 4 4	97 13 3	813 15 5	...	183 12 3
18 0 0	...	72 0 0	42 8 6	754 18 10	113 7 6	...
...	...	64 2 6	28 0 0	30 10 0	...	...
...	...	70 12 0	12 0 0	1 4 0	...	...
...	...	53 12 8	6 15 7	5 4 0	...	...
...	...	76 12 6	20 0 0	7 7 0	...	...
...	...	14 5 10	...	...	...	...
410 0 8	2,528 14 9	1,491 1 2	1,108 0 10	1,157 0 8	113 7 6	183 12 3
164 8 8	198 13 0	89 3 0	38 0 0	...	76 5 11	...
274 14 6	4 13 0	35 4 0	60 0 0	287 15 4	...	...
289 11 0	60 8 9	36 6 0	...	...	...	240 0 0
...	...	...	...	...	...	...
10 10 0	...	...	...	...	...	...
18 0 0	...	...	...	...	...	...
783 7 3	268 11 2	141 18 6	88 0 0	267 16 4	76 5 11	240 0 0
1,381 11 1	3,777 10 11	414 13 7	...	563 16 11	861 8 3	4,648 8 7
36 0 0	19 6 6	33 1 7	5 4 3	...	59 12 0	...
62 0 0	...	34 12 9	380 6 0	285 1 0	...	63 11 0
69 0 0	...	...	...	101 0 0	...	...
...	...	...	...	22 9 3	...	...
25 0 0	...	29 8 8	...	...	...	...
41 2 0	...	7 6 0	...	...	...	...
15 0 0	127 9 0	13 0 6	...	...	...	13 0 0
...	...	2 2 8	...	...	...	...
81 4 0	...	27 3 7	...	41 2 0	...	...
180 0 0	...	...	...	478 31 5	43 14 5	...
...	...	...	...	...	...	...
1,908 1 1	3,924 7 6	551 15 6	385 10 3	1,491 6 1	452 2 8	4,608 14 7
293 5 9	1,196 11 6	58 13 0	...	19 4 6	...	627 8 2
87 0 0	20 0 0	9 9 9	...	...	...	...
40 0 0	...	...	...	...	...	...
34 12 0	445 4 0	...	...	...	...	...
...	...	...	...	...	...	...
32 0 0	0 13 6	25 12 8	...	...	...	...
67 0 0	...	16 0 3	...	...	...	...
...	...	8 14 8	...	...	...	...
...	...	17 1 8	...	...	...	...
...	270 5 0	...	...	...	...	...
...	...	...	...	...	...	...
301 8 1	7 0 8	...	...	...	...	...
38 1 11	687 10 4	13 3 6	...	...	...	...
...	...	...	...	...	...	...
808 9 9	2,627 12 10	147 3 0	171 11 3	1,993 3 5	180 4 0	627 8 2
623 2 2	424 2 8	201 14 6	104 7 0	1,043 11 9	...	1,034 0 0
280 18 6	160 12 10	42 7 0	...	807 15 9	7 0 0	...
...	...	55 15 6	...	40 14 0	...	...
411 0 6	587 3 11	107 10 2	308 5 4	201 11 7	145 3 0	360 0 0
...	...	...	...	1 9 9	...	...
1,295 0 2	1,178 4 0	498 15 11	794 11 10	2,094 14 11	258 3 0	1,914 0 0
6,046 8 10	12,910 1 9	2,968 4 2	2,608 7 4	7,829 5 2	1,132 8 2	7,878 1

Public Health and Convenience—continued.				FOUNDED		
Public Works (c)—continued.				Total.	Schools and Colleges.	Contributions.
Buildings (c).	Roads.	Storm (c).				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
2,125 14 0	2,861 9 2	...	46,038 15 9	7,915 5 0	2,300 0 0	
20 0 0	96 5 0	...	2,450 12 1	1,203 1 8	...	
...	1,348 12 1	...	5,868 5 7	2,035 7 2	...	
...	188 4 0	11 5 0	781 1 6	938 7 7	...	
2,164 14 0	4,492 14 3	11 5 0	54,186 2 11	12,995 5 5	2,300 0 0	
21 0 0	801 6 8	...	2,200 11 8	2,072 0 9	...	
...	218 8 9	...	8,006 11 1	2,789 5 1	...	
77 3 0	932 11 8	...	4,318 4 10	2,587 5 9	...	
35 4 0	142 4 8	1 8 0	3,944 1 0	2,810 15 3	...	
...	...	...	1,662 13 1	2,170 4 10	...	
143 2 0	43 2 0	...	739 15 8	...	...	
...	...	...	4,093 2 3	2,757 0 7	...	
47 5 2	2,071 5 0	6 13 2	4,362 6 8	3,609 8 5	...	
...	69 13 9	...	2,167 18 11	877 10 10	...	
...	21 6 0	...	1,006 9 10	1,058 7 7	...	
...	80 4 6	...	2,094 14 8	2,676 1 6	...	
...	837 7 0	...	3,521 2 8	3,050 1 5	...	
...	...	...	816 7 0	988 10 9	115 5 7	
...	3,962 14 3	...	17,470 14 11	4,634 6 10	...	
73 15 8	2,639 11 11	...	12,971 15 6	8,152 7 6	...	
50 4 10	3,630 12 2	...	53,712 8 1	6,490 0 11	292 9 0	
...	67 2 0	...	881 12 9	1,030 0 3	...	
...	266 0 0	...	2,747 4 0	1,427 14 1	...	
...	145 6 0	...	1,480 6 6	1,471 7 10	...	
...	742 5 9	...	493 9 10	707 16 10	...	
301 0 0	4,519 6 9	58 5 1	3,098 12 8	1,787 9 8	...	
...	...	...	5,528 1 8	1,266 7 11	...	
785 4 11	21,883 18 9	64 5 8	1,27,919 4 1	49,398 15 7	407 18 7	
394 0 0	659 13 0	...	7,336 1 11	5,991 18 11	...	
...	1,591 6 4	...	18,909 2 2	4,731 12 9	...	
915 0 0	2,350 6 8	802 13 0	27,974 11 7	8,789 4 1	640 0 0	
150 0 0	248 14 3	...	1,427 1 2	1,035 10 11	...	
4,684 3 11	282 11 3	...	7,927 18 0	1,603 3 9	...	
26 18 9	1,530 12 8	...	2,320 18 1	1,111 9 9	...	
5,070 1 6	7,864 0 2	802 13 0	61,245 10 11	22,168 9 2	640 0 0	
622 1 2	37,387 4 0	416 14 5	1,76,541 7 8	25,330 9 7	2,091 4 0	
...	246 1 11	15 9 4	1,654 18 6	1,725 4 2	...	
966 13 3	98 10 6	...	4,068 8 2	553 0 0	...	
...	300 7 0	6 1 0	2,888 3 6	1,651 15 3	...	
22 13 0	244 13 5	...	1,122 9 11	...	509 3 5	
109 5 6	128 13 0	...	4,410 11 0	1,339 9 7	...	
22 13 6	101 13 3	...	1,063 12 9	1,180 1 9	...	
...	48 9 0	...	1,753 8 3	548 2 2	...	
...	114 0 0	...	1,847 13 6	612 15 6	300 0 0	
871 12 6	212 14 6	...	2,624 7 10	265 2 4	216 0 0	
8 3 0	61 3 6	...	1,880 16 10	200 0 0	538 0 0	
...	248 15 9	...	7,590 4 7	239 4 9	...	
2,623 12 11	39,286 9 10	438 8 9	2,07,485 14 6	23,500 1 0	3,828 7 5	
406 6 10	2,541 5 11	107 1 0	16,478 1 4	6,378 7 7	125 0 0	
...	204 8 11	...	4,757 10 8	2,119 0 5	320 0 0	
34 0 8	519 12 9	...	518 0 9	948 0 0	...	
298 0 7	176 9 6	...	4,322 1 4	4,815 9 1	...	
33 7 9	844 6 5	...	2,978 10 7	1,486 12 3	...	
...	148 0 6	...	1,439 15 1	2,049 9 6	...	
...	45 2 0	...	2,518 8 6	2,387 11 9	...	
...	52 14 0	...	3,288 15 10	841 7 2	...	
520 9 7	108 4 2	...	694 1 1	468 0 0	...	
944 2 8	5,264 7 10	...	2,366 15 5	373 3 5	...	
...	395 4 0	...	11,043 8 0	568 4 1	...	
...	...	...	4,516 12 1	266 1 9	...	
2,334 18 1	11,039 15 0	107 1 0	62,956 14 3	21,602 5 11	443 0 0	
18,153 11 11	5,819 4 6	80 9 0	81,173 13 10	7,795 9 6	1,460 0 0	
9,034 8 7	1,367 0 8	...	18,756 10 0	3,485 8 9	...	
3,115 8 8	1,80 9 3	...	6,879 5 7	1,936 11 0	...	
2,652 10 6	1,579 6 7	...	84,196 2 4	10,971 15 0	3,000 0 0	
...	...	...	2,813 7 0	755 0 0	...	
27,956 1 6	8,428 4 10	80 9 0	1,48,419 8 6	23,114 12 3	4,450 0 0	
41,825 0 1	93,993 9 10	1,004 10 0	6,47,161 7 2	1,64,766 2 4	19,125 5 0	

INSTRUCTIONS.		8		9		
		CONTRIBUTIONS (d).		MISCELLANEOUS.		
Libraries, Museums, Menageries, &c.	Total.	For general purposes.	Interest on loans.		Discount.	
			Interest due on account of pre- vious year.	Interest due on account of current year.		
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
...	10,218 5 0	350 0 0	...	...	...	
...	1,208 1 8	...	...	...	...	
56 5 9	2,091 12 11	...	...	...	...	
...	938 7 7	...	...	...	...	
56 5 9	16,361 11 2	250 0 0	...	...	...	
50 0 0	2,123 0 0	...	...	...	...	
...	2,709 5 1	...	...	...	...	
...	2,537 5 0	...	...	...	...	
...	3,610 15 8	...	...	...	...	
...	2,170 4 10	...	...	...	...	
600 0 0	3,357 0 7	...	...	...	...	
...	3,609 8 5	...	...	...	...	
15 0 0	892 10 10	10 12 0	...	...	...	
0 12 0	1,083 3 7	...	...	...	...	
...	2,078 1 6	...	...	...	...	
50 0 0	3,110 1 5	...	...	...	...	
...	1,104 0 4	...	...	...	...	
60 0 0	4,091 6 10	...	...	...	...	
56 0 0	3,202 7 6	...	...	442 3 7	...	
100 0 0	6,093 8 11	150 0 0	...	...	...	
...	1,030 0 3	...	...	...	...	
50 0 0	1,477 14 1	...	...	...	...	
...	1,471 7 10	4 10 0	...	...	...	
...	707 15 10	2 15 0	...	...	...	
...	1,823 9 3	...	...	...	...	
...	1,268 7 11	...	...	...	...	
1,028 12 0	60,828 9 2	108 5 0	...	442 3 7	...	
36 0 0	4,037 15 11	...	...	...	...	
120 0 0	4,841 12 9	...	...	...	...	
100 0 0	9,529 4 1	...	...	...	...	
...	1,935 10 11	...	...	...	...	
...	1,603 3 9	...	...	...	...	
...	1,111 8 9	...	...	...	...	
256 0 0	24,049 9 2	...	...	...	...	
6 0 4	27,394 13 11	2,070 0 0	...	...	54 10 6	
...	1,725 4 2	375 0 0	...	...	...	
15 0 0	608 0 0	...	...	...	...	
...	1,631 15 2	...	...	...	...	
...	809 3 5	...	...	...	...	
50 0 0	1,338 0 7	78 15 0	...	...	...	
...	1,190 1 9	...	...	...	...	
...	549 2 2	...	...	...	...	
12 0 0	824 15 6	...	...	950 10 8	...	
...	611 2 4	...	...	...	...	
...	738 0 0	...	...	...	...	
...	239 4 0	...	...	...	...	
141 0 4	37,523 8 9	2,523 15 0	...	950 10 8	54 10 6	
50 14 10	6,558 0 5	...	...	12,472 4 8	...	
50 0 0	2,439 0 5	...	...	...	...	
...	348 0 0	...	...	...	...	
50 0 0	2,866 9 1	...	...	...	...	
...	1,466 12 8	...	...	...	...	
25 0 0	2,074 8 8	...	...	...	...	
36 0 0	2,403 11 9	...	...	...	...	
...	341 1 2	...	...	...	...	
...	468 0 0	...	...	...	...	
...	372 3 6	...	...	...	...	
...	850 2 1	...	...	...	...	
120 0 0	688 4 11	...	...	12,403 4 8	...	
...	205 1 9	...	...	...	...	
840 12 10	23,349 4 9	...	...	...	...	
300 0 0	9,485 9 6	1,007 5 0	2,850 0 0	2,855 0 0	...	
120 0 0	3,795 8 9	...	...	...	...	
20 0 0	2,000 11 0	...	...	...	...	
200 0 0	14,171 15 0	...	...	...	...	
...	755 0 0	...	...	...	...	
840 0 0	30,204 12 3	1,097 6 0	2,850 0 0	2,855 0 0	...	
2,481 0 11	1,78,346 7 8	4,039 10 0	2,850 0 0	16,660 2 11	54 10 6	



MISCELLANEOUS—continued.

Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).			Total.	Invest In Securities (other than for sinking funds).
	Census charges.	Law and Land charges.	Miscellaneous.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
15 13 0		38 6 8	1,806 0 8	1,822 13 8	
			198 8 0	198 8 0	
			492 3 1	440 9 7	
			138 0 7	138 0 7	
11 13 0		38 8 8	2,634 11 1	2,587 13 7	
	88 0 0	37 8 0	353 4 2	426 12 8	
	71 0 0	49 15 4	154 10 6	275 9 10	
	58 0 0	75 8 0	229 14 6	423 8 6	
32 0 0	73 12 3	27 13 8	478 1 9	636 11 8	
	6 0 0	7 10 0	64 18 8	68 9 6	
	72 0 0	53 14 0	54 0 1	86 0 1	
	46 8 0		21 3 8	149 1 2	
	23 8 0		7 12 6	62 12 6	
	13 0 0	8 8 0	96 8 0	122 1 0	500 0 0
	56 8 0		0 48 7	17 0 7	
	27 0 0	22 2 5	120 10 11	120 10 11	
	67 0 0	109 9 2	302 12 7	358 15 7	
	131 3 11	517 3 10	78 7 6	121 9 11	
124 9 9	19 0 0	8 8 0	810 8 6	810 8 6	
	27 0 0	80 0 0	1,785 13 2	2,967 9 11	
	13 0 0		1,086 11 4	1,389 12 10	
	98 8 0		63 12 3	315 4 3	
	45 0 0		50 9 6	126 14 1	
			153 15 3	180 15 3	
			142 3 0	180 3 0	
			365 7 3	453 15 3	
			141 0 8	180 0 8	
186 9 9	923 8 9	1,562 15 5	8,636 8 4	9,750 8 10	800 0 0
	74 5 0	77 0 0	248 1 7	390 6 7	6,000 0 0
	175 2 0		4,899 4 1	4,428 8 1	1,17,692 9 0
	108 0 0		600 8 2	708 8 2	50,000 0 0
	42 4 6		309 12 10	362 1 4	
			310 13 7	310 13 7	
			302 6 6	362 6 6	
	340 11 6	77 0 0	6,438 14 9	6,865 10 3	1,73,692 0 0
	397 12 10	2,944 11 0	1,598 15 1	5,391 7 8	
	18 0 0		143 9 8	107 4 0	
			287 15 0	305 15 0	
5 13 0			208 13 3	208 13 3	
			326 11 8	326 11 8	
			320 11 5	237 7 5	
	8 0 0		104 11 10	104 11 10	
			468 10 6	474 10 0	
			109 15 11	100 15 11	
			27 8 8	207 6 3	
	54 0 0		30 4 9	1,044 15 5	
446 14 0	72 12 0		478 2 8	988 12 3	382 11 2
458 10 0	998 8 10	2,944 11 0	4,195 15 0	9,608 9 9	382 11 2
			664 5 3	28,036 9 10	
			199 6 0	129 6 6	
			205 4 0	205 4 6	
			343 6 11	343 6 11	
0 7 6			108 12 8	168 12 8	
			522 2 8	117 8 0	
			96 3 9	576 2 9	
			164 11 6	184 11 6	
			119 4 9	119 4 0	
			279 1 6	273 1 6	
			443 7 8	443 7 8	
			347 4 7	347 4 7	
0 7 6			8,686 7 10	15,391 4 0	
528 10 0	379 0 0	619 6 3	4,671 7 1	11,701 7 4	
	27 0 0	9 0 6	877 1 8	877 1 8	
			25 10 0	61 10 6	
			4,423 2 10	4,423 2 10	
			98 5 5	98 5 5	
626 10 0	306 0 0	528 6 9	10,095 11 0	17,161 11 9	
1,132 2 3	3,577 15 1	5,161 8 5	33,488 15 0	61,065 4 2	1,74,516 4 2

III.

in the Central Division during the year ending 31st March 1892.

10							11	12	13
EXTRAORDINARY AND DEBT.									
Account	Payments to sinking fund.	Re-payment of loans.	Advances.		Deposits.	Total.	Closing Balance.	Grand Total.	Remains.
In Savings Bank.			Permanent.	Other.					
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
...	...	...	...	1,597 3 3	999 15 3	2,596 2 5	2,688 0 11	76,098 11 2	
...	...	...	...	11 9 0	75 0 0	86 9 0	3,990 14 9	8,683 5 3	
...	...	...	...	163 10 0	294 8 0	457 8 0	1,200 14 9	13,405 15 2	
...	...	458 1 10	...	...	...	...	469 9 0	3,674 10 6	
...	...	468 1 10	...	4,762 6 8	1,858 7 2	6,620 3 0	8,059 7 5	1,00,867 10 0	
...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	1,331 14 7	7,103 14 9	
...	...	...	...	...	...	...	5,863 0 8	12,912 12 11	
...	...	...	...	...	...	...	3,899 12 11	12,315 7 9	
...	...	...	...	...	...	...	3,714 12 3	13,265 7 8	
...	...	...	...	...	...	...	368 12 7	5,907 8 8	
...	...	...	...	...	...	...	1,596 11 3	2,994 9 10	
...	...	...	...	...	...	...	6,764 5 10	17,918 15 11	
...	...	...	...	85 0 0	...	85 0 0	4,698 1 3	14,448 17 4	
...	...	...	...	...	...	...	1,191 1 3	5,468 18 11	
...	...	...	...	...	...	...	552 12 0	3,469 12 8	
...	...	...	...	...	...	...	1,599 12 0	9,733 13 11	
...	...	...	...	...	...	...	805 10 6	6,825 0 11	
...	...	...	...	...	...	...	378 14 0	2,253 4 4	
...	...	...	...	...	...	...	5,779 13 7	24,696 5 0	
...	...	6,565 15 5	...	20 0 0	4,582 12 9	8,168 12 2	18,589 1 8	60,348 4 7	
...	...	...	...	899 7 0	58 11 1	958 2 1	36,439 1 8	1,17,026 4 5	
...	...	...	...	...	...	...	1,208 10 4	4,306 8 10	
...	...	...	...	...	...	...	2,469 14 7	7,839 7 9	
...	...	...	...	...	...	...	4,848 4 8	8,508 2 7	
...	...	...	...	...	...	...	1,424 7 6	3,297 3 4	
...	...	...	...	...	...	...	1,847 0 2	8,533 15 9	
...	...	...	...	253 8 0	...	253 8 0	1,860 13 5	9,556 1 7	
1,037 6 0	...	6,665 15 5	...	1,257 15 0	1,647 7 10	11,008 12 8	1,04,369 7 5	3,50,329 7 5	
...	...	...	1 18 6	...	413 0 1	6,414 13 7	2,874 9 11	24,834 13 1	
...	...	...	...	...	...	1,17,682 9 0	1,588 4 8	1,48,996 10 10	
...	...	...	...	681 11 1	184 8 1	50,766 8 2	19,108 2 5	1,24,087 0 6	
...	...	...	...	...	...	...	1,933 8 10	6,402 3 3	
...	...	...	...	...	...	...	99 6 8	10,820 2 7	
...	...	...	...	...	...	...	4,678 1 8	10,111 15 11	
...	...	...	1 13 8	681 11 1	597 8 2	1,74,863 8 9	30,280 1 10	3,25,242 14 0	
...	...	...	...	...	...	...	...	...	
...	...	...	800 0 0	...	15,832 0 3	16,632 0 3	66,394 3 11	3,51,480 2 7	
...	...	...	...	15 4 6	...	15 4 6	1,434 9 2	6,408 13 0	
...	...	...	...	...	...	...	1,884 14 0	9,607 10 7	
...	...	...	...	...	48 4 6	48 4 6	10,840 8 3	17,075 1 4	
...	...	...	...	...	...	...	1,423 0 10	4,482 0 6	
...	...	...	...	...	687 5 6	687 5 6	9,880 5 4	18,224 1 2	
...	1,448 15 6	...	...	...	1,448 15 6	1,448 15 6	403 0 9	5,642 14 10	
...	...	...	...	...	950 3 0	950 3 0	105 3 6	4,401 1 6	
...	...	...	...	...	...	...	1,418 8 6	4,004 13 11	
...	...	...	...	...	...	...	8,285 5 9	18,718 1 3	
...	2,000 0 0	...	...	...	...	2,000 0 0	1,008 9 2	7,159 14 0	
...	...	...	...	...	...	483 11 2	8,703 9 2	27,124 4 3	
...	...	...	...	...	...	...	764 9 11	1,036 4 6	
...	3,443 15 6	...	800 0 0	16 4 6	17,618 14 3	22,215 13 5	1,12,644 11 8	4,70,335 2 9	
...	...	...	...	...	...	...	...	...	
...	...	10,829 0 0	...	519 10 0	1,834 7 8	12,773 1 2	18,741 11 6	70,973 15 5	
...	...	...	...	23 11 0	...	23 11 0	3,033 14 7	18,029 9 3	
...	...	...	...	...	...	...	1,710 14 8	4,871 12 11	
...	...	...	...	...	...	...	6,395 7 10	14,536 13 7	
...	...	...	...	...	...	...	6,438 11 8	11,877 14 6	
...	...	...	...	...	...	...	1,640 3 10	5,711 5 6	
...	...	...	...	...	...	...	368 13 8	7,679 12 2	
...	...	...	...	150 0 0	...	150 0 0	894 2 0	8,410 13 8	
...	...	...	...	...	...	...	69 15 6	1,137 11 9	
...	...	...	...	...	...	...	122 9 6	1,681 2 6	
...	...	...	...	...	...	...	2,716 2 8	6,765 4 5	
...	...	...	...	...	...	...	3,125 4 2	21,212 4 9	
...	...	...	...	...	...	...	3,169 2 11	9,470 3 0	
...	...	10,829 0 0	...	748 11 8	1,639 14 8	13,005 10 5	42,317 0 10	1,71,955 10 8	
...	...	...	...	...	...	...	...	...	
...	...	10,000 0 0	...	1,760 0 0	4,709 4 10	16,469 4 10	1,19,489 2 0	2,55,695 13 6	
...	...	...	...	...	...	...	69,365 7 11	96,006 0 10	
...	...	...	...	...	...	...	3,033 14 2	13,303 15 7	
...	...	...	...	3,917 11 9	483 7 8	4,401 8 5	63,625 9 7	1,21,013 11 9	
...	...	...	...	...	...	...	940 8 0	5,333 14 11	
...	...	...	...	...	...	...	...	...	
...	...	10,000 0 0	...	5,667 11 9	5,192 12 6	20,860 8 3	3,43,945 10 1	4,93,162 4 7	
...	...	...	...	...	...	...	...	...	
1,037 6 0	3,443 15 6	27,653 1 3	801 13 8	10,091 12 4	23,045 0 7	3,46,533 5 4	5,41,516 6 10	19,11,886 8 2	

Memorandum of Liabilities and Claims.  
 Liabilities—  
 Balance of Loans  
 Less balance of Sinking Funds  
 Net balance of Deposits  
 Total  
 Claims—  
 Advances recoverable  
 Net amount of Debt

G. B. REID,  
 Acting Commissioner, C. D.

STATEMENT

Statement showing the Expenditure of the Municipalities

Name of District	Serial Number of Municipality	Name of Municipality	GENERAL ADMINISTRATION AND COLLECTION CHARGES				
			General Administration (Office Establishment, Inspection, Memory Magistrates' Establishment, &c.)	Collection of Taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries	Survey of land	Refunds
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	1	Belgaum	1,743 10 10	3,445 8 4	.....	.....	2 0 0
	2	Kipani	681 1 1	726 2 4	.....	.....	.....
	3	Athni	697 1 7	932 6 9	.....	.....	.....
	4	Gokale	393 11 8	630 10 3	.....	.....	.....
	5	Saundatti-Yellamma	530 12 10	239 12 0	.....	34 0 0	0 0 0
	6	Yamkanardi	222 0 0	.....	.....	.....	.....
			Total	4,167 6 0	5,964 8 8	.....	34 0 0
Dharwad	7	Dharwad	1,428 12 1	3,110 6 1	.....	195 2 0	413 7 0
	8	Hubli	1,656 5 4	3,882 3 2	.....	333 4 3	2,878 11 3
	9	Gadag-Bettigeri	334 0 0	2,849 3 9	.....	.....	15 13 6
	10	Navalgund	350 12 9	640 10 4	.....	.....	.....
	11	Yemnur (temporary)	320 4 0	31 10 0	.....	.....	.....
	12	Nargund	354 0 2	.....	.....	.....	.....
	13	Ranebennur	367 14 3	102 14 5	.....	.....	15 0 0
	14	Gudgadapur (temporary)	12 6 11	102 15 11	.....	.....	.....
Bijapur	15	Byadgi	456 0 0	.....	1,167 12 4	.....	35 8 0
	16	Haveri	834 8 9	.....	.....	.....	.....
		Total	6,117 0 3	10,719 15 8	1,167 12 4	528 6 3	3,358 7 9
Bijapur	17	Bijapur	605 2 1	2,485 9 9	.....	.....	.....
	18	Bagalhot	839 4 0	1,412 5 6	.....	.....	56 5 0
	19	Ilkal	432 0 0	680 8 0	.....	.....	.....
	20	Guledgud	427 0 0	1,335 12 5	.....	.....	82 6 6
		Total	2,303 6 1	5,914 3 8	.....	.....	118 11 6
Karnataka	21	Karwar	883 11 2	883 10 2	.....	.....	.....
	22	Kumta	854 2 11	1,146 13 7	.....	.....	.....
	23	Sirsi	806 1 2	1,027 10 9	.....	.....	.....
	24	Haliyal	490 7 5	604 5 8	103 4 4	.....	.....
	25	Houavar	49 3 9	90 4 10	.....	.....	.....
	26	Bhatkal	76 0 0	170 15 8	.....	.....	.....
	27	Gokara (temporary)	133 5 0	301 13 9	.....	.....	.....
28	Ulvi (do.)	21 1 0	143 13 1	.....	.....	.....	
		Total	3,313 0 10	4,969 7 6	103 4 4	.....	.....
Karnataka	29	Vengurle	371 14 0	431 14 1	195 5 9	.....	.....
	30	Rajapur	395 9 0	405 10 9	.....	.....	11 2 0
	31	Ratnagiri	667 2 4	880 1 9	.....	.....	67 7 8
	32	Chiplun	931 6 2	677 8 7	135 0 0	22 9 9	.....
	33	Dapoli	178 0 0	102 4 4	.....	.....	.....
		Total	3,143 15 6	2,297 7 6	330 5 9	22 9 9	78 9 9
Kolaba	34	Alibag	541 0 10	605 3 3	138 2 8	.....	.....
	35	Pen	324 14 0	611 6 8	.....	.....	.....
	36	Boha-Ashrami	273 1 9	306 14 3	.....	.....	.....
	37	Mahad	444 0 0	709 11 9	.....	.....	.....
	38	Paunel	388 11 3	911 12 11	.....	.....	.....
39	Uran	246 0 0	289 14 3	.....	.....	41 13 0	
		Total	2,217 11 10	3,434 14 1	138 2 8	.....	41 13 0
GRAND TOTAL			31,252 8 6	32,900 10 1	1,733 9 1	885 0 0	9,600 0 9

PUBLIC SAFETY.

Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
180 0 0	5,371 8 2	180 0 9	1,637 14 0	51 5 2	.....	1,889 3 11
.....	1,407 3 5	0 8 0	548 14 11	16 11 0	.....	566 1 11
.....	1,519 8 4	.....	349 11 4	.....	.....	349 11 4
.....	1,013 5 11	.....	.....	5 0 0	.....	5 0 0
.....	804 10 10	.....	167 0 10	.....	.....	167 0 10
.....	222 0 0	.....	58 1 6	.....	.....	58 1 6
180 0 0	10,338 4 8	180 8 9	2,781 10 7	33 0 2	.....	8,035 3 6
.....	5,147 11 2	.....	1,998 1 0	.....	9 13 9	2,002 14 9
.....	8,752 8 0	.....	2,260 7 5	128 5 2	0 1 0	2,388 13 7
.....	3,699 1 3	.....	1,428 10 0	91 3 0	0 2 0	1,519 15 0
.....	991 7 1	.....	97 10 11	.....	0 11 0	98 5 11
.....	351 14 0	.....	21 3 11	.....	.....	21 3 11
.....	354 0 2	.....	.....	25 1 4	.....	25 1 4
.....	485 12 8	.....	111 15 0	.....	.....	111 15 0
.....	115 6 10	.....	.....	.....	.....	.....
.....	1,659 4 4	.....	.....	.....	.....	.....
.....	334 8 9	.....	.....	.....	.....	.....
.....	21,891 10 3	.....	5,918 0 3	244 9 8	10 11 9	6,168 5 6
.....	3,090 11 10	1,020 0 4	1,016 12 7	16 11 0	0 9 0	2,054 0 11
.....	2,307 14 6	.....	680 13 8	15 14 0	.....	696 11 8
.....	1,112 8 0	.....	243 8 7	.....	.....	243 8 7
.....	1,825 2 11	.....	700 15 9	954 6 0	.....	1,665 5 9
.....	8,336 5 3	1,020 0 4	2,642 2 7	986 15 0	0 9 0	4,649 10 11
.....	1,767 5 4	18 14 0	552 2 3	.....	40 8 0	611 8 3
.....	2,001 0 6	99 2 10	594 3 4	.....	18 12 7	710 2 9
.....	1,833 11 11	54 15 0	482 6 5	.....	13 2 0	549 7 5
.....	1,198 1 5	.....	432 10 10	.....	16 4 9	448 15 7
.....	138 8 7	.....	.....	.....	.....	.....
.....	246 15 8	.....	328 9 8	.....	.....	328 9 8
.....	435 3 2	.....	0 6 0	.....	.....	0 6 0
.....	164 14 1	.....	.....	.....	.....	.....
.....	7,785 12 8	170 15 10	2,390 6 6	.....	87 11 4	2,649 1 8
.....	1,599 1 10	.....	1,305 11 11	.....	8 14 0	1,314 9 11
.....	812 5 9	240 0 0	.....	.....	.....	240 0 0
.....	1,614 11 9	.....	468 3 0	.....	.....	468 3 0
.....	1,766 8 6	4 3 0	630 10 10	.....	3 6 9	630 10 10
.....	280 4 4	.....	202 11 6	.....	.....	203 11 6
.....	6,073 0 2	240 3 0	2,608 5 3	.....	12 4 9	2,864 13 0
84 0 0	1,368 6 9	110 2 7	494 10 0	.....	.....	604 12 7
.....	936 4 8	.....	318 8 8	.....	.....	318 8 8
.....	580 0 0	.....	14 8 6	.....	.....	14 8 6
.....	1,153 11 9	.....	357 13 4	.....	.....	357 13 4
.....	1,300 8 2	123 15 1	416 10 4	38 1 3	.....	578 10 8
.....	577 12 1	20 12 5	584 5 9	.....	1 10 0	606 12 2
84 0 0	5,916 11 5	254 14 1	2,186 8 7	38 1 3	1 10 0	2,481 1 11
264 0 0	60,341 10 5	1,870 10 0	18,522 1 9	1,342 9 11	112 14 10	21,848 4 6

PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works.					
Establishments.	Buildings.	Roads.	Stores.	Total.	Schools and Colleges.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
336 0 0	66 6 6	3,066 6 2	72 0 0	23,203 7 7	6,734 9 5
.....	1,015 4 2	633 10 7	.....	14,512 12 10	2,437 9 8
115 3 3	176 0 6	187 13 6	.....	5,925 9 8	2,683 15 6
17 9 9	.....	305 13 10	29 10 0	4,550 14 8	3,915 8 4
311 0 0	309 1 1	3,959 7 4	.....	7,264 11 9	2,174 15 6
.....	124 9 0	.....	.....	637 5 2	942 10 10
779 13 0	1,691 5 3	8,153 3 9	101 10 0	56,084 13 8	18,889 5 3
480 0 0	.....	3,292 15 7	.....	16,031 8 8	8,133 13 9
464 7 9	.....	3,852 2 3	.....	33,778 6 1	10,523 4 6
449 0 0	5,713 6 11	2,533 15 8	.....	17,812 15 10	7,221 4 7
44 14 11	465 11 7	161 2 4	.....	5,997 8 2	1,072 6 8
44 14 11	823 11 0	1,865 9 7	.....	7,802 3 9	.....
61 13 10	11 10 3	136 2 1	.....	4,298 8 7	1,688 9 3
71 7 3	14 0 0	688 8 3	.....	3,383 10 6	2,023 12 5
67 3 3	.....	78 8 6	.....	671 10 7	.....
.....	64 0 0	1,150 5 9	81 0 0	2,716 8 6	1,090 4 4
.....	6 14 6	402 15 7	.....	1,610 7 0	1,466 8 3
1,683 13 11	7,099 6 3	14,162 5 7	81 0 0	94,102 2 8	33,219 15 9
230 0 0	.....	1,243 4 1	101 10 0	12,909 11 11	3,960 14 6
.....	10,824 5 1	448 5 8	.....	16,816 5 8	6,394 6 3
.....	880 0 6	.....	.....	3,624 1 11	1,442 8 1
.....	.....	316 15 11	.....	4,292 13 4	2,804 10 10
230 0 0	11,704 5 7	2,008 9 8	101 10 0	37,643 0 10	14,602 7 8
.....	646 15 6	783 9 5	.....	4,843 10 2	4,258 10 3
.....	1,152 13 10	922 1 5	129 0 10	7,179 6 6	.....
.....	200 5 0	198 6 0	15 0 0	4,027 2 6	3,132 4 5
284 13 4	145 4 1	802 14 5	.....	4,700 4 6	2,295 14 11
.....	.....	91 12 6	.....	103 11 11	.....
.....	7 14 3	173 6 4	.....	116 0 0	.....
.....	.....	.....	.....	1,219 6 2	.....
.....	.....	.....	.....	56 3 0	.....
284 13 4	2,333 4 8	2,972 2 1	144 0 10	22,344 11 9	9,686 13 7
.....	.....	2,461 1 1	3 8 0	6,632 13 9	5,124 3 7
71 5 5	.....	112 2 9	.....	896 10 6	1,070 12 1
.....	.....	216 15 6	5 2 2	4,741 11 2	2,681 2 4
.....	.....	1,163 0 1	8 13 6	4,282 15 5	2,172 6 8
.....	26 3 0	305 4 10	127 2 0	762 0 9	877 9 5
71 5 5	26 3 0	4,158 8 3	.....	17,316 3 7	11,908 2 1
.....	.....	677 7 10	.....	4,550 5 6	3,130 11 2
.....	.....	405 3 2	.....	3,095 9 4	5,317 15 2
.....	.....	366 8 6	.....	2,556 1 3	1,913 1 3
.....	.....	980 0 0	.....	3,517 2 3	2,876 7 3
.....	.....	889 14 3	.....	3,700 1 7	4,313 14 5
.....	.....	245 6 2	.....	2,583 8 2	2,221 6 2
.....	.....	3,564 7 11	.....	20,002 12 1	19,773 7 5
3,049 13 8	22,854 8 9	35,019 5 3	572 14 6	2,47,393 12 7	1,08,078 3 9

7 PUBLIC INSTRUCTION.			8 CONTRIBUTIONS.	9 MISCELLANEOUS.	
Contributions.	Libraries, Museums, Managers, &c.	Total.	For General Purposes.	Interest on loans.	
				Interest due on account of previous years.	Interest due on account of current year.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
649 12 8	100 0 0	7,484 6 1	80 0 0	.....	.....
.....	.....	2,437 9 8	25 0 0	.....	.....
.....	60 0 0	2,743 15 6	.....	.....	.....
.....	30 0 0	3,945 8 4	.....	.....	.....
.....	.....	2,174 15 6	.....	.....	.....
.....	.....	942 10 10	.....	.....	.....
649 12 8	190 0 0	19,729 1 11	85 0 0	.....	.....
.....	.....	8,133 13 9	.....	.....	743 8 8
.....	117 0 0	10,640 4 8	.....	.....	.....
.....	150 0 0	7,371 4 7	.....	.....	.....
.....	.....	1,072 6 8	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	6 0 0	1,694 9 3	.....	.....	.....
.....	.....	2,023 12 5	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	1,090 4 4	.....	.....	.....
.....	.....	1,466 8 8	.....	.....	.....
.....	273 0 0	33,492 15 9	.....	.....	743 8 8
.....	.....	.....	.....	.....	.....
.....	80 0 0	4,040 14 6	.....	.....	.....
.....	100 0 0	6,494 6 3	.....	.....	.....
.....	60 0 0	1,502 8 1	.....	.....	.....
.....	.....	2,804 10 10	.....	.....	.....
.....	240 0 0	14,842 7 8	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	4,258 10 3	63 0 0	.....	.....
7,034 5 0	60 0 0	7,094 5 0	.....	.....	.....
.....	84 0 0	3,216 4 5	27 0 0	.....	.....
.....	.....	2,295 14 11	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	20 0 0	.....	.....	.....
.....	.....	.....	.....	.....	.....
7,054 5 0	144 0 0	16,885 2 7	90 0 0	.....	.....
.....	.....	.....	.....	.....	.....
.....	50 0 0	5,174 3 7	.....	.....	.....
.....	10 0 0	1,080 12 1	143 10 3	617 12 0	762 4 1
.....	.....	2,661 2 4	100 0 0	.....	2,000 10 0
669 0 0	775 0 0	3,616 6 8	143 10 3	.....	653 10 4
75 0 0	12 0 0	964 9 5	.....	.....	.....
744 0 0	847 0 0	13,407 2 1	387 4 0	617 12 0	3,701 8 5
.....	.....	.....	.....	.....	.....
.....	.....	3,130 11 2	.....	.....	390 0 0
537 12 9	.....	5,855 11 11	.....	.....	.....
.....	.....	1,913 1 3	.....	.....	.....
.....	.....	2,936 7 3	.....	.....	.....
60 0 0	.....	4,313 14 5	.....	.....	.....
.....	.....	2,221 6 2	.....	.....	.....
597 12 9	.....	20,371 4 2	.....	.....	390 0 0
9,045 14 5	1,894 0 0	1,18,818 2 2	582 4 6	617 12 0	4,835 1 1

MISCELLANEOUS—continued.			EXTRAORDINARY			
Discount.	Actual cost of work done on private individuals.	* Other Items.	Total.	Investments.		Payments to sinking fund.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	In Securities (other than for sinking funds).	In Savings Bank.	Rs. s. p.
			2,803 15 5	.....	.....	.....
			186 10 8	.....	.....	.....
			253 4 3	.....	.....	.....
			232 9 2	.....	.....	.....
			291 6 7	.....	.....	.....
			78 13 7	.....	.....	.....
			3,845 11 8	.....	.....	.....
			3,058 14 5	.....	.....	.....
			1,208 12 0	.....	.....	.....
			1,809 1 11	.....	.....	.....
			245 9 8	.....	.....	.....
			707 15 4	.....	.....	.....
			576 10 2	.....	.....	.....
			297 5 6	.....	.....	.....
			19 4 2	.....	.....	.....
			192 10 8	.....	.....	.....
			429 7 0	.....	.....	.....
			8,540 10 10	.....	.....	.....
			286 12 3	.....	.....	.....
			3,665 5 11	.....	.....	.....
			269 11 9	.....	.....	.....
			916 9 0	.....	.....	.....
			5,138 6 11	.....	.....	.....
			188 11 4	.....	.....	.....
			263 0 1	.....	.....	.....
			188 11 10	.....	.....	.....
			53 6 8	.....	.....	.....
			125 8 6	.....	.....	.....
			73 11 6	.....	.....	.....
			31 13 6	.....	.....	.....
			924 15 0	.....	.....	.....
			324 3 9	.....	.....	.....
			1,466 8 10	.....	.....	.....
			2,538 3 3	.....	.....	.....
			1,072 14 7	.....	.....	.....
			35 0 2	.....	.....	.....
			5,436 14 7	.....	.....	.....
			189 6 8	.....	.....	.....
			793 7 0	.....	.....	.....
			160 12 6	.....	.....	.....
			342 0 3	.....	.....	.....
			276 9 0	.....	.....	.....
			237 2 6	.....	.....	.....
			1,999 5 11	.....	.....	.....
			25,886 0 11	.....	.....	.....

\* See Supplementary Statement No. III,

No. III.

in the Southern Division during the year ending 31st March 1892.

10					11	12	REMARKS.
No Dist.					Closing Balance.	Grand Total.	
Re-payment of Loans.	Advances.		Deposits.	Total.			
Ra. a. p.	Permanent.	Other.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	
.....	100 0 0	125 9 0	378 10 5	604 3 5	5,042 4 3	46,458 0 10	<p>Memoranda and ...</p> <p>Liabilities—</p> <p>Deposits ...</p> <p>Total ...</p> <p>Claims—</p> <p>Advances recoverable ...</p> <p>Net amount of Debt ...</p>
.....	.....	145 0 0	50 0 0	195 0 0	9,309 13 0	28,445 3 6	
.....	.....	.....	705 0 0	705 0 0	2,621 1 9	13,608 2 10	
.....	.....	.....	.....	.....	2,196 5 8	11,883 11 9	
.....	.....	.....	.....	.....	9,135 10 10	20,543 8 4	
.....	100 0 0	270 9 0	1,133 10 5	1,504 3 5	1,344 0 8	3,272 15 9	
.....	.....	.....	.....	.....	29,539 4 2	1,24,211 11 0	
2,005 3 8	.....	19 9 8	628 15 2	2,653 12 6	184 15 3	37,213 10 6	
.....	.....	1,11,786 15 0	250 0 0	1,12,036 15 0	75,100 6 10	2,43,901 1 11	
.....	.....	20 0 0	.....	20 0 0	5,482 7 9	37,694 14 4	
.....	.....	337 0 0	.....	337 0 0	1,619 8 7	10,044 9 1	
.....	.....	.....	.....	.....	994 12 1	8,878 1 1	
.....	.....	.....	.....	.....	*1,745 12 9	9,031 10 3	
.....	.....	.....	.....	.....	1,545 5 11	7,846 14 0	
.....	.....	.....	.....	.....	388 9 11	1,194 15 6	
.....	.....	.....	.....	.....	1,987 9 5	7,628 5 3	
.....	.....	.....	.....	.....	345 11 11	4,186 10 11	
2,005 3 8	.....	1,12,163 8 8	878 15 2	1,15,047 11 6	89,375 4 5	3,68,618 12 11	
.....	.....	.....	.....	.....	15,815 9 11	38,197 13 4	
380 12 6	.....	.....	.....	380 12 6	1,484 1 4	31,464 13 4	
.....	.....	.....	.....	.....	8,440 3 6	10,573 6 4	
.....	.....	.....	.....	.....	3,975 10 10	15,470 4 8	
380 12 6	.....	.....	.....	380 12 6	24,715 9 7	95,708 5 8	
.....	.....	.....	.....	.....	2,691 4 11	14,424 2 3	
.....	.....	1,073 5 0	70 8 0	1,143 13 0	15,313 4 3	23,605 0 1	
.....	.....	.....	.....	.....	8,136 0 7	17,951 6 8	
.....	.....	.....	.....	.....	2,210 2 11	10,933 13 7	
.....	.....	30 0 0	.....	30 0 0	555 3 3	826 7 9	
.....	.....	.....	.....	.....	212 0 5	700 8 7	
.....	.....	.....	.....	.....	2,064 15 1	4,137 13 7	
.....	.....	.....	.....	.....	5,462 14 9	5,716 2 4	
.....	.....	1,103 5 0	70 8 0	1,173 13 0	26,541 14 2	78,295 6 10	
.....	.....	.....	.....	.....	6,707 0 6	21,752 1 4	
597 13 0	.....	.....	.....	597 13 0	146 11 9	5,384 8 2	
.....	.....	48 0 0	20 0 0	68 0 0	75 11 4	12,267 10 10	
3,800 0 0	.....	.....	.....	3,800 0 0	7,771 3 9	23,091 15 9	
.....	.....	.....	.....	.....	299 11 2	2,545 5 4	
4,397 13 0	.....	48 0 0	20 0 0	4,465 13 0	15,000 6 6	65,041 9 5	
.....	.....	.....	.....	.....	.....	.....	
500 0 0	.....	52 11 0	29 0 0	81 11 0	1,050 2 10	10,975 8 6	
.....	.....	30 0 0	40 0 0	570 0 0	1,119 13 1	12,689 6 8	
.....	.....	.....	.....	.....	439 2 1	5,663 9 7	
.....	.....	270 15 4	0 8 0	271 7 4	3,979 7 9	12,558 1 11	
.....	.....	325 0 0	112 0 0	437 0 0	22,093 6 4	32,700 2 2	
.....	.....	1 2 0	62 5 0	63 7 0	3,326 5 4	9,616 5 5	
500 0 0	.....	679 12 4	243 13 0	1,423 9 4	32,003 5 5	84,203 2 2	
7 283 13 2	100 0 0	1,14,265 3 0	2,346 14 7	1,23,995 14 9	2,17,280 12 2	8,16,077 0 0	

† Exclusive of Rs. 2,000 invested in Government Promissory Notes.

J. F. FLEET,  
Acting Commissioner, S. D.



## Supplementary Statement showing the Expenditure of the Municipalities

1	2	3	4						
			DETAILS OF COLUMN HEADED						
Name of District.	Serial Number of Municipality.	Name of Municipality.	Law Charges.	Famine Relief Works.	Rent of lands held by the Municipality.	Cost of Auditing Municipal Accounts.	Printing.	Office rent.	Cost of Census.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	1	Belgaum ...	36 8 0	...	285 7 10	60 0 0	286 14 5	...	128 9 3
	2	Nipani ...	...	...	...	...	26 0 7	...	54 0 0
	3	Athni ...	...	...	...	...	110 0 0	...	45 0 0
	4	Gokak ...	...	...	...	...	32 1 0	...	56 13 5
	5	Saundatti-Yallamma ...	...	...	...	...	128 0 10	...	40 0 0
	6	Yamkanmardi ...	...	...	...	...	21 13 7	...	27 0 0
		Total ...	36 8 0	...	285 7 10	60 0 0	604 14 5	...	351 6 8
	7	Dharwar ...	470 6 1	...	...	...	127 4 0	...	...
	8	Hubli ...	188 14 7	...	...	...	...	...	...
	9	Gadag-Bettigeri ...	284 5 0	407 8 3	...	...	178 9 8	...	...
	10	Navalgund ...	...	...	...	...	...	...	...
	11	Yamnur ...	...	...	...	...	44 15 3	...	...
	12	Nargund ...	...	...	...	...	...	...	...
	13	Ranebennur ...	...	...	...	...	122 9 11	...	...
	14	Gudgudapur ...	...	...	...	...	17 10 8	...	...
	15	Byadgi ...	...	...	...	...	81 12 8	...	...
	16	Haveri ...	...	...	...	...	...	...	...
		Total ...	943 9 8	407 8 3	...	...	572 14 2	...	...
	17	Bijapur ...	...	...	34 4 3	...	...	...	76 0 0
	18	Bagalkot ...	...	...	21 5 9	35 8 0	70 13 0	...	95 11 2
	19	Ilkal ...	...	...	1 1 0	...	35 12 2	...	49 0 0
	20	Guledgad ...	...	...	...	20 0 0	68 13 10	56 0 0	67 0 0
		Total ...	...	...	56 11 0	55 8 0	175 7 0	56 0 0	287 11 2
	21	Karwar ...	...	...	61 3 6	83 1 6	...	...	...
	22	Kumta ...	...	...	...	...	141 12 0	...	...
	23	Sirsi ...	...	...	...	...	...	...	...
	24	Baliyal ...	...	...	11 15 3	...	36 8 6	...	...
	25	Honsavar ...	...	...	...	...	...	...	...
	26	Bhatkal ...	...	...	...	...	...	...	...
	27	Gokarn ...	...	...	...	...	22 0 7	...	...
	28	Ulvi ...	...	...	...	...	12 2 6	...	...
		Total ...	...	...	73 2 9	83 1 6	214 7 7	...	...
	29	Vengurta ...	69 10 9	...	18 5 3	...	55 11 2	...	45 10 0
	30	Rajapur ...	...	...	12 10 11	...	59 15 0	...	8 3 0
	31	Ratnagiri ...	...	...	...	...	...	...	36 2 11
	32	Chiplun ...	112 15 6	...	0 12 0	...	60 8 10	162 8 0	9 9 2
	33	Dapoli ...	...	...	...	...	21 8 0	...	...
		Total ...	182 10 3	...	31 12 2	...	198 9 0	162 8 0	99 9 1
	34	Alibag ...	...	...	...	...	110 10 3	...	33 0 0
	35	Pen ...	...	...	...	...	100 15 0	39 0 0	42 2 0
	36	Boha-Ashdami ...	90 4 0	...	...	...	20 10 6	38 11 10	22 0 0
	37	Mahad ...	15 0 0	...	...	...	18 5 3	...	31 0 0
	38	Panvel ...	...	...	0 8 6	...	...	...	56 12 10
	39	Uran ...	1 0 0	...	18 2 7	...	...	45 0 0	45 0 0
		Total ...	106 4 0	...	20 13 1	...	281 31 0	186 11 10	220 14 10
		GRAND TOTAL ...	1,268 15 11	407 8 3	467 14 10	198 9 6	2,047 15 2	405 3 10	968 9 9





III.

in the Southern Division during the year ending 31st March 1892.

9 OF STATEMENT No. III—continued.

Clothing to peons, &c.	Travelling allowances.	Compensation for land.	Chemical analysis of water.	Adjustment on account of a deficit in the amount of school fees.	Cost of preparing plans and estimates.	Contingencies.	Miscellaneous.	Total.	REMARKS.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	.....	...	.....	...	149 7 7	50 11 6	2,803 15 5	
...	...	.....	...	.....	...	9 14 0	.. ..	186 10 8	
26 12 6	29 15 0	.....	...	.....	...	10 6 8	.....	253 4 3	
...	...	20 0 0	70 13 0	15 5 0	14 2 9	2 7 8	.....	232 3 2	
...	...	.....	...	.....	.....	.....	.....	291 6 7	
26 12 6	29 15 0	20 0 0	70 13 0	15 5 0	14 2 9	.....	.....	78 13 7	
<hr/>									
...	...	.....	...	.....	...	116 8 10	1,601 2 10	2,315 5 0	
...	...	.....	...	.....	...	938 14 8	75 14 9	1,208 12 0	
...	...	.....	...	.....	...	.....	938 11 0	1,809 1 11	
...	...	.....	...	.....	...	.....	245 9 8	245 9 8	
...	...	.....	...	.....	...	.....	663 0 1	707 15 4	
...	...	.....	...	.....	...	.....	576 10 2	576 10 2	
...	...	.....	...	.....	...	110 10 7	64 1 0	207 5 6	
...	...	.....	...	.....	...	1 9 6	.....	19 4 2	
...	...	.....	...	.....	...	110 14 0	.....	192 10 8	
...	...	.....	...	.....	...	114 0 8	315 6 4	429 7 0	
<hr/>									
...	...	.....	...	.....	...	1,392 10 3	4,480 7 10	7,707 2 2	
<hr/>									
...	...	150 0 0	...	.....	...	21 8 0	.....	286 12 3	
72 10 0	...	3,203 7 0	...	.....	...	6 12 0	.....	3,605 5 11	
...	...	50 0 0	...	.....	...	45 10 0	.....	269 11 9	
22 15 0	7 8 6	525 0 0	...	.....	37 7 2	.....	19 1 6	916 9 0	
...	...	.....	...	.....	...	.....	.....	.....	
95 9 0	7 8 6	3,928 7 0	...	.....	37 7 2	73 14 0	19 1 6	5,138 6 11	
<hr/>									
...	...	.....	...	.....	...	.....	44 6 4	188 11 4	
...	...	.....	...	.....	...	.....	121 4 1	268 0 1	
...	...	.....	...	.....	...	.....	188 11 10	188 11 10	
...	...	.....	...	.....	...	.....	2 14 6	53 6 3	
...	...	.....	...	.....	...	.....	.....	.....	
...	...	.....	...	.....	...	.....	125 8 6	125 8 6	
...	...	.....	...	.....	...	.....	51 10 11	73 11 6	
...	...	.....	...	.....	...	.....	19 11 0	31 13 6	
<hr/>									
...	...	.....	...	.....	...	.....	554 3 2	924 15 0	
<hr/>									
...	...	.....	...	.....	...	18 3 5	10 14 0	324 3 9	
...	...	.....	...	.....	...	.....	.....	86 8 9	
...	...	.....	...	.....	...	.....	100 11 9	252 9 3	
...	...	.....	...	.....	...	.....	10 11 6	419 4 3	
...	...	.....	...	.....	...	.....	.....	35 0 2	
<hr/>									
...	...	.....	...	.....	...	18 3 5	122 5 3	1,117 10 2	
<hr/>									
...	...	.....	...	.....	...	.....	45 12 6	189 6 8	
...	...	.....	...	.....	...	53 3 3	.....	403 7 0	
...	...	.....	...	.....	...	25 2 11	.....	160 12 6	
9 2 6	...	.....	...	.....	...	66 6 6	.....	342 0 3	
...	...	.....	...	.....	...	66 14 10	.....	276 9 0	
...	...	.....	...	.....	...	16 4 8	40 10 0	237 2 6	
<hr/>									
9 2 6	...	.....	...	.....	...	228 0 0	86 6 6	1,609 5 11	
<hr/>									
131 8 0	37 7 6	3,948 7 6	70 18 0	15 5 0	51 9 11	1,984 15 2	5,313 3 9	20,423 3 10	

J. F. FLEET,  
Acting Commissioner, S. D.

## STATEMENT

Statement showing the Expenditure of the Municipalities in the

1	2	3	4				
			GENERAL ADMINISTRATION AND COLLECTION CHARGE.				
Name of District.	Serial Number of Municipality.	Name of Municipality.	General Administration (a) (Office Establishment, Inspection, Honorary Magistrates' establishment, &c.).	Collection of Taxes including Bonded Warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Chi	1	Kardahi...	33,547 5 7	16,988 1 7	.....	3,860 1 9	1,464 0 0
	2	Kotri ...	724 9 9	592 1 1	.....	.....	.....
	3	Mánjhand ...	161 3 2	246 2 0	.....	.....	.....
	4	Sehwan ...	396 15 1	383 10 3	.....	.....	.....
	5	Bubak ...	611 1 6	357 4 1	.....	.....	.....
	6	Tatta ...	805 5 8	987 7 3	.....	.....	.....
	7	Keti Bandar ...	384 3 10	573 5 4	.....	.....	.....
	8	Mirpur Batoro...	236 14 3	413 11 8	.....	.....	.....
			Total ...	36,767 10 10	19,541 10 10	.....	3,860 1 9
Hyderabad ...	1	Hyderabad ...	6,986 6 9	4,312 1 5	.....	1,948 0 4	413 7 7
	2	Tando Muhammad Khán ...	237 8 3	420 0 0	.....	.....	.....
	3	Hála' ...	130 7 0	145 10 9	.....	.....	.....
	4	Matári ...	202 0 0	265 5 2	.....	.....	.....
	5	Tando Alahyar ...	566 10 0	420 8 11	.....	.....	.....
	6	Tando Adam ...	386 13 2	424 0 0	.....	.....	.....
	7	Nasarpur ...	44 3 6	255 6 5	.....	.....	.....
		Total ..	8,554 0 8	6,243 0 8	.....	1,948 0 4	413 7 7
Shikarpar ...	1	Shikarpar ...	5,022 13 2	3,773 7 10	.....	.....	.....
	2	Sukkur ...	7,833 5 11	7,159 10 0	.....	.....	0 2 0
	3	Garhi Yásin ...	625 4 6	665 3 2	.....	.....	.....
	4	Rohri ...	897 0 0	625 15 11	.....	.....	.....
	5	Ghotki ...	82 13 5	266 13 6	.....	.....	.....
	6	Larkhána ...	695 14 4	1,490 10 7	.....	.....	4 0 0
	7	Kambar... ..	252 0 10	457 8 0	.....	.....	.....
	8	Bato-dero ...	262 8 0	204 14 9	.....	.....	.....
		Total ...	15,671 12 2	14,644 3 9	.....	.....	4 2 0
Thar and Parkar ...	1	Umarkot ...	395 0 0	550 6 1	.....	.....	.....
	2	Mitti ...	180 0 0	361 1 2	.....	.....	.....
		Total ...	575 0 0	911 7 3	.....	.....	.....
Upper Sind Frontier ...	1	Jacobabad ...	1,247 4 3	3,279 2 4	.....	.....	.....
		GRAND TOTAL ...	62,765 11 11	44,619 8 10	.....	5,808 2 1	1,891 9 7
		GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND ...	1,46,433 11 9	1,52,113 10 1	12,678 9 1	5,220 11 6	51,880 4 0
		GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND ...	2,09,199 7 8	1,96,733 2 11	12,678 9 1	11,028 13 7	53,761 13 7

PUBLIC SAFETY.

