

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

BOMBAY PRESIDENCY,

INCLUDING

SIND,

(including Statistical Statements Nos. I to IV prepared by the  
Municipal Commissioner for the City of Bombay),

FOR THE YEAR 1899-1900.

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Bombay:

PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1901.

To

THE SECRETARY TO GOVERNMENT,  
General Department,  
Bombay.

Ahmedabad, 1st December 1900.

SIR,

I have the honour to submit the Annual Administration Report of the Municipalities of the Northern Division for the year 1899-1900, together with Statements I, II (with Supplement), III and IV. A compilation of the reports of the several Municipalities, commented upon by the Collector of each district, is also submitted.

2. There are 39 Municipalities in the Division and their total population, according to the Imperial census of 1891, is 703,161.

Ahmedabad ...	...	11
Kaira ...	...	10
Panch Maháls...	...	2
Broach ...	...	6
Surat ...	...	4
Thána ...	...	7
		—
		39
		—

3. The number of Municipalities contained in each district is given in the margin. No Municipality was expunged from the list during the year under report, but the Bassein Municipality was superseded by Government Resolution No. 2489, dated 14th June 1899. The classification, according to population, is—

			Municipalities.
Over 100,000 inhabitants	...	...	2
Between 25,000 and 50,000	...	...	2
Between 10,000 and 25,000	...	...	20
Between 5,000 and 10,000	...	...	13
Below 5,000	...	...	2
			—
			39
			—

4. With the exception of Ahmedabad there have been no changes in the limits of any of the Municipalities. The expansion of Ahmedabad City, due to the development of the mill industry, rendered it necessary to extend the municipal limits so as to regulate the laying out of streets and the construction of buildings according to sanitary principles, and to give the outside population the benefit of municipal government. In Bándra a proposal to extend the boundaries so as to take in the growing village of Santa Cruz has been under the consideration of the Board for some time, and a preliminary report on the subject has already been submitted to Government.

5. The following table shows the constitution of all the Municipalities as compared with that of the preceding year.—

Year.	Nomi-nated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1898-99. ...	353	183	536	176	350	35	501
1899-1900	346	176	522	175	347	33	489

The decrease of 14 in the total number of Municipal Commissioners is due to the supersession of the Bassein Municipality.

6. The triennial term for which the Board of Dákor was constituted expired during the year. The Board consists of nominated members only and was

duly reconstituted. In Jambusar the term of the Municipal Board expired on the 15th December 1899, but it was extended to the 31st March 1900 under Government Notification No. 5522 of 2nd December 1899, General Department.

7. By-elections were held in Godhra and Bulsár to fill up casual vacancies. At Bulsár there was only one candidate, and he was elected. At Nadiád an application was filed by Mr. Dasurbhai Vaghjibhai to set aside the by-election of Ward No. 1, which was held while his application against his not being declared as elected at the triennial election was pending before the District Court. The suit was decided in his favour and the by-election was set aside.

8. The following tabular statement shows the number of meetings held by the several municipal bodies during the year under report:—

District.	Serial Number.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		MEETINGS OF MANAGING COMMITTEES.		AVERAGE ATTENDANCE AT MEETINGS.		Number of Commissioners who failed to attend two-thirds of the Meetings.	NUMBER OF ADJOURNED MEETINGS.						RE- MARKS.
				Quarterly.	Special.	Number of Members.	Number of Meetings.	General.	Mans in S. Committee.		Quarterly.		Special.		Managing Committee.		
											For want of quorum.	For want of time.	For want of quorum.	For want of time.	For want of quorum.	For want of time.	
1	2	3	4	5	6	7	8	9	10	11	12		13		14		15
Ahmedabad.	1	Ahmedabad...	33	4	9	6	106	17.43	4.9	20	4	37	8	20	6	100	
	2	Dholka ...	15	4	3	5	19	9.6	3.1	6	...	...	...	...	...	...	
	3	Virangam ...	15	4	14	5	33	10.6	3.7	6	1	...	2	3	...	...	
	4	Parantij ...	12	4	6	6	10	9.3	3.8	1	...	...	...	...	...	...	
	5	Modasa ...	12	4	4	6	23	7.6	3.8	5	...	...	...	...	...	...	
	6	Dhandhuka...	10	4	6	5	53	7.1	3.5	3	1	...	...	...	3	...	
	7	Gogha ...	12	4	2	4	24	7.9	3.0	3	2	1	...	...	...	...	
	8	Sánand ...	10	4	5	5	13	8.0	3.9	1	...	...	...	...	...	...	
	9	Dholera ...	10	4	15	4	24	7.0	3.4	2	2	...	...	...	3	...	
	10	Mandal ...	10	4	10	4	19	6.7	3.1	4	1	...	...	...	...	...	
	11	Rámpur ...	10	4	6	5	25	6.3	3.2	3	1	...	...	...	1	...	
	12	Katra ...	14	4	4	10	20	10.6	14.6	6	2	2	3	1	...	...	
	13	Mehmadabad	10	4	3	4	31	7.0	3.8	3	...	...	...	...	...	...	
	14	Nadiád ...	18	4	6	4	52	12.1	3.0	6	3	6	...	...	11	...	
Katra.	15	Kapadvanj ...	14	4	10	4	42	8.2	3.0	9	...	3	...	...	...	...	
	16	Dátor ...	10	4	7	4	13	6.0	3.5	4	...	...	2	...	...	...	
	17	Borsad ...	10	4	6	4	41	5.4	3.2	...	2	...	3	...	...	...	
	18	A'nand ...	10	4	4	4	19	6.5	3.3	...	...	...	...	...	...	...	
	19	Umreth ...	10	4	4	6	27	7.2	3.5	3	...	...	...	...	...	...	
	20	Od ...	8	4	3	4	22	5.4	3.6	3	...	...	...	...	...	...	
Pavch Mahal.	21	Mahudha ...	10	4	1	4	24	6.8	3.7	3	...	...	...	...	...	...	
	22	Godhra ...	15	4	2	5	50	11.1	2.6	1	...	...	...	...	16	3	
	23	Dohad ...	12	4	1	6	39	9.3	4.3	1	...	...	...	1	...	...	
	24	Brosch ...	25	4	4	6	46	15.5	4.0	12	...	...	...	...	...	...	
Broach.	25	Anklesvar ...	13	4	6	6	30	9.5	4.2	5	...	...	1	...	5	...	
	26	Jambusar ...	9	4	3	3	13	6.8	2.2	2	...	...	3	...	...	...	
	27	Hánsot ...	9	4	...	3	17	7.7	2.7	1	...	...	...	...	...	...	
Sant.	28	A'mod ...	9	4	2	3	13	5.2	2.7	2	1	...	...	...	...	...	
	29	Surat... ..	30	4	10	6	76	19.6	4.4	11	...	4	1	6	6	...	
	30	Ránder ...	13	4	3	4	17	3.8	3.7	6	...	...	...	...	...	...	
	31	Bulsár ...	15	4	4	6	11	5.3	3.2	3	...	...	...	...	...	8	
Thána.	32	Mándvi ...	13	4	6	4	23	9.1	3.1	2	...	...	...	...	...	...	
	33	Thána ...	21	4	6	4	22	3.1	3.3	15	2	1	2	...	...	...	
	34	Korla ...	12	4	4	4	22	7.3	2.8	6	1	...	...	...	...	...	
	35	Bándra ...	16	4	4	...	...	10.3	...	10	2	9	...	...	40	...	
	36	Bassein ...	24	1	3	4	5	10.1	3.2	...	...	...	...	...	...	...	
	37	Máhm Katra ...	17	4	3	6	17	9.5	3.7	7	1	...	...	...	...	...	
	38	Bhlwadi ...	15	4	2	7	18	9.7	5.39	5	1	...	...	...	3	...	
	39	Kalyán ...	15	4	8	6	16	11.6	4.9	0	5	...	...	...	...	7	...

\* One special general meeting was not adjourned for want of quorum or time, as the proceedings were finished on the same day.

9. The full number of quarterly meetings was held by all the Municipalities. As to meetings generally, Ahmedabad as usual held the highest number, viz., 79 against 76 in the preceding year. At the working meetings, 67 in number, 705 cases were disposed of, or 10.5 cases per meeting against 8.1 last year.

10. In only 16 Municipalities is there any perceptible improvement, as compared with the preceding year, in the average attendance. The rest are somewhat retrograde in this respect. Abnormal pressure of work due to famine, and the consequent call upon the time and energy of many of the commissioners, may to some extent explain this.

11. The number of meetings held by the Managing Committees of Ahmedabad, Surat and Broach was 106, 84 and 47, respectively, against 108, 72 and 48 in the preceding year. Of the 106 meetings held in Ahmedabad, 6 only were non-quorum, and 4,902 cases were disposed of. The Municipal Board of Kelva-Mahim made a separate provision from the income derived from Kelva, and appointed a separate Managing Committee for Kelva from the 1st April 1899. This Committee consists of 5 members and held 3 meetings. The average attendance was 5. In all the Municipalities the meetings of the Managing Committees were generally sufficient.

12. The following alterations were made in the schedules of taxation during the year :—

*Gogha.*—The rate of octroi on ghee imported by land was increased from 1 to 2 pies per seer; the rate of 1 rupee on a quantity of the value of Rs. 100 was introduced on oil-cakes; and the duty on oils of all sorts was abolished by Government Resolution No. 3636 of 18th August 1899.

*Mandvi.*—The house-tax schedule was revised by Government Resolution No. 2308 of 3rd June 1899, but it had not been put into force during the year as the Municipality did not prepare their subsidiary rules for the sanction of the Commissioner till the early part of the current year.

*Bassein.*—The Assistant Collector personally visited almost every house in the Municipality, and corrected the assessment *ad valorem*, with the result that there was a slight rise in the house-tax.

*Viramgam.*—Suspension of the levy of the halalcore cess on private privies continued during the year.

The following changes in taxation are contemplated by the under-mentioned Municipalities :—

Borsad intends increasing its house-tax. Umreth proposes a wheel and toll-tax.

Godhra wishes to raise its house-tax. In Hansot the entire revision of the schedules of taxation is under consideration, as they have been in force since the establishment of the Municipality. In Rander proposals for rates of water-connections have been submitted, and are receiving attention.

The Assistant Collector proposes the reimposition of the old boat-tax at Bassein for the re-building of a bridge between Koliwada and Koli bunder.