Pensions and gratuities.	Total.	PUBLIC SAFETY.				Total.
		Fire (establishment, purchase of fire engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
523 3 3	55,382 12 2	1,632 11 7	15,961 5 10			17,584 1 5
.....	1,316 10 10	10 12 0	663 4 0	.....	.....	674 0 0
.....	407 5 2	.....	116 1 3	.....	.....	116 1 3
.....	780 9 4	.....	390 10 11	141 9 6	.....	532 4 5
.....	868 5 7	.....	198 5 9	.....	.....	198 5 9
.....	1,792 12 11	0 6 10	642 8 7	.....	.....	642 15 5
.....	957 9 2	.....	327 10 3	.....	0 13 0	328 7 3
.....	850 9 6	.....	199 15 6	4 15 0	.....	204 14 6
523 3 3	62,156 10 3	1,643 14 5	18,429 14 1	146 8 6	0 13 0	20,281 2 0
.....	13,246 8 6	96 0 0	5,635 10 0	.....	5 5 0	5,736 15 0
.....	657 8 3	.....	320 0 6	.....	.....	320 0 6
.....	276 1 9	.....	302 13 0	.....	.....	302 13 0
.....	467 5 2	.....	432 8 4	.....	.....	432 8 4
.....	987 2 11	.....	426 6 0	.....	.....	426 6 0
.....	810 13 2	.....	381 4 3	.....	.....	381 4 3
.....	299 9 11	.....	.....	.....	.....	.....
.....	17,158 9 3	96 0 0	7,498 10 1	.....	5 5 0	7,599 15 1
.....	8,796 5 0	5 11 6	5,294 11 10	.....	28 10 0	5,329 1 4
1,600 0 0	16,592 15 11	302 0 4	4,142 5 10	.....	3 4 0	4,447 10 2
.....	1,230 9 8	7 12 10	964 7 7	.....	3 6 0	975 10 5
.....	1,522 15 11	38 2 0	1,201 2 10	.....	.....	1,239 4 10
.....	349 10 11	.....	340 3 9	.....	.....	340 3 9
.....	2,610 8 11	3 3 0	1,269 2 0	23 11 3	.....	1,296 0 3
420 0 0	709 8 10	0 12 0	358 10 0	41 3 1	.....	400 9 1
.....	467 6 9	27 6 0	222 1 8	.....	.....	249 7 3
2,020 0 0	32,340 1 11	384 15 6	13,792 13 6	64 14 4	35 4 0	14,277 15 6
.....	945 6 1	.....	291 6 0	.....	.....	291 6 0
.....	491 1 2	.....	.....	.....	.....	.....
.....	1,436 7 3	.....	219 6 0	.....	.....	219 6 0
.....	4,526 6 7	.....	1,268 2 4	.....	39 4 11	1,307 7 3
2,543 3 3	1,17,618 3 8	2,124 14 1	41,340 14 0	211 6 10	80 10 11	43,775 13 10
2,001 9 8	3,70,328 8 1	35,502 6 6	1,42,163 12 4	4,502 14 1	439 3 11	1,82,608 9 10
4,544 12 11	4,87,946 11 9	37,627 4 7	1,83,504 10 4	4,714 4 11	520 3 10	2,26,368 7 6

PUBLIC HEALTH AND CONVENIENCE.

Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and Intrines.	Hospitals and dispensaries.
Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,951 0 6	5,943 15 5	472 0 0	.....	66,708 7 9	7,625 3 9
.....	.....	.....	.....	3,217 4 10	1,597 14 6
.....	9 15 9	.....	.....	465 15 0	1 8 0
.....	.....	.....	.....	1,997 6 11	610 0 0
.....	71 5 8	.....	.....	1,009 15 0	.....
.....	240 9 8	.....	25 10 10	2,483 12 10	2,238 0 0
.....	.....	.....	58 2 0	739 10 0	841 2 6
.....	56 8 0	.....	.....	842 13 10	1,600 0 0
3,951 0 6	6,322 8 1	472 0 0	83 12 10	77,465 6 2	14,513 12 9
378 3 4	24,857 1 1	4,502 11 8	148 4 3	17,195 4 9	9,340 12 1
.....	90 10 6	.....	18 4 4	1,579 12 8	628 3 6
.....	33 9 2	.....	.....	1,037 12 4	348 0 0
.....	161 8 0	.....	.....	876 0 0	90 0 0
.....	68 11 5	.....	.....	1,137 0 0	800 0 0
.....	500 0 0	.....	.....	943 8 4	701 0 0
.....	15 0 0	.....	.....	418 0 1	.....
378 3 4	20,721 8 2	4,502 11 8	166 8 7	23,187 6 0	11,907 15 7
2,546 3 3	418 0 0	.....	3 12 0	14,354 8 2	3,746 10 7
.....	382 18 0	697 1 9	5,063 14 8	18,014 11 3	2,968 2 0
.....	179 4 0	.....	.....	2,292 4 7	.....
.....	18 0 0	.....	40 0 0	2,361 2 7	1,100 0 0
.....	131 6 10	.....	.....	687 5 5	192 0 0
.....	920 0 7	817 13 10	.....	6,267 4 7	2,598 1 1
.....	196 2 0	.....	.....	1,852 13 2	.....
.....	34 15 0	.....	10 8 0	1,356 14 11	314 4 0
2,546 3 3	2,275 9 5	1,514 15 7	5,118 2 8	47,137 0 8	10,914 1 8
.....	1,044 12 10	.....	108 6 2	931 8 9	900 0 0
.....	.....	.....	.....	496 2 10	375 0 0
.....	1,189 8 7	.....	108 6 2	1,427 11 7	1,275 0 0
.....	471 7 0	198 11 9	99 7 8	6,515 12 3	2,000 0 0
6,875 7 1	85,980 7 3	6,688 7 0	5,576 5 11	1,55,733 4 8	40,610 14 0
4,03,445 14 5	1,28,302 3 2	92,513 13 10	28,061 7 1	5,98,019 6 3	1,38,100 10 9
4,10,921 5 6	1,59,282 10 5	99,202 4 10	33,637 13 0	7,53,782 10 11	1,78,711 8 9

PUBLIC HEALTH AND CONVENIENCE—continued.

Vaccination.	Markets and slaughter houses.	Founds.	Dak Bungalows and Serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.																																																																		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.																																																																		
4,165 11 11 121 0 0 47 0 0 28 0 0 18 0 0 176 0 0 24 6 0 32 0 0	3,328 8 1 126 4 11 22 10 0 99 4 0 330 0 0 111 15 0 127 7 9 26 0 0	..... ..... ..... ..... ..... 179 7 0 ..... .....	..... ..... 35 12 0 358 11 6 1,275 2 9 69 0 0 18 0 0 ..... 9 0 0	17,169 5 1 ..... 15 0 0 618 1 5 84 0 0 623 6 1 418 4 9 306 13 2	..... ..... 716 15 5 ..... ..... ..... ..... .....	4,602 1 11	4,172 1 9	179 7 0	1,755 10 3	19,224 14 6	716 15 5	408 2 7 15 0 0 17 0 0 22 0 0 21 0 0 22 0 0 16 0 0	927 0 10 131 7 10 35 0 0 36 0 0 82 8 0 7 1 0 22 8 11	..... ..... ..... ..... ..... ..... .....	..... ..... 36 7 6 56 0 0 2 0 0 ..... 49 3 8	2,938 0 3 ..... 431 0 8 152 0 0 767 12 6 545 0 8 .....	230 8 11 ..... ..... ..... ..... .....	521 2 7	1,241 10 7	.....	143 11 2	3,933 17 11	230 8 11	495 0 0 456 0 0 33 0 0 265 6 4 18 0 0 204 0 0 28 0 0 22 0 0	872 4 6 547 4 0 501 11 0 39 7 11 5 15 4 5,693 14 1 283 2 3 556 7 6	..... ..... ..... ..... ..... ..... ..... .....	239 15 0 ..... 40 0 6 44 10 11 20 6 1 615 3 0 161 3 3 160 0 0	1,139 12 3 957 13 10 481 10 2 84 0 0 518 0 0 2,065 10 1 463 2 5 416 10 1	..... ..... ..... 2 10 0 ..... ..... ..... .....	1,511 6 4	8,500 2 7	.....	1,301 7 6	6,127 4 11	2 10 0	23 0 0 43 0 0	142 15 1 .....	15 4 0 .....	75 0 0 .....	838 10 1 152 0 0	..... .....	66 0 0	142 15 1	15 4 0	75 0 0	902 0 7	.....	130 0 0	887 1 0	.....	349 5 11	394 14 7	.....	6,830 10 10	14,943 15 0	194 11 0	3,625 2 10	30,673 0 6	950 2 4	15,753 9 10	31,786 4 11	6,961 2 2	4,816 10 8	19,616 12 9	2,979 4 8	22,584 4 8	46,730 3 11	7,165 12 2	8,440 13 6	50,289 13 3	3,929 7 0
4,602 1 11	4,172 1 9	179 7 0	1,755 10 3	19,224 14 6	716 15 5																																																																		
408 2 7 15 0 0 17 0 0 22 0 0 21 0 0 22 0 0 16 0 0	927 0 10 131 7 10 35 0 0 36 0 0 82 8 0 7 1 0 22 8 11	..... ..... ..... ..... ..... ..... .....	..... ..... 36 7 6 56 0 0 2 0 0 ..... 49 3 8	2,938 0 3 ..... 431 0 8 152 0 0 767 12 6 545 0 8 .....	230 8 11 ..... ..... ..... ..... .....																																																																		
521 2 7	1,241 10 7	.....	143 11 2	3,933 17 11	230 8 11																																																																		
495 0 0 456 0 0 33 0 0 265 6 4 18 0 0 204 0 0 28 0 0 22 0 0	872 4 6 547 4 0 501 11 0 39 7 11 5 15 4 5,693 14 1 283 2 3 556 7 6	..... ..... ..... ..... ..... ..... ..... .....	239 15 0 ..... 40 0 6 44 10 11 20 6 1 615 3 0 161 3 3 160 0 0	1,139 12 3 957 13 10 481 10 2 84 0 0 518 0 0 2,065 10 1 463 2 5 416 10 1	..... ..... ..... 2 10 0 ..... ..... ..... .....																																																																		
1,511 6 4	8,500 2 7	.....	1,301 7 6	6,127 4 11	2 10 0																																																																		
23 0 0 43 0 0	142 15 1 .....	15 4 0 .....	75 0 0 .....	838 10 1 152 0 0	..... .....																																																																		
66 0 0	142 15 1	15 4 0	75 0 0	902 0 7	.....																																																																		
130 0 0	887 1 0	.....	349 5 11	394 14 7	.....																																																																		
6,830 10 10	14,943 15 0	194 11 0	3,625 2 10	30,673 0 6	950 2 4																																																																		
15,753 9 10	31,786 4 11	6,961 2 2	4,816 10 8	19,616 12 9	2,979 4 8																																																																		
22,584 4 8	46,730 3 11	7,165 12 2	8,440 13 6	50,289 13 3	3,929 7 0																																																																		



PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works (a).					
Establishment (b).	Buildings (c).	Roads.	Stores (c).	Total.	Schools and Colleges.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,919 1 3	11,104 11 0	88,416 5 1	.....	2,14,501 5 3	20,758 10 8
.....	.....	999 15 4	.....	6,088 3 7	2,977 15 2
.....	.....	11 7 0	.....	932 3 3	428 7 5
.....	.....	274 7 6	.....	4,902 6 7	2,203 3 11
.....	.....	88 4 2	.....	1,620 8 5	998 1 11
22 11 10	41 3 0	308 5 3	.....	6,469 1 6	5,320 3 5
.....	777 6 10	105 3 2	.....	3,091 11 0	637 8 6
.....	.....	7 12 0	.....	2,880 15 0	601 6 11
4,941 13 1	11,923 4 10	90,161 11 6	.....	2,40,486 6 7	1,33,923 9 11
360 0 0	585 10 1	4,767 9 5	130 13 1	65,880 2 4	15,000 15 3
.....	2,152 9 1	103 9 4	.....	4,809 9 1	1,286 10 10
.....	.....	125 9 1	.....	2,064 6 7	971 7 2
.....	50 0 0	110 12 0	.....	1,554 4 0	733 14 8
.....	.....	32 13 0	.....	2,906 12 11	622 4 1
.....	.....	.....	.....	2,718 10 0	1,043 15 5
.....	.....	.....	.....	520 12 8	1,583 8 0
360 0 0	2,798 3 2	5,230 4 10	130 13 1	80,454 9 7	21,192 11 5
871 2 1	605 14 11	4,984 5 8	.....	29,737 9 2	12,620 12 3
3,410 2 2	2,051 0 5	14,141 3 6	.....	48,685 2 7	10,570 0 0
.....	.....	304 9 11	.....	3,925 2 2	1,270 14 1
.....	930 0 6	723 4 3	.....	5,591 0 6	6,862 11 1
.....	103 10 2	20 1 6	.....	1,647 7 1	654 14 0
.....	475 8 8	6,132 1 9	2 0 0	25,851 10 0	6,751 10 0
.....	82 8 0	458 10 9	.....	3,525 9 10	1,895 14 3
.....	.....	513 9 0	.....	3,385 4 6	859 8 3
3,781 4 3	4,248 10 8	27,367 14 4	2 0 0	1,22,348 13 10	41,480 8 11
.....	.....	71 0 6	.....	4,150 9 5	2,535 10 6
.....	.....	.....	.....	1,212 5 1	974 1 0
.....	.....	71 0 6	.....	5,362 14 6	3,509 11 5
.....	1,259 14 7	877 6 9	.....	13,184 1 6	6,102 5 5
9,085 1 4	20,230 1 3	1,33,708 5 11	132 13 1	4,61,896 14 0	1,06,204 10 1
16,420 2 0	84,434 13 1	2,90,873 7 5	1,694 5 9	18,58,779 0 9	4,28,548 15 1
25,503 8 4	1,04,664 14 4	4,14,581 13 4	1,827 2 10	23,20,615 14 9	5,32,748 9 2

7 PUBLIC INSTRUCTION.			8 CONTRIBUTIONS. (d).	9 MISCELLANEOUS.	
Contributions.	Libraries, Museums, Manageries, &c.	Total.	For general pur- poses.	Interest on loans.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Interest due on account of previous years.	Interest due on account of current year.
15,850 0 0 ..... ..... ..... ..... 400 0 0 .....	27,570 5 0 ..... ..... ..... ..... ..... .....	64,178 15 8 2,977 15 2 426 7 5 2,203 8 11 998 1 11 5,320 8 5 1,087 8 6 601 6 11	..... ..... ..... 45 0 0 .....	100 0 0 ..... ..... ..... ..... .....	22,262 8 0 ..... ..... ..... ..... .....
16,250 0 0	27,570 5 0	77,748 14 11	45 0 0	100 0 0	22,262 8 0
1,720 0 0 ..... ..... ..... ..... ..... .....	557 11 6 ..... ..... ..... 4 2 0 .....	17,368 10 9 1,236 10 10 971 7 2 733 14 8 522 4 1 1,048 1 5 1,583 8 0	4,200 0 0 ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....
1,720 0 0	561 13 6	23,464 8 11	4,200 0 0	.....	.....
4,405 0 0 4,435 0 0 400 0 0 200 0 0 ..... .....	300 0 0 784 0 0 801 15 6 152 0 0 ..... .....	17,325 12 3 15,789 0 0 1,270 14 1 8,064 10 7 654 14 0 7,103 10 0 1,895 14 3 859 8 3	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... .....
9,440 0 0	2,037 15 6	52,964 8 5	.....	.....	.....
..... .....	..... .....	2,535 10 5 974 1 0	..... .....	..... .....	..... .....
.....	.....	3,509 11 5	.....	.....	.....
202 0 0	.....	6,304 5 5	.....	.....	.....
27,612 0 0	30,170 2 0	1,63,986 12 1	4,245 0 0	100 0 0	22,262 8 0
33,773 8 8	7,021 8 11	4,67,339 0 8	26,317 2 9	3,767 5 4	82,371 15 7
61,385 8 8	37,191 10 11	6,81,325 12 9	30,562 2 9	3,867 5 4	1,04,634 7 7

Miscellaneous - continued,						
Amount,	Actual cost of works done for private individuals,	Other items specified in detail in the supplementary statement attached,	Total,	Investments,		Payments to sinking fund,
				In Securities (other than for sinking funds),	In Savings Bank.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,436 9 10	.....	5,608 14 8	29,408 0 6	.....	.....	10,000 0 0
.....	.....	303 4 11	303 4 11	.....	.....	.....
.....	.....	100 9 8	100 9 8	.....	.....	.....
.....	.....	135 12 2	135 12 2	.....	.....	.....
.....	.....	75 5 0	75 5 0	.....	.....	.....
.....	.....	360 10 1	360 10 1	.....	.....	.....
.....	.....	145 2 6	145 2 6	.....	.....	.....
.....	.....	69 1 8	69 1 8	.....	.....	.....
1,436 9 10	.....	6,798 12 3	30,597 14 1	.....	.....	10,000 0 0
.....	.....	1,336 11 2	1,336 11 2	.....	.....	.....
.....	.....	296 7 6	296 7 6	.....	.....	.....
.....	.....	189 15 9	189 15 9	.....	.....	.....
.....	.....	70 13 6	70 13 6	.....	.....	.....
.....	.....	189 4 11	189 4 11	.....	.....	.....
.....	.....	124 3 5	124 3 5	.....	.....	.....
.....	.....	73 6 6	73 6 6	.....	.....	.....
.....	.....	2,280 14 9	2,280 14 9	.....	.....	.....
.....	.....	1,571 14 5	1,571 14 5	.....	.....	.....
.....	.....	5,024 0 5	5,024 0 5	.....	.....	.....
.....	.....	51 8 0	51 8 0	.....	.....	.....
.....	.....	685 3 2	685 3 2	.....	.....	.....
.....	.....	120 6 3	120 6 3	.....	.....	.....
.....	.....	1,015 8 5	1,015 8 5	.....	.....	.....
.....	.....	259 10 8	259 10 8	.....	.....	.....
.....	.....	191 2 10	191 2 10	.....	.....	.....
.....	.....	8,859 6 2	8,859 6 2	.....	.....	.....
.....	.....	115 5 6	115 5 6	1,500 0 0	.....	.....
.....	.....	226 5 0	226 5 0	700 0 0	.....	.....
.....	.....	341 10 6	341 10 6	2,200 0 0	.....	.....
.....	.....	10,942 12 3	10,942 12 3	.....	.....	.....
1,436 9 10	.....	29,223 7 11	53,022 9 9	2,200 0 0	.....	10,000 0 0
54 10 6	1,186 5 10	1,00,452 0 0	1,87,832 5 3	1,78,205 12 0	1,037 6 0	18,382 15 1
1,491 4 4	1,186 5 10	1,29,675 7 11	2,40,854 15 0	1,60,405 12 0	1,037 6 0	28,382 15 1

Province of Sind during the year ending 31st March 1892.

EXTRAORDINARY AND DEBT.					11		12		REMARKS.
Payment of loans.		Advances.		Deposits.	Total.	Closing Balance.	Grand Total.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.						
4,000 0 0	.....	.....	11,723 5 5	25,723 5 5	48,379 15 8	4,55,158 8 1		<b>Memorandum of Liabilities and Claims.</b> Liabilities— Balance of Loans ... Rs. a. p. 3,83,500 0 Less balance of Sinking Funds ... 45,000 Net balance of Loans ... 3,38,500 Deposits ... 28,034 Total ... 3,66,534 1 6  Claims— Advances recoverable 150 15 4 Net amount of debt ... 3,66,383 2 2  <b>Memorandum of Liabilities and Claims.</b> Liabilities— Balance of Loans ... Rs. a. p. 95,630 14 6 Less balance of Sinking Funds ... Net balance of Loans ... Deposits ... 38 9 3 Total ... 95,669 7 8  Claims— Advances recoverable ..... Net amount of debt ... 95,669 7 8  <b>Memorandum of Liabilities and Claims.</b> Liabilities— Balance of Loans ... Rs. a. p. .... Less balance of Sinking Funds ... Net balances of Loans ... Deposits ... 5,274 2 6 Total ... 5,274 2 6  Claims— Advances recoverable 596 0 0 Net amount of debt ... 4,678 2 6	
.....	.....	.....	.....	.....	5,600 3 2	16,960 5 8			
.....	.....	.....	.....	.....	2,194 0 6	4,176 10 10			
.....	.....	.....	.....	.....	2,025 8 8	10,579 12 8			
.....	.....	.....	.....	.....	3,783 0 7	7,543 11 8			
.....	.....	.....	120 0 0	120 0 0	5,781 0 8	20,531 12 0			
.....	.....	.....	599 8 0	599 8 0	53,447 5 7 1/2	59,807 4 0 1/2			
.....	.....	150 15 4	52 8 0	203 7 4	1,183 11 9	5,794 2 8			
4,000 0 0	.....	150 15 4	12,495 5 5	26,646 4 9	1,22,394 14 2 1/2	5,80,352 3 2 1/2			
16,241 12 4	.....	.....	38 9 3	16,280 5 7	16,239 8 0	1,40,702 4 11			
.....	.....	.....	.....	.....	5,205 0 5	12,525 4 7			
.....	.....	.....	.....	.....	4,404 8 3	8,209 4 6			
.....	.....	.....	.....	.....	8,916 3 11	12,175 1 7			
.....	.....	.....	.....	.....	3,209 1 4	8,241 0 2			
.....	.....	.....	.....	.....	19,510 2 6	24,593 2 9			
.....	.....	.....	.....	.....	1,670 1 8	4,147 6 4			
16,241 12 4	.....	.....	38 9 8	16,280 5 7	59,154 9 8	2,10,593 8 10			
.....	.....	.....	.....	.....	.....	.....			
.....	.....	.....	.....	.....	.....	.....			
.....	.....	.....	5,519 6 7	5,519 6 7	12,508 3 0	80,788 3 9			
.....	.....	265 0 0	23,839 0 5	24,104 0 5	1,21,817 11 5	2,36,460 8 11			
.....	15 0 0	.....	.....	15 0 0	6,320 0 6	13,848 12 10			
.....	.....	.....	283 10 0	283 10 0	7,095 10 6	24,482 7 6			
.....	.....	.....	.....	.....	2,502 10 10	5,815 4 10			
.....	.....	.....	45 0 0	45 0 0	12,951 5 4	50,873 10 11			
.....	.....	.....	.....	.....	4,284 14 8	11,076 3 4			
.....	.....	.....	.....	.....	2,143 12 2	7,236 10 2			
.....	15 0 0	265 0 0	29,687 1 0	29,967 1 0	1,69,624 4 5	4,30,381 14 3			
.....	.....	.....	.....	.....	.....	.....			
.....	.....	.....	.....	1,500 0 0	4,391 4 7	13,929 10 0			
.....	.....	.....	.....	700 0 0	505 9 9	4,109 6 0			
.....	.....	.....	.....	.....	.....	.....			
.....	.....	.....	.....	2,200 0 0	4,896 14 4	18,039 0 0			
.....	54 0 0	.....	.....	54 0 0	3,306 15 9	38,626 0 8			
20,241 12 4	69 0 0	415 15 4	42,220 15 8	75,147 11 4	3,58,377 10 4 1/2	12,77,992 11 0 1/2			
.....	.....	.....	.....	.....	.....	.....			
95,167 0 5	1,076 13 6	1,41,828 7 7	1,88,320 9 9	5,74,019 0 4	11,52,685 8 5	48,19,909 4 1			
1,15,408 12 9	1,145 13 6	1,42,244 6 11	1,80,541 9 5	6,49,166 11 8	15,11,063 2 9 1/2	60,97,901 15 1 1/2			

H. E. M. JAMES,  
Commissioner in Sind.

Supplementary statement showing the details of other items under the head "9, Miscellaneous" in Statement No. III—Expenditure of the Municipalities.