13. The subjoined table shows the income of all the Municipalities during the year under report, under each head, as compared with the income of the preceding year :—

No.	Items.	Income in 1898-99.			Income in 1899-1900.			Increase.			Decrease.		
		Rs.	s.	p.	Rs.	s.	p.	Rs.	s.	p.	Rs.	s.	p.
<b>A.—Municipal Rates and Taxes.</b>													
1	Octroi ... ..	4,88,909	11	6	3,84,237	14	11	.....	.....	.....	54,071	12	7
2	Tax on houses and lands ... ..	2,72,337	1	5	2,84,091	11	8	11,754	10	3	.....	.....	.....
3	Do. animals and vehicles ... ..	39,062	0	0	40,561	9	0	1,499	9	0	.....	.....	.....
4	Do. profession and trades ... ..	4,521	6	11	4,728	6	8	206	15	9	.....	.....	.....
5	Tolls (on roads and ferries) ... ..	1,28,057	10	7	1,21,393	4	3	.....	.....	.....	1,664	6	4
6	Water-rate ... ..	81,084	1	4	1,08,964	13	9	27,880	12	5	.....	.....	.....
7	Tax on boats ... ..	750	0	0	1,309	8	0	559	8	0	.....	.....	.....
8	Conservancy (including scavenging and latrine rates) ... ..	1,14,538	2	9	1,06,802	4	3	.....	.....	.....	7,735	14	6
9	Pilgrim tax ... ..	.....	.....	.....	2,801	11	0	2,801	11	0	.....	.....	.....
10	Tax for the removal of sullage water ... ..	8,390	4	9	8,466	15	6	76	10	9	.....	.....	.....
11	Do. of dyers' waste-water ... ..	250	6	0	217	8	0	.....	.....	.....	82	14	0
12	Drainage tax ... ..	7,801	12	6	7,899	2	4	.....	.....	.....	402	10	2
<b>B.—Realizations under special Acts.</b>													
1	Pounds ... ..	10,606	9	2	8,086	11	4	.....	.....	.....	2,519	13	10
2	Hackney carriages... ..	569	12	0	742	14	1	173	2	1	.....	.....	.....
3	Licences for the sale of spirits and drugs ... ..	115	0	0	145	0	0	30	0	0	.....	.....	.....
4	Do. of poisons ... ..	5	0	0	5	0	0	.....	.....	.....	.....	.....	.....
5	Do. of combustibles ... ..	139	0	0	.....	.....	.....	.....	.....	.....	139	0	0
6	Local Fund one-anna cess ... ..	9	11	9	17	5	6	7	9	9	.....	.....	.....
<b>C.—Revenue derived from Municipal property and powers apart from taxation.</b>													
1	Rents of lands, houses, serais, daks-bungalows, &c. ... ..	15,464	14	9	15,442	4	9	.....	.....	.....	22	10	0
2	Salv-proceeds of lands and produce of lands ... ..	21,858	8	8	11,572	0	10	.....	.....	.....	10,286	2	10
3	Conservancy receipts (other than taxes and rates) ... ..	16,018	11	7	13,211	13	5	.....	.....	.....	2,806	14	2
4	Fees and revenue from Educational Institutions ... ..	29,537	14	4	29,392	13	2	.....	.....	.....	145	1	2
5	Do. from Medical Institutions ... ..	2,176	4	2	2,107	2	3	.....	.....	.....	9	1	11
6	Do. from Markets and slaughter-houses ... ..	28,352	10	5	31,757	3	2	3,404	8	9	.....	.....	.....
7	Fees for temporary counters, &c., in front of shops ... ..	2,008	13	8	1,848	2	9	.....	.....	.....	160	10	11
8	Do. occasional occupation of roads, &c. ... ..	2,133	2	0	1,954	4	0	.....	.....	.....	178	14	0
9	Fees and revenue from weights and measures ... ..	2,223	8	6	2,242	4	0	18	11	6	.....	.....	.....
10	Other fees ... ..	297	6	6	354	7	11	57	1	5	.....	.....	.....
11	Fines under Municipal and other Acts ... ..	10,443	13	8	5,393	9	1	.....	.....	.....	5,045	4	7
12	Interest of Investments ... ..	5,291	14	4	3,025	4	7	.....	.....	.....	2,266	9	9
13	Premium of loans ... ..	274	7	6	233	3	5	.....	.....	.....	41	4	1
<b>D.—Grants and Contributions.</b>													
1	From Government—	.....	.....	.....	10,128	13	8	10,128	13	8	.....	.....	.....
	(a) For General purposes ... ..	.....	.....	.....	57,648	2	0	9,760	10	0	.....	.....	.....
	(b) For Educational purposes ... ..	47,887	8	0	10,400	0	0	240	0	0	.....	.....	.....
	(c) For Medical purposes ... ..	10,160	0	0	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	From Local Funds—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	(a) For General purposes ... ..	20,308	8	5	9,195	2	2	.....	.....	.....	11,113	6	3
	(b) For Educational purposes ... ..	18,161	8	5	16,914	9	7	.....	.....	.....	1,246	14	10
	(c) For Medical purposes ... ..	8,210	0	0	8,556	0	0	346	0	0	.....	.....	.....
3	From other sources—	.....	.....	.....	1,09,459	15	2	85,789	0	3	.....	.....	.....
	(a) For General purposes ... ..	23,670	14	11	1,198	9	6	.....	.....	.....	2,224	19	4
	(b) For Educational purposes ... ..	3,423	6	10	1,300	0	0	.....	.....	.....	39	0	0
	(c) For Medical purposes ... ..	1,339	0	0	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>E.—Miscellaneous.</b>													
1	Recoveries on account of services rendered to private individuals... ..	39,714	4	7	43,277	3	7	3,562	15	0	.....	.....	.....
2	Other items... ..	15,544	1	6	29,235	15	10	13,691	14	4	.....	.....	.....
<b>F.—Extraordinary and Debt.</b>													
1	Salv-proceeds of Government Securities ... ..	17,000	0	0	20,000	0	0	3,000	0	0	.....	.....	.....
2	Loans from Government ... ..	7,000	0	0	12,774	11	7	5,774	11	7	.....	.....	.....
3	Loans raised in the Market from private individuals ... ..	1,03,000	0	0	2,000	0	0	.....	.....	.....	1,01,000	0	0
4	Realization of Sinking Fund for repayment of loans ... ..	43,200	0	0	17,658	0	0	.....	.....	.....	25,542	0	0
5	Advances ... ..	39,734	9	3	43,914	8	0	4,179	10	5	.....	.....	.....
6	Deposits ... ..	1,96,753	11	3	1,50,644	10	9	.....	.....	.....	46,109	0	6
	Total ... ..	18,32,737	0	11	17,42,877	7	1	1,84,944	9	11	2,74,804	8	9
	Net Decrease ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	89,859	9	10

14. During the year the total income of the Municipalities amounted to Rs. 17,42,877-7-1 against Rs. 18,32,737-0-11 of the preceding year, showing a decrease of Rs. 89,859-9-10.

The chief items of decrease are "Octroi," "Conservancy," "Sale-proceeds of lands and produce of lands," "Fines under Municipal and other Acts," "Contributions from Local Funds for general purposes," and "Contributions from Local Funds for educational purposes." The following items show an increase, viz., "Taxes on houses and lands," "Water-rate," "Contributions from Government for general purposes," "Contributions from Government for educational purposes," "Contributions from other sources for general purposes," and "Other items."

15. The following are the causes of fluctuations under each head:—

(1) *Taxes on houses and lands.*—Increase is chiefly apparent in Surat, Broach, Bándra, Kaira, Viramgám, Bulsár, Rándér, Borsad and Kurla, and is due to the larger collection of arrears. In Kaira the increase is owing to revision.  
Increase Rs. 11,754-10-3.

(2) *Taxes on animals and vehicles.*—Increase in Surat and Kalyán is due to collections of arrears of wheel-tax, while in Bándra more traffic and larger number of conveyances plying for hire explain the increase.  
Increase Rs. 1,499-9-0

(3) *Water-rate.*—Increase in Ahmedabad, Surat, Bándra and Thána and is due in Ahmedabad and Surat to larger recoveries of past and current dues, while in Thána and Bándra the increased rate and extension to Santa Cruz, respectively, explains the increase.  
Increase Rs. 27,880-12-5.

(4) *Pilgrim-tax.*—Government having allowed the re-opening of the Punem fairs since June 1899, the tax on pilgrims brought in revenue which was not realized from this source last year.  
Increase Rs. 2,801-11-0.

(5) *Fees from Markets and Slaughter-houses.*—Increase in Ahmedabad and Kurla, due in the former to increase in the rents of the Hope Grain and Vegetable Markets, and in the latter to a greater number of cattle being slaughtered.  
Increase Rs. 3,404-8-9.

(6) *Grants from Government for General Purposes.*—Increase chiefly in Bulsár owing to a grant for plague purposes.  
Increase Rs. 10,128-13-8.

(7) *Grants from Government for Educational Purpose.*—Increase in Kurla and Viramgám on account of grants for erecting school buildings.  
Increase Rs. 9,760-10-0.

(8) *Grants from other sources for General Purposes.*—Increase in Surat owing to recoveries from Local Boards, Sachin State and Rándér Municipality, during the year, amounting to Rs. 1,06,185.  
Increase Rs. 85,789-0-3.

(9) *Recoveries on account of Services rendered to Private Individuals.*—Increase mainly due to recoveries for disinfecting houses of private persons during plague epidemics at Ankleshvar and A'nand.  
Increase Rs. 3,562-15-0.

(10) *Other Items.*—The increase under this head occurs principally in Ahmedabad and is due to the receipt of Rs. 14,109-6-5 from Government on account of plague expenses. This should have been credited to "D.—Grants and Contributions from Government for General purposes," and the attention of the Board will be drawn to it.  
Increase Rs. 13,691-14-4.

16. The following items of income exhibit a decrease:—

(1) *Octroi.*—The decrease occurs chiefly in Ahmedabad, Surat, Viramgám, Dholka, Nadiád and Rándér, and is ascribed in all these Municipalities to famine.  
Decrease Rs. 54,071-12-7.

- (2) *Tolls*.—Decrease mainly in Ahmedabad, Surat, Viramgám, Dholka, Nadiád and Bhiwndi and due to the loss of cart-bullocks through famine, and the consequent diminution in traffic.  
Decrease, Rs. 1,664-6-4.
- (3) *Conservancy (including scavenging and latrines)*.—Surat alone represents the decrease which has been caused by non-recovery of halálkhore cess.  
Decrease, Rs. 7,735-14-6.
- (4) *Pounds*.—Ahmedabad is principally responsible for the decrease, which is due to mortality among the cattle by famine.  
Decrease, Rs. 2,519-13-10.
- (5) *Sale-proceeds of lands and produce of lands*.—Decrease in Ahmedabad, Viramgám, Mahuda and Godhra.  
Decrease, Rs. 10,286-2-10.
- (6) *Conservancy receipts*.—Ahmedabad and Surat are the Chief Municipalities that exhibit a decrease, due mainly to the smaller sale of night-soil, street-refuse and bones.  
Decrease, Rs. 2,806-14-2.
- (7) *Fines under Municipal and other Acts*.—Decrease chiefly in Ahmedabad, Surat and Nadiád.  
Decrease, Rs. 5,045-4-7.
- (8) *Interest on Investments*.—The decrease is due to the sale of (Rs. 20,000) promissory notes in Broach to meet plague expenditure, and to the fact that no surplus Municipal money was lent on interest this year in Ahmedabad; the practice having been objected to.  
Decrease, Rs. 2,266-9-9.
- (9) *Contributions from Local Funds for General purposes*.—The decrease is due to the loss of Local Fund cess on account of famine in Borsad and to the absence of plague grants in Ankleshvar, Umreth, Bhiwndi and Godhra.  
Decrease, Rs. 11,113-6-3.
- (10) *Contributions from Local Funds for Educational purposes*.—Decrease principally in Nadiád and Dákor, and is due to non-realization of the full amount of Local Fund cess owing to famine.  
Decrease, Rs. 1,246-14-10.
- (11) *Contributions from other sources for Educational purposes*.—Decrease in Mahuda and due to a refund of money by the Executive Engineer last year, which was paid to him in 1896-97 for building a school.  
Decrease, Rs. 2,224-13-4.
17. The fluctuations under the head "Extraordinary and Debt Account" have been explained as follows:—
- (1) *Sale-proceeds of Government Securities*.—The increase is in Broach and is owing to the sale of promissory notes to meet plague and famine expenditure.  
Increase, Rs. 3,000.
- (2) *Loans from Government*.—The increase appears in Bándra and Dákor, and is due in the former to part payment of a plague loan, and in the latter to a loan paid by Government.  
Increase, Rs. 5,774-11-7.
- (3) *Advances*.—Increase chiefly in Ahmedabad.  
Increase, Rs. 4,179-10-5.
- (4) *Loans raised in the market*.—A large loan was raised in the market during the previous year in Surat, which was not the case in the year under report.  
Decrease, Rs. 1,01,000.
- (5) *Realization of Sinking Fund*.—Ahmedabad shows the decrease.  
Decrease, 25,542.
- (6) *Deposits*.—The decrease is chiefly in Surat.  
Decrease 46,109.