	Karachi.	Kotri.	Mánjhand.	Sehwan.	Subak.	Tatta.	Keti Bandar.	Mirpur Batoro.	Hydrabad.	Tando Muhammad Khan.	Hála.	Mattál.	Tando Alahyar.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Purchase of poison for killing stray dogs	73 0 0	...	...	8 0 0	3 13 0	7 3 0	...	...	...	...	...	...	...
Miscellaneous establishment	653 6 8	...	...	...	...	...	...	...	...	...	...	...	...
Frere and Denso Hall Museums and contingencies	267 0 9	...	...	...	...	...	...	...	...	...	...	...	...
Numbering houses and streets	192 1 3	...	...	...	...	...	...	...	...	...	...	...	...
Telephone charges	430 0 0	...	...	...	...	...	...	...	...	...	...	...	...
Law charges	2,070 14 0	...	...	...	...	...	...	...	...	...	...	...	...
Municipal election	27 9 8	...	...	...	...	...	...	...	...	...	...	...	...
Census	570 12 0	76 9 9	15 3 9	27 2 3	19 4 0	71 1 0	14 14 6	19 3 2	548 3 2	24 11 9	32 4 2	34 14 3	25 13 7
Receptions	677 11 3	126 1 8	...	46 14 9	...	70 13 3	...	...	743 8 0	...	...	...	...
Refunds of taxes, &c.	641 6 7	...	...	...	...	...	...	...	...	34 13 0	55 4 0	...	...
Postage and receipt stamps	...	26 12 0	...	...	...	5 0 0	...	...	...	...	11 0 0	1 0 0	11 0 8
Dead Stock	...	3 10 0	...	...	24 3 0	32 8 0	...	...	...	...	...	...	...
Telegram charges	...	4 6 0	63 14 6	...	...	...	...	...	...	...	...	...	...
Audit charges	...	40 0 0	11 8 0	80 0 0	20 6 0	80 0 0	24 0 0	...	...	12 0 0	9 0 0	13 0 0	20 0 6
Stationery, &c.	...	1 12 0	...	...	...	...	...	...	...	...	...	...	...
Forms for pounds, &c.	...	23 0 6	...	...	...	...	...	...	...	41 13 9	51 8 1	16 0 5	...
Town-crier	...	1 1 0	...	0 3 0	0 14 0	...	0 4 0	...	...	...	0 7 2	4 4 3	...
and Official Gazette and local papers	...	...	6 13 0	...	8 2 0	8 10 0	...	...	...	...	...	...	...
Cutting down dead trees	...	...	...	...	...	...	...	...	...	...	...	...	...
Journal of Indian Art	...	...	...	...	...	15 9 6	...	...	...	12 13 0	12 0 0	...	26 4 0
Repairs to furniture	...	...	...	...	...	42 5 0	49 0 0	25 13 0	...	16 0 0	...	...	64 14 8
Printing, &c.	...	...	...	10 13 2	...	...	...	...	...	...	...	...	...
Supplies	...	...	...	12 0 0	...	5 10 8	...	...	...	...	...	...	...
Transport of food for public	...	...	...	...	...	...	...	...	...	...	...	...	...
Levelling grounds, &c.	...	...	...	...	...	45 8 0	...	...	...	...	...	...	...
Cost of books	...	...	...	...	...	38 9 0	...	...	...	50 0 0	...	...	...
Abkalaní	...	...	...	...	...	7 13 10	...	...	...	...	2 7 7	2 7 7	2 11 6
Money Order fees	...	...	...	...	...	2 6 0	...	...	...	...	...	...	...
Expenses of a civil suit	...	...	...	...	...	1 4 0	...	...	...	...	...	...	...
Repairs to office lamp	...	...	...	...	...	...	...	...	...	...	...	...	...
Clearing camping grounds and providing gates for it	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	8 0 0	...	...	2 0 0	...	0 1 6	45 0 0	39 5 0	14 0 9	0 8 0	23 9 6
Interest credited by mistake	...	...	...	...	...	...	...	...	...	66 0 0	...	...	...
Share of income paid to Cantonment Committee	...	...	...	...	...	...	...	...	...	...	...	...	...
Scholarships	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total</b>	<b>5,608 14 9</b>	<b>303 4 11</b>	<b>100 9 3</b>	<b>135 12 2</b>	<b>75 5 6</b>	<b>360 10 1</b>	<b>145 2 6</b>	<b>60 1 8</b>	<b>1,326 11 2</b>	<b>296 7 6</b>	<b>139 15 9</b>	<b>70 13 6</b>	<b>169 4 11</b>

	Tando Adam.	Nasarpur.	Shikarpur.	Sukkur.	Gerhi Yasin.	Rohri.	Ghotki.	Larkhána.	Kambar.	Rato-dero.	Umarkot.	Mittí.	Jacobabad.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Purchase of poison for killing stray dogs	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous establishment	...	...	...	...	...	...	...	...	...	...	...	...	...
Frere and Denso Hall Museums and contingencies	...	...	...	...	...	...	...	...	...	...	...	...	...
Numbering houses and streets	...	...	...	...	...	...	...	...	...	...	...	...	...
Telephone charges	...	...	...	...	...	...	...	...	...	...	...	...	...
Law charges	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal election	...	...	...	...	...	...	...	...	...	...	...	...	...
Census	36 14 10	59 10 0	416 13 0	292 5 0	36 0 0	121 1 3	21 0 0	72 0 0	35 15 10	24 0 0	32 3 2	20 7 6	28 2 6
Receptions	...	...	...	...	...	...	...	...	...	...	...	...	42 13 3
Refunds of taxes, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...
Postage and receipt stamps	10 12 0	11 0 0	...	...	...	...	...	...	...	...	...	...	12 11 0
Dead Stock	...	...	20 6 6	1,639 3 8	...	17 9 0	...	215 15 0	...	6 12 0	...	...	...
Telegram charges	...	...	...	...	...	...	...	...	...	...	...	...	...
Audit charges	...	...	...	...	...	...	...	...	...	...	...	...	...
Stationery, &c.	...	...	...	...	...	...	...	...	...	...	...	...	60 0 0
Forms for pounds, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...
Town-crier	...	...	...	...	...	...	...	...	...	...	...	...	...
Sind Official Gazette and local papers	...	0 10 0	...	...	...	...	...	...	...	...	...	...	7 8 0
Cutting down dead trees	...	...	...	...	...	...	...	...	...	...	...	...	6 10 0
Journal of Indian Art	...	...	...	...	...	...	...	...	...	...	...	...	3 4 6
Repairs to furniture	25 8 0	...	...	...	...	...	...	...	...	...	...	...	...
Jungle cutting, &c.	31 3 0	...	...	...	...	...	...	...	...	...	...	...	...
Burying paupers	...	...	...	...	...	...	...	...	...	...	...	...	...
Powder, disinfecting	...	...	...	...	...	...	...	...	...	...	...	...	...
Purchase of land for public thoroughfare	...	...	...	...	...	...	...	...	...	...	...	...	...
Levelling grounds, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...
Cost of books	5 1 1	2 1 9	...	...	...	...	...	...	...	...	...	...	...
Abkalaní	...	...	...	...	...	...	...	...	...	...	...	...	...
Money Order fees	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenses of a civil suit	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs to office lamp	...	...	...	...	...	...	...	...	...	...	...	...	...
Clearing camping ground and providing gates for it	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	14 11 6	...	1,125 10 11	3,002 7 9	15 8 0	546 8 11	39 8 8	727 9 5	236 10 10	100 6 10	98 2 4	30 13 6	7 1 6
Interest credited by mistake	...	...	...	...	...	...	...	...	...	...	...	...	...
Share of income paid to Cantonment Committee	...	...	...	...	...	...	...	...	...	...	...	...	...
Scholarships	...	...	...	...	...	...	...	...	...	...	...	...	10,783 11 6
<b>Total</b>	<b>124 3 8</b>	<b>78 8 6</b>	<b>1,671 14 5</b>	<b>5,024 0 5</b>	<b>51 8 0</b>	<b>685 3 2</b>	<b>120 6 8</b>	<b>1,015 8 5</b>	<b>259 10 6</b>	<b>131 2 10</b>	<b>115 5 6</b>	<b>226 5 0</b>	<b>0,942 12 3</b>

## Abstract of Statement III, giving the Provincial Totals for each column from 4 to 12.

Particulars.	Total for the whole Presidency, excluding Sind.			Total for the Province of Sind.			Grand Total for the whole Presidency, including Sind.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>Ependiture—</i>									
<b>A.—General Administration and Collection Charge—</b>									
1 General Administration (office, establishment, &c.)	1,46,433	11	9	62,765	11	11	2,09,193	7	8
2 Collection of taxes including bonded warehouses	1,52,113	10	1	44,619	8	10	1,96,733	2	11
3 Collection of tolls on roads and ferries	12,678	9	1	.....			12,678	9	1
4 Survey of land	5,220	11	6	5,808	2	1	11,028	13	7
5 Refunds	51,880	4	0	1,881	9	7	53,761	13	7
6 Pensions and gratuities	2,001	9	8	2,543	3	3	4,544	12	11
<b>B.—Public Safety—</b>									
1 Fire (establishment, purchase of fire-engines, &c.)	35,502	6	6	2,124	14	1	37,627	4	7
2 Lighting (establishment, purchase of lamps, &c.)	1,42,163	12	4	41,340	14	0	1,83,504	10	4
3 Police (establishment, purchase of clothing, &c.)	4,502	14	1	211	6	10	4,714	4	11
4 Rewards for destruction of wild animals and snakes	439	8	11	80	10	11	520	3	10
<b>C.—Public Health and Convenience—</b>									
1 Water-supply. { Capital outlay	4,03,445	14	5	6,875	7	1	4,10,321	5	6
{ Establishment, &c.	1,23,302	3	2	35,980	7	3	1,59,282	10	5
2 Drainage ... { Capital outlay	92,513	13	10	6,688	7	0	99,202	4	10
{ Establishments, &c.	28,061	7	1	5,576	5	11	33,637	13	0
3 Conservancy (including road-cleaning and watering) and latrines	5,98,019	6	3	1,55,733	4	8	7,53,752	10	11
4 Hospitals and dispensaries	1,38,100	10	9	40,610	14	0	1,78,711	8	9
5 Vaccination	15,753	9	10	6,830	10	10	22,584	4	8
6 Markets and slaughter-houses	31,786	4	11	14,943	15	0	46,730	3	11
7 Pounds	6,961	2	2	194	11	0	7,155	13	2
8 Dāk-bungalows and serais	4,815	10	8	3,825	2	10	8,440	13	6
9 Arboriculture, public gardens and experimental cultivation	19,616	12	9	30,673	0	6	50,289	13	3
10 Registration of births and deaths	2,979	4	8	950	2	4	3,929	7	0
11 Public Works { Establishment	16,420	2	0	9,083	1	4	25,503	3	4
{ Buildings	84,434	13	1	20,230	1	3	1,04,664	14	4
{ Roads	2,90,873	7	5	1,23,708	5	11	4,14,581	13	4
{ Stores	1,694	5	9	132	13	1	1,827	2	10
<b>D.—Public Instruction—</b>									
1 Schools and colleges	4,26,543	15	1	1,06,204	10	1	5,32,748	9	2
2 Contributions	33,773	8	8	27,612	0	0	61,385	8	8
3 Libraries, museums, menageries, &c.	7,021	8	11	30,170	2	0	37,191	10	11
E.—Contributions for general purposes	26,317	2	9	4,245	0	0	30,562	2	9
<b>F.—Miscellaneous—</b>									
1 Interest on { Previous years	3,767	5	4	100	0	0	3,867	5	4
{ Current year	82,371	15	7	22,262	8	0	1,04,634	7	7
2 Discount	54	10	6	1,436	9	10	1,491	4	4
3 Actual cost of works done for private individuals	1,186	5	10	.....			1,186	5	10
4 Other items	1,00,452	0	0	29,223	7	11	1,29,675	7	11

Particulars.	Total for the whole Presidency, excluding Sind.	Total for the Province of Sind.	Grand Total for the whole Presidency, including Sind.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Expenditure—continued.</i>			
G.—Extraordinary and Debt—			
1 Investments ... { (a) In securities ...	1,78,205 12 0	2,200 0 0	1,80,405 12 0
{ (b) In Savings Bank ...	1,037 6 0	.....	1,037 6 0
2 Payments to Sinking Fund ...	18,382 15 1	10,000 0 0	28,382 15 1
3 Repayment of Loans ...	95,167 0 5	20,241 12 4	1,15,408 12 9
4 Advances ... { (a) Permanent ...	1,076 13 6	69 0 0	1,145 13 6
{ (b) Other ...	1,41,828 7 7	415 15 4	1,42,244 6 11
5 Deposits ...	1,38,320 9 9	42,220 15 8	1,80,541 9 5
Closing Balance ...	11,52,685 8 5	3,58,377 10 4½	15,11,063 2 9½
GRAND TOTAL ...	48,19,909 4 1	12,77,992 11 0½	60,97,901 15 1½

**STATEMENT No. IV.**



## STATEMENT

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the several per head, and the incidence of

1	2	3					4				
		GRAIN.					BAGG.				
Name of Municipality.	Population by Census of 1901.	Gross Imports.	Quantity or value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	
		M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	
1. Ahmedabad (City and Saraspur only)...	150,428	1,037,608 30 0	25,323 30 0	1,012,285 0 0	31,080 4 4	7 30 27	20,168 21 40	.....	20,168 21 40	22,292 8 7	
2. Dholka .....	18,484	89,453 14 0	55 0 0	89,403 14 0	2,374 10 10	5 16 35	14,538 5 60	.....	14,538 5 60	2,107 2 2	
3. Viramgam .....	23,208	149,883 30 0	87 0 0	1,49,076 30 0	3,118 4 8	6 17 77	2,466 12 20	0 30 0	2,466 12 20	1,232 12 8	
4. Parandj .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5. Modasa .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6. Dhandhuka .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7. Ghoga .....	5,416	59,810 20 0	2,047 27 40	56,862 32 40	1,148 11 1	8 34 45	845 14 0	.....	845 14 0	418 16 8	
8. Sanand .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
9. Dholera .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
10. Mandal .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
11. Ranpur .....	5,838	.....	.....	.....	.....	.....	1,328 18 20	.....	1,328 18 20	892 2 9	
12. Birejs .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
13. Uvavad .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
14. Vavia .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
15. Kisantra .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
<b>Total</b> .....	<b>191,955</b>	<b>1,336,091 14 0</b>	<b>28,463 17 40</b>	<b>1,308,227 26 40</b>	<b>27,730 12 6</b>	<b>7 8 74</b>	<b>49,585 16 70</b>	<b>0 30 0</b>	<b>49,585 16 70</b>	<b>26,427 13 8</b>	
16. Kaira .....	10,101	431 20 0	454 20 0	37 0 0	0 9 0	0 0 9	55 0 0	55 0 0	.....	.....	
17. Mehsadabad .....	29,069	1,89,837 10 0	.....	.....	.....	.....	.....	.....	.....	.....	
18. Nadiad .....	.....	.....	.....	199,927 10 0	3,174 15 7	6 21 32	14,534 28 60	6,329 5 0	7,705 23 60	1,816 14 4	
19. Kapadvanj .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20. Dikor .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
21. Borvad .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22. Anand .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
23. Umroth .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
24. Od .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
25. Matar .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26. Mahudha .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
<b>Total</b> .....	<b>39,149</b>	<b>190,308 30 0</b>	<b>454 20 0</b>	<b>189,854 10 0</b>	<b>3,175 8 7</b>	<b>4 38 79</b>	<b>14,690 28 30</b>	<b>6,325 5 0</b>	<b>7,705 23 60</b>	<b>1,816 14 4</b>	
27. Godhra .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
28. Dohad .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29. Kailol .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
<b>Total</b> .....	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	
30. Broach .....	40,168	729,451 0 0	1,06,126 0 0	623,325 0 0	18,370 11 4	15 20 57	10,102 0 0	4,903 0 0	11,299 0 0	5,854 8 5	
31. Anklesvar .....	10,692	168,419 24 80	.....	168,419 24 80	1,800 13 0	15 30 0	4,162 27 40	.....	4,162 27 40	1,038 2 9	
32. Jambusar .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
33. Hinasol .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
34. Amad .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
<b>Total</b> .....	<b>50,860</b>	<b>897,870 24 80</b>	<b>1,06,126 0 0</b>	<b>791,744 24 80</b>	<b>16,171 10 4</b>	<b>15 22 11</b>	<b>20,264 27 40</b>	<b>4,903 0 0</b>	<b>15,451 27 40</b>	<b>6,892 11 2</b>	
35. Surat .....	108,693	661,094 0 0	.....	661,094 0 0	16,412 4 6	6 2 23	31,435 0 0	.....	31,450 0 0	35,732 18 7	
36. Rander .....	10,921	209,535 0 0	1,33,837 0 0	75,698 0 0	748 8 4	8 32 21	8,708 18 35	5,038 23 0	2,774 30 35	1,241 8 11	
37. Bulsar .....	14,779	.....	.....	.....	.....	.....	.....	.....	.....	.....	
38. Mandvi .....	8,965	.....	.....	.....	.....	.....	.....	.....	.....	.....	
39. Bardoli .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
<b>Total</b> .....	<b>198,358</b>	<b>8,70,629 0 0</b>	<b>1,33,837 0 0</b>	<b>736,792 0 0</b>	<b>17,200 12 10</b>	<b>6 6 31</b>	<b>43,706 20 78</b>	<b>8,161 24 0</b>	<b>37,644 36 28</b>	<b>39,910 11 8</b>	
40. Thana .....	17,465	.....	.....	.....	.....	.....	1,892 10 0	.....	1,892 10 0	936 8 8	
41. Kuria .....	11,469	.....	.....	.....	.....	.....	.....	.....	.....	.....	
42. Bandra .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
43. Bassein .....	11,291	59,717 81 34	128 38 0	59,588 33 34	610 2 10	5 11 7	1,768 28 0	.....	1,768 28 0	671 1 4	
44. M'ahim-Kelva .....	11,922	.....	.....	.....	.....	.....	.....	.....	.....	.....	
45. Briwadi .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
46. Kalyan .....	11,685	.....	.....	.....	.....	.....	.....	.....	.....	.....	
<b>Total</b> .....	<b>63,222</b>	<b>59,717 81 34</b>	<b>128 38 0</b>	<b>59,588 33 34</b>	<b>616 2 10</b>	<b>5 11 7</b>	<b>3,650 33 0</b>	.....	<b>3,650 33 0</b>	<b>707 9 10</b>	
<b>GRAND TOTAL</b> .....	<b>483,544</b>	<b>3,856,217 20 14</b>	<b>289,000 35 40</b>	<b>3,566,217 24 54</b>	<b>64,095 1 1</b>	<b>7 30 48</b>	<b>181,598 9 8</b>	<b>17,850 19 0</b>	<b>118,637 20 8</b>	<b>72,461 12 6</b>	

Net Average Consumption or Expenditure per Head of Population.	Class I					Class II		
	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.
0 8 76	27,085 24 60	1 0 40	27,065 24 60	2,698 6 9	0 8 24	1,147,242 16 18	25,873 30 0	1,121,368 25 18
0 35 22	856 8 60	.....	855 3 30	635 6 2	0 2 6	167,682 16 20	56 0 0	167,526 16 00
0 4 20	2,192 27 00	.....	2,192 27 00	2,192 10 10	0 3 62	178,899 22 60	37 30 0	178,861 28 60
0 4 7	776 1 65	15 5 0	760 86 65	870 13 9	0 3 14	1,764 28 75	15 5 0	1,739 23 75
0 5 22	860 18 60	5 23 0	854 24 60	895 5 11	0 5 78	111,408 6 60	3,408 38 40	108,000 8 20
0 9 8	433 10 60	8 30 0	424 30 60	163 10 5	0 2 73	6,909 25 60 Rs. 8,136 3 4 Cocoanuts.	14 20 0	6,595 5 60 Rs. 8,136 3 4 Cocoanuts.
0 10 11	32,284 5 46	30 7 40	32,253 38 5	44,456 8 10	0 6 58	1,600,095 1 48 Rs. 8,136 3 4 Cocoanuts.	28,863 4 0	1,571,231 37 48 Rs. 8,136 3 4 Cocoanuts.
0 10 48	2,751 16 20	657 31 20	2,193 25 0	1,134 11 2	0 3 1	234,403 15 0 239,150 Cocoanuts.	718 25 15 10,104 16 20 36,697 Cocoanuts.	33 4 25 324,298 28 60 292,563 Cocoanuts.
0 10 48	2,707 18 50	229 9 15	2,478 4 35	1,125 3 1	0 3 1	235,150 4 50 239,150 Cocoanuts.	10,818 1 35 36,597 Cocoanuts.	224,332 3 15 202,563 Cocoanuts.
0 11 20	6,802 0 0	41 0 0	6,261 0 0	12,621 15 7	0 6 19	980,772 0 0	125,860 0 0	854,912 0 0
0 16 48	1,305 25 50	.....	1,305 25 50	1,032 0 10	0 4 71	180,499 26 70	673 20 0	179,826 6 70
0 12 15	7,607 25 50	41 0 0	7,566 25 50	14,154 0 5	0 5 76	1,161,271 28 70	126,632 20 0	1,034,639 8 70
0 11 46	21,130 0 0	373 0 0	20,757 0 0	44,804 1 3	0 7 56	871,977 0 0	218 0 0	871,759 0 0
0 10 15	1,278 19 80	241 34 70	1,036 24 40	2,073 8 10	0 3 64	240,846 37 65	144,104 2 70	96,742 34 75
0 8 37	14 17 7	.....	14 17 7	25 14 5	0 0 12	3,352 38 0	227 36 0	3,125 2 0
0 1 78	.....	.....	.....	.....	.....	204 21 50	.....	204 21 50
0 10 68	23,422 28 37	454 34 70	21,088 1 47	40,903 8 6	0 7 8	1,215,780 17 25	144,600 38 70	1,071,179 18 45
0 4 27	3,560 0 0	.....	3,560 0 0	380 0 1	0 8 13	24,721 23 9 537 Carts Grass and straw 234,200 Cocoanuts.	28 0 0	24,693 23 9 5,227 Carts Grass and straw 234,200 Cocoanuts.
0 8 17	675 18 52	.....	675 18 52	353 14 1	0 2 22	87,668 0 58 15,161 26 58	471 20 40	87,197 30 18 15,161 26 58
0 5 8	4,238 18 52	.....	4,238 18 52	1,848 14 2	0 5 72	127,536 10 40 5,237 Carts Cocoanuts, 234,200	499 20 40	127,037 10 0 5,237 Carts Cocoanuts, 234,200
0 10 29	69,320 19 74	1,039 11 45	68,281 8 29	107,863 0 0	0 5 22	4,340,722 21 3 Cocoanuts, Rs. 8,136 3 4 473,360 Grass and straw 5,237 Carts.	311,214 4 65 36,697 Cocoanuts.	4,029,508 16 1 Cocoanuts, Rs. 8,136 3 4 473,360 Grass and straw 5,237 Carts.

CLASS I.—continued.		CLASS II.					CLASS III.		
Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.
Rs. a. p.	M. s. t.	M. s. t.		M. s. t.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.
84,284 0 1	8 29 7	.....	.....	.....	.....	.....	100,191 20 0	663 0 0	108,520 20 0
6,563 3 7	9 22 3	.....	.....	.....	.....	.....	16,619 15 40	.....	16,819 15 40
9,404 18 11	7 23 76	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
987 13 5	0 7 21	.....	.....	.....	.....	.....	1,088 19 0	.....	1,088 19 0
2,416 13 1	16 38 84	.....	.....	.....	.....	.....	13,778 24 0	4 16 0	13,772 9 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
843 0 8	1 5 15 Rs. 0 8 7 Cocoanuts.	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,14,489 11 3	8 7 43 Rs. 0 8 7 Cocoanuts.	.....	.....	.....	.....	.....	1,40,853 29 40	685 15 0	140,187 14 40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2 2 11	0 0 10	.....	.....	.....	.....	.....	2,315 0 0	.....	2,315 0 0
7,408 7 9	7 23 69 Cocoanuts.	.....	.....	.....	.....	.....	18,545 0 0	181 4 40	18,418 35 40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7,410 10 8	7 23 78 Cocoanuts.	.....	.....	.....	.....	.....	20,549 0 0	181 4 40	20,728 35 40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
44,683 5 0	21 11 27	.....	.....	.....	.....	.....	3,60,628 0 0	20,681 0 0	389,947 0 0
5,214 11 0	16 32 60	.....	.....	.....	.....	.....	6,320 0 0	.....	6,620 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
49,898 0 0	20 13 68	.....	.....	.....	.....	.....	3,67,448 0 0	20,681 0 0	3,66,767 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
88,634 5 8	8 37 38	3,45,055 0 0	.....	3,45,055 0 0	2,235 5 8	3 2 10	5,38,297 0 0	.....	5,38,297 0 0
4,228 5 6	8 34 0	.....	.....	.....	.....	.....	.....	.....	.....
1,582 8 5	0 8 87	.....	.....	.....	.....	.....	.....	.....	.....
.....	0 3 5	.....	.....	.....	.....	.....	.....	.....	.....
1,04,855 1 8	7 29	3,45,055 0 0	.....	3,45,055 0 0	2,235 5 8	3 2 10	5,38,297 0 0	.....	5,38,297 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,494 7 8	1 15 69 3 Cart Grass & straw. 13-4 Cocoanuts.	(a)	.....	.....	498 0 0	0 0 5	54,788 0 0	478 0 0	54,310 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,463 8 0	7 28 68	.....	.....	.....	.....	.....	.....	.....	.....
224 4 8	1 18 45	.....	.....	.....	.....	.....	228 38 25	.....	228 38 25
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6,200 4 2	3 8 69 3 Cart Grass & straw. 13-4 Cocoanuts.	.....	.....	.....	493 0 0	0 0 5	55,014 33 25	478 0 0	54,536 33 25
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,82,025 11 8	8 30 6 Cocoanuts Rs. 0 8 7 25-02 Grass & straw 3 Carts.	3,45,055 0 0	.....	3,45,055 0 0	2,728 5 8	3 2 10	11,22,478 22 65	21,954 19 40	1,100,519 8 25

(a) Information not furnished by the Municipality.

		CLASS IV.					CLASS V.	
Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.
Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,997 1 6	0 23 23	1,40,119 11 1	11 14 5	1,40,107 12 8	3,187 15 9	1 1 2		
939 5 8	1 0 69	8,143 0 0		8,143 0 0	130 10 10	0 7 11	8,670 12 0	
		12,800 0 0		12,800 0 0	208 15 4	0 8 6	54,728 12 0	188 14 0
300 6 1	0 4 85							
109 2 0	2 5 70	7,977 1 0		7,977 1 0	47 9 5	1 3 11	8,440 0 0	
		2,146 0 0		2,146 0 0	21 7 9	0 5 11	4,244 4 6	
5,235 9 8	0 84 84	1,70,685 12 1	11 14 5	1,70,678 13 8	3,594 11 1	0 15 0	76,259 12 6	188 14 0
38 15 0	0 9 13	308 11 7	308 11 7				685 4 0	685 4 0
1,150 12 1	0 25 28	1,00,300 0 0		1,00,300 0 0	1,879 12 1	3 7 3	84,200 0 0	
1,149 11 1	0 21 14	1,00,608 11 7	308 11 7	1,00,300 0 0	1,879 12 1	3 7 3	84,285 4 0	685 4 0
3,510 6 0	6 18 43	1,17,986 0 0	50,938 0 0	66,930 0 0	2,007 14 6	1 10 8	33,684 0 0	528 0 0
142 1 4	0 25 41	1,45,418 8 0	1,938 8 0	1,43,509 14 0	2,870 3 2	15 8 9		
3,652 7 4	6 8 21	2,63,314 6 0	52,874 8 0	2,10,439 14 0	4,878 1 8	4 2 3	33,684 0 0	528 0 0
5,706 1 11	4 88 8	3,40,026 0 0		3,40,026 0 0	7,729 7 7	3 3 5		
		42,223 7 10	15,579 12 4	20,643 11 6	803 9 10	2 7 0	2,007 15 6	631 14 0
		2,310 0 0		2,310 0 0	125 8 0	0 10 2		
5,706 1 11	4 88 8	3,38,759 7 10	15,579 12 4	3,78,179 11 8	8,658 9 5	3 1 0	2,007 15 6	631 14 0
484 14 9	6 4 4	15,951 7 5	5,351 0 0	10,600 7 5	864 9 11	0 8 8		
42 12 6	0 0 65							
527 12 5	1 35 65	15,951 7 5	5,351 0 0	10,600 7 5	864 9 11	0 8 8		
10,371 10 10	3 5 20	9,44,319 12 11	74,125 14 4	8,70,193 14 7	19,875 12 2	2 0 11	1,98,627 0 0	3,321 0 0

10			11					
CLASS V—continued.			CLASS VI.					
Net Imports.	Net Amount of Tax collected.	Net Average Consumption of Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net amount of Tax collected.	Net Average Consumption of Expenditure per Head of Population.	Gross Imports.
Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
8,578 13 0	20 7 5	0 9 7	5,195 0 40	.....	5,195 0 40	3,896 4 2	0 1 47	23,60,856 14 0
54,541 14 0	1,303 6 10	2 5 7	866 6 0	.....	866 6 0	152 9 3	0 3 3	76,683 12 0
.....	.....	.....	4,401 22 40	.....	4,401 22 40	366 12 9	0 7 47	1,77,698 4 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
8,440 0 0	21 13 4	1 6 1	223 3 0	.....	223 3 0	22 14 3	0 1 31	72,747 13 0
.....	.....	.....	.....	.....	.....	.....	.....	15,336 14 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
4,244 4 6	32 0 2	0 11 8	970 39 0	.....	970 39 0	131 0 10	0 6 52	28,042 13 3
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
76,102 14 6	1,437 13 9	1 7 5	11,655 31 0	.....	11,655 31 0	4,659 15 5	0 2 45	26,53,005 6 8
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
84,200 0 0	841 11 4	2 14 5	3,887 20 0	1,235 0 0	2,652 20 0	347 0 0	0 3 52	1,61,747 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
84,200 0 0	841 11 4	2 14 5	3,887 20 0	1,235 0 0	2,652 20 0	347 0 0	0 3 52	1,61,747 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
33,156 0 0	690 15 0	0 13 2	9,419 0 0	2,126 0 0	7,293 0 0	911 10 4	0 7 21	4,29,000 0 0
.....	.....	.....	9,656 1 40	.....	9,656 1 40	612 11 0	0 30 10	1,19,534 4 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
33,156 0 0	690 15 0	0 13 2	19,075 1 40	2,126 0 0	16,949 1 40	1,524 5 4	0 13 26	5,47,534 4 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
3,146 1 6	78 10 0	0 4 7	3,315 0 0	945 5 0	2,369 5 0	3,228 8 11	0 3 5	9,08,696 0 0
.....	.....	.....	1,200 21 40	.....	255 16 40	21 6 0	0 0 25	.....
.....	.....	.....	87 0 25	.....	87 0 25	47 0 6	0 0 50	8,576 4 3
3,146 1 6	78 10 0	0 4 7	9,602 21 65	945 5 0	8,657 16 65	2,296 10 5	0 2 64	9,10,172 4 3
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	47,707 30 0	41,132 25 0	6,575 5 0	608 10 7	0 15 5	.....
.....	.....	.....	1,461 5 67	51 11 0	1,409 34 67	971 12 2	0 4 73	.....
.....	.....	.....	1,940 18 8	630 32 40	1,319 25 48	378 2 1	0 4 54	45,371 12 0
.....	.....	.....	273 33 25	.....	273 33 25	102 11 0	0 0 77	9,893 14 0
.....	.....	.....	242 0 0	(b) .....	242 0 0	30 4 0	0 0 66	.....
.....	.....	.....	51,625 7 20	41,804 28 40	9,820 18 60	1,896 7 10	0 6 17	55,166 10 0
1,96,605 0 0	3,049 2 1	1 7 1	83,846 1 45	46,110 33 40	49,735 8 5	10,114 6 10	0 4 24	25,06,691 2 6

(b) Refund was granted on 486 maunds of Tobacco imported in previous years.

No. IV.

Municipalities in the Northern Division during the year 1891-92, the consumption or expenditure  
Taxation per head of Population.

CLASS VII.				CLASS VIII.					INCIDENCE OF TAXATION PER HEAD.	
Quantity or Value on which Refunds were given.	Net Imports,	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Class I.	Total Octrol.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
3,08,087 18 0	18,07,560 1 0	28,119 6 0	14 5 1	2,70,810 5 0	22 8 0	2,70,768 13 0	4,061 5 8	2 1 8	0 11 7	1 0 10
138 0 0	70,540 19 0	1,025 14 7	4 10 4	13,952 8 0	367 0 0	13,285 8 0	199 14 9	0 12 11	0 6 6	0 8 9
7,034 8 0	1,69,964 12 0	2,126 8 1	2 5 2	23,462 0 0	.....	23,462 0 0	234 8 7	1 0 2	0 6 6	0 9 8
2,891 0 0	69,766 4 0	1,046 13 8	7 4 7	.....	.....	.....	.....	.....	.....	.....
.....	15,380 14 0	16 13 8	3 0 8	2,049 8 0	.....	2,040 8 0	6 9 10	0 7 4	0 1 8	0 3 9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
355 15 0	28,086 18 9	217 4 8	4 14 7	21,809 6 0	1,107 0 0	20,702 6 0	166 7 10	2 8 9	0 2 6	0 5 7
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,04,162 13 6	22,27,862 8 9	32,561 7 2	11 9 8	3,32,682 11 0	1,536 8 0	3,31,146 3 0	4,058 14 1	1 13 1	0 9 7	0 13 11
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,250 0 0	1,57,487 0 0	3,128 5 2	5 6 9	1,40,120 0 0	6,076 0 0	1,34,046 0 0	3,494 7 11	4 9 10	0 4 1	0 9 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,250 0 0	1,57,487 0 0	3,128 5 2	5 6 9	1,40,120 0 0	6,076 0 0	1,34,046 0 0	3,494 7 11	4 9 10	0 4 1	0 7 1
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,610 0 0	4,22,450 0 0	4,224 8 8	10 8 3	1,97,190 0 0	12,104 0 0	1,84,086 0 0	2,801 13 1	4 9 4	1 1 10	1 7 5
3,610 4 0	1,10,915 0 0	1,109 2 5	10 6 0	29,697 5 4	.....	28,997 5 4	634 10 4	9 9 11	0 7 10	0 15 10
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14,220 4 0	5,32,365 0 0	5,383 10 11	10 7 9	2,35,887 4 4	13,104 0 0	2,22,783 5 4	3,406 7 5	4 6 1	0 13 8	1 6 10
1,64,724 0 0	7,41,902 0 0	11,127 12 3	6 18 5	4,84,482 0 0	4,183 0 0	4,80,297 0 0	7,204 4 4	4 6 8	0 14 6	1 3 10
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	3,670 4 8	53 11 3	0 14 5	680 0 6	.....	639 9 6	10 5 6	0 3 8	0 1 8	0 7 7
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,64,724 0 0	7,46,438 4 8	11,161 7 6	6 9 10	4,85,171 9 6	4,135 0 0	4,80,986 9 6	7,219 9 10	4 4 4	0 13 1	1 0 8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	0 3 2	0 6 3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 0 8
1,179 0 0	44,692 12 0	330 11 1	3 14 9	1,897 0 0	.....	1,897 0 0	28 15 4	0 2 7	0 5 6	0 4 5
.....	9,893 14 0	143 7 0	0 13 11	.....	.....	.....	.....	.....	0 0 5	0 0 10
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,179 0 0	63,926 10 0	479 2 1	2 6 2	1,897 0 0	.....	1,897 0 0	28 15 4	0 2 7	0 2 8	0 8 6
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,86,666 1 6	37,10,130 7 0	52,674 0 10	9 2 1	11,95,758 9 10	24,900 8 0	11,70,858 1 10	17,803 5 11	3 0 6	0 9 10	0 13 6

J. K. SPENCE,  
Commissioner, N. D.

STATEMENT

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the several Municipalities, and the incidences per head, and the incidences

Name of Municipality.	Population by Census of 1901.	GRAIN.					SUGAR.		
		Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
		M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
Ahmednagar	30,033	542,100 33 0	...	542,100 33 0	14,841 15 3	15 1 62	12,889 10 0	...	12,889 10 0
Bhingar	...	...	...	...	...	...	...	...	...
Banganner	9,733	50,790 33 0	106 24 0	50,684 9 0	1,132 6 0	5 8 45	1,473 0 0	...	1,473 0 0
Vambori	...	...	...	...	...	...	...	...	...
<b>Total</b>	<b>46,766</b>	<b>592,891 26 0</b>	<b>106 24 0</b>	<b>592,785 2 0</b>	<b>15,974 5 3</b>	<b>12 38 19</b>	<b>14,312 10 0</b>	...	<b>14,312 10 0</b>
Amalner	...	...	...	...	...	...	...	...	...
Parola	...	...	...	...	...	...	...	...	...
Erandol	...	...	...	...	...	...	...	...	...
Dharangaon	...	...	...	...	...	...	...	...	...
Bhadgaon	...	...	...	...	...	...	...	...	...
Mabeji	...	...	...	...	...	...	...	...	...
Chandgaon	15,535	30,147 0 0	...	30,147 0 0	255 0 0	1 37 50	1,595 0 0	...	1,595 0 0
Shurpur	10,143	32,001 0 0	...	32,001 0 0	185 14 9	5 8 54	1,851 0 0	...	1,851 0 0
Sindkheda	...	...	...	...	...	...	...	...	...
Betawa	...	...	...	...	...	...	...	...	...
Sarda	3,972	41 0 0	...	41 0 0	4 0 0	0 0 30	24 0 0	...	24 0 0
Yaval	...	...	...	...	...	...	...	...	...
Varangaon	...	...	...	...	...	...	...	...	...
Bhusaval	...	...	...	...	...	...	...	...	...
Jalgaon	14,672	132,741 0 0	2,576 0 0	130,165 0 0	1,637 0 3	8 34 69	7,513 0 0	4,993 0 0	2,520 0 0
Dhulia	21,993	200,697 0 0	51,930 0 0	148,767 0 0	4,893 15 5	9 2 43	16,008 30 0	5,463 30 0	6,545 30 0
Songir	...	...	...	...	...	...	...	...	...
Takda	...	...	...	...	...	...	...	...	...
Shaharda	9,065	4,356 18 0	...	4,256 18 0	124 15 0	0 21 0	975 0 0	...	975 0 0
Prakasha	5,508	16,060 0 0	...	16,060 0 0	308 12 0	2 39 5	754 0 0	...	754 0 0
Nandurbar	3,694	6,797 0 0	...	6,797 0 0	116 8 6	1 23 58	175 0 0	...	175 0 0
Palnpur	7,668	66,793 30 0	868 0 0	65,925 30 0	1,065 8 0	8 24 0	3,047 20 0	45 0 0	3,002 20 0
<b>Total</b>	<b>90,562</b>	<b>650,132 38 0</b>	<b>55,364 0 0</b>	<b>594,768 38 0</b>	<b>8,610 9 11</b>	<b>5 18 43</b>	<b>31,933 10 0</b>	<b>11,600 20 0</b>	<b>20,432 20 0</b>
Malgaoon	15,503	29,051 0 0	...	29,051 0 0	1,353 12 6	1 34 77	963 20 0	...	963 20 0
Neola	18,961	47,923 10 0	4,936 0 0	40,987 10 0	2,423 8 6	2 6 56	6,645 0 0	3,167 20 0	3,377 20 0
Sinnar	24,439	209,840 0 0	688 0 0	209,152 0 0	4,663 4 10	12 9 66	16,659 0 0	...	16,659 0 0
Igatpuri	...	...	...	...	...	...	...	...	...
Trimbak	...	...	...	...	...	...	...	...	...
<b>Total</b>	<b>58,793</b>	<b>376,713 10 0</b>	<b>7,624 0 0</b>	<b>369,089 10 0</b>	<b>8,519 10 10</b>	<b>6 11 9</b>	<b>23,167 20 0</b>	<b>3,167 20 0</b>	<b>20,000 0 0</b>
Poona City	118,790	1,199,859 0 0	218,746 0 0	981,114 0 0	44,833 0 11	8 10 30	40,176 0 0	11,023 0 0	29,153 0 0
Starad	6,338	53,659 36 0	...	53,659 36 0	2,413 14 7	8 16 0	2,391 14 0	...	2,391 14 0
Jeluri	4,390	171 12 11	...	171 12 11	88 0 7	0 1 44	44 13 25	...	44 13 25
Baramati	5,410	42,867 14 0	...	42,867 14 0	988 1 2	7 36 75	227 0 0	...	227 0 0
Indapur	5,244	49,423 14 0	...	49,423 14 0	325 0 0	9 17 0	242 0 0	...	242 0 0
Birar	5,574	58,637 0 0	...	58,637 0 0	1,892 2 6	10 30 0	5,675 0 0	...	5,675 0 0
Talgaon Dabhada	4,476	28,963 0 0	80 0 0	28,883 0 0	683 10 3	6 18 22	5,140 25 0	...	5,140 25 0
Loneka	...	...	...	...	...	...	...	...	...
Khed	...	...	...	...	...	...	...	...	...
Alandi	...	...	...	...	...	...	...	...	...
Junnar	...	...	...	...	...	...	...	...	...
Poona Suburban	...	...	...	...	...	...	...	...	...
Osar	...	...	...	...	...	...	...	...	...
<b>Total</b>	<b>120,172</b>	<b>1,438,489 36 11</b>	<b>218,825 0 0</b>	<b>1,219,664 36 11</b>	<b>51,983 11 1</b>	<b>8 3 25</b>	<b>53,795 12 55</b>	<b>11,023 0 0</b>	<b>43,772 12 8</b>
Satara	25,749	239,601 0 0	5 0 0	239,596 0 0	8,212 10 9	8 36 53	3,117 20 0	16 0 0	3,101 20 0
Wai	12,473	73,712 0 0	...	73,712 0 0	2,072 4 0	5 36 31	1,440 0 0	...	1,440 0 0
Rahimatpur	6,670	8,458 0 0	...	8,458 0 0	103 8 10	1 10 56	253 0 0	...	253 0 0
Karad	12,374	65,700 16 0	...	65,700 16 0	1,610 8 9	6 12 32	775 15 0	...	775 15 0
Islampur	...	...	...	...	...	...	...	...	...
Ashis	...	...	...	...	...	...	...	...	...
Talgaon	11,361	46,393 0 0	...	46,393 0 0	1,635 4 6	4 1 37	237 0 0	...	237 0 0
Vita	3,846	7,950 20 0	...	7,950 20 0	292 6 9	2 2 60	1,918 0 0	...	1,918 0 0
Mayni	...	...	...	...	...	...	...	...	...
Punevli	2,902	13,826 0 0	223 0 0	13,603 0 0	285 1 3	4 27 13	1,042 0 0	426 30 0	616 0 0
Mhasvad	6,460	13,995 37 0	...	13,995 37 0	602 6 0	2 6 53	340 0 0	...	340 0 0
Malcolmpeth	...	...	...	...	...	...	...	...	...
Satara Suburban	...	...	...	...	...	...	...	...	...
<b>Total</b>	<b>81,726</b>	<b>459,632 32 0</b>	<b>227 0 0</b>	<b>459,405 32 0</b>	<b>16,894 2 10</b>	<b>6 26 51</b>	<b>9,018 4 0</b>	<b>441 30 0</b>	<b>8,576 14 0</b>
Sholapur	61,815	648,734 0 0	...	648,734 0 0	19,232 5 11	13 25 7	5,732 20 0	106 10 0	5,626 20 0
Karsi	...	...	...	...	...	...	...	...	...
Karnala	6,437	92,421 0 0	...	92,421 0 0	2,041 4 8	14 14 24	729 0 0	...	729 0 0
Randhapur	19,976	21,063 0 0	...	21,063 0 0	7,051 6 7	1 2 17	2,888 21 0	...	2,888 21 0
Sangola	5,733	2,689 0 0	...	2,689 0 0	82 9 9	0 15 60	24 0 0	...	24 0 0
<b>Total</b>	<b>94,061</b>	<b>959,925 0 0</b>	...	<b>959,925 0 0</b>	<b>22,510 8 6</b>	<b>10 8 17</b>	<b>9,374 11 0</b>	<b>106 10 0</b>	<b>9,268 1 0</b>
<b>GRAND TOTAL</b>	<b>521,739</b>	<b>4,372,786 22 11</b>	<b>282,145 24 0</b>	<b>4,090,640 38 11</b>	<b>1,28,068 0 8</b>	<b>7 38 46</b>	<b>141,600 27 35</b>	<b>28,239 10 0</b>	<b>116,861 17 0</b>

		5						6		
		Gross.						CLASS I.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	
Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	
1,461 8 6	0 14 20	5,485 20 0	...	5,485 20 0	690 14 6	0 6 7	682,756 16 0	57,618 0 0	625,138 16 0	
246 8 0	0 5 52	922 15 0	...	922 15 0	78 4 0	0 3 68	68,849 20 0	161 24 0	68,708 6 0	
1,707 14 6	0 12 40	6,407 35 0	...	6,407 35 0	778 2 6	0 5 48	746,606 6 0	57,760 24 0	688,846 23 0	
...	...	...	...	...	...	...	...	...	...	
197 13 0	0 4 7	97 10 0	...	97 10 0	24 5 0	0 0 11	42,307 10 0	...	42,307 10 0	
148 5 0	0 7 14	697 0 0	...	697 0 0	71 2 0	0 2 60	6,626 9 0	...	41,775 9 0	
1 0 0	0 0 33	12 20 0	...	12 20 0	3 8 0	0 0 11	1,339 20 0	...	1,339 20 0	
197 13 0	0 0 70	917 0 0	...	917 0 0	78 6 0	0 2 26	30,200 0 0	9,977 0 0	20,223 0 0	
1,437 10 0	0 17 36	1,089 0 0	123 30 0	966 10 0	231 15 6	0 1 61	320,663 20 0	51,525 10 0	249,138 10 0	
3 0 0	0 4 65	2 10 0	...	2 10 0	0 4 0	0 0 1	4,256 18 0	...	4,256 18 0	
48 0 0	0 5 48	3 0 0	...	3 0 0	0 12 0	0 0 1	28,730 0 0	...	28,730 0 0	
12 8 0	0 1 71	...	...	...	...	...	10,652 0 0	...	10,652 0 0	
814 12 0	0 16 0	0 10 20	...	0 10 20	2 10 0	...	69,851 30 0	903 0 0	69,954 30 0	
2,380 14 0	0 9 2	2,810 10 20	192 20 0	2,628 20 20	463 4 8	0 1 12	544,836 27 0	62,405 10 0	482,430 17 0	
67 13 0	0 2 39	760 0 0	...	760 0 0	56 3 6	0 1 77	43,909 0 0	45 0 0	43,864 0 0	
675 8 0	0 7 13	1,902 1 0	938 0 0	964 1 0	641 0 0	0 2 3	197,791 35 0	16,081 20 0	121,710 15 0	
1,408 6 9	0 25 57	6,148 0 0	484 13 26	5,663 26 54	1,152 14 6	0 9 22	479,463 0 0	1,173 18 26	478,290 26 54	
2,211 11 9	0 13 48	8,810 1 0	1,422 18 26	7,387 27 54	1,750 2 0	0 5 2	661,163 25 0	17,298 38 26	643,865 1 54	
5,463 1 8	0 9 05	14,963 0 0	2,280 0 0	12,683 0 0	3,154 2 1	0 4 20	2,346,404 0 0	426,509 0 0	1,920,895 0 0	
184 3 0	0 14 0	175 32 0	...	175 32 0	24 6 0	0 1 8	4,794 2 0	...	4,794 2 0	
78 12 9	0 0 30	5 19 4	...	5 19 4	16 3 0	0 0 31	305 17 8	...	28,109 38 0	
12 6 0	0 1 7	183 13 0	...	183 13 0	48 13 0	0 1 28	28,599 38 0	400 0 0	8,229 19 0	
10 11 9	0 1 67	190 30 0	...	190 30 0	47 0 2	0 1 39	5,829 19 0	...	11,565 0 0	
918 1 0	1 0 58	921 0 0	...	921 0 0	102 16 0	0 6 0	11,565 0 0	...	45,117 4 0	
268 13 0	1 5 74	881 39 0	15 0 0	866 3 9	23 16 0	0 7 60	45,212 4 0	95 0 0	...	
6,686 1 2	0 11 31	17,220 38 4	2,246 0 0	14,975 38 4	3,417 7 4	0 4 78	2,440,710 0 8	426,004 0 0	2,014,706 0 8	
596 12 6	0 4 65	2,561 12 0	...	2,561 12 0	612 5 2	0 3 78	506,690 25 0	25 0 0	506,665 25 0	
235 1 0	0 4 40	623 26 0	...	623 26 0	149 0 3	0 2 9	32,229 70 0	...	32,338 10 0	
28 11 6	0 13 11	54 0 0	...	54 0 0	12 3 7	0 0 26	11,165 0 0	...	11,165 0 0	
75 0 8	0 2 40	366 18 0	...	366 18 0	63 2 2	0 1 14	18,329 18 0	...	18,329 18 0	
40 3 0	0 0 67	123 0 0	...	123 0 0	12 14 6	0 0 34	51,244 0 0	...	51,244 0 0	
43 5 0	0 19 71	12 0 0	...	12 0 0	0 11 0	0 0 9	3,073 0 0	...	3,073 0 0	
52 7 2	0 6 39	27 0 0	...	27 0 0	2 8 9	0 0 29	1,427 0 0	52 0 0	1,375 0 0	
11 8 0	0 1 39	41 30 0	...	41 30 0	4 6 6	0 0 21	5,630 25 0	...	5,630 25 0	
1,103 6 5	0 4 17	3,809 7 0	...	3,809 7 0	680 13 11	0 1 69	631,435 36 0	77 0 0	631,358 36 0	
1,406 10 0	0 3 5	2,967 30 0	72 30 0	2,895 0 0	2,163 12 0	0 1 69	1,397,604 0 0	16,916 20 0	1,810,687 20 0	
60 18 0	0 4 42	914 12 0	6 0 0	908 12 0	66 2 0	0 1 73	180,459 12 0	22 0 0	180,447 12 0	
501 4 0	0 5 63	2,411 1 0	...	2,411 1 0	544 3 2	0 4 50	185,496 8 0	...	185,496 8 0	
2 4 0	0 0 13	6 0 0	...	6 0 0	1 8 0	0 0 3	9,594 0 0	...	9,594 0 0	
1,970 16 0	0 3 75	5,699 3 0	78 30 0	5,621 18 0	2,774 9 8	0 1 35	1,708,163 20 0	16,928 20 0	1,691,235 0 0	
16,310 14 10	0 9 2	44,756 9 24	3,988 33 26	40,817 16 78	10,044 7 8	0 8 10	6,727,805 4 8	680,473 7 26	6,147,431 26 62	



6		7						8		
CLASS I.—continued.		CLASS II.						CLASS III.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	
										Rs. a. p.
22,011 3 9	17 13 68	...	...	...	...	...	110,238 10 0	687 0 0	109,531 10 0	
2,283 13 0	6 23 11	...	...	...	...	...	4,908 0 0	...	4,908 0 0	
24,298 0 9	15 2 17	...	...	...	...	...	115,144 10 0	687 0 0	114,457 10 0	
...	...	...	...	...	...	...	...	...	...	
877 1 9	2 23 76	2,017 0 0	...	2,017 0 0	233 12 0	0 3 1	2,340 20 0	...	2,340 20 0	
1,615 5 0	4 23 36	2,025 0 0	...	2,025 0 0	69 1 0	0 3 2	5,438 0 0	...	5,438 0 0	
133 5 0	0 16 4	...	...	...	...	...	224 0 0	...	224 0 0	
...	...	...	...	...	...	...	...	...	...	
3,909 8 3	1 15 24	...	...	...	...	...	111,715 0 0	518 0 0	111,200 0 0	
9,420 7 5	11 8 13	...	...	...	...	...	14,823 30 0	1,721 10 0	13,102 20 0	
158 3 0	0 31 3	...	...	...	...	...	952 36 0	...	952 36 0	
650 0 8	4 12 26	...	...	...	...	...	280 0 0	...	280 0 0	
214 5 0	2 35 52	...	...	...	...	...	113 0 0	...	113 0 0	
...	...	...	...	...	...	...	190 0 0	...	190 0 0	
17,349 1 8	5 4 21	5,042 0 0	...	5,042 0 0	222 13 0	0 0 11	130,650 6 0	2,334 10 0	128,316 36 0	
...	...	...	...	...	...	...	...	...	...	
2,534 11 9	2 33 14	...	...	...	...	...	4,396 30 0	...	4,396 30 0	
9,290 13 0	6 18 9	...	...	...	...	...	47,562 0 0	...	47,562 0 0	
10,311 10 1	19 23 12	...	...	...	...	...	26,370 0 0	...	26,370 0 0	
...	...	...	...	...	...	...	...	...	...	
22,137 2 7	10 38 5	...	...	...	...	...	88,328 30 0	...	88,328 30 0	
...	...	...	...	...	...	...	...	...	...	
76,183 8 11	16 6 68	...	...	...	...	...	908,016 0 0	164,381 0 0	743,635 0 0	
3,564 9 9	0 30 2	622 0 0	...	622 0 0	26 2 1	0 1 7	5,573 0 0	...	5,573 0 0	
568 3 11	0 2 62	2,336 0 0	...	2,336 0 0	79 3 0	0 8 8	70 12 1	...	70 12 1	
1,955 0 1	5 8 40	...	...	...	...	...	21,791 0 0	...	21,791 0 0	
1,589 11 4	0 29 14	...	...	...	...	...	3,862 11 0	...	3,862 11 0	
3,787 11 0	2 2 79	...	...	...	...	...	11,125 0 0	...	11,125 0 0	
1,428 9 0	10 2 15	...	...	...	...	...	9,096 0 0	478 0 0	8,618 0 0	
...	...	...	...	...	...	...	...	...	...	
69,045 6 0	10 34 46	3,048 0 0	...	3,048 0 0	105 11 1	0 0 4	959,632 23 1	164,569 0 0	794,778 23 1	
...	...	...	...	...	...	...	...	...	...	
18,911 14 6	19 27 16	6,079 0 0	...	6,079 0 0	268 2 0	0 3 9	163,337 30 0	4 0 0	163,333 30 0	
3,192 5 8	2 28 68	1,101 0 0	...	1,101 0 0	22 15 0	0 1 4	35,379 30 0	...	35,379 30 0	
353 7 1	1 27 7	...	...	...	...	...	2,907 0 0	...	2,907 0 0	
2,793 15 1	1 19 20	2,656 0 0	...	2,656 0 0	33 1 0	0 3 5	17,717 26 0	...	17,717 26 0	
...	...	...	...	...	...	...	...	...	...	
3,066 14 3	4 5 57	...	...	...	...	...	13,935 0 0	...	13,935 0 0	
408 1 3	0 31 76	...	...	...	...	...	1,092 0 0	...	1,092 0 0	
415 3 9	0 13 76	...	...	...	...	...	...	...	...	
815 13 9	0 35 1	...	...	...	...	...	482 23 0	...	482 23 0	
...	...	...	...	...	...	...	...	...	...	
28,852 9 4	7 35 8	9,826 0 0	...	9,826 0 0	359 2 0	0 1 11	234,371 19 0	4 0 0	234,367 19 0	
...	...	...	...	...	...	...	...	...	...	
35,662 3 11	21 6 61	1,93,774 14 8	...	1,93,774 14 8	...	...	101,774 0 0	547 20 0	101,226 20 0	
4,909 8 0	28 19 5	...	...	...	...	...	32,274 0 0	...	32,274 0 0	
12,938 2 0	9 11 28	...	...	...	...	...	117,954 18 0	...	117,954 18 0	
292 0 9	1 26 61	...	...	...	...	...	274 0 0	...	274 0 0	
53,801 14 8	17 37 6	1,93,774 14 8	...	1,93,774 14 8	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
3,35,479 3 0	11 31 31	3,11,700 14 8	...	3,11,700 14 8	747 10 1	0 6 6	1,786,303 21 1	168,301 30 0	1,618,001 31 1	