18. The subjoined statement shows a further analysis of the figures of receipts as compared with those of last year:—

	1898-99.			1899-1900.		
	Rs.	a.	p.	Rs.	a.	p.
Municipal Rates and Taxes ... ..	10,90,102	9	9	10,70,974	13	4
Realizations under Special Acts ... ..	11,445	0	11	8,996	14	11
Revenue derived from Municipal property and powers apart from taxation ... ..	1,36,081	13	1	1,18,599	9	4
Grants and contributions (for general and special purposes)... ..	1,93,160	14	7	2,24,801	4	1
Miscellaneous ... ..	55,258	6	1	72,613	3	5
Extraordinary and Debt ... ..	4,06,688	4	6	2,46,991	10	0
Total ... ..	18,92,737	0	11	17,42,877	7	1

19. The principal form of taxation was "House-tax," which was in force in 37 Municipalities. The other taxes levied are as under:—

	Municipalities.
Octroi ... ..	16
Tax on animals and vehicles ... ..	19
Tax on professions and trades ... ..	7
Tolls (on roads and ferries) ... ..	19
Water-rate ... ..	4
Conservancy cess ... ..	12
Tax on boats ... ..	2
Pilgrim tax ... ..	1
Drainage tax ... ..	1
Tax for the removal of sullage water ... ..	1
Tax for the removal of dyers' waste water ... ..	1

The decrease of one Municipality against water-rate is due to the abolition of water-tax in Kurla under this office No. 2639, dated 21st November 1898, in exercise of the power delegated by Government Resolution No. 2395, dated 27th June 1885. The pilgrim tax which remained in abeyance last year at Dákor owing to the prevalence of plague, was revived by the Municipality during the year under report. Out of the total income of Rs. 17,42,877-7-1 from all sources, Rs. 10,70,974-13-4 were derived from taxation against Rs. 10,90,102-9-9 in the preceding year; indirect taxation having contributed Rs. 3,84,237-14-11 or 35·8 per cent, while direct taxation Rs. 6,86,736-14-5 or 64·2 per cent, as compared with 40·2 and 59·8, respectively, in the preceding year.

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

District.	No.	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.
Ahmedabad.	1	Ahmedabad ... ..	44·0	56·0	2 5 0	3 4 4
	2	Dholka ... ..	84·9	15·1	0 9 6	0 15 4
	3	Viramgám ... ..	52·4	47·6	1 2 4	1 11 6
	4	Prántij ... ..	...	100·0	0 9 0	0 14 2
	5	Modása ... ..	...	100·0	0·9 9	0 14 3
	6	Dhandhuka ... ..	...	100·0	0 10 7	1 1 8
	7	Gogha ... ..	90·6	9·4	0 7 10	0 10 11
	8	Sánand ... ..	...	100·0	0 12 5	1 1 7
	9	Dholera ... ..	...	100·0	0 3 11	0 13 9
	10	Mandal ... ..	...	100·0	0 4 5	0 8 5
	11	Ránpur ... ..	37·6	62·4	0 8 4	1 3 10
	Total ... ..		42·9	57·1	1 10 1	2 5 9



District.	No.	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.
Kaira.	12	Kaira ...	...	100·0	0 15 9	1 6 9
	13	Mehmadabad ...	...	100·0	0 11 2	1 2 4
	14	Nadiád ...	62·8	37·2	1 5 1	1 8 11
	15	Kapadvanj ...	...	100·0	0 12 1	1 0 1
	16	Dákor ...	...	100·0	0 14 5	1 15 1
	17	Borsad ...	...	100·0	0 9 3	0 12 10
	18	A'nand ...	...	100·0	0 6 7	0 14 0
	19	Umreth ...	...	100·0	0 9 4	0 12 4
	20	Od ...	...	100·0	0 5 6	0 9 0
	21	Mahuda ...	...	100·0	0 7 5	0 12 3
		Total ...	22·8	77·2	0 12 9	1 2 3
Panch Maháls.	22	Godhra ...	...	100·0	0 12 4	1 4 0
	23	Dohád ...	...	100·0	0 12 7	1 1 9
		Total ...	...	100·0	0 12 6	1 3 1
Broach.	24	Broach ...	76·9	23·1	2 0 6	3 1 2
	25	Ankleshvar ...	39·9	60·1	1 9 10	2 3 7
	26	Jambusar ...	...	100·0	0 10 4	0 15 9
	27	Hánsot ...	...	100·0	0 9 5	0 13 10
	28	A'mod ...	...	100·0	0 15 10	1 3 3
		Total ...	60·9	39·1	1 9 3	2 5 4
Surat.	29	Surat ...	36·8	63·2	2 7 1	4 12 2
	30	Ránder ...	23·8	76·2	1 4 11	1 13 11
	31	Bulsár ...	9·5	90·5	1 8 7	2 13 5
	32	Mándvi ...	...	100·0	0 15 5	1 8 10
		Total ...	33·9	66·1	2 3 7	4 4 0
Thána.	33	Thána ...	33·9	66·1	1 14 9	2 8 7
	34	Kurla ...	2·2	97·8	0 12 1	2 15 11
	35	Bándra ...	...	100·0	2 8 10	5 4 0
	36	Bassein ...	35·7	64·3	0 12 7	1 2 6
	37	Máhim Kelva ...	6·3	93·7	0 6 1	0 12 10
	38	Bhiwndi ...	...	100·0	0 14 5	1 4 3
	39	Kalyán ...	1·9	98·1	1 3 6	1 12 10
		Total ...	11·8	88·2	1 5 9	2 7 5
		Grand Total ...	35·8	64·2	1 8 4	2 7 8

21. There is direct taxation in some shape in every Municipality in the Division. Thirty-seven levy the house-tax, and the two Municipalities (Dholka and Gogha in the Ahmedabad District), which have not adopted this form of taxation, levy, in addition to octroi, direct taxes, such as conservancy cess and tax on vehicles and animals. Of the 37 levying house-tax, 14 levy octroi also, while 23 Municipalities derive their entire income from direct taxes alone. The percentage of direct taxation has risen from 59·8 to 64·2, while there is a corre-

ponding fall in the percentage of indirect taxation, viz., from 40.2 to 35.8. Owing to the prevalence of famine the demand was less for all the articles from which octroi revenue is derived except grain. The revenue from direct taxation rose partly on account of larger realization of arrears in advanced Municipalities like Surat, and partly on account of the working during a full year of the revised schemes of taxation of Ránder and Bulsár which were introduced late in the preceding year.

22. On the whole the incidence of taxation per head of population has fallen from Rs. 1-8-10 to Rs. 1-8-4, and that of total income from Rs. 2-9-8 to Rs. 2-7-8. The heaviest burden of taxation is borne by the inhabitants of Bándra where the incidence is Rs. 2-8-10. Of the more important Municipalities next in order come Surat, Ahmedabad, Broach, Thána, Anklesvar, Bulsár, Nadiád, Ránder, Kalyán and Viramgám where the incidence ranges from Rs. 2-7-1 to Rs. 1-2-4. The lowest in the scale is Dholera, where the incidence is only Re. 0-3-11.

23. The following table shows the amount refunded by each Municipality under the refund rules sanctioned in Government Resolution No. 4731, dated 28th November 1882, which have been adopted by all the Municipalities in this division levying octroi :—

Name of Municipality.	Octroi collections.	Refunds granted.	Percentage refunds to collections.	Remarks.
	Rs. a. p.	Rs. a. p.		
Ahmedabad ...	1,47,010 2 7	7,816 11 6	5.3	
Dholka... ..	8,294 2 5	7 10 9	0.0	
Viramgám ...	13,989 5 3	272 13 9*	1.9	* Includes Rs. 39-3-5 returned as "sardi."
Gogha ... ..	2,839 0 7	192 0 4	6.7	
Ránpur ... ..	1,141 15 9	4 12 6	0.35	
Nadiád... ..	23,012 1 10	4,751 8 10	20.6	† Besides this an amount of Rs. 45,360-8-6 was refunded within 24 hours of transit;
Broach ... ..	62,696 8 4	14,632 7 8	23.3	also a sum of Rs. 7-1-4 was refunded on account of octroi levied on cloth imported before 1894.
Anklesvar ...	6,909 0 7	99 7 1†	1.4	
Surat ... ..	97,752 6 8	236 3 8‡	...	
Ránder ... ..	3,400 13 0	.....	...	
Bulsár ... ..	1,916 0 6	60 10 4	3.1	
Thána ... ..	11,383 14 7	3,476 15 11	30.5	
Kurla ... ..	184 10 10	.....	...	
Bassein ... ..	3,178 12 3	.....	...	† An amount of Rs. 5,242-5-9 was refunded within 24 hours of transit.
Mahim Kelva ...	252 7 9	.....	...	
Kalyán ... ..	276 8 0	100 12 0	36.4	
Total ... ..	3,84,237 14 11	31,652 2 4	8.2	

24. The aggregate amount of refunds granted comes to Rs. 31,652-2-4 or 8.2 against 7.3 per cent. of the total Collections in the preceding year. It is gratifying to note that the percentage of refunds is gradually increasing during the last three years as will be seen from the figures given in the margin. Gogha shows a marked improvement in the working of the refund system, for the percentage has risen from 0.4 to 6.7. By steady persistence in the giving of wide publicity to the refund rules and facilitating the payment of refunds claimed the Municipality has, it is hoped, succeeded in making octroi less irksome than before. The Municipality has also submitted a proposal for the reduction in the minimum amount of refund at present granted on unrefined sugar or molasses. Liberal refunds were also granted in Nadiád, Broach, Thána and Kalyán. In Surat and Ránder Rs. 45,360-8-6 and Rs. 5,242-5-9, respectively, were refunded on goods imported and exported within 24 hours.

25. The following is a brief résumé of the action taken by the different Municipalities to confine octroi taxation to articles which are consumed locally in sufficient quantities to yield an appreciable income from a light duty, and to obviate by the provision of bonded warehouses and otherwise the degeneration of octroi taxation into a transit duty as required in the concluding sentence of paragraph 2 of Government Resolution No. 2365, dated 6th June 1899 :—

In the Ahmedabad District Gogha has been referred to above. Ránpur is a small Municipality, deriving 37·6 per cent. of the aggregate revenue from rates and taxes out of octroi. The refunds were Rs. 4-12-6 only or 0·43 per cent. of gross collections. The revision of the octroi schedule and of the refund rules is under consideration and the orders of Government will be attended to before final approval is received to the scheme. The refund rules now in vogue in the Dholka and Viramgám Municipalities are sufficiently liberal, and work smoothly. In Ahmedabad there are no bonded warehouses but certain places and buildings outside the city walls are recognised as private warehouses, and trade is not hampered.

Nadiád is the only Municipality levying octroi in the Kaira District. It has made provision for bonded warehouses and the refund system is entirely satisfactory as will be seen from the large amount of refunds granted during the year.

The Broach Municipality derives 76·9 per cent. of the total revenue from taxes out of octroi. The refunds granted amounted to Rs. 14,632-7-8 against Rs. 11,530-0-7 in the preceding year. The refund rules are very liberal and provide for refunds even if the goods change hands and break bulk, the minimum amount being fixed so low as annas 8. In the Anklesvar Municipality, octroi yields 30·9 per cent. of total income from taxation. The percentage of refunds to gross collections has improved, it being 1·4 against 0·5 in the preceding year.

The refund rules of the Surat and Ránder Municipalities are reported to be working well. The percentage of direct taxation has fallen from 43·8 to 36·8 and 36·2 to 23·8 in Surat and Ránder respectively, but this is said to be due to efficient precautions to avoid levy of octroi at all on articles either in transit or imported into the towns for re-exportation.

In the Thána District only two Municipalities, *viz.* Thána and Bassein, derive appreciable income from octroi. The Municipalities of Kurla and Kalyán levy octroi on tobacco only, and the insignificant amount of revenue derived therefrom scarcely justifies the continuance of the levy. The subject is under consideration. For the present the Kurla Municipality is chary of relinquishing even this small income as the Mill industry is passing through a crisis and action is deferred. As regards Kalyán the Collector is of opinion that the levy should be stopped.

With respect to Máhim Kelva the Collector in his review observes as follows:—

“Octroi duties produced a sum of Rs. 252-7-9 while the toll collections amounted to Rs. 214-6-0 and the cost of collecting these two duties came to Rs. 307-13-0. The net proceeds were but little more than Rs. 150, and it is contrary to all sound principles of taxation to maintain taxes which produce so little.”

The Collector is right and the subject will not be overlooked.

26. The following table shows the average consumption of the principal articles per head of population in each Municipality in which octroi was levied:—

No.	Municipality.	Grain	Fugar	Ghee	Oils	Class V	Class VI	Class VII	Class VIII
		(10 maunds).	(refined 7 seers and unrefined 20 seers).	(9 seers).	(7½ seers).	Drugs and Spices (Rs. 2-8-0).	Tobacco (6 seers).	Cloth (Rs. 12).	Metals (Rs. 2-8-0).
		M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.
1	Ahmedabad ..	7 36 22	0 10 26	0 8 57	0 1 73	...	0 1 43	11 5 4	1 2 6
2	Dholka ...	7 26 53	0 28 10	0 1 47	...	0 7 1	0 1 38	2 15 9	0 6 0
3	Viramgám ...	12 13 4	0 3 3	0 3 11	...	1 15 9	0 4 49	3 11 4	0 7 3
4	Gogha ...	7 21 70	0 2 4	0 3 72	0 0 49	0 15 1	0 1 77	1 2 6	0 2 4
5	Ránpur ...	...	0 9 2	0 2 73	...	0 12 8	0 3 57	2 10 2	0 6 11
6	Nadiád ...	9 11 19	0 13 7	0 3 55	0 2 11	1 11 3	0 2 03	1 14 7	0 10 1
7	Broach ...	16 27 71	0 20 34	0 5 46	0 1 28	0 6 11	0 3 62	8 1 7	0 13 0
8	Anklesvar ...	...	0 13 9	0 3 62	...	...	...	8 15 0	...
9	Surat ...	3 31 55	0 9 32	0 7 73	0 1 66	...	0 2 58	...	...
10	Ránder ...	8 5 78	0 7 72	0 2 18	...	0 4 5	...	...	...
11	Bulsár ...	...	0 11 33	...	...	...	...	...	...
12	Thána ...	...	0 12 78	0 2 10	0 7 20	...	0 3 6	...	...
13	Kurla ...	...	...	...	...	...	0 3 18	...	...
14	Bassein ...	10 8 20	0 25 48	0 6 36	...	...	0 11 71	4 5 9	0 3 7
15	Máhim-Kelva ...	...	...	...	0 0 35	...	0 0 23	0 2 4	...
16	Kalyán ...	...	...	...	...	...	0 4 65	...	...

Note.—The standard of unrefined sugar for Dholka has been fixed at 30 seers, that of tobacco for Viramgám at 10 seers, and that of cloth for Ahmedabad at Rs. 12.

27. Compared with the standard of consumption fixed by Government, the excesses are noted below :—

	1898-99.			1899-1900.		
	M.	s.	t.	M.	s.	t.
<i>Grain</i> (10 maunds)—						
1. Viramgám ... ..	7	12	39	12	13	4
2. Broach ... ..	9	23	46	16	27	71
3. Bassein ... ..	6	4	8	10	8	20
<i>Tobacco</i> (6 seers, for Viramgám 10 seers)—						
1. Bassein ... ..	0	5	39	0	11	71

The number of Municipalities "offending" in this respect has fallen from 4 to 3, Ahmedabad and Dholka disappearing from the list, and Bassein coming in under two heads—Grain and Tobacco. These are the only two commodities in which excesses of consumption have occurred, and one of them—grain—is not astonishing, considering the large importations rendered necessary to supply the demand created by famine. It is pleasing to note the absence of last year's items of sugar, ghee and metals; but these are items of luxury, which would not be expected to be largely bought and sold in a famine year. The excess in tobacco in Bassein has not been sufficiently explained, and will be enquired into. The consumption of country tobacco is surprisingly great in Bassein, but not very much more so than in the neighbouring Thána Municipalities.

27 A. The following table exhibits the expenditure incurred by the Municipalities during the year under report as compared with the preceding year :—

No.	Items.	Expenditure in 1898-99.			Expenditure in 1899-1900.			Increase.			Decrease.		
		Rs.	s.	p.	Rs.	s.	p.	Rs.	s.	p.	Rs.	s.	p.
<i>A.—General Administration and Collection Charges.</i>													
1	General Administration (office establishment, inspection, Honorary Magistrates' establishments, &c.) ...	56,977	13	3	62,112	2	6	5,134	5	3	.....	.....	.....
2	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.) ...	50,245	14	4	53,831	10	11	3,385	12	7	.....	.....	.....
3	Collection of tolls (on roads and ferries) ... ..	2,226	3	7	4,632	7	5	2,406	3	10	.....	.....	.....
4	Survey of land ... ..	3,288	12	10	3,849	7	3	565	10	5	.....	.....	.....
5	Refunds ... ..	32,886	13	0	33,713	11	4	826	14	4	.....	.....	.....
6	Pensions and gratuities ... ..	1,530	5	4	1,888	0	0	357	10	8	.....	.....	.....
<i>B.—Public Safety.</i>													
1	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	22,890	6	7	20,784	11	1	.....	.....	.....	2,105	11	6
2	Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...	64,163	13	9	65,661	13	5	1,518	0	8	.....	.....	.....
3	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) ... ..	2,229	8	7	3,166	4	0	936	13	5	.....	.....	.....
4	Rewards for destruction of wild animals and snakes ... ..	48	13	5	63	1	7	14	4	2	.....	.....	.....
<i>C.—Public Health and Convenience.</i>													
1	Water-supply ... ..	1,71,286	6	7	1,34,482	13	9	.....	.....	.....	36,803	8	10
2	Drainage ... ..	27,561	13	5	27,848	9	9	286	12	4	.....	.....	.....
3	Conservancy ... ..	2,87,529	6	6	3,03,794	7	5	16,265	0	11	.....	.....	.....
4	Hospitals and Dispensaries ... ..	66,854	9	0	68,264	13	1	1,910	4	1	.....	.....	.....
5	Vaccination ... ..	5,573	6	10	5,895	9	2	317	2	4	.....	.....	.....
6	Markets and slaughter-houses ...	13,754	3	6	8,572	14	11	.....	.....	.....	5,181	4	7
7	Pounds ... ..	3,891	12	6	3,824	1	10	.....	.....	.....	67	10	8
8	Dak-bungalows and serais ... ..	513	9	10	109	13	2	.....	.....	.....	405	12	8
9	Arboriculture, public gardens and experimental cultivation ... ..	11,554	8	6	12,063	8	6	513	0	0	.....	.....	.....
10	Registration of births and deaths ...	1,704	7	9	1,701	10	10	1	3	1	.....	.....	.....
11	Public Works—												
	(a) Establishment ... ..	6,904	9	1	7,528	5	2	563	12	1	.....	.....	.....
	(b) Buildings ... ..	11,990	12	11	7,311	7	3	.....	.....	.....	4,688	5	8
	(c) Roads ... ..	82,017	0	8	89,466	8	2	7,439	7	6	.....	.....	.....
	(d) Stores ... ..	49	3	9	132	10	4	83	6	7	.....	.....	.....
12	Plague or other epidemic charges ...	1,63,461	3	8	1,25,112	8	6	.....	.....	.....	38,348	11	2

No.	Items.	Expenditure in	Expenditure in	Increase.	Decrease.
		1898-99.	1899-1900.	Rs. a. p.	Rs. a. p.
<i>D.—Public Instruction.</i>					
1	Schools and Colleges ... ..	1,73,481 3 10	1,76,648 2 3	3,166 14 5	.....
2	Contributions ... ..	10,917 15 1	10,788 10 4	.....	129 4 9
3	Libraries, museums, menageries, &c. .	2,705 13 0	2,544 10 10	.....	161 2 2
<i>E.—Contributions.</i>					
1	For general purposes ... ..	5,768 8 7	5,855 7 9	86 15 2	.....
<i>F.—Miscellaneous.</i>					
1	Interest on loans ... ..	87,515 2 8	90,010 16 6	2,501 7 10	.....
2	Discount ... ..	919 7 8	503 10 9	.....	415 12 11
3	Actual cost of works done for private individuals ... ..	2,480 9 7	2,502 8 5	21 14 10	.....
4	Other items ... ..	35,029 3 6	33,028 1 11	.....	2,001 1 7
<i>G.—Extraordinary and Debt.</i>					
1	Investment in securities (other than for Sinking Fund) ... ..	4,500 0 0	4,000 0 0	.....	500 0 0
2	Investment in Savings Banks ... ..	.....	.....	.....	.....
3	Payments to Sinking Fund ... ..	18,224 0 0	21,412 2 5	3,188 2 5	.....
4	Repayment of Loans ... ..	84,190 2 7	85,599 14 11	.....	590 3 8
5	Advances ... ..	40,133 3 7	11,650 7 5	.....	28,482 12 2
6	Deposits ... ..	2,10,201 14 0	2,65,734 9 0	55,532 11 0	.....
	Total ... ..	17,66,765 12 3	17,53,908 3 10	1,07,023 13 11	1,19,881 6 4
	Net decrease ... ..	.....	.....	.....	12,857 8 5

28. The total expenditure amounted to Rs. 17,53,908-3-10 against Rs. 17,66,765-12-3 in the preceding year, showing a decrease of Rs. 12,857-8-5. Omitting the extraordinary and debt account, the ordinary expenditure was really Rs. 13,67,511-2-1 against Rs. 14,09,516-8-1. The actual decrease is therefore Rs. 42,005-6-0, and is principally due to less expenditure under the following heads, *viz.*:—"Fire," "Water-supply," "Markets and Slaughtering," "Buildings," "Epidemic charges," and "Other items."

29. 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, Form II.	Collection of taxes and tolls, column 4, Form III to total income from Municipal Rates and Taxes, column 5, Form II.	Lighting, column 5, Form III to income column 11, Form II.	Conservancy, column 6, Form III to income column 11, Form II.	Public Works, column 6, Form III to income column 11, Form II.
Ahmedabad.	1	Ahmedabad ... ..	3.4	6.2	2.6	20.5	5.2
	2	Dholka... ..	4.7	16.5	5.0	19.6	6.6
	3	Viramgam ... ..	4.4	7.0	6.5	19.4	18.0
	4	Parantij ... ..	5.3	3.2	6.4	15.3	2.0
	5	Modasa... ..	6.9	2.9	5.4	10.0	5.9
	6	Dhandhuka ... ..	5.7	2.3	5.2	15.9	4.4
	7	Gogho ... ..	8.5	10.7	5.2	11.2	1.6
	8	Sauand ... ..	4.7	2.0	6.3	11.2	2.5
	9	Dholera ... ..	4.7	2.9	4.7	15.8	1.8
	10	Mandal ... ..	9.8	...	3.6	14.4	...
	11	Ranpur ... ..	6.4	15.2	4.6	11.1	14.4
		Total ... ..	3.8	6.4	3.2	19.7	6.0