		9					10		
		CLASS IV.					CLASS V.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	
									Rs. a. p.
2,920 8 8	3 1 51	51,537 0 0	200 0 0	51,337 0 0	1,213 10 3	1 1 3	10,432 0 0	...	
307 0 0	0 20 15	10,602 0 0	313 0 0	10,489 0 0	317 6 0	1 1 3	9,441 0 0	46 0 0	
3,138 8 8	2 20 7	62,339 0 0	513 0 0	61,821 0 0	1,531 0 3	1 5 7	28,873 0 0	48 0 0	
...	...	...	...	...	...	...	...	...	
51 12 0	0 6 7	29,542 0 0	...	29,542 0 0	397 7 0	1 14 5	9,302 0 0	...	
132 3 0	0 20 51	14,364 0 0	...	14,364 0 0	203 6 0	1 6 8	250 0 0	...	
42 0 0	0 3 1	5,465 0 0	...	5,465 0 0	88 10 0	1 9 11	...	...	
780 8 8	7 23 13	23,154 0 0	...	23,154 0 0	104 3 3	1 8 2	41,517 0 0	2,617 6 0	
2,172 6 0	0 23 76	52,603 0 0	1,320 0 0	51,343 0 0	1,357 0 3	2 5 7	3,66,271 0 0	1,00,000 0 0	
20 11 0	0 4 56	1,13,632 0 0	...	1,13,632 0 0	1,775 8 0	14 0 7	6,027 0 0	...	
16 8 0	0 1 72	6,687 0 0	...	6,687 0 0	85 6 0	1 3 7	15,099 0 0	...	
7 12 0	0 1 18	394 0 0	...	394 0 0	4 9 0	0 1 4	2,346 0 0	...	
11 0 0	0 0 79	59,503 2 0	...	50,308 3 0	927 15 0	6 9 0	14,225 8 0	1,035 0 0	
3,248 9 3	1 19 3	2,96,179 2 0	1,320 0 0	2,93,859 2 0	4,826 15 6	3 4 0	4,55,937 8 0	1,04,252 0 0	
332 9 0	0 11 29	85,331 8 0	...	85,331 8 0	336 14 0	3 4 6	19,999 0 0	...	
470 15 9	2 30 00	69,825 10 0	148 5 9	69,825 10 0	370 4 0	3 11 3	72,391 0 0	...	
1,218 9 3	1 19 44	1,10,384 0 0	...	1,10,384 0 0	1,697 13 3	3 8 2	...	...	
2,067 2 0	1 20 8	2,16,511 2 0	148 5 9	2,15,362 13 3	2,704 15 3	8 10 7	92,389 0 0	...	
15,298 15 6	6 10 33	7,30,480 0 0	1,99,943 0 0	5,30,537 0 0	15,542 11 9	4 7 6	2,60,567 0 0	1,22,466 0 0	
439 13 6	0 34 71	16 10 0	...	18 10 0	137 0 6	0 0 1	1,533 12 0	160 0 0	
296 9 8	0 0 51	2,582 8 0	...	2,682 8 0	51 14 11	0 9 4	1 8 5	...	
622 7 9	4 1 9	6,431 8 0	...	6,431 8 0	83 10 6	1 3 0	90 12 0	...	
35 3 3	0 29 86	3,275 2 0	...	3,275 2 0	69 12 8	0 0 10	239 8 0	...	
580 13 0	2 0 4	12,125 0 0	...	12,125 0 0	256 8 9	2 7 0	813 0 0	...	
355 7 9	1 37 1	1,938 11 0	15 0 0	1,018 11 0	49 4 6	0 6 10	16,925 2 0	...	
17,627 6 4	5 11 44	7,58,944 7 0	1,99,958 0 0	5,58,986 7 0	16,190 15 2	3 11 1	8,75,998 3 8	1,22,623 0 0	
4,317 5 3	0 13 58	84,394 0 0	495 0 0	83,899 0 0	1,379 15 5	1 8 0	30,183 7 11	51 0 0	
681 9 3	2 33 39	7,647 8 0	...	7,047 6 0	207 4 3	0 0 8	12,448 0 0	...	
67 10 1	0 17 35	2,240 0 0	...	2,240 0 0	2 11 11	0 2 4	3,860 0 0	...	
715 9 10	1 17 62	1,027 0 0	...	1,027 0 0	209 3 7	0 3 5	5,389 0 0	...	
677 12 2	1 2 70	...	...	399 8 0	9 14 9	0 1 7	16,057 0 0	...	
23 4 0	0 11 22	396 8 0	...	...	...	...	2,232 0 0	...	
49 15 6	0 2 79	...	...	...	...	...	2,923 0 0	370 0 0	
6,838 4 1	2 30 24	46,894 14 0	495 0 0	45,199 14 0	1,703 1 11	0 8 10	91,951 0 6	421 0 0	
5,405 4 0	1 25 8	3,04,461 0 0	281 3 0	3,04,180 0 0	4,241 8 3	4 14 0	1,92,710 0 0	14,085 0 0	
686 9 3	5 0 44	7,032 0 0	...	7,032 0 0	110 1 6	1 1 6	2,760 0 0	...	
2,684 0 9	5 35 11	38,459 0 0	...	38,459 0 0	1,074 8 1	1 18 2	90,924 0 0	...	
3 8 0	0 1 73	275 0 0	...	275 0 0	2 12 0	0 0 9	168 0 0	...	
8,998 6 0	2 27 8	3,48,227 0 0	281 0 0	3,47,946 0 0	5,428 8 10	3 11 2	2,86,662 12 0	14,085 0 0	
41,298 8 11	3 4 2	17,28,330 0 0	2,02,715 5 9	15,21,105 3 3	32,335 8 11	2 14 8	13,31,711 12 0	2,41,430 0 0	

10			11					
CLASS V.—continued.			CLASS VI.					
Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.
Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
10,422 0 0	264 3 8	0 6 5	10,636 0 0	...	1,036 0 0	304 14 3	0 11 64	1,22,089 13 0
9,395 0 0	193 3 0	0 15 4	385 0 0	12 0 0	373 0 0	36 4 0	0 1 87	1,45,545 0 0
28,827 0 0	386 11 3	0 10 1	11,021 0 0	12 0 0	11,009 0 0	341 3 8	0 9 60	2,67,634 13 0
...	...	...	...	...	...	...	...	...
9,802 0 0	78 5 0	0 9 7	113 30 0	...	118 30 0	22 4 3	0 0 24	84,787 8 0
250 0 0	4 12 0	0 0 6	629 0 0	...	629 0 0	50 0 0	0 2 18	85,590 0 0
...	...	...	66 0 0	...	69 0 0	3 1 6	0 0 65	14,175 0 0
38,900 0 0	251 7 6	2 10 5	331 0 0	54 0 0	267 0 0	23 6 0	0 0 58	2,56,810 0 0
2,05,071 0 0	3,898 12 8	12 2 2	2,714 10 0	146 10 0	2,563 0 0	334 2 0	0 4 55	3,43,986 0 6
6,027 0 0	94 1 0	0 11 10	131 10 0	...	121 10 0	4 3 0	0 0 47	19,000 0 0
15,949 0 0	190 10 6	2 15 0	292 0 0	...	292 0 0	27 8 0	0 2 11	51,408 0 0
2,346 0 0	24 7 9	0 10 2	8 0 0	...	3 0 0	0 4 0	0 0 3	4,000 0 0
13,190 8 0	157 3 0	1 12 0	662 20 0	...	662 20 0	37 8 0	0 2 72	49,329 0 0
3,61,685 8 0	4,699 11 0	3 14 2	4,800 30 0	200 10 0	4,630 20 0	564 1 0	0 2 4	9,12,625 8 0
19,998 0 0	151 0 6	1 4 3	1,374 20 0	15 0 0	1,350 20 0	140 15 6	0 4 34	2,53,164 0 0
72,391 0 0	1,189 4 9	2 15 4	1,623 30 0	60 9 0	1,563 20 0	273 4 0	0 3 23	2,29,273 8 0
...	...	...	2,719 0 0	...	2,719 0 0	340 1 6	0 4 36	29,779 0 0
92,389 0 0	1,339 5 3	1 9 2	6,219 0 0	75 0 0	6,144 0 0	769 5 0	0 4 14	5,82,215 8 0
2,34,101 0 0	2,363 11 3	1 15 6	49,122 0 0	17,510 0 0	21,612 0 0	6,249 11 11	0 7 22	16,07,052 0 0
1,172 13 0	34 13 6	0 2 11	722 25 0	...	722 25 0	21 14 0	0 4 41	31,229 0 0
1 6 6	9 15 0	...	11 15 17	...	11 15 17	32 2 6	0 0 8	8,293 0 0
86 13 0	1 6 0	0 0 3	607 20 0	...	607 20 0	30 15 6	0 4 39	40,012 0 0
239 3 0	17 12 6	0 0 8	402 24 0	...	402 24 0	32 13 9	0 3 7	75,940 8 0
848 0 0	25 2 6	0 6 0	322 0 0	87 15 0	344 25 0	87 15 0	0 6 0	22,075 0 0
16,928 2 0	193 8 9	3 12 8	653 20 0	20 0 0	633 20 0	62 14 0	0 2 27	46,274 6 0
2,53,372 8 6	3,145 4 5	1 10 11	52,741 34 17	17,617 15 0	35,124 17 17	6,658 7 5	0 9 27	13,87,875 8 0
39,087 0 0	406 10 11	1 8 3	2,183 17 0	...	2,193 17 0	503 8 5	0 3 32	3,97,227 0 0
13,548 0 6	351 12 0	1 1 4	1,323 0 0	...	1,342 0 0	148 8 6	0 4 21	1,47,917 0 0
8,800 0 0	35 10 3	...	124 0 0	...	124 0 0	9 5 0	0 0 59	1,75,537 0 0
8,889 0 0	197 12 2	0 10 10	192 37 0	...	192 37 0	24 1 9	0 0 49	1,69,886 5 9
16,037 0 0	176 13 1	1 8 10	309 0 0	...	309 0 0	41 4 0	0 1 8	43,816 0 0
2,223 0 0	34 5 6	0 9 6	545 0 0	...	545 0 0	14 4 6	0 5 52	8,959 0 0
2,453 0 0	135 11 3	0 12 6	94 10 0	13 0 0	31 10 0	9 1 0	0 1 10	30,041 8 0
914 0 0	9 8 9	0 2 8	228 27 0	...	228 27 0	23 12 9	0 1 33	24,036 0 0
91,530 0 6	1,379 8 11	1 11 11	5,019 11 0	13 0 0	5,006 11 0	633 9 11	0 2 13	10,26,938 13 9
1,76,625 0 0	2,376 6 0	2 14 2	3,868 10 0	66 10 0	3,782 0 0	718 7 3	0 2 35	6,83,219 0 0
2,760 0 0	28 15 9	0 6 10	192 0 0	...	192 0 0	16 3 9	0 1 15	1,63,597 0 0
90,924 0 0	907 7 7	4 8 9	3,497 22 0	...	3,497 22 0	230 13 6	0 7 0	2,54,673 4 0
168 12 0	1 11 0	0 0 6	57 0 0	...	57 0 0	5 9 8	0 0 92	3,150 0 0
2,72,477 12 0	2,314 8 4	3 14 0	7,614 32 0	96 10 0	7,528 22 0	973 0 0	0 3 16	11,03,644 4 0
10,90,231 13 0	14,204 12 2	2 1 5	87,446 17 17	18,003 35 0	69,442 22 17	10,018 11 4	0 5 36	57,31,434 6 8

No. IV.

Municipalities in the Central Division during the year 1891-92, the Consumption or Expenditure Taxation per head of Population.

12				13					14	
CLASS VII.				CLASS VIII.					INCIDENCE OF TAXATION PER HEAD.	
Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
1,600 0 0	1,22,039 13 0	1,284 4 6	8 6 8	1,62,009 0 0	...	1,62,009 0 0	1,031 7 8	4 6 4	0 9 9	0 18 7
1,600 0 0	2,66,945 0 0	814 12 0	14 12 11	5,760 0 0	...	5,760 0 0	74 4 0	0 9 6	0 3 6	0 6 6
1,600 0 0	2,66,934 13 0	2,099 0 6	8 13 0	1,63,729 0 0	...	1,63,729 0 0	1,705 11 3	8 11 0	0 8 10	0 12 3
...	...	...	...	...	...	...	...	...	...	...
...	84,787 8 0	211 15 6	8 7 4	6,884 6 0	...	6,884 6 6	68 18 6	0 7 1	0 0 10	0 1 0
...	85,580 0 0	427 15 0	8 2 0	10,240 0 0	...	10,290 0 0	80 9 6	1 0 3	0 2 6	0 4 7
...	14,175 0 0	32 8 0	4 3 8	1,239 0 0	...	1,239 0 0	8 8 0	0 6 10	0 3 7	0 1 8
...	...	...	...	...	...	...	...	...	...	...
31,094 0 0	2,35,743 0 0	1,199 7 6	10 1 1	1,64,833 0 0	75 0 0	1,64,813 0 0	1,154 13 8	10 8 10	0 3 2	0 7 0
47,500 0 0	2,66,699 0 0	1,814 11 6	13 8 11	1,85,813 0 0	37,100 0 0	1,48,713 0 0	915 6 7	6 12 8	0 8 11	0 21 6
...	19,000 0 0	112 0 0	8 5 8	5,860 0 0	...	5,860 0 0	61 4 0	0 11 7	0 0 4	0 4 5
...	64,408 0 0	147 12 0	9 15 11	21,125 0 0	...	21,125 0 0	64 5 0	3 14 1	0 1 10	0 3 5
...	4,000 0 0	38 13 1	1 1 4	2,230 0 0	...	2,230 0 0	18 15 0	0 0 6	0 0 11	0 1 3
...	49,629 0 0	125 2 0	5 8 0	15,811 2 0	...	15,811 2 0	22 1 0	0 2 11	0 5 8	0 6 8
66,394 0 0	8,44,231 8 0	4,105 4 7	9 5 8	4,04,130 8 0	37,175 0 0	3,66,955 8 0	2,395 9 9	4 0 10	0 3 1	0 6 7
46,500 0 0	2,46,664 0 0	1,391 15 6	13 5 3	80,800 8 0	...	80,800 8 0	154 9 0	1 15 9	0 2 7	0 5 2
...	2,29,273 8 0	736 11 3	12 2 6	12,563 0 0	...	12,563 0 0	73 7 6	0 10 8	0 8 10	0 11 2
...	99,778 0 0	1,377 7 8	4 1 4	1,82,480 0 0	...	1,82,480 0 0	1,698 4 5	7 7 6	0 6 2	0 11 2
46,500 0 0	5,35,715 8 0	3,496 2 3	9 4 2	2,25,848 8 0	...	2,25,848 8 0	2,236 4 11	8 10 5	0 6 0	0 9 6
4,69,843 0 0	11,89,109 0 0	6,579 7 10	9 9 3	3,22,701 0 0	1,05,389 0 0	2,17,412 0 0	2,026 1 8	1 13 8	0 10 3	2 0 11
...	31,229 0 0	99 5 0	4 14 2	2,273 0 0	...	2,273 0 0	12 0 6	0 5 8	0 8 11	0 11 6
...	8,293 0 0	55 15 8	1 14 2	1,784 0 0	...	1,784 0 0	36 10 3	0 6 6	0 2 2	0 3 6
...	40,013 0 0	218 3 6	7 6 4	982 0 0	...	982 0 0	9 15 0	0 2 10	0 5 1	0 4 7
...	78,340 8 0	118 5 3	15 0 10	2,548 0 0	...	2,548 0 0	12 13 9	0 7 9	0 10 10	0 14 11
...	22,675 0 0	323 15 6	4 2 10	5,431 0 0	...	5,431 0 0	109 3 6	0 15 7	0 5 1	0 5 0
1,985 0 0	46,349 0 0	855 4 0	10 5 8	1,927 0 0	50 0 0	1,777 0 0	19 12 0	0 8 4	0 5 1	0 5 0
...	...	...	...	...	...	...	...	...	...	...
4,71,768 0 0	18,65,607 8 0	7,756 8 7	9 1 4	3,37,545 0 0	1,05,339 0 0	2,32,206 0 0	3,126 7 8	1 10 0	0 7 0	0
...	8,07,327 0 0	4,137 12 6	15 6 10	1,81,493 0 0	188 0 0	1,81,305 0 0	1,714 14 11	7 0 8	0 11 2	0 4 2
...	1,47,047 0 0	1,541 1 11	11 13 0	4,708 12 0	...	4,708 12 0	71 3 2	0 6 0	0 4 2	0 3 3
...	1,75,537 0 0	814 4 1	26 6 0	976 0 0	...	976 0 0	6 3 0	0 2 5	0 0 10	0 3 7
...	1,80,888 5 9	992 5 8	15 5 6	5,907 2 9	...	5,467 2 9	98 2 1	0 7 1	0 3 7	0 6 7
...	43,815 0 0	214 7 0	3 14 3	1,630 0 0	...	1,630 0 0	48 2 0	0 2 4	0 3 9	0 4 3
...	8,859 0 0	69 15 3	2 4 10	1,052 0 0	...	1,052 0 0	7 8 0	0 4 4	0 1 8	0 2 4
4,750 0 0	25,391 8 0	120 1 0	8 11 7	130 0 0	...	130 0 0	8 4 0	0 0 9	0 2 3	0 2 9
600 0 0	23,026 0 0	149 15 4	4 15 10	7,738 0 0	4,250 0 0	3,508 0 0	78 10 6	8 8 6	0 2 0	0 2 9
...	...	...	...	...	...	...	...	...	...	...
8,350 0 0	10,80,598 13 8	8,188 14 9	12 8 0	2,08,208 24 0	4,415 0 0	1,99,810 14 9	2,028 14 6	8 7 0	2 5 6	0 9 9
...	...	...	...	...	...	...	...	...	...	...
2,009 0 0	6,74,157 0 0	11,839 1 6	10 14 3	4,25,227 0 0	11,134 0 0	4,14,093 0 0	2,925 10 0	6 11 2	0 9 3	1 0 4
...	1,09,597 0 0	817 15 3	25 6 8	12,406 0 0	...	12,406 0 0	85 14 4	1 15 6	0 11 7	1 1 1
...	2,65,678 4 4	2,041 7 0	12 12 0	50,076 8 0	...	50,076 8 0	520 7 5	2 18 4	0 10 4	1 0 4
...	3,150 0 0	20 4 0	0 8 0	700 0 0	...	700 0 0	6 12 0	0 2 1	0 0 7	0 0 11
0,082 0 0	10,08,582 4 0	14,738 13 3	11 10 6	4,98,929 8 0	11,134 0 0	4,87,195 8 0	3,586 11 9	5 2 9	0 6 2	0 15 5
6,02,974 0 0	51,38,760 6 9	40,333 10 11	9 13 5	13,37,836 6 9	1,58,068 0 0	16,79,770 6 9	15,014 11 8	8 8 8	0 7 2	0 13 1

G. B. REID,  
Acting Commissioner, C. D.

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the several Municipalities, per head, and the Incidence

1	2	3					4			
		GRAIN.					SUGAR.			
		Gross imports.	Quantity of value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity of value on which refunds were given.	Net imports.	
Name of Municipality.	Population by Census of 1891.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	
1. Belgaum	27,053	153,315 0 0	5,142 0 0	148,073 0 0	5,125 8 8	5 11 71	24,381 0 0	2,018 0 0	22,363 0 0	
2. Nipani	11,729	66,327 0 0	5,220 0 0	61,107 0 0	1,729 18 0	5 8 33	54,039 0 0	30,879 0 0	23,160 0 0	
3. Yankannardi										
4. Athni	10,416	131,451 0 0	13 0 0	131,438 0 0	4,074 0 9	12 24 60	45,039 0 0		45,039 0 0	
5. Gokak	12,106	50,218 0 0		50,218 0 0	1,603 9 3	4 5 75	0,176 0 0		0,176 0 0	
6. Saundatti-Yellamma	8,930	13,986 0 0		13,986 0 0	433 1 9	1 23 51	2,346 0 0		2,346 0 0	
Total	71,139	416,196 0 0	10,374 0 0	405,822 0 0	12,931 1 0	5 27 51	1,35,564 0 0	32,721 0 0	1,02,843 0 0	
7. Dhárwár	32,341	164,744 0 0	72 0 0	164,672 0 0	3,019 8 9	4 28 31	19,159 0 0	1,968 0 0	17,191 0 0	
8. Hubli	53,695	404,034 0 0	118,032 0 0	286,002 0 0	8,338 8 9	5 17 44	45,981 0 0	20,380 0 0	25,601 0 0	
9. Cadag-Bettigeri	23,808	131,690 0 0	223 0 0	131,467 0 0	2,962 9 1	5 3 54	10,811 0 0	3 0 0	10,808 0 0	
10. Navalgund	8,939	43,926 0 0	13,284 0 0	30,642 0 0	705 15 7	3 18 35	474 0 0	144 0 0	330 0 0	
11. Yánnár (temporary)										
12. Nargund										
13. Ránehannur	25,357									
14. Gudgudápur (temporary)										
15. Byádgí	5,149	15,599 0 0		15,599 0 0	488 12 9	3 1 14				
16. Hávest	6,768									
Total	1,30,231	740,043 0 0	131,680 0 0	608,363 0 0	18,584 15 11	4 13 35	78,455 0 0	23,491 0 0	54,964 0 0	
17. Bijápur	16,759	177,451 0 0	1,193 0 0	176,258 0 0	7,007 8 11	10 20 45	2,660 0 0	13 0 0	2,647 0 0	
18. Bágalkot	18,034	44,124 0 0	1,400 0 0	42,724 0 0	5,118 11 0	2 14 61	2,376 0 0		2,376 0 0	
19. Ilkal	11,216	80,494 0 0		80,494 0 0	2,030 7 0	7 7 5	6,833 0 0		6,833 0 0	
20. Gadgud	15,481	42,228 0 0	237 0 0	41,991 0 0	2,343 15 6	3 23 80	530 0 0	50 0 0	480 0 0	
Total	61,490	344,297 0 0	2,873 0 0	341,424 0 0	16,501 10 5	5 23 77	11,298 0 0	33 0 0	11,265 0 0	
21. Kárwár	14,579	36,713 0 0	641 0 0	36,072 0 0	1,148 5 11	2 18 70	523 0 0		523 0 0	
22. Kurná	10,714	33,689 0 0	9,910 0 0	23,779 0 0	3,010 8 5	7 14 9	3,086 0 0		3,086 0 0	
23. Sirsi	6,644	41,023 0 0		41,023 0 0	1,397 11 9	8 6 78	2,591 0 0	222 0 0	2,369 0 0	
24. Ballyal	6,180	37,863 0 0	11,648 0 0	26,215 0 0	478 9 6	4 9 53	334 0 0	38 0 0	296 0 0	
25. Honawar	6,207	15,123 0 0	910 0 0	14,213 0 0	242 5 2	3 12 17	817 0 0	18 0 0	799 0 0	
26. Bhatkal	5,940	9,165 0 0		9,165 0 0	330 7 4	1 21 52	235 0 0		235 0 0	
27. Anápur (temporary)	4,343	5,118 0 0		5,118 0 0	149 1 2	1 7 8	461 0 0		461 0 0	
28. Dív (do)										
Total	54,007	233,576 0 0	23,109 0 0	210,467 0 0	5,715 1 3	3 14 21	8,590 0 0	288 0 0	8,302 0 0	
29. Inguda	10,134	32,211 0 0	9,660 0 0	22,551 0 0	916 4 7	7 6 23	6,538 0 0	5,972 0 0	5,566 0 0	
30. Bágpur	7,794	43,111 0 0		43,111 0 0	509 15 5	5 21 43	620 0 0		620 0 0	
31. Inágrí	14,803	51,353 0 0	200 0 0	51,153 0 0	805 9 1	8 23 26	1,344 0 0		1,344 0 0	
32. Piplá	11,717	49,124 0 0	3,802 0 0	45,322 0 0	783 8 11	3 31 77	6,493 0 0	1,251 0 0	5,242 0 0	
Total	48,938	224,699 0 0	13,649 0 0	211,050 0 0	3,619 1 0	4 32 11	17,894 0 0	7,223 0 0	10,671 0 0	
33. Allibág	5,898	56,423 0 0		56,423 0 0	510 4 0	9 23 24	621 0 0		621 0 0	
34. Pen	7,466	56,759 0 0	367 0 0	56,392 0 0	367 6 8	7 24 7	742 0 0		742 0 0	
35. Bóh-Ashámi	5,212	52,997 0 0	9,111 0 0	43,886 0 0	673 1 8	10 13 44	103 0 0	10 0 0	93 0 0	
36. Mará	6,870	48,817 0 0	200 0 0	48,617 0 0	1,100 6 3	7 1 72	1,344 0 0	371 0 0	973 0 0	
37. Panvel	10,298	89,750 0 0		89,750 0 0	868 12 0	8 38 49	4,798 0 0	869 0 0	4,429 0 0	
38. Únán	11,422									
Total	47,156	814,646 0 0	9,978 0 0	804,668 0 0	3,618 14 5	48 11 36	7,011 0 0	760 0 0	6,851 0 0	
GRAND TOTAL	406,654	2373,366 0 0	191,273 0 0	2,031,093 0 0	54,920 12 0	5 3 60	267,512 0 0	63,496 0 0	194,016 0 0	

		Class II.					Class I.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
1,330 5 6	0 2 70	113 0 0	...	113 0 0	14 7 0	0 0 18	220,766 0 0	7,728 0 0	213,038 0 0
749 11 0	2 1 57	380 0 0	168 0 0	212 0 0	6 11 0	0 0 58	176,947 0 0	40,800 0 0	136,087 0 0
1,680 0 0	4 13 74	625 0 0	12 0 0	613 0 0	60 4 8	0 2 28	205,670 0 0	24 0 0	205,596 0 0
224 1 0	0 30 26	86 0 0	...	86 0 0	3 0 0	0 0 17	84,097 0 0	...	84,097 0 0
98 2 0	0 10 41	53 0 0	...	53 0 0	14 10 0	0 0 21	21,097 0 0	...	21,097 0 0
4,025 2 8	1 17 66	1,241 0 0	180 0 0	1,061 0 0	80 8 3	0 0 47	708,518 0 0	48,612 0 0	659,906 0 0
1,832 7 6	0 20 78	20 0 0	...	20 0 0	5 15 0	0 0 2	331,064 0 0	2,004 0 0	328,070 0 0
1,903 1 10	0 19 28	971 0 0	36 0 0	935 0 0	135 11 0	0 0 58	780,184 0 0	212,689 0 0	567,495 0 0
824 7 0	0 18 7	2,031 0 0	6 0 0	2,045 0 0	328 15 0	0 4 25	312,471 0 0	321 0 0	212,240 0 0
86 12 0	0 1 8	1 0 0	...	1 0 0	0 5 0	...	90,868 0 0	39,858 0 0	51,027 0 0
...	...	...	...	...	...	...	...	...	...
...	...	99 0 0	...	99 0 0	26 2 0	0 0 61	24,680 0 0	20 0 0	24,660 0 0
3,897 12 4	0 14 71	3,742 0 0	42 0 0	3,700 0 0	478 0 0	0 1 15	1,389,248 0 0	244,870 0 0	1,144,378 0 0
114 12 3	0 6 25	618 0 0	...	618 0 0	81 13 3	0 1 27	247,807 0 0	1,408 0 0	246,399 0 0
128 2 0	0 5 3	1,028 0 0	...	1,028 0 0	289 12 9	0 3 22	98,619 0 0	1,400 0 0	97,219 0 0
405 14 0	0 20 64	238 0 0	...	238 0 0	74 9 0	0 0 66	129,004 0 0	...	129,004 0 0
53 3 3	0 1 28	900 0 0	...	900 0 0	207 12 9	0 2 28	51,288 0 0	596 0 0	50,692 0 0
697 15 6	0 7 26	2,777 0 0	...	2,777 0 0	634 0 0	0 1 64	521,019 0 0	3,403 0 0	517,616 0 0
129 12 1	0 1 24	80 0 0	...	80 0 0	32 15 9	0 0 17	68,017 0 0	952 0 0	67,065 0 0
422 7 11	0 14 4	148 0 0	7 0 0	141 0 0	50 9 2	0 0 42	121,179 0 0	16,609 0 0	104,570 0 0
125 7 4	0 13 70	166 0 0	...	166 0 0	31 12 1	0 1 3	77,103 0 0	63 0 0	77,110 0 0
16 3 0	0 1 26	...	...	...	...	...	63,036 0 0	29,923 0 0	33,113 0 0
30 15 10	0 5 18	3 0 0	...	3 0 0	1 2 4	0 0 2	18,118 0 0	996 0 0	17,122 0 0
14 11 6	0 1 47	23 0 0	...	23 0 0	11 15 0	0 0 18	12,501 0 0	...	12,501 0 0
72 8 9	0 4 42	24 0 0	...	24 0 0	12 15 11	0 0 25	12,763 0 0	...	12,763 0 0
340 7 5	0 5 28	454 0 0	7 0 0	447 0 0	141 6 3	0 0 22	362,396 0 0	42,526 0 0	319,870 0 0
171 15 4	0 14 6	928 0 0	120 0 0	808 0 0	29 4 9	0 3 15	224,664 0 0	51,249 0 0	173,415 0 0
98 1 7	0 2 17	88 0 0	...	88 0 0	11 4 0	0 0 26	84,589 0 0	40 0 0	84,549 0 0
47 12 11	0 2 31	260 0 0	...	260 0 0	23 8 7	0 0 58	80,745 0 0	420 0 0	80,325 0 0
438 12 5	0 12 73	1,689 0 0	9 0 0	1,680 0 0	48 11 9	0 5 59	444,511 0 0	9,567 0 0	434,944 0 0
759 10 2	0 9 64	3,963 0 0	129 0 0	3,834 0 0	111 13 1	0 2 46	844,509 0 0	60,276 0 0	784,233 0 0
106 9 4	0 4 17	227 0 0	...	227 0 0	126 4 2	0 1 43	2,273 0 0	...	2,273 0 0
39 12 0	0 3 15	441 0 0	...	441 0 0	22 4 3	0 2 29	92,510 0 0	...	92,510 0 0
29 4 0	0 0 40	39 0 0	...	39 0 0	15 10 6	0 0 24	75,800 0 0	9,988 0 0	65,812 0 0
172 11 0	0 5 53	285 0 0	3 0 0	282 0 0	107 14 6	0 1 22	119,927 0 0	7,925 0 0	109,002 0 0
459 13 6	0 17 16	1,667 0 0	103 0 0	1,404 0 0	199 7 9	0 5 26	142,200 0 0	12,765 0 0	129,435 0 0
857 9 10	0 31 4	2,569 0 0	166 0 0	2,393 0 0	480 8 5	0 10 74	480,100 0 0	80,666 0 0	400,434 0 0
10,879 2 0	0 16 43	13,736 0 0	524 0 0	13,212 0 0	1,915 8 0	0 1 23	3,264,588 0 0	480,038 0 0	2,784,550 0 0

6		7						8		
CLASS I--continued.		CLASS II.						CLASS III.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	
Rs. a. p.	M. s. t.	Rs. a. p.	Rs. h. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. s. t.	M. s. t.	M. s. t.	
3,188 7 8	7 34 68	71,028 0 0	...	71,028 0 0	1,470 12 0	2 8 8	191,971 0 0	1,560 0 0	190,411 0 0	
3,000 4 8	11 24 14	...	...	...	...	...	65,468 0 0	27,696 0 0	87,787 0 0	
6,404 14 6	19 29 43	...	...	...	...	...	37,444 5 0	48 0 0	37,396 0 0	
3,304 4 6	6 37 70	...	...	...	...	...	5,478 0 0	...	5,478 0 0	
689 8 3	2 14 40	...	...	...	...	...	1,024 0 0	...	1,024 0 0	
21,225 7 3	9 11 7	71,028 0 0	...	71,028 0 0	1,470 12 0	0 15 11	301,378 0 0	29,304 0 0	272,074 0 0	
7,098 8 8	10 0 55	...	...	...	...	...	50,950 0 0	...	50,950 0 0	
3,889 4 11	9 33 61	17,508 0 0	6,774 0 0	10,732 0 0	220 12 0	0 8 3	247,268 0 0	11,877 0 0	235,391 0 0	
5,193 3 7	8 35 49	...	...	...	...	...	103,157 0 0	...	103,157 0 0	
1,728 8 4	6 32 29	...	...	...	...	...	9,674 0 0	1,299 0 0	8,275 0 0	
...	...	...	...	...	...	...	...	...	...	
960 15 11	4 21 44	...	...	...	...	...	4,186 0 0	...	4,186 0 0	
24,798 8 1	8 2 61	17,508 0 0	6,774 0 0	10,732 0 0	220 12 0	0 8 3	416,135 0 0	19,176 0 0	401,959 0 0	
9,456 0 10	14 28 8	14,378 0 0	...	14,378 0 0	188 10 0	0 13 9	38,338 0 0	20 0 0	38,318 0 0	
9,617 9 0	5 4 25	13,722 0 0	...	13,722 0 0	168 9 0	0 12 9	28,400 0 0	...	28,400 0 0	
3,889 11 9	11 20 5	10,908 0 0	...	10,908 0 0	113 14 6	0 15 0	1,514 0 0	...	1,514 0 0	
4,065 4 3	8 12 5	7,682 0 0	...	7,682 0 0	63 4 0	0 7 11	9,083 0 0	...	9,083 0 0	
25,971 9 10	48 17 0	46,632 0 0	...	46,632 0 0	510 5 6	0 12 1	72,297 0 0	30 0 0	72,267 0 0	
2,016 2 3	8 31 5	...	...	...	...	...	26,218 0 0	52 0 0	26,166 0 0	
2,434 1 9	9 30 32	...	...	...	...	...	27,144 0 0	5,186 0 0	21,958 0 0	
3,687 15 10	11 24 19	11,182 0 0	...	11,182 0 0	174 11 6	1 10 11	34,071 0 0	139 0 0	33,932 0 0	
307 15 6	6 17 12	2,766 0 0	...	2,766 0 0	73 15 3	0 9 3	3,698 0 0	924 0 0	2,774 0 0	
359 13 3	2 31 6	...	...	...	...	...	6,420 0 0	...	6,420 0 0	
457 2 5	2 4 41	...	...	...	...	...	5,508 0 0	...	5,508 0 0	
377 5 9	3 5 62	...	...	...	...	...	9,212 0 0	...	9,212 0 0	
11,140 10 9	5 4 3	13,938 0 0	...	13,938 0 0	248 10 9	0 8 4	112,266 0 0	6,301 0 0	106,965 0 0	
2,321 2 7	17 4 39	...	...	...	...	...	100,129 0 0	54,405 0 0	45,694 0 0	
1,989 4 3	10 24 33	...	...	...	...	...	2,433 0 0	...	2,433 0 0	
1,231 1 8	6 13 48	...	...	...	...	...	43,768 0 0	...	43,768 0 0	
5,946 7 10	37 2 19	...	...	...	...	...	21,048 0 0	493 0 0	21,155 0 0	
11,463 2 0	17 33 76	...	...	...	...	...	168,038 0 0	54,958 0 0	113,070 0 0	
243 10 8	0 15 35	...	...	...	...	...	1,699 0 0	15 0 0	1,684 0 0	
1,218 13 2	13 17 10	...	...	...	...	...	...	...	...	
1,327 4 10	13 25 43	...	...	...	...	...	...	...	...	
3,124 8 9	15 24 52	...	...	...	...	...	...	...	...	
2,962 11 0	13 21 61	...	...	...	...	...	...	...	...	
3,877 0 0	54 34 60	...	...	...	...	...	1,699 0 0	15 0 0	1,684 0 0	
1,08,500 5 11	9 18 48	1,49,104 0 0	6,774 0 0	1,42,330 0 0	2,468 8 8	0 5 6	1,071,803 0 0	103,794 0 0	968,019 0 0	

		CLASS IV.					CLASS V.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	
Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
2,599 5 1	8 32 39	1,07,488 0 0	2,768 0 0	1,04,722 0 0	2,562 6 0	8 11 11	33,822 0 0	1,802 0 0	
838 11 6	2 8 66	9,486 0 0	546 0 0	8,840 0 0	397 1 0	0 12 2	21,672 0 0	1,536 0 0	
1,010 12 0	3 23 49	5,203 0 0	.....	5,203 0 0	179 13 3	0 9 1	19,355 0 0	120 0 0	
114 12 0	0 12 7	5,780 0 0	.....	5,780 0 0	130 5 0	0 7 8	4,836 0 0	.....	
68 12 0	0 4 47	2,984 0 0	.....	2,984 0 0	28 12 0	0 5 4	2,630 0 0	.....	
4,644 4 7	8 21 41	1,81,816 0 0	8,811 0 0	1,73,005 0 0	3,208 6 0	1 10 8	82,215 0 0	3,256 0 0	
1,196 6 0	1 22 6	40,879 0 0	5,145 0 0	35,734 0 0	1,012 14 0	1 1 4	42,937 0 0	601 0 0	
4,219 1 8	4 12 1	51,379 0 0	31,601 0 0	19,878 0 0	891 8 6	0 6 0	1,37,938 0 0	71,500 0 0	
2,333 0 0	4 12 52	12,352 0 0	.....	12,352 0 0	610 13 6	0 8 3	7,438 0 0	8 0 0	
97 9 3	0 35 66	4,732 0 0	3,102 0 0	1,630 0 0	44 13 0	0 2 11	8,363 0 0	1,675 0 0	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
254 11 0	32 41 0	1,372 0 0	.....	1,372 0 0	37 4 0	0 4 3	1,783 0 0	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,001 4 6	2 16 49	1,10,564 0 0	39,748 0 0	70,816 0 0	2,627 5 0	0 7 9	1,98,437 0 0	73,778 0 0	
1,421 8 8	2 11 15	22,872 0 0	.....	22,872 0 0	524 14 10	1 5 10	24,986 0 0	.....	
778 8 6	1 12 2	39,871 0 0	.....	39,871 0 0	657 12 5	2 3 2	37,915 0 0	.....	
336 13 0	0 5 40	10,878 0 0	.....	10,878 0 0	305 14 4	0 15 0	16,822 0 0	.....	
159 9 0	0 23 54	18,755 0 0	20 0 0	18,735 0 0	466 6 11	1 3 6	11,591 0 0	.....	
2,667 7 0	1 7 0	92,176 0 0	20 0 0	92,156 0 0	1,955 0 7	1 7 11	91,314 0 0	.....	
304 7 0	1 81 56	7,875 0 0	.....	7,875 0 0	186 2 5	0 8 7	666 0 0	.....	
1,016 13 8	2 1 78	4,839 0 0	723 0 0	4,116 0 0	231 1 8	0 6 2	15,559 0 0	276 0 0	
677 3 8	5 4 23	6,260 0 0	.....	6,260 0 0	149 12 4	0 15 1	3,068 0 0	.....	
376 6 0	0 17 76	1,320 0 0	.....	1,320 0 0	29 15 2	0 3 2	8,730 0 0	687 0 0	
39 4 10	1 1 75	51 0 0	100 0 0	51 0 0	51 12 0	0 0 2	870 0 0	240 0 0	
161 13 1	1 3 67	51 0 0	.....	51 0 0	48 2 8	0 6 7	1,092 0 0	.....	
68 15 10	2 4 69	1,604 0 0	.....	1,604 0 0	.....	.....	.....	.....	
2,435 0 1	1 23 18	22,145 0 0	523 0 0	21,622 0 0	696 14 8	0 5 5	20,025 0 0	1,203 0 0	
410 6 7	4 20 19	15,364 0 0	5,185 0 0	10,179 0 0	52 5 1	1 0 0	31,964 0 0	4,479 0 0	
103 15 7	0 12 60	775 0 0	.....	775 0 0	29 11 4	0 1 7	48,630 0 0	.....	
819 12 8	3 2 32	21,548 0 0	687 0 0	20,861 0 0	258 6 3	1 7 4	4,755 0 0	870 0 0	
144 13 7	1 32 18	20,765 0 0	11,919 0 0	8,846 0 0	77 15 9	0 12 1	250,473 0 0	7,312 0 0	
984 0 5	2 22 75	58,435 0 0	17,791 0 0	40,644 0 0	413 8 5	0 14 10	385,872 0 0	11,998 0 0	
291 5 10	0 10 75	19,846 0 0	4,528 0 0	15,318 0 0	556 10 0	1 5 9	.....	.....	
.....	.....	22,310 0 0	30 0 0	22,280 0 0	148 11 4	2 15 10	.....	.....	
.....	.....	252 0 0	.....	172 0 0	4 9 6	0 0 6	.....	.....	
291 5 10	0 10 75	35,403 0 0	4,203 0 0	30,200 0 0	709 14 10	4 9 1	.....	.....	
10,048 6 5	2 1 44	4,50,344 0 0	86,596 0 0	3,63,748 0 0	9,700 15 1	0 15 0	787,878 0 0	90,222 0 0	



10			11					
CLASS V.—continued.			CLASS VI.					
Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity of value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.
Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
22,920 0 0	357 15 0	1 2 5	14,879 0 0	6,856 0 0	7,921 0 0	652 4 0	0 11 15	8,03,483 0 0
19,936 0 0	164 5 0	1 11 2	3,686 0 0	2,816 0 0	1,370 0 0	86 8 0	0 4 54	1,63,565 0 0
19,235 0 0	133 11 8	1 13 7	3,392 0 0	.....	8,392 0 0	216 0 0	0 18 2	1,61,300 0 0
4,830 0 0	35 13 0	0 6 5	683 0 0	.....	683 0 0	57 13 8	0 2 21	1,35,564 0 0
2,530 0 0	27 2 0	0 4 9	172 0 0	.....	172 0 0	17 11 6	0 0 64	50,679 0 0
78,547 0 0	788 14 8	1 0 5	22,612 0 0	0,174 0 0	13,486 0 0	1,029 5 0	0 8 70	8,95,041 0 0
42,337 0 0	971 12 8	1 4 8	.....	.....	.....	.....	.....	1,49,444 0 0
66,438 0 0	2,409 8 10	1 4 2	6,296 0 0	4,000 0 0	1,276 0 0	8,080 7 0	0 0 77	2,49,350 0 0
7,432 0 0	772 5 0	0 5 0	.....	.....	.....	.....	.....	2,90,680 0 0
6,678 0 0	60 11 6	0 11 10	.....	.....	.....	.....	.....	34,890 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
1,783 0 0	25 18 4	0 5 6	.....	.....	.....	.....	.....	22,252 0 0
1,24,659 0 0	3,220 0 2	0 12 7	6,238 0 0	4,080 0 0	1,276 0 0	3,080 7 0	0 0 77	7,46,366 0 0
24,986 0 0	269 9 2	1 7 10	861 0 0	.....	861 0 0	128 14 8	0 2 4	81,668 0 0
37,915 0 0	466 8 9	2 1 7	2,782 0 0	174 0 0	2,782 0 0	276 3 6	0 8 13	1,23,867 0 0
16,822 0 0	133 7 6	1 7 11	1,153 0 0	.....	1,153 0 0	54 14 6	0 4 9	70,329 0 0
11,591 0 0	170 14 8	0 12 1	1,459 0 0	.....	1,459 0 0	67 2 0	0 2 64	1,40,016 0 0
91,574 0 0	1,130 7 8	1 7 9	6,255 0 0	.....	6,255 0 0	528 3 8	0 4 0	4,16,497 0 0
666 0 0	27 12 0	0 0 8	448 0 0	19 0 0	429 0 0	214 8 2	0 1 14	22,678 0 0
15,390 0 0	81 8 5	1 6 9	1,535 0 0	269 0 0	1,170 0 0	313 15 4	0 4 31	67,069 0 0
2,062 0 0	74 0 8	0 7 5	1,679 0 0	174 0 0	1,605 0 0	282 3 9	0 9 5	1,23,095 0 0
8,043 0 0	102 12 0	1 4 11	782 0 0	388 0 0	444 0 0	37 0 0	0 2 70	17,190 0 0
630 0 0	4 5 6	0 1 7	162 0 0	.....	162 0 0	15 11 0	0 1 4	12,816 0 0
3 0 0	3 12 7	0 0 0	92 0 0	.....	92 0 0	26 0 6	0 0 49	.....
1,092 0 0	21 10 7	0 2 0	11 0 0	.....	21 0 0	3 4 4	0 0 8	20,800 0 0
38,692 0 0	322 14 7	0 7 4	4,709 0 0	890 0 0	8,819 0 0	892 11 1	0 2 35	2,52,078 0 0
77,455 0 0	431 5 4	7 10 6	6,712 0 0	2,486 0 0	4,226 0 0	180 12 6	0 16 54	1,72,018 0 0
48,650 0 0	161 5 9	6 4 1	2,402 0 0	57 0 0	2,405 0 0	148 1 3	0 12 29	26,461 0 0
4,455 0 0	34 12 0	0 5 6	1,590 0 0	54 0 0	1,545 0 0	84 7 6	0 4 28	83,532 0 0
2,43,239 0 0	866 11 6	20 12 2	21,360 0 0	7,227 0 0	14,103 0 0	263 1 6	1 8 12	1,68,222 0 0
2,78,670 0 0	1,488 2 7	8 8 2	32,103 0 0	9,824 0 0	23,279 0 0	656 6 8	0 20 23	4,70,293 0 0
.....	.....	.....	968 0 0	.....	968 0 0	137 11 6	0 6 43	12,287 0 0
.....	.....	.....	789 0 0	.....	789 0 0	59 13 8	0 4 17	13,288 0 0
.....	.....	.....	273 0 0	4 0 0	269 0 0	43 0 0	0 2 0	17,389 0 0
.....	.....	.....	5,921 0 0	398 0 0	5,425 0 0	277 7 3	0 31 47	1,26,221 0 0
.....	.....	.....	1,787 0 0	683 0 0	1,164 0 0	80 2 0	0 4 25	5,092 0 0
.....	.....	.....	3,169 0 0	669 0 0	2,450 0 0	152 7 4	0 8 15	.....
.....	.....	.....	19,742 0 0	1,702 0 0	11,040 0 0	748 8 7	1 17 0	1,64,947 0 0
6,77,541 0 0	7,886 7 8	1 11 8	84,607 0 0	26,650 0 0	58,107 0 0	6,926 9 10	0 2 8	29,76,203 0 0

no. IV.

Municipalities in the Southern Division during the year 1891-92, the Consumption or Expenditure Taxation per head of Population.

12				13					INCURRED PER		
CLASS VII.				CLASS VIII.					CLASS I.		Total
Quantity or value on which refunds were given.	Net Imports.	Net amount of tax collected.	Net average Consumption or Expenditure per head of population.	Gross Imports.	Quantity or value on which refunds were given.	Net Imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.			
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
41,327 0 0	868,428 0 0	809 9 4	13 0 0	40,585 0 0	.....	40,585 0 0	188 14 0	1 7 7	0 4 8	0 9 8	
8,859 0 0	1,42,318 0 0	855 13 8	12 3 2	20,676 0 0	321 0 0	20,355 0 0	75 4 4	1 11 9	0 4 11	0 7 7	
.....	1,58,711 0 0	895 2 8	15 3 6	11,047 0 0	.....	10,711 0 0	.....	.....	0 10 0	0 13 1	
.....	1,35,844 0 0	247 12 8	11 3 2	4,702 0 0	338 0 0	4,702 0 0	44 5 2	1 0 5	0 3 1	0 4 0	
.....	50,179 0 0	126 13 4	6 10 10	2,542 0 0	200 0 0	2,342 0 0	24 9 8	0 6 3	1 1 5	0 1 9	
.....	.....	.....	.....	.....	.....	.....	11 5 7	0 4 2	.....	.....	
44,490 0 0	8,64,545 0 0	2,134 3 4	11 0 11	78,862 0 0	567 0 0	78,995 0 0	344 10 1	1 0 5	0 4 5	0 7 3	
8,200 0 0	1,18,244 0 0	1,101 13 6	4 7 3	17,805 0 0	2,625 0 0	15,270 0 0	259 11 0	0 7 6	0 3 5	0 5 8	
38,150 0 0	211,290 0 0	897 8 6	4 0 2	4,07,074 0 0	2,51,380 0 0	1,55,694 0 0	1,655 9 3	2 15 4	0 8 0	0 7 0	
6,032 0 0	290,880 0 0	610 5 0	12 2 9	19,484 0 0	.....	19,484 0 0	492 2 0	0 13 0	0 3 6	0 8 7	
.....	28,138 0 0	389 13 3	3 2 2	1,618 0 0	538 0 0	1,082 0 0	25 15 9	0 1 11	0 3 1	0 4 2	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,200 0 0	19,052 0 0	257 2 9	3 11 2	2,459 0 0	.....	2,459 0 0	42 1 9	0 7 8	0 3 0	0 5 0	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
51,235 0 0	6,95,574 0 0	3,256 11 0	5 7 11	4,48,530 0 0	2,54,541 0 0	1,93,989 0 0	3,384 7 9	0 15 6	0 3 2	0 5 8	
1,299 0 0	80,158 0 0	899 3 3	4 12 10	25,288 0 0	.....	25,288 0 0	290 11 0	1 8 1	0 9 0	0 13 6	
.....	1,23,880 0 0	563 15 6	6 13 4	11,365 0 0	.....	11,365 0 0	105 0 3	0 10 0	0 7 7	0 10 4	
.....	79,329 0 0	381 11 0	6 4 3	6,051 0 0	.....	6,051 0 0	72 3 6	0 8 0	0 5 5	0 7 6	
1,700 0 0	1,38,916 0 0	315 8 0	9 0 9	2,971 0 0	600 0 0	2,471 0 0	44 11 9	0 2 7	0 4 8	0 6 1	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,900 0 0	4,13,597 0 0	2,584 0 9	6 11 7	45,655 0 0	500 0 0	45,155 0 0	512 10 6	0 11 9	0 6 9	0 9 3	
920 0 0	21,758 0 0	217 3 11	1 7 10	6,440 0 0	399 0 0	6,050 0 0	60 12 9	0 6 7	0 3 2	0 3 4	
18,010 0 0	71,089 0 0	293 2 11	6 19 2	44,377 0 0	5,989 0 0	38,388 0 0	565 11 4	3 9 4	0 6 1	0 9 4	
4,867 0 0	7,228 0 0	1,011 10 7	17 10 4	17,359 0 0	795 0 0	17,094 0 0	171 8 9	2 9 2	0 8 8	0 14 9	
645 0 0	10,545 0 0	192 6 9	2 10 10	.....	.....	.....	.....	.....	0 2 4	0 3 6	
4,961 0 0	7,355 0 0	79 13 3	1 4 6	1,510 0 0	918 0 0	592 0 0	9 1 6	0 1 6	0 1 0	0 1 5	
.....	.....	.....	.....	.....	.....	.....	.....	.....	0 1 8	0 1 11	
.....	30,800 0 0	104 0 0	4 12 7	331 0 0	.....	331 0 0	89 5 4	0 2 5	9 1 4	0 2 7	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,403 0 0	2,55,275 0 0	1,867 3 8	4 1 1	70,536 0 0	8,071 0 0	62,465 0 0	696 7 8	0 15 11	0 2 10	0 4 8	
79,601 0 0	92,417 0 0	181 3 0	9 1 10	1,22,998 0 0	48,016 0 0	79,977 0 0	305 7 7	7 14 3	0 8 3	0 5 11	
.....	26,461 0 0	732 4 10	3 6 5	3,294 0 0	700 0 0	2,594 0 0	32 15 1	0 5 4	0 4 1	0 5 4	
8,425 0 0	80,107 0 0	535 8 9	5 9 7	13,425 0 0	286 6 0	13,139 0 0	134 5 4	0 14 9	0 1 5	0 3 8	
1,11,700 0 0	78,522 0 0	202 4 8	8 8 0	48,960 0 0	28,069 0 0	20,891 0 0	833 14 9	1 12 6	0 8 1	0 10 8	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,04,726 0 0	2,75,507 0 0	1,351 5 3	6 4 4	1,83,672 0 0	72,101 0 0	1,16,571 0 0	705 11 9	2 10 5	0 4 2	0 6 8	
990 0 0	11,588 0 0	178 5 4	2 0 3	.....	.....	.....	.....	.....	0 5 10	0 5 3	
.....	13,293 0 0	218 9 0	1 12 6	1,710 0 0	.....	1,710 0 0	58 12 0	0 3 8	0 3 7	0 3 7	
2,400 0 0	14,889 0 0	73 8 9	2 14 0	10,324 0 0	.....	10,324 0 0	96 8 4	1 3 8	0 4 1	0 4 9	
725 0 0	1,15,358 0 0	288 14 3	16 13 1	.....	.....	.....	.....	.....	0 7 3	0 8 7	
.....	5,302 0 0	543 1 6	0 0 10	27,728 0 0	.....	27,728 0 0	334 1 7	0 0 6	0 4 7	0 6 1	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 0 2	
3,524 0 0	1,61,433 0 0	1,304 6 10	23 8 8	39,703 0 0	.....	39,762 0 0	489 1 11	2 3 10	1 8 4	0 1 2	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,24,281 0 0	36,51,921 0 0	12,497 14 10	6 7 10	8,72,997 0 0	3,38,070 0 0	5,36,927 0 0	5,331 1 8	1 5 0	0 4 0	0 6 9	

J. F. FLEET,  
Acting Commissioner, S. D

## STATEMENT

Showing the Quantity or Value of the Principal Articles Imported into, and taxed by, the per head, and the Incidence of

Serial Number.	Name of Municipality.	Population by Census of 1861.	GRAIN.						Gross Imports.
			Gross imports.	Quantity or value on which refunds were given.	Net Imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.		
								M. s. t.	
<b>Karachi.</b>									
1	Karachi ... ..	105,199	16,22,002 28 71	12,59,008 35 44	3,62,993 33 27	34,030 10 9	3 18 2	6,06,367 14 36	
2	Kotri ... ..	7,909	67,351 10 0	16,322 13 0	51,028 37 0	3,189 4 11	6 18 6	2,180 26 40	
3	Mánjhand ... ..	2,544	17,993 6 0	315 30 0	17,677 16 0	736 8 11	6 37 76	564 27 40	
4	Sehwan ... ..	4,624	31,026 24 0	4,988 15 0	26,038 19 0	1,220 15 11	5 28 20	1,107 16 46	
5	Bubak ... ..	2,876	48,555 20 40	9,667 0 0	38,888 20 40	1,215 8 5	13 20 10	551 13 0	
6	Tatta ... ..	8,969	76,587 8 20	16,817 38 40	59,769 9 60	4,525 6 5	6 26 45	3,795 13 75	
7	Keti Bandar ... ..	2,503	11,217 23 0	311 8 0	10,906 15 0	554 15 8	4 14 23	1,231 7 0	
8	Mipur Batoro ... ..	3,200	35,280 12 0	12,335 10 0	22,945 2 0	1,077 8 10	7 6 6	678 13 50	
	<b>Total ...</b>	<b>137,824</b>	<b>19,10,014 22 51</b>	<b>13,19,766 30 4</b>	<b>5,90,247 32 47</b>	<b>46,550 15 10</b>	<b>4 11 24</b>	<b>6,16,476 17 43</b>	
<b>Hyderabad.</b>									
1	Hyderabad ... ..	58,048	6,23,347 0 0	1,74,406 20 0	4,48,940 20 0	42,088 2 9	7 29 28	43,447 0 0	
2	Tando Muhammad Khan.	4,126	74,715 35 0	9,664 10 0	65,051 15 0	2,710 7 7	15 30 52	4,633 25 0	
3	Hála ... ..	5,058	23,674 7 0	.....	23,674 7 0	743 9 4	4 27 18	2,304 35 0	
4	Matári ... ..	5,815	44,462 12 0	1,850 10 0	42,612 2 0	1,332 1 0	7 13 9	2,448 38 60	
5	Tando Alahyar ... ..	4,308	51,708 27 0	2,644 27 0	49,064 0 0	1,533 4 0	11 15 45	2,595 6 0	
6	Tando Adam ... ..	5,038	73,918 33 60	32,463 30 0	41,455 3 60	1,294 13 6	8 9 24	8,490 37 40	
7	Nasarpur ... ..	3,914	27,139 23 0	464 54 0	26,674 29 0	833 9 5	6 32 49	663 4 40	
	<b>Total ...</b>	<b>86,302</b>	<b>9,18,966 7 60</b>	<b>2,21,514 11 0</b>	<b>6,97,451 36 60</b>	<b>50,634 15 7</b>	<b>8 3 21</b>	<b>63,083 16 60</b>	
<b>Shikarpur.</b>									
1	Shikarpur ... ..	41,979	.....	.....	.....	.....	.....	28,558 25 60	
2	Sukkur ... ..	29,274	.....	.....	.....	.....	.....	69,444 35 60	
3	Garhi Yásin ... ..	5,960	94,825 7 0	33,657 27 0	61,167 20 0	2,946 1 11	10 10 42	593 7 0	
4	Rohri ... ..	8,786	41,618 26 0	3,950 39 0	37,667 27 0	2,921 10 8	4 11 39	2,227 38 40	
5	Ghotki ... ..	3,288	24,585 32 0	11,611 18 0	12,974 14 0	815 13 5	3 37 67	1,196 29 20	
6	Lárhána ... ..	12,021	1,73,341 33 0	53,859 10 0	1,19,482 23 0	7,467 14 11	9 37 46	16,665 30 0	
7	Kambar ... ..	5,341	83,442 3 0	18,631 36 0	64,810 7 0	1,868 13 0	12 5 30	1,193 2 0	
8	Rato-dero ... ..	3,554	71,905 20 0	34,254 20 0	37,651 0 0	1,176 12 11	10 23 61	2,243 20 0	
	<b>Total ...</b>	<b>110,903</b>	<b>4,89,719 1 0</b>	<b>1,55,965 30 0</b>	<b>3,33,753 11 0</b>	<b>17,197 2 10</b>	<b>3 1 11</b>	<b>1,17,123 28 20</b>	
<b>Thar and Parkar.</b>									
1	Umarnkot ... ..	3,702	48,103 28 60	12,019 38 0	36,083 30 60	2,819 12 4	9 29 70	1,999 33 60	
2	Mitti ... ..	2,991	11,573 36 40	12 0 0	11,561 36 40	716 5 9	3 34 49	530 20 36	
	<b>Total ...</b>	<b>6,693</b>	<b>59,677 25 20</b>	<b>12,031 38 0</b>	<b>47,845 27 20</b>	<b>3,536 2 1</b>	<b>7 4 59</b>	<b>2,530 14 16</b>	
<b>Upper Sind Frontier.</b>									
1	Jacobabad ... ..	12,397	1,60,822 3 35	58,563 0 0	1,02,259 3 35	9,717 1 2	8 9 76	4,031 12 30	
	<b>GRAND TOTAL ...</b>	<b>353,419</b>	<b>35,39,199 20 6</b>	<b>17,67,841 29 4</b>	<b>17,71,357 31 2</b>	<b>1,27,536 5 6</b>	<b>5 0 39</b>	<b>8,03,245 9 12</b>	
	<b>GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND ...</b>	<b>1,413,887</b>	<b>1,00,00,360 2 25</b>	<b>17,42,428 19 40</b>	<b>92,57,931 22 65</b>	<b>2,42,123 13 6</b>	<b>6 21 73</b>	<b>5,30,650 35 43</b>	
	<b>GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND ...</b>	<b>1,767,306</b>	<b>1,85,39,559 22 31</b>	<b>25,10,270 8 44</b>	<b>1,10,29,289 13 67</b>	<b>3,69,660 3 0</b>	<b>6 9 50</b>	<b>13,33,896 5 55</b>	