District.	No.	Name of Municipality.	PERCENTAGE OF				
			General Administration, column 4, Form III, to income, column 11, Form II.	Collection of taxes and tolls, column 4, Form III, to total income from Municipal Rates and Taxes, column 5, Form II.	Lighting, column 5, Form III, to income, column 11, Form II.	Conservancy, column 6, Form III, to income, column 11, Form II.	Public Works, column 6, Form III, to income, column 11, Form II.
Kaira.	12	Kaira ... ..	8.2	3.3	5.4	21.7	10.5
	13	Mehmadabad ... ..	8.1	0.1	2.2	8.2	4.9
	14	Nadiád... ..	5.3	6.1	10.7	21.4	6.4
	15	Kapadvanj ... ..	5.4	2.4	9.3	14.6	4.4
	16	Dákor ... ..	5.6	9.9	8.9	15.3	2.1
	17	Borsad ... ..	5.6	1.0	4.9	15.5	0.49
	18	Anand ... ..	7.0	0.7	6.2	11.8	3.6
	19	Umreth ... ..	7.0	2.5	7.7	21.6	0.11
	20	Od ... ..	11.6	0.8	7.7	20.5	10.9
	21	Mahudha ... ..	7.3	0.3	5.5	9.8	3.0
		Total ... ..	6.4	4.2	7.5	17.6	4.8
Panch Maháls	22	Godhra... ..	10.3	...	6.1	12.6	14.1
	23	Dohad ... ..	4.8	2.3	5.3	14.6	13.0
		Total ... ..	8.2	1.7	5.8	13.4	13.7
Broach.	24	Broach ... ..	3.5	4.5	6.6	22.7	6.8
	25	Anklesvar ... ..	4.0	6.6	7.1	12.2	12.9
	26	Jambusar ... ..	5.0	...	4.3	15.3	0.5
	27	Hánsot... ..	11.4	0.98	7.6	12.6	0.33
	28	Ámod ... ..	6.2	...	9.7	17.2	2.4
		Total ... ..	4.0	4.3	6.7	20.3	7.0
Surat.	29	Surat ... ..	2.3	5.6	2.4	13.6	4.6
	30	Ránder... ..	4.7	8.5	6.7	21.1	8.1
	31	Bulsár ... ..	2.5	1.5	3.4	11.9	10.8
	32	Mándvi ... ..	3.9	1.4	4.2	12.7	10.8
		Total ... ..	2.5	5.5	2.7	13.7	5.3
Thána.	33	Thána ... ..	2.7	1.2	2.4	15.7	9.5
	34	Kurla ... ..	2.3	2.3	1.4	15.1	1.1
	35	Bándra ... ..	2.4	4.2	3.0	24.7	6.5
	36	Bassein ... ..	6.3	6.0	3.8	11.6	6.9
	37	Mahim-Kelva ... ..	3.6	11.2	3.9	10.1	1.7
	38	Bhiwndi ... ..	4.4	2.4	5.3	16.7	9.6
	39	Kalyán ... ..	3.6	3.1	6.0	22.4	15.5
		Total ... ..	2.9	4.4	3.1	19.0	6.3
		Grand Total ... ..	3.6	5.0	3.8	17.4	6.0

30. The charges on account of general administration scarcely rise above 7 per cent., except in a few small Municipalities. In Kaira, Od, and Godhra the percentage has risen from 3.9, 7.3 and 7.6 to 8.2, 11.6 and 10.3, due in the two last to a fall in income.

31. The charges of collection taken *in toto* have risen from 4.8 per cent. last year to 5.0 during the year under report: The rise in percentage is most marked in the following Municipalities placed seriatim according to the increase:—

Ránpur	...	...	8.7 to 15.2
Dákor	...	...	4.4 to 9.9
Dholka	...	...	12.4 to 16.6

In the rest of the Municipalities there is no very appreciable difference in the percentages, as compared with those of last year.

32. The percentage of lighting charges has fallen in 13 Municipalities, and has risen but slightly in the rest, except in Umreth and Od, where the percentages are both 7·7 against 4·9 and 2·9, respectively, last year.

33. The percentage of charges under "Conservancy" varies from 24·7 in Bándra to 8·2 in Mehmabad, thus showing that the Municipalities, on the whole, have spent a fair proportion of their income under this head.

34. The percentage of expenditure on public works has risen from 5·5 to 6·0. It was highest in Virangám and lowest in Hánsot.

35. The causes of differences between the items of expenditure of the year under report and last year are as follows:—

*General Administration.*—The increase occurs in Ahmedabad and Surat and is due to an increase in contingent charges and to no saving in the Secretary's pay, as was the case last year, in both Municipalities.

*Collection of taxes.*—In Ahmedabad the increase is due to a newly created post of Assistant Superintendent and to contingent charges, and in Dákor to arrears of pay being disbursed during the year.

*Collection of tolls.*—The increase is spread over the Municipalities near Bombay, namely, Bándra, Thána and Bassein, and is due to increased traffic.

*Lighting.*—Increase in Ahmedabad, Bándra and Virangám, and may be ascribed to the rise in the price of kerosine oil and to the purchase of requisites for the establishment.

*Drainage.*—The expenditure on drainage amounted to Rs. 27,848-9-9 against Rs. 27,561-13-5 last year. The scheme in Ahmedabad for extending the drainage system over the whole city, which was broached during the preceding year, is at present in abeyance, owing to the enormous strain of famine. The plan will probably be put into effect as soon as the distress subsides, as Government have already sanctioned the raising of a loan of Rs. 8,00,000 for the purpose. The Surat Municipal Board engaged the services of an expert, Mr. Santo Crimp, in the matter of advising them on a sound drainage scheme for their city. His report is still awaited. A system of drainage is under the consideration of the Municipality of Rándar. In Bulsár, where there is no regular drainage system, however, the length of flood water drains was increased at a cost of Rs. 225-8-6 during the period under report. At Anklesvar, the Collector remarks, the drainage has been totally neglected.

36. *Conservancy.*—There is a marked increase under this head in Ahmedabad, Surat, Broach, Bándra, Virangám and Rándar. In Ahmedabad it is due to the cost of various items pertaining to conservancy. During the year, with regard to latrinal drainage, 66 new house-connections were made at the cost of the Municipality and 53 at their owners' cost. Five private latrines were connected with the drainage system, making a total of 86. In the drained portions of the city, 6 urinals with connections were constructed. One new latrine, costing Rs. 178-2-0, and 4 removable urinals were built. Single bullock-carts, of which there are 64, are used for the removal of foul water and dyers' waste water. During the year 9 new carts with iron-barrels were made. In Broach the Collector complains of the existence of pit-privies. The closing of these privies appears to be a *sine qua non* if public health is to be preserved. The President, however, explains that an attempt was made by the Municipality in 1892 by issuing notices to the owners to the effect that they should close their pit-privies. The Municipality was thereupon sued, and the Court held that the Board had

no power to order the plaintiffs to make the alterations contained in the notices, and directed that they should not be disturbed in the use of their pit-privies. Under the existing law therefore nothing can be done in the matter. In Anklesvar also pit-privies are a source of danger. The Surat Municipality spent Rs. 7,000 more during the year under report on conservancy. The old dust-bins and carts were replaced by new ones. In Bándra galvanized-iron cesspool carts were substituted for the wooden carts used formerly.

37. *Hospitals and Dispensaries.*—Ahmedabad, Viramgám, Dákor and Kapadvanj exhibit an increase. In Kapadvanj the increased cost of repair, purchase of more furniture and the rebuilding of the Hospital Assistant's house, which was burnt, caused the increase, while in Dákor it is due to the disbursement of pay to Hospital hands. Precautions against plague, and the increase of expenditure under various heads, respectively, explain the increase in Viramgám and Ahmedabad.

*Arboriculture, public gardens, and experimental cultivation.*—A Circular, dated 24th April 1900, was issued from this Office to the Municipalities of the Northern Division, advocating the plantation of groves and tree-culture. The majority of the Municipal towns are content to stagnate, so far as their appearance goes, and from decade to decade present the dusty, uninviting aspect characteristic of Indian villages. At a comparatively small cost they might well metamorphose their limits into shady groves of fruit trees, which might not only prove sources of some revenue to them, but also afford pleasure resorts to their citizens. Bándra and Viramgám have signified their intention of acting upon the Circular. Mehmabad has also submitted a proposal requesting Government to set a portion of land apart for tree plantation near the town, and the sanction of Government has since been obtained. The general distress, at present, may restrain the Municipal bodies from taking steps in the matter for some time, but it is hoped that gradually much may be done.

*Roads.*—Broach, Bándra, Bulsár and Anklesvar show a large increase under this item on account of repairs and remetalling of roads. The subjoined statement exhibits the income derived from tolls by the Municipalities, in which tolls are levied, and the expenditure incurred in the construction and maintenance of roads :—

Name of Municipality.	Income from Tolls during 1899-1900.			Expenditure on roads during 1899-1900.		
	Rs.	a.	p.	Rs.	a.	p.
Ahmedabad ... ..	16,307	14	0	19,792	8	2
Dholka ... ..	799	9	0	997	1	0
Viramgám ... ..	1,294	15	0	3,996	8	1
Gogha ... ..	205	9	11	47	14	0
Nadiád ... ..	3,287	2	0	2,380	6	11
Godhra ... ..	502	14	8	2,537	15	2
Dohad ... ..	1,810	0	0	1,427	5	7
Broach ... ..	3,304	6	0	8,061	4	11
Anklesvar ... ..	4,106	2	0	3,085	7	1
Surat ... ..	50,584	9	7	22,159	2	0
Ránder ... ..	2,956	13	10	1,631	9	7
Bulsár ... ..	6,417	12	11	3,921	9	9
Mándvi ... ..	1,296	13	4	652	9	2
Thána ... ..	4,900	0	0	4,085	15	3
Bándra ... ..	13,301	0	0	5,272	1	3
Bassein ... ..	1,761	0	0	910	7	4
Máhim Kelva ... ..	214	6	0	146	1	3
Bhiwandi ... ..	4,957	4	0	1,728	13	9
Kalyán ... ..	3,385	0	0	1,698	14	2
Total ... ..	1,21,393	4	3	84,533	5	5



The income from tolls amounted to Rs. 1,21,393-4-3 against Rs. 1,28,057-10-7 in the preceding year, and the expenditure on roads stood at Rs. 84,533-5-5 against Rs. 75,591-1-0. The Municipalities on account of famine and plague were compelled to observe the strictest economy. Expenditure on less pressing needs, *inter alia*, repairs to roads, was in consequence curtailed. But it is somewhat gratifying to note, that in spite of famine and plague during the year under report, the difference between receipts from tolls and expenditure on roads is not so accentuated as it was last year.

*Schools and Colleges.*—The increase is in Ahmedabad, Surat and Broach, and is due generally to repairs, the purchase of school furniture, additions to the teaching staff, and in Ahmedabad to the addition of two rooms to a school also.

*Interest on Loans.*—The increase is mainly in Surat and is due to the fact that the year under report was the first year from which instalments towards the repayment of the plague loan were begun to be paid, while there was no such payment last year.

38. The causes of decrease in the items of expenditure are given below.

*Fire.*—The decrease occurs principally in Surat where the Municipality was able to curtail the strength and cost of the establishment on account of the effective water-supply system. Three outbreaks of fire occurred in the town of Thána during the year. The first, which was most disastrous, destroyed 49 houses. The damage is estimated to be about Rs. 3,00,000.

39. *Water-supply.*—The centres which show this marked decrease are Ahmedabad, Surat and Broach. The Collector of Broach notices that the water-supply is not such as it should be. The Narbada water is brackish for the greater part of the year and the people have, perforce, to draw their supply from wells only, of which the number is limited. A move was made in the matter of providing water-works, but the scheme proved abortive. The Mataria tank work, however, has been undertaken, it would seem, for the benefit of the Broach people in particular, and if it can be completed the Municipality may adopt it as at least a careful adjunct. Rs. 700 were spent in Surat on distribution pipes. The Municipality is also desirous of laying additional lengths of distribution pipes up to the value of Rs. 10,000. Moreover an outlay of Rs. 15,539 is to be spent in the current year on miscellaneous works, such as service cisterns, stand-pipes, cattle troughs, etc., and it is expected the Municipality will be in possession of a complete system during the course of the year. In Ahmedabad the decrease in expenditure on water-works is due to only Rs. 4,355 being spent this year out of a loan of Rs. 65,000 raised for the extension of the head water-works, whereas Rs. 54,776 were spent last year. The decrease in Broach is explained by repairs being carried out on a smaller scale, and no new well being made as last year, while in Surat it is due to no demand being made on the Municipal treasury, as the refund from Government, on account of the supply of pipes of greater thickness than were indented for, sufficed to cover all expenses.

40. The former system of house-connection in Thána entailed a considerable waste of water and the meter system has therefore been introduced during the Municipal year. The result is a great saving of water. Since the period under report was one of great distress, the Municipality anticipated a water-famine, and therefore obtained a supply of water from the Tansa main from the end of November 1899 to the 15th July 1900, paying 12 annas per thousand gallons to the Bombay Municipal Corporation. It may be mentioned *en passant*, that, since the construction of the Pokhran reservoir, the chief source of water-supply, the health of the population has improved to some extent. The sanction of Government has not yet been obtained for the water rates proposed by the Board of Ránder, and no income has therefore been realized up to this. The rates, however, are only half of those enforced at Surat, and the Municipality has been permitted to allow house-connections to those who apply for them. It is most undesirable to make water-connection a cheap luxury, unless there is also an adequate drainage system, as this leads to an extravagant use of water

and possibly to a deterioration in the health of the town and the Collector's remark on the subject is as follows:—"The right of the Ránder Municipality under the terms of the contract with the Surat Municipality to grant unlimited house-connections at rates lower than those in Surat City is very questionable. The proposed water-connection rules have been submitted to the Surat Municipality for its opinion. The granting of connections by the Municipality without the previous sanction of Government is objectionable and should be discontinued." The sources of water-supply of Borsad and Máhim Kelva are unsatisfactory. In the former Municipality the well-water used by the people gives rise to *guinea worms* and the Collector is of opinion that the Deputy Sanitary Commissioner or some other qualified officer should be consulted. In Máhim Kelva the well-water used for drinking causes malaria. The pecuniary embarrassment of this small Municipality prevents it from taking remedial measures, which are certain to involve great expense. The remaining Municipalities give a satisfactory account of their water-supply.

*Markets and Slaughter-houses.*—The decrease is principally in Ahmedabad and Surat. In Ahmedabad the main portion of the remainder was completed this year. In Surat the absence of repairs to the market and slaughter-house accounts for the decrease.

41. *Registration of births and deaths.*—The expenditure amounted to Rs. 1,700-7-9 against Rs. 1,701-10-10 in the preceding year. 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 ... ..	5,300	11,346	36·69	78·54
	2	Dholka ... ..	872	1,028	52·86	62·32
	3	Virangám ... ..	751	1,785	32·35	76·90
	4	Parántij ... ..	354	389	40·33	44·32
	5	Modása ... ..	282	253	40·48	36·32
	6	Dhandhuka ... ..	409	529	42·71	55·24
	7	Gogha ... ..	208	199	32·42	31·02
	8	Sánand ... ..	286	573	36·76	73·61
	9	Dholera ... ..	355	577	35·19	57·19
	10	Mándal ... ..	418	675	51·94	84·05
	11	Ránpur ... ..	276	223	47·27	38·19
		Total ...	9,511	17,577	38·40	70·98
Kaira ...	12	Kaira ... ..	426	404	42·17	39·99
	13	Mehmadabad ... ..	405	486	51·64	61·97
	14	Nadiád ... ..	1,485	2,202	51·12	75·80
	15	Kapadvanj ... ..	787	937	53·15	63·28
	16	Dakor ... ..	335	1,142	35·31	120·37
	17	Borsad ... ..	769	1,128	63·23	92·77
	18	Anand ... ..	463	882	56·25	95·72
	19	Umreth ... ..	734	1,230	47·00	78·65
	20	Od ... ..	290	523	35·88	65·45
	21	Mahudha ... ..	485	555	51·39	58·81
		Total ...	6,179	9,494	49·11	75·46
Panch Maháls ...	22	Godhra ... ..	604	1,127	41·11	76·71
	23	Dohad ... ..	454	846	41·47	77·28
		Total ...	1,058	1,973	41·26	76·95

District.	Number.	Name of Municipality.	Births.	Deaths.	Births deduced per mille of population.	Deaths deduced per mille of population.	
Broach ...	24	Broach ...	1,555	3,047	38·71	75·85	
	25	Anklesvar ...	327	496	30·58	48·24	
	26	Jambusar ...	358	1,003	29·63	83·03	
	27	Hánsot ...	182	170	41·02	38·32	
	28	Ámod ...	168	374	33·55	74·71	
		Total ...	2,590	6,090	35·78	62·40	
Surat ...	29	Surat ...	3,957	6,217	36·40	57·19	
	30	Ránder ...	471	556	43·12	50·91	
	31	Bulsár ...	319	487	24·54	36·77	
	32	Mándvi ...	172	229	43·37	57·75	
		Total ...	4,919	7,489	33·01	54·83	
Thána ...	33	Thána ...	353	1,052	20·22	60·21	
	34	Kurla ...	371	1,087	32·34	94·77	
	35	Bándra ...	367	899	20·03	49·08	
	36	Bassein ...	173	459	15·32	40·65	
	37	Máhim-Kelva ...	155	424	14·73	40·29	
	38	Bhiwndi ...	313	1,133	21·75	78·75	
		39	Kalyán ...	297	560	25·42	47·91
		Total ...	2,029	5,614	21·32	59·01	
		Grand Total ...	26,286	47,237	37·38	67·18	

The birth-rate per mille, 37·38 is very little lower than that of last year, *viz.*, 38·28. In comparison with that of the preceding year, however, the death-rate has gone up considerably, the rates per mille standing at 46·69 and 67·18 respectively. The prime cause of this abnormal difference is held throughout the division to be famine. Of the 39 Municipalities, in 14 there was plague more or less. Small-pox appeared in Ahmedabad, Kalyán, Kurla, Mándvi, Bhiwndi and Bassein, while measles prevailed in Ahmedabad, Nadiád, Hánsot, Ránder, Kurla and Surat. A regular system of vaccination in Bandra by the introduction of the Bombay Vaccination Act, which was finally confirmed under Government Resolution No. 3564, dated 7th July 1900, is the leading sanitary improvement of the year in that Municipality. Cholera was conspicuous by its absence throughout the Municipalities of the Division.

Ahmedabad ...	32	Godhra ...	5	By-laws for the registration of births and deaths are in force in all the Municipalities in the Division, and 153 prosecutions for breaches of them were instituted in the 21 Municipalities noted in the margin.
Dholka ...	9	Dohad ...	3	
Parántij ...	1	Broach ...	11	
Dhandhuka ...	2	Jambusar ...	1	
Mandal ...	6	Ámod ...	3	
Ránpur ...	1	Bulsar ...	4	
Nadiád ...	13	Thána ...	18	
Kapadvanj ...	22	Bassein ...	10	
Dákor ...	1	Kalyán ...	7	
Borsad ...	3			
Anand ...	1			
Mahudha ...	5			
			158	

42. *Public Works Buildings*—In Broach only works of an urgent nature were carried out during the year, and in Kaira less expenditure was incurred in completing a bridge, while in Godhra no buildings were erected.

*Plague*—The decrease appears in Surat and Broach especially, but it is widely spread and is attributed to the fall or absence of plague in many Municipalities.

*Other Items.*—The decrease is in Ahmedabad, Surat, Thána, Kalyán and Gogha, and is ascribed to variations in the cost of various items of a fluctuating nature.  
Decrease Rs. 2,001-1-7.

43. The increases and decreases under the heading "Extraordinary and Debt" occur with regard to the following items.

*Payments to Sinking Fund.*—Increase mainly in Ahmedabad, where a loan of Rs. 65,000 was raised for the extension of water-works and a sinking fund was therefore added, which explains the increase.  
Increase Rs. 3,188-2-5.

*Deposits.*—The increase is in Broach, Bulsár, Kalyán and Godhra.  
Increase Rs. 55,532-11-0.

*Advances.*—The decrease is due—in Ahmedabad, Surat and Broach principally—to no advances being made during the year, and in Kurla to the repayment of an advance to the District Local Board.  
Decrease Rs. 28,482-12-2.

44. A statement showing the financial position of Municipalities in debt to Government or the public as required by Government Resolution No. 5434, dated 28th September 1898, is appended. The total number of the Municipalities in debt at the end of the year was ten against nine in the preceding year. The names of the Boards and their respective liabilities are as shown below:—

					Rs.	a.	p.
Ahmedabad	..	...	...	...	11,74,691	8	2
Dholka	...	...	...	...	2,000	0	0
Nadiád	...	...	...	...	1,000	0	0
Dákor	...	...	...	...	5,000	0	0
Godhra	...	...	...	...	5,967	9	1
Surat...	...	...	...	...	6,10,500	0	0
Bulsár	...	...	...	...	21,896	2	0
Thána	...	...	...	...	3,412	14	3
Bándra	...	...	...	...	76,218	7	11
Bhiwandi	...	...	...	...	3,100	6	7

\*The Ankleshvar Municipality, which owed Rs. 1,000 to Government at the close of last year, has paid it off, and thus disappears from the above list, while Dholka and Dákor have come in. All the Municipalities have been regular in the payment of their respective instalments. An exception has, however, been made in the case of Dákor where, according to the original condition laid down by the Government of India, the repayment of the plague loan ought to have commenced three months after pilgrimages were again permitted into the town, *i.e.*, on the 1st of October 1899, the Punem fairs having been opened in June 1899. But on the representation of the Board of their inability to comply with the orders of Government in consequence of the low receipts from the Pilgrim Tax owing to the prevalence of famine, Government were pleased to concede in their Resolution No. 2595, dated 2nd June 1900, that the 1st November and 1st May should be the dates of half-yearly instalments. Now the situation has changed and the Board will, within a year or two, regain its financial equilibrium. The fiscal condition of the Ahmedabad, Nadiád and Godhra Municipalities is sound, and all of them are capable of discharging their liabilities. The Municipality of Surat has reduced its aggregate liabilities by Rs. 1,48,131 during the year under report. The recurrent charges on account of plague have strained the financial condition of the Bulsár Municipality considerably, and but for a substantial contribution of Rs. 10,000 from Government the Municipality would have been in a bad plight. It has still a balance of Rs. 21,896-2-0 of its plague loan to repay to Government. As regards Thána it is expected that the first plague loan, which has a balance of Rs. 3,412-14-3, will be extinguished during the current year. The Bándra Municipality has to repay two loans—one for water-works and the other for meeting plague expenses. The period of

repayment in the first case extends up to 1925, while that in the other up to 1904. The financial condition of the Board is prosperous, and is likely to become more so if the scheme for including Santa Cruz in its limits is carried out. The resources of the Bhiwadi Municipality are feeble, and proposals for increasing its income are under consideration.

45. The following is a brief summary of the position and prospects of the Municipalities with respect to the raising of loans for large works as required in paragraph 10 of Government Resolution No. 2232, dated 1st June 1895.

The Ahmedabad Municipality has retained its credit, and is capable of undertaking large works by raising loans. But the Collector is of opinion that the Board will have to impose additional taxation in order to pay off the loan of Rs. 8,00,000 for the completion of the drainage scheme, the raising of which has been sanctioned by Government Resolution No. 2080, dated 1st May 1899. The Municipality of Virangam may be expected to undertake the scheme of supplying pure potable water, the chief want of the town, by the raising of a loan, and there is scope for additional taxation. The financial position of the Nadiad and Kapadvanj Boards is good, and schemes of sanitation, suitable to the needs of the town, can be undertaken. Broach has a cash balance of Rs. 19,663-9-5 apart from an investment of Rs. 30,000; but the city is so situated that flood-protective works may be necessary at any time against which it is incumbent on the Municipality to provide, and the construction and maintenance of roads will require large sums. Surat is gradually recovering its financial equilibrium: it has discharged a large portion of its debt; the income from water-rate is increasing; octroi receipts are likely to improve during the current year; and one of the water-works loans will be extinguished by the end of March next. Bulsar has no credit to spare. Thana cannot raise loans unless extra taxation is levied. Bandra has still large debts to discharge. All the other Municipalities of the Division keep themselves going by receipts equal to the year's expenditure, and have no large balances at their disposal. They cannot, therefore, be expected to undertake costly reforms.