SUGAR.				GHT.		
Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
530,804 21 9 5 0 0 66 19 40 49 23 30 43 15 40 208 22 0 5 7 0	75,592 33 27 2,175 26 40 564 27 40 1,040 37 5 501 29 50 3,752 3 35 1,022 25 0 873 6 50	14,168 0 6 815 14 0 163 2 2 780 11 3 220 5 10 1,614 11 1 274 5 4 319 12 0	0 28 59 0 11 0 0 8 70 0 9 0 0 6 75 0 16 59 0 16 27 0 8 33	17,116 25 13 1,099 12 40 118 24 40 733 37 0 682 31 45 2,848 13 5 745 11 40 98 7 70	12 20 0 6 0 0 4 5 0 43 24 30 330 38 24 488 28 0 31 35 60	17,116 25 13 1,086 32 40 112 24 40 729 32 0 639 7 15 2,517 15 24 256 23 40 66 12 10
531,182 28 39	85,293 29 7	18,856 14 2	0 24 60	23,443 3 13	917 31 124	22,525 12 04
12,023 6 53	31,423 33 27	7,855 15 4	0 21 52	12,557 37 51	496 19 24	12,061 18 27
4,633 25 0	4,633 25 0	1,158 6 6	1 4 74	272 11 70	10 10 0	262 1 70
2,804 35 0	2,804 35 0	700 11 8	0 22 15	301 34 0	.....	301 34 0
215 38 20	2,282 30 40	568 3 2	0 15 29	619 16 60	96 34 20	522 22 40
22 0 0	2,573 6 0	643 4 7	0 23 71	1,066 32 0	7 0 0	1,059 32 0
2,692 2 40	3,798 35 0	949 11 5	0 30 15	1,454 38 20	71 34 20	1,383 4 0
663 4 40	663 4 40	165 12 5	0 6 62	227 11 40	.....	227 11 40
14,953 7 33	48,130 9 27	12,032 1 1	0 22 25	16,500 22 1	692 17 64	15,818 4 17
4,333 21 60	19,225 4 0	19,780 3 6	0 18 26	11,999 39 20	1,027 37 40	10,972 1 60
38,473 5 0	30,971 30 60	15,486 13 0	1 2 26	12,815 15 20	6,163 2 0	6,652 13 20
4 0 0	589 7 0	147 4 11	0 3 76	349 14 0	.....	349 14 0
6 0 0	2,221 38 40	833 5 9	0 10 9	1,844 31 70	27 14 0	1,817 17 70
23 3 0	1,173 26 20	368 7 2	0 14 22	280 34 60	6 0 0	274 34 60
1,587 18 0	15,078 12 0	5,654 5 11	1 10 14	2,319 38 70	52 5 0	2,267 33 70
.....	1,193 2 0	223 11 2	0 8 75	324 18 40	.....	324 18 40
13 10 0	2,230 10 0	557 9 4	0 25 8	177 31 0	.....	177 31 0
44,440 17 80	72,083 10 40	43,051 12 9	0 26 31	30,112 23 40	7,276 18 40	27,836 5 0
481 24 40	1,518 9 20	569 7 7	0 16 32	701 0 0	134 7 20	567 19 70
6 20 0	524 0 36	185 4 0	6 7 1	521 31 28	125 6 40	396 24 68
488 4 40	2,042 9 56	754 11 7	0 12 16	1,223 18 33	259 13 60	964 4 53
92 11 40	3,039 0 70	3,939 3 6	0 12 57	2,281 35 40	152 12 0	2,129 23 40
591,156 29 52	912,086 19 40	78,134 11 1	0 24 0	73,561 22 47	9,288 13 161	64,273 9 304
107,585 29 0	423,065 7 43	99,651 11 4	0 11 77	127,812 29 18	5,562 4 71	122,250 24 27
698,742 18 52	635,153 27 3	1,7,756 6 5	0 14 30	207,374 11 65	14,850 18 74	186,523 33 274

Om—continued.		CLASS I.				
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.
21,395 12 7	0 6 41	2,862,791 26 71	2,057,416 29 28	805,374 37 48	94,500 1 0	7 26 18
1,633 3 8	0 5 39	95,373 29 10	16,464 2 40	78,909 26 50	6,120 8 1	8 39 6
53 1 4	0 1 62	20,129 36 40	321 30 0	19,808 6 40	1,222 15 5	7 31 36
724 15 9	0 6 25	50,377 3 5	5,070 3 40	45,206 39 45	3,470 1 3	9 31 5
899 14 3	0 8 71	61,017 37 5	9,869 8 40	51,148 28 45	2,413 0 11	17 31 31
8,448 1 0	0 11 18	85,585 12 10	17,256 34 2½	68,331 18 7½	10,226 5 11	7 24 60
249 8 7	0 4 8	14,501 2 40	1,255 1 0	13,246 1 40	1,274 7 11	5 11 55
66 12 0	0 0 66	36,380 17 5	12,372 12 60	23,988 4 25	1,477 13 11	7 19 68
27,971 5 0	0 6 43	3,226,037 4 26	2,120,023 1 58½	1,106,014 2 55½	1,20,705 6 5	9 0 77
19,092 3 0	0 8 25	698,714 14 58	194,548 27 50	504,165 27 8	73,915 2 4	8 27 33
131 0 0	0 2 43	81,481 38 60	3,774 20 0	77,707 18 60	4,354 6 8	17 15 14
150 12 8	0 2 31	30,694 7 3	.....	30,694 7 3	2,006 15 1	6 2 59
261 4 2	0 3 48	48,847 24 20	2,163 2 40	46,684 21 60	2,212 15 1	8 1 11
529 14 5	0 9 67	78,421 37 0	2,681 12 0	75,740 25 0	3,146 12 4	17 23 19
518 10 7	0 10 79	85,122 26 60	36,389 21 60	48,733 5 0	3,027 11 7	9 27 25
113 10 3	0 2 28	32,407 29 0	464 34 0	31,942 25 0	1,284 13 2	8 6 36
19,797 7 1	0 8 39	1,055,690 17 41	246,021 37 70	809,668 19 51	89,947 12 3	9 15 22
27,435 10 11	0 10 36	45,683 12 60	7,770 37 20	37,912 15 40	39,971 9 2	0 36 10
13,288 12 3	0 9 7	326,719 2 40	305,629 5 40	21,089 37 0	27,301 9 1	0 28 65
175 8 2	0 2 28	96,988 31 0	33,758 22 0	63,230 9 0	3,555 9 6	10 24 29
1,135 14 8	0 8 22	88,746 21 70	4,356 25 0	84,389 36 70	6,608 3 7	9 24 16
123 7 7	0 3 28	31,229 33 60	11,727 11 0	19,502 22 60	1,730 2 1	5 37 21
2,267 13 7	0 7 44	230,432 80 30	60,158 36 0	170,273 34 30	19,918 11 8	14 6 47
121 10 10	0 2 34	114,333 8 0	18,631 36 0	95,701 12 0	3,019 5 6	17 36 58
66 11 2	0 2 0	76,251 11 0	34,334 9 0	41,917 2 0	2,149 11 9	11 31 62
44,616 2	0 8 23	1,010,384 31 20	476,367 21 60	534,017 9 40	1,04,254 14 4	4 38 66
425 7 4	0 6 10	509 13 30	18,168 27 60	39,630 25 50	4,172 15 1	10 28 16
148 2 5	0 5 24	13,309 4 7	144 36 40	13,164 8 39	1,215 9 7	4 16 4
578 9 9	0 5 60	66,108 18 29	18,315 20 0	52,794 34 9	5,388 8 8	7 35 41
4,259 5 6	0 6 70	232,227 20 20	60,832 23 40	171,394 36 60	21,606 2 4	13 33 2
97,217 4 5	0 7 23	55,90,448 11 56	2,916,558 29 04	2,678,889 22 55½	3,41,802 10 0	7 22 50
1,12,947 10 3	0 3 37	15,325,021 25 11	1,811,850 12 11	14,013,171 13 0	6,21,605 4 2	9 36 35
2,17,064 14 8	0 4 18	20,915,489 36 67	4,228,409 1 11½	16,687,060 35 55½	9,63,407 14 2	9 17 55

7					8	
CLASS II.					CLASS III.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.
6,499 0 0	.....	6,499 0 0	101 8 9	0 13 2	7,88,450 12 24	78,815 88 37
200 0 0	.....	200 0 0	4 0 2	0 1 3	24,003 39 0	33 15 10
4,538 0 0	.....	4,538 0 0	70 14 8	0 15 8	233 5 0	.....
3,840 0 0	.....	3,840 0 0	120 0 0	0 6 10	1,036 13 50	18 14 94
15,077 0 0	.....	15,077 0 0	296 7 5	0 1 9	86,543 2 0	89,990 5 0
					153 33 0	2 0 0
					9,00,420 24 74	1,68,859 32 50½
					217 17 40	.....
					625 25 2	.....
					668 35 0	.....
					1,481 39 0	.....
					796 17 0	20 20 0
					67 11 40	.....
					3,857 25 2	20 20 0
					2,311 34 30	21 2 0
					7,507 30 20	7,045 15 40
					30,469 5 0	4,312 0 0
					654 37 40	.....
					765 34 0	.....
					12,243 0 0	61 16 0
					1,607 25 0	.....
					1,997 24 0	.....
					57,357 20 0	11,439 27 40
					631 2 60	477 39 20
					174 35 20	7 22 40
					805 38 0	485 21 60
					118 18 65	54 23 60
15,077 0 0	.....	15,077 0 0	296 7 5	0 1 8	9,62,560 6 71	180,860 5 56½
7,05,859 14 8	6,774 0 0	6,99,085 14 8	5,944 7 10	0 7 11	3,980,580 3 66	294,040 9 40
7,20,936 14 8	6,774 0 0	7,14,162 14 8	6,240 15 3	0 6 6	4,943,140 10 57	474,900 15 16½

CLASS III—continued.			CLASS IV.			
Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.
M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
709,634 13 67	25,834 7 0	6 29 66	5,87,328 0 0	2,45,318 8 0	3,42,009 8 0	10,798 14 4
23,970 23 70	141 13 1	3 1 18	8,975 12 0	.....	8,975 12 0	93 7 10
293 5 0	116 9 0	0 2 1	4,126 0 4	34 12 0	4,091 4 4	63 14 11
1,017 39 40½	254 8 0	0 4 43	2,620 12 0	.....	2,620 12 0	113 6 0
151 33 0	112 15 3	.....	2,980 5 8	748 2 0	2,232 8 8	65 0 9
	56 14 6	0 1 72	55 0 0	.....	55 0 0	6 14 0
735,007 35 17½	26,291 4 4	5 13 66	6,06,085 14 0	2,46,101 6 0	3,59,984 8 0	11,141 9 10
.....	.....	.....	75,363 9 5	389 10 9	74,773 14 8	1,550 5 9
217 17 40	40 12 4	0 2 9	3,757 4 8	.....	3,757 4 8	82 13 7
625 25 2	29 4 2	0 4 76	326 1 6	.....	326 1 6	3 4 4
668 35 0	21 10 3	0 4 48	522 13 5	.....	522 13 5	5 3 7
1,481 39 0	293 5 6	0 13 61	2,281 0 0	.....	2,281 0 0	22 13 0
775 37 0	47 5 0	0 6 13	.....	.....	.....	.....
67 11 40	8 6 7	0 0 55	401 7 0	1 8 0	399 15 0	4 0 1
3,837 5 2	440 11 10	0 1 62	82,452 4 0	391 2 9	82,061 1 3	1,668 8 4
2,790 32 30	2,068 2 11	0 2 53	86,119 5 7	1,482 1 6	84,637 4 1	1,437 8 0
462 4 60	288 13 10	0 0 51	2,74,260 0 0	2,14,352 0 0	59,908 0 0	590 3 4
26,157 5 0	1,235 15 2	4 15 44	.....	.....	.....	.....
654 37 40	245 11 1	0 2 79	15,325 9 8	.....	15,325 9 6	374 2 2
765 34 0	28 14 5	0 9 25	66 0 0	.....	66 0 0	5 6 3
12,181 30 0	582 14 9	1 0 43	.....	.....	.....	.....
1,607 25 0	62 1 3	0 12 3	.....	.....	.....	.....
.....	27 15 5	0 14 48	.....	.....	.....	.....
45,917 32 50	4,560 8 4	0 16 53	3,75,770 15 1	2,15,834 1 6	1,59,936 13 7	2,407 8 9
153 3 40	76 9 1	0 5 2	.....	.....	.....	.....
167 12 60	134 8 5	0 2 19	.....	.....	.....	.....
320 16 20	210 12 6	0 1 73	.....	.....	.....	.....
63 35 5	31 14 10	0 0 16	1,619 11 3	.....	1,619 11 3	93 12 1
735,147 4 14½	31,535 3 10	2 8 69	10,65,928 12 4	4,62,326 10 3	6,03,602 2 1	15,311 2 0
3,696,539 34 26	76,613 5 2	2 24 23	31,18,484 5 11	3,43,437 4 1	27,75,047 1 10	61,762 4 2
4,471,636 38 40½	1,08,148 9 0	2 21 16	41,84,413 2 3	805,763 14 4	33,78,649 3 11	77,073 6 2

CLASS V.							CLASS VI.
Net average consumption or Expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net Amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. a. t.	
3 4 0	18,67,482 0 0	14,56,808 0 0	2,10,674 0 0	1,753 3 9	2 0 1	9,798 5 63	
1 2 0	10,623 1 6	180 0 0	10,443 1 6	158 8 5	1 5 2	1,401 8 60	
.....	1,574 3 0	.....	1,574 3 0	36 8 8	0 9 11	111 38 40	
0 14 2	2,708 5 0	40 0 0	2,668 5 0	67 6 0	0 9 2	448 31 60	
.....	.....	.....	.....	.....	.....	3,271 18 40	
4 8 0	11,032 15 0	78 0 0	10,954 13 0	354 10 0	1 3 7	1,244 10 20	
0 14 3	3,473 7 2	254 10 0	3,215 13 2	93 3 0	1 4 7	574 9 60	
0 0 3	2,178 8 0	.....	2,178 8 0	67 0 5	0 10 11	278 39 0	
2 9 10	16,99,072 5 8	14,57,363 10 0	2,41,708 11 8	2,530 9 0	1 12 1	17,129 2 23	
.....	.....	.....	.....	.....	.....	.....	
1 4 7	1,48,697 3 7	9,143 0 11	1,39,554 2 7	2,093 5 0	2 6 6	9,888 39 28	
0 14 7	11,494 11 8	37 8 0	11,457 3 8	198 5 16	2 12 5	1,048 6 20	
0 1 0	5,411 13 0	.....	5,411 13 0	54 3 1	1 1 1	255 4 2	
0 1 5	3,506 14 9	.....	3,506 14 9	35 1 6	0 9 8	882 22 40	
7 0 8 6	9,692 8 0	.....	9,692 8 0	86 13 4	2 0 3	1,211 18 0	
.....	5,804 9 10	.....	5,804 9 10	58 0 9	1 2 5	467 27 40	
0 1 8	1,450 0 0	0 8 0	1,449 8 0	24 10 4	0 5 11	288 29 0	
0 15 2	1,85,047 12 9	9,181 0 11	1,75,866 11 10	2,548 7 10	2 0 7	14,042 26 50	
.....	.....	.....	.....	.....	.....	.....	
2 0 3	69,254 0 0	17,860 0 0	51,394 0 0	2,574 4 9	1 3 7	2,901 19 0	
2 0 9	3,51,817 0 0	2,00,748 0 0	1,51,069 0 0	6,615 5 4	5 2 7	34,565 27 60	
.....	.....	.....	.....	.....	.....	557 15 40	
1 11 11	.....	.....	.....	.....	.....	572 28 40	
0 0 4	.....	.....	.....	.....	.....	479 36 40	
.....	1,627 11 0	541 8 0	1,086 3 0	375 6 6	0 1 5	2,863 15 40	
.....	1,065 2 0	.....	1,065 2 0	28 5 7	0 8 2	1,113 24 75	
.....	576 8 0	.....	576 8 0	15 7 9	0 2 7	258 10 40	
1 7 3	4,24,340 5 0	2,19,149 8 0	2,05,190 13 0	9,608 13 11	1 13 9	43,310 15 15	
.....	.....	.....	.....	.....	.....	.....	
.....	11,597 9 11	9,692 14 9	1,904 11 2	24 1 0	0 8 3	1,008 15 0	
.....	3,090 2 8	284 6 0	2,805 12 8	2 2 10	0 15 0	370 26 66	
.....	14,687 12 7	9,977 4 9	4,710 10	66 4 7	0 11 3	1,379 1 66	
.....	.....	.....	.....	.....	.....	.....	
0 2 1	13,939 3 9	323 4 0	13,615 15 9	681 4 0	1 1 7	2,567 21 00	
.....	.....	.....	.....	.....	.....	.....	
1 11 3	23,37,087 7 9	16,95,994 11 8	6,41,092 12 1	15,435 7 4	1 12 8	78,430 30 59	
.....	.....	.....	.....	.....	.....	.....	
1 15 5	23,18,411 13 0	3,33,984 0 0	19,84,427 13 0	25,179 5 6	1 6 4	297,949 18 63	
.....	.....	.....	.....	.....	.....	.....	
1 14 7	46,55,499 4 9	20,29,978 11 8	26,25,520 9 1	40,614 12 10	1 7 9	346,380 9 41	



11				21		
CLASS VI.—continued.				CLASS VII.		
Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	9,798 5 63	14,339 14 4	0 3 58	.....	.....	.....
281 20 50	1,119 28 10	431 9 11	0 5 53	74,030 10 0	39 2 0	73,991 8 0
61 0 0	50 38 40	8 2 3	0 0 64	25,182 11 0	.....	25,182 11 0
.....	448 31 60	140 4 9	0 3 70	1,18,036 2 6	64,699 6 7	53,336 11 11
44 30 0	3,226 28 40	302 12 5	1 4 70	37,767 15 11	1,633 15 11	36,134 0 0
66 35 20	1,177 15 0	546 10 3	0 5 20	70,862 10 0	5,312 13 10	65,549 12 2
137 19 0	436 30 60	327 9 6	0 6 78	10,047 13 5	50 1 0	9,997 12 5
28 10 0	240 29 0	120 5 9	0 3 1	59,868 2 4	6,994 4 9	52,883 13 7
639 34 70	16,499 7 33	16,217 5 2	0 4 63	3,95,496 1 2	78,719 12 1	3,16,876 5 1
2,237 27 12	7,651 12 6	6,045 0 0	0 5 22	15,14,734 4 11	5,41,147 8 7	9,73,577 1 4
20 0 0	1,028 6 20	257 0 8	0 9 77	1,35,086 15 0	1,931 4 0	1,34,154 11 0
.....	255 4 2	47 13 6	0 2 1	1,35,088 10 3	.....	1,35,088 10 3
.....	882 22 40	165 8 2	0 6 6	54,365 4 0	.....	54,365 4 0
123 0 0	1,088 18 0	204 1 4	0 10 9	1,63,761 5 0	535 14 0	1,63,225 7 0
6 16 40	461 11 0	86 7 10	0 3 53	1,54,223 8 8	105 9 0	1,54,117 15 8
.....	288 29 0	61 0 3	0 2 76	40,815 13 0	501 5 0	40,314 8 0
2,397 2 52	11,755 22 78	6,866 15 9	0 5 32	21,99,064 12 10	5,44,221 3 7	16,54,843 9 3
506 33 50	2,394 28 30	2,438 10 2	0 2 23	2,21,899 0 0	38,426 0 0	1,88,473 0 0
33,244 6 0	1,321 21 60	6,017 6 2	0 1 64	1,13,742 0 0	29,897 0 0	83,845 0 0
30 20 0	526 35 40	138 2 4	0 8 43	36,108 0 0	4,982 0 0	31,921 0 0
53 1 0	519 27 40	260 3 0	0 2 29	36,094 5 9	208 0 0	35,886 5 9
13 36 0	466 0 40	81 4 9	0 5 54	37,013 5 6	959 12 0	36,053 9 6
368 27 20	2,494 28 20	1,573 12 3	0 8 24	4,23,631 12 0	888 0 0	4,22,743 12 0
1 30 0	1,111 34 75	278 2 8	0 8 26	1,84,177 8 0	1,245 13 7	1,82,831 10 8
5 20 0	252 30 40	47 6 5	0 2 68	62,810 4 0	.....	62,810 4 0
34,222 2 70	9,088 4 25	10,834 16 9	0 3 24	11,15,471 3 3	71,006 9 7	10,44,464 9 8
251 21 0	756 34 0	472 1 4	0 8 14	68,080 3 5	5,407 13 3	62,672 6 2
28 22 0	342 4 66	185 5 1	0 4 46	8,603 1 2	304 13 0	8,888 2 2
280 3 0	1,098 38 66	658 7 1	0 6 1	76,773 4 7	6,712 10 3	71,060 10 4
806 0	1,761 20 65	1,166 8 3	0 5 55	1,78,822 14 0	8,606 8 3	1,75,216 5 2
38,327 16 32	40,103 14 27	35,744 4 0	0 4 43	39,65,428 3 10	7,03,268 11 9	32,62,161 3 1
90,664 28 40	177,284 30 22	27,059 12 0	0 5 1	1,30,14,320 15 3	15,15,500 1 6	1,14,98,820 13 9
128,992 4 72	217,368 4 49	62,804 0 0	0 4 74	1,69,70,749 3 1	22,18,766 13 3	1,47,60,982 5 10

No. IV

several Municipalities in the Province of Sind during the year 1891-92, the Consumption or Expenditure per head of Population.

		18					14	
		CLASS VIII.					INCIDENCE OF TAX PER HEAD	
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
1,109 14 8	9 5 8	7,978 5 0	229 0 0	7,749 5 0	116 3 10	0 15 8	0 14 4	1
377 7 9	9 14 5	469 4 0	.....	469 4 0	7 5 9	0 2 11	0 12 4	1
800 0 10	11 8 7	14,466 13 6	1,263 0 0	13,203 13 6	207 15 6	2 13 8	0 7 9	0
569 3 10	12 9 0	757 1 0	.....	757 1 0	7 10 5	0 4 2	0 12 0	1
983 3 6	7 4 11	6,169 4 4	.....	6,169 4 4	92 7 10	0 11 0	0 13 5	1
149 15 1	3 15 11	1,927 4 0	23 11 0	1,903 9 0	28 7 10	0 12 2	1 2 3	1
786 1 10	16 5 11	3,714 11 11	110 5 0	3,604 6 11	54 4 7	1 2 0	0 8 2	0
4,775 15 6	2 4 9	35,482 11 9	1,626 0 0	33,856 11 9	514 7 9	0 8 11	0 7 5	0
14,608 10 6	16 12 4	3,40,957 10 3	7,581 15 1	3,33,375 11 2	2,500 5 1	5 11 11	0 14 0	1
1,341 8 9	32 8 3	17,150 2 0	6,465 2 0	10,685 0 0	160 4 5	2 9 5	1 4 4	1
1,351 1 5	26 11 4	5,716 2 5	.....	5,716 2 5	73 9 7	1 2 1	1 0 11	1
543 10 2	9 5 7	2,072 3 0	.....	2,072 3 0	35 14 8	0 5 8	0 6 4	0
1,224 3 1	37 14 3	10,415 15 0	.....	10,415 15 0	104 2 8	2 6 8	0 6 1	0
1,541 2 11	30 9 11	9,360 15 11	1,600 0 0	7,760 15 11	77 13 10	1 8 8	0 11 6	1
403 2 4	10 4 10	714 6 0	15 0 0	699 6 0	8 12 2	0 9 10	0 9 8	0
21,008 7 2	19 2 10	3,86,407 6 7	15,662 1 1	3,70,745 5 6	2,950 14 5	4 4 9	0 5 3	0
1,541 8 3	4 7 10	.....	.....	.....	.....	.....	1 0 8	1
286 11 1	2 13 10	.....	.....	.....	.....	.....	0 15 3	1
249 3 4	5 5 5	249 0 0	.....	249 0 0	3 14 0	0 0 8	0 1 11	1
184 4 7	.....	.....	.....	.....	.....	.....	0 0 7	0
288 6 5	10 15 5	2,238 12 0	.....	2,238 12 0	29 0 6	0 10 11	0 12 0	0
3,302 11 0	35 2 8	78,256 12 0	1,000 0 0	78,256 12 0	441 10 10	6 8 2	0 8 5	0
1,428 5 10	34 3 8	7,537 4 1	169 6 0	7,367 14 1	45 12 0	1 6 1	1 10 6	2
490 14 9	17 10 9	2,544 10 0	.....	2,544 10 0	19 7 6	0 11 5	0 9 1	0
8,772 1 5	9 7 8	91,826 6 1	1,109 6 0	90,717 0 1	539 12 10	0 13 2	0 9 8	0
940 7 1	16 14 10	6,945 4 11	.....	6,945 4 11	104 3 7	1 14 0	0 15 2	1
127 6 4	2 12 10	871 12 6	.....	871 12 6	13 2 10	0 4 8	1 2 0	1
1,067 18 5	10 9 10	7,817 1 5	.....	7,817 1 5	117 6 5	1 2 8	0 6 6	0
1,727 11 3	14 2 2	.....	.....	.....	.....	.....	0 12 10	1
37,502 0 9	9 3 9	5,21,533 9 10	18,457 7 1	5,03,076 2 9	4,122 9 5	1 6 6	1 11 9	2
.....	8 2 2	39,06,592 0 7	5,19,036 8 0	33,87,555 8 7	38,151 3 4	2 6 4	0 15 5	1
.....	.....	44,28,125 10 5	5,37,493 15 1	38,90,631 11 4	42,273 2 9	2 3 3	0 7 0	0