46. The total amount of balances remaining to be recovered at the close of the year was Rs. 1,51,258-9-0 against Rs. 1,56,022-10-4 in the preceding year, showing a decrease of Rs. 4,764-1-4. In the year 1897-98 the outstanding balance was Rs. 1,59,866-15-5. It will thus be seen that in the past three years a steady improvement is being made in the work, both of the collecting establishments and the magistracy. The total outstanding balances are distributed as below:—

			Rs.	a.	p.
Ahmedabad	...	...	91,417	15	10
Kaira	...	...	1,618	9	10
Panch Mahals	...	...	1,191	8	0
Broach	...	...	2,503	6	0
Surat	...	...	29,373	9	8
Thana	...	...	25,153	7	8
Total			1,51,258	9	0

On a comparison with the district figures of the preceding year, it will be observed that reduction has been made in all the districts except Ahmedabad and Panch Mahals. In the former there is a slight increase of Rs. 789-11-1, due partly to inter-departmental transactions in the Municipality of Gogha and partly to the prevailing distress. In the latter the usual processes could not be served on the town-people of Dohad who had migrated to various places owing to the prevalence of plague in the early part of the year, leaving thereby arrears of Rs. 1,157 out of the total amount of Rs. 1,191-8-0 of the district.

47. The details of the amount under various heads of taxation are as follows:—

	Rs.	a.	p.
House-tax ... ..	31,707	4	5
Wheel-tax ... ..	8,741	4	9
Conservancy, halalkhor and privy taxes ...	64,019	7	5
Tax for the removal of sullage water ...	10,801	12	0
Tax for the removal of dyer's waste water ...	154	12	0
Water-rate ... ..	31,895	5	2
Drainage tax ... ..	3,399	3	0
Miscellaneous items ... ..	2,509	8	3
<b>Total ...</b>	<b>1,51,253</b>	<b>9</b>	<b>0</b>

Out of Rs. 91,417-15-10 of the Ahmedabad District, Rs. 86,752-10-9 are due to the Ahmedabad Municipality. The progress made by the magistracy in disposing of municipal cases was satisfactory. The number of cases decided was 31,186 against 24,272, those under Section 84 being 28,242 against 19,041 in the preceding year. In Viramgám the arrears have been brought down from Rs. 3,433-5-8 to Rs. 2,293-14-7. In Dhandhuka the arrears amount to Rs. 1,488-14-6, due chiefly to the prevalence of plague and famine. In the Kaira District, out of the total balance of Rs. 1,618-9-10, the amount of Rs. 245-1-6 of the Borsad Municipality has been written off as irrecoverable. In the Panch Maháls District the arrears are due mostly to the Dohad Municipality, those of the Godhra Municipality being Rs. 34-8-0 only. Out of the aggregate balance of Rs. 2,503-6-0 of the Broach District, Rs. 1,317 and Rs. 23-8-0 have since been realized by the Broach and Anklesvar Municipalities respectively. The Surat Municipality has, by the help of additional Magistrates, succeeded in reducing the outstanding balance from Rs. 31,164-5-0 to Rs. 23,618-3-5. In Bulsar Rs. 201-1-4 have since been recovered from the total arrears of Rs. 625-6-7. In the Thána District large balances are to be found in the case of Thána, Bándra and Kalyán Municipalities, those in the remaining Municipalities being comparatively small. Plague is responsible for these arrears. Steps are being taken everywhere for the realization of the outstanding balances.

48. The subjoined table shows the opening and closing balances of each Municipality in the Division :—

District.	No.	Name of Municipality.	Balance on hand on 1st April 1899.			Balance on hand on 1st April 1900.			REMARKS.
			Rs.	a.	p.	Rs.	a.	p.	
Ahmedabad.	1	Ahmedabad ... ..	41,394	11	6	51,313	9	1	
	2	Dholka ... ..	7,892	15	7	1,828	7	4	
	3	Viramgám ... ..	9,569	1	11	9,163	9	9	
	4	Parántij ... ..	1,994	13	11	2,043	14	3	
	5	Modása ... ..	1,439	10	11	1,434	1	3	
	6	Dhandhuka ... ..	1,902	5	5	434	8	11	
	7	Gogha ... ..	92	11	7	37	10	10	
	8	Sánand ... ..	7,635	13	2	6,183	12	6	
	9	Dholera ... ..	1,519	0	10	1,390	12	3	
	10	Mandal ... ..	2,212	13	6	1,916	6	2	
	11	Ránpur ... ..	230	10	2	1	2	1	
		<b>Total ...</b>	<b>75,934</b>	<b>12</b>	<b>6</b>	<b>75,747</b>	<b>14</b>	<b>5</b>	
Kaira.	12	Kaira ... ..	216	8	10	484	5	6	
	13	Mehmadabad ... ..	1,415	13	7	2,243	6	6	
	14	Nadiád ... ..	21,885	0	3	14,573	10	7	
	15	Kapadvanj ... ..	7,628	8	11	3,725	3	1	
	16	Dákor ... ..	1,074	0	10	1,380	5	10	
	17	Borsad ... ..	71	3	10	1,076	8	6	
	18	Anand ... ..	179	10	4	991	2	7	
	19	Umreth ... ..	1,032	14	0	110	14	3	
	20	Od ... ..	3,462	7	3	2,017	1	5	
	21	Mahudha ... ..	8,966	11	8	10,000	12	5	
		<b>Total ...</b>	<b>45,932</b>	<b>15</b>	<b>6</b>	<b>36,633</b>	<b>6</b>	<b>10</b>	

District.	No.	Name of Municipality.	Balance on hand on 1st April 1899.	Balance on hand on 1st April 1900.	REMARKS.
			Rs. a. p.	Rs. a. p.	
Panch Mahals.	22	Godhra ... ..	6,829 14 2	2,522 4 10	
	23	Dohad ... ..	2,539 1 3	3,023 2 0	
		Total ... ..	8,868 15 5	5,545 6 10	
Broach.	24	Broach ... ..	2,961 9 6	19,663 9 5	
	25	Anklesvar ... ..	1,175 14 8	4,058 0 2	
	26	Jambusar ... ..	3,833 4 8	4,429 14 4	
	27	Hansot ... ..	1,509 12 8	1,231 2 0	
	28	A'mod... ..	3,450 5 8	3,522 0 3	
		Total ... ..	12,930 15 2	32,904 10 2	
Surat.	29	Surat ... ..	1,24,112 1 11	96,496 1 3	
	30	Rander ... ..	1,507 7 4	2,596 0 2	
	31	Bulsar... ..	4,755 14 1	5,423 4 7	
	32	Mandvi ... ..	2,928 5 1	3,614 14 2	
		Total ... ..	1,33,303 12 5	1,08,030 4 2	
Thana.	33	Thana... ..	3,793 12 10	3,730 5 7	
	34	Kurla ... ..	1,718 4 10	3,226 3 4	
	35	Bandra ... ..	5,940 19 1	8,599 11 6	
	36	Bassein ... ..	*2,878 8 10	3,753 8 5	
	37	Mahim-Kelva ... ..	436 8 3	787 14 6	
	38	Bhiwandi ... ..	1,575 0 5	399 11 1	
	39	Kalyan ... ..	5,256 9 7	8,130 11 3	
		Total ... ..	21,599 1 10	28,678 1 8	
		Grand Total ... ..	2,98,570 8 10	2,87,539 12 1	

\* Inclusive of Rs. 880-6-10 on account of school balance omitted through oversight by the President from Return No. III of 1896-97.

The total closing balance amounted to Rs. 2,87,539-12-1 against Rs. 2,98,570-8-10 in the preceding year, showing a decrease of Rs. 11,030-12-9. There is a difference of Rs. 880-6-10 between the closing balance of 1898-99 and the opening balance of the year under report, due to the inclusion of the said amount in the latter balance of the Bassein Municipality on account of the school balance which, through oversight, was omitted to be shown in Return No. III of 1896-97 by the President. The omission was brought to light only this year.

In Ahmedabad the balance is exclusive of Rs. 6,854-15-3 on account of the Water-works and Drainage Depreciation Fund and Rs. 83,033-15-10 of the Sinking Fund. Owing to falling off of revenue on account of famine, the balances of Gogha, Ranpur and Umreth have been considerably reduced, and the attention of the Boards has been specially drawn to the orders of Government which require that the balance should in no case run down below the average charges of two months. The case of Hansot Municipality requires special mention here. The Board had an opening balance of Rs. 4,608 in 1897-98, which is being appropriated every year to meet expenditure in excess of receipts. On a comparison of the figures of average expenditure with those of average receipts, it appears that the Municipality is in a fair way to becoming bankrupt within a period of three years, unless its financial equilibrium is restored by curtailment of expenditure or revision of its taxation schedule. The matter has been brought to the notice of the Collector and a special report has been called for regarding ways and means as soon as the pressure of famine is over. The fall in revenue, combined with large expenditure on the Western Drainage Channel and other tank works, accounts for the decrease in the closing balance of the Dholka Municipality. In Nadiad a considerable sum was spent on relief works. Plague is responsible for the decrease in the balance of the Kapadvanj Municipality.

Mahudhā has accumulated a balance of Rs. 10,000 for the construction of a school-house, which has to be postponed for want of Government contribution on account of the present financial pressure. Broach has, besides a cash balance of Rs. 19,633-9-5, a sum of Rs. 30,000 at its credit in the form of Government paper. The reserve is intended for a water-supply scheme. Mándvi is accumulating its balance for exigencies and petty improvements. Thána has deposited a sum of Rs. 2,000 with the Bombay Municipal Corporation in connection with the supply of water from the Tansa main. The deposit will be withdrawn on the expiry of the period during which Tansa water is drawn. Kurla has an investment of Rs. 5,700 in Government securities. Bándra has a closing balance of Rs. 8,599-11-6, but its resources have been drained by plague charges. The district of Thána, owing to its proximity to Bombay—the home of plague—is never free from that dire epidemic, and it is but natural that the Municipalities are anxious to increase their balances to meet extraordinary charges on account of plague.

49. The accounts of all the Municipalities—except Umreth, Godhra and Bassein—were examined by paid or unpaid private gentlemen or by selected Municipal Commissioners during the year under report. In Umreth the auditor first appointed was a Government servant, who, on account of press of work due to famine, could not be spared by the Collector. Another gentleman was, therefore, appointed on the 27th March 1900. With regard to Godhra also the auditors first appointed were not eventually available, as one was transferred and the other being a touring officer had to leave Godhra. Another kárkun has, therefore, been appointed for the work. In the meanwhile the accounts were examined quarterly by members of the Managing Committee as usual. In Bassein the accounts were examined by the Awal Kárkun only after the affairs of the Municipality were brought under the management of the sub-divisional officer. The accounts of the superseded Municipality were in a confused state for want of supervision over the Secretary. The latter was found unable to account for some money properly; and has, therefore, been dismissed, together with the kárkun involved in the matter.

No material irregularities were found in the case of the other Municipalities except in Jambusar, where certain erasures and substituted entries were noticed, giving rise to suspicions of fraud against the Municipal Secretary and Daroga. Both the employés had been suspended by the Board pending enquiry into their conduct.

50. The wants of the Municipalities have practically remained the same, *viz.*, water-supply, drainage and improved conservancy. Some minor requirements, *e.g.*, construction of school-houses, thorough road repairs, purchase of fire-protecting apparatus, are being supplied as funds permit. With regard to the chief wants specified above, no material progress seems to have been made for.

51. The subjoined 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.	
		Under Section 84.	Others.	Under Section 84.	Others.
1	Ahmedabad ... ..	58,536	3,880	4,484	1,956
2	Dholka ... ..	150	77	2	69
3	Viramgám ... ..	2,996	160	96	157
4	Parántij ... ..	60	24	10	18
5	Modása ... ..	...	9	...	9
6	Dhandhuka ... ..	916	27	153	27
7	Gogha ... ..	...	1	...	1
8	Sánand ... ..	269	1	4	1
9	Dholera ... ..	1,151	29	...	14
10	Mandal ... ..	780	39	...	33
11	Ránpur ... ..	446	22	272	...
	Total	65,263	4,269	5,001	2,285



No.	Name of Municipality.	CASES REPORTED.		NUMBERS CONVICTED.	
		Under Section 84.	Others.	Under Section 84.	Others.
12	Kaira	131	92	127	84
13	Mehmadabad	79	76	8	75
14	Nadiád	1,943	294	180	273
15	Kapadvanj	308	144	...	...
16	Dákor	600	38	...	37
17	Borsad	2,114	72	1	52
18	Anand	355	308	5	9
19	Umreth	1,384	8	...	7
20	Od	502	217	5	4
21	Mahudha	640	78	1	75
	Total	8,056	1,327	327	616
22	Godhra	3	92	2	76
23	Dohad	333	102	11	59
	Total	336	194	13	135
24	Broach	5,482	162	...	144
25	Anklesvar	...	21	...	14
26	Jambusar	4	21	4	17
27	Hánsot	608	6	4	6
28	Amod	399	14	...	14
	Total	6,493	224	8	195
29	Surat	11,125	436	4,576	410
30	Ránder	431	14	1	13
31	Bulsár	957	30	3	25
32	Mándvi	37	2	7	7
	Total	12,550	482	4,587	455
33	Thána	...	148	...	126
34	Kurla	293	16	5	9
35	Bándra	644	7	...	6
36	Bassein	986	11	28	10
37	Mahim-Kelva	1,077	...	...	...
38	Bhiwndi	...	79	...	73
39	Kalyán	311	35	16	35
	Total	3,311	296	49	259
	Grand Total	96,009	6,792	9,985	3,945

The total number of cases reported was 102,801, of which 96,009 were under Section 84, against 117,300, and 6,792 under other sections and by-laws against 9,279 in the preceding year. Ahmedabad heads the list; then follow, in order, Surat, Broach, Viramgám, Borsad, Nadiád, Umreth, Dholera and Mahim-Kelva, as far as cases under Section 84 are concerned. Out of the total number of cases reported under Section 84, complaints were withdrawn in 32,774 cases on payment of the amounts due, and convictions were obtained in 9,985 cases. The total number of cases pending disposal at the close of the year was 51,816, of which 34,062 were in Ahmedabad, 15,519 in Surat and 1,216 in Broach.

52. All the Municipalities in the Division have framed rules under Section 32 of Bombay Act II of 1884. The model rules framed by the Legal Remembrancer and circulated with Government Resolution No. 734, dated 14th February 1890, are, with slight alterations to suit local requirements, being gradually adopted.

53. The following is a concise summary of the district reports regarding the degree of efficiency shown by the Municipalities in the administration of their own affairs as required in Government Resolution No. 2,578, dated 2nd July 1899 :—

*Ahmedabad.*

Mr. Gibb reports :—

“The Ahmedabad Municipality stands both on account of its size and working, independently of the direct control of Government officers, on a different footing to all other Municipalities. One of the important features of administration during the year 1899-1900 was the extension of the Municipal limits so as to bring under better sanitary control the expansion of the town to the north and west sides on account of development of mill industry. The preparation of detailed plans and estimates of the scheme for completing the Drainage System is in the hands of the Public Works Department. The detailed administration is not satisfactory, but cannot be expected to be so under the present system. The Municipality may be classed as fair.

“All the other Municipalities, excepting Gogha which has an energetic non-official President, depend much for their efficiency on the official Presidents and Vice-Presidents. The gradual deterioration in trade and population in Dholka, Dholera and Gogha continues. The administration of all the town Municipalities may be classed as fair.”

*Kaira.*

Mr. Quin differentiates the Municipalities in the following way :—

Kaira ...	...	...	...	...	} Good ;
Nadiad ...	...	...	...	...	
Kapadvanj ...	...	...	...	...	
A'nand ...	...	...	...	...	} Fair ;
Od ...	...	...	...	...	
Umreth...	...	...	...	...	
Dakor ...	...	...	...	...	} Indifferent ;
Mehmadabad ...	...	...	...	...	
Borsad ...	...	...	...	...	
Mahudha ...	...	...	...	...	

and makes the following observations :—

“The administration of the first three Municipalities has been efficient. The Kaira Board has, under the guidance of the present President, Ráo Bahádur Becharlal, revised the valuation of the house-tax, and they are now trying to put their financial condition on a sound basis. The sanitation of the town has been improved, and despite financial difficulties some additional public privies have been built. The affairs of the Nadiad Board are efficiently managed by Mr. Desái, although he has not the opportunity to make any improvements during the year. Mr. Maganlal Jechand, the Vice-President, Kapadvanj Municipality, has maintained the efficiency of the Board.

“The administration of the four Municipalities placed in the second group has not been as efficient as the first three, as at Od, Umreth and Dakor there is no resident official to look after municipal affairs, and as there is no sufficient balance to carry out the necessary improvements.

“The Boards placed in the last group are not as yet free from factions among the non-official members. At the instigation of some of them, the Borsad Municipality was drawn into litigation, but eventually the Board came out successful.”

*Panch Maháls.*

Mr. Stewart describes the administration of the Godhra and Dohad Municipalities as fair. Owing to the backward condition of the district, both intellectually and morally, neither of the two Municipalities enjoys elective franchise. The administration depends to a great extent on official stimulus.

*Broach.*

The Collector classifies the Municipalities in the following order :—

Broach ...	...	...	...	...	Very good ;
Anklesvar ...	...	...	...	...	} Good ;
Jambusar ...	...	...	...	...	
A'nand ...	...	...	...	...	
Hánsot ...	...	...	...	...	Fair ;

and adds the following remarks :—

“I have great pleasure to mention that this year has created a new epoch in the history of the Broach Municipality, inasmuch as the Government were graciously pleased to confer

on it for the first time the most coveted honour of having a non-official President. The choice has happily fallen on the Honourable Ráo Bahádur Chunilal Venilal, C.I.E., the most deserving and experienced retired officer of Government, and a Vice-President. The Municipal Secretary continues to deserve the favourable mention made of him last year.

"The Presidents and Vice-Presidents of the other town Municipalities are not wanting in giving their careful attention to the affairs of these Municipalities, and it is satisfactory to note that Hánsot, with its limited funds, has been able to continue to maintain its position as a fair Municipality."

#### *Surat.*

Mr. Weir observes as follows :—

"The administration of the Surat Municipality deserves to be classed as more than moderate, and it has shown distinct improvement in its administration during the year under report, as compared with the previous year. Since the resignation of the late Secretary in January last the out-door duties of the Secretary have been performed by the Sanitary Superintendent, Mr. Gandhi, and the in-door duties by the Under Secretary, Mr. Ghia. The arrangement has proved satisfactory. Both the officers have been doing excellent work, and have effected considerable improvements in the administration.

"Many of the old servants, however, who are unfit to carry on their duties efficiently should be retired and more vigorous hands substituted. The revision of the municipal establishment is also under contemplation, and it is hoped that the administration of the Municipality will considerably improve after the necessary changes have been brought into effect. Of the Municipal Commissioners many devote considerable trouble and time to the performance of constantly increasing onerous duties.

"Of the other Municipalities, Rándar and Bulsár mainly, and Mándvi entirely, rely on the official element for good administration. The elected members of these Municipal Boards, with a few honourable exceptions, are more keenly alive to the privileges and reputation of their position rather than to its responsibilities. It is hoped that the non-official members will gradually show increased interest in municipal affairs. The administration of these Municipalities may be said to be moderate."

#### *Thána.*

Mr. Jackson's review of the year's administration of the several Municipalities in his district is expressed in the following terms :—

"The management of municipal affairs in Thána, Bándra, Kurla and Kalyán may be described as good. Each of these towns is fortunate in having a resident medical gentleman who does the lion's share of the work. The Municipalities of Máhim and Bhiwndi are backward, chiefly because of lack of funds. In small towns, where the fixed charges for establishment, dispensary, schools, &c., swallow up nearly the whole of the income, much interest in municipal affairs cannot be expected. The Bassein Municipality was superseded under Government Resolution No. 2489 of 14th June 1899, General Department, under which the affairs of the town are now administered by the Mámlatdár and Assistant Collector."

54. With reference to paragraph 2 of Government Resolution No. 1738, dated 30th March 1897, it is gratifying to note that the Bombay Municipal Servants' Act V of 1890 continues to work well in the municipal limits of Broach, to which it has been extended.

I have the honour to be,

Sir,

Your most obedient Servant,

F. S. P. LELY,

Commissioner, N. D.

No. P.—229 OF 1901.

Camp Dhulia, 19th January 1901.

FROM

A. CUMINE, ESQUIRE, I. C. S.,  
Commissioner, C. D.

To

THE SECRETARY TO GOVERNMENT;  
General Department.

SIR,

I have the honour to submit the Report on the Administration of the several Municipalities in the Central Division for the year 1899-1900. The usual Statements Nos. I to IV compiled in my office in the prescribed forms have been sent to the Compiler, General Administration Report for 1899-1900. Printed copies of the reports of the several Municipalities are being separately forwarded to the Secretariat.

2. The total number of Municipalities in the Division remained unchanged at 62.

3. In the following table is given the date of the establishment of each Municipality :—

District.	Serial Number.	Name of Municipality.	Date of Establishment.
Ahmednagar ...	1	Ahmednagar ...	In 1854.
	2	Bhingár ...	" 1857.
	3	Sangamner ...	" 1860.
	4	Vámbori ...	1st September 1885.
	5	Khánda ...	22nd January 1890.
Khándesh ...	6	Amalner ...	1st May 1864.
	7	Párola ...	11th June 1864.
	8	Erandól ...	1st September 1866.
	9	Dharangaon ...	Do.
	10	Bhadgaon ...	22nd October 1869.
	11	Máheji ...	22nd February 1871.
	12	Chopda ...	1st January 1870.
	13	Shirpur ...	Do.
	14	Sindkheda ...	1st May 1864.
	15	Betávad ...	1st June 1864.
	16	Sávda... ...	1st August 1883.
	17	Yával ...	31st August 1883.
	18	Bhusával ...	12th July 1882.
	19	Jalgaon ...	24th November 1864.
	20	Dhulia ...	1st December 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 ...	31st December 1889.	
27	Ráver ...	6th June 1892.	
Násik ...	28	Málegaou ...	4th August 1863.
	29	Yeola ...	1st August 1858.
	30	Násik ...	1st May 1864.
	31	Sinnar ...	1st January 1860.
	32	Igatpuri ...	1st December 1868.
	33	Trimbak ...	1st November 1866.

District.	Serial Number.	Name of Municipality.	Date of Establishment.	
Poona ...	34	Poona City ...	In 1856.	
	35	Sásvad ...	4th January 1869.	
	36	Jejuri... ..	28th December 1868.	
	37	Báramati ...	1st January 1865.	
	38	Indápur ...	Do.	
	39	Sirúr ...	1st July 1868.	
	40	Talegaon Dábháda... ..	15th June 1866.	
	41	Lonávla ...	1st April 1877.	
	42	Khed ...	13th January 1863.	
	43	A'landi ...	21st November 1869.	
	44	Junnar ...	1st May 1861.	
	45	Poona Suburban ...	12th February 1884.	
	Sátára ...	46	Sátára City ...	1st August 1853.
		47	Wái ...	5th December 1855.
		48	Rahimatpur ...	1st October 1853.
49		Karád ...	15th September 1855.	
50		Islámpur ...	16th November 1853.	
51		Ashta... ..	9th December 1853.	
52		Tásgaon ...	1st May 1867.	
53		Vita ...	30th March 1854.	
54		Máyni ...	6th August 1854.	
55		Mhasvad ...	1st July 1857.	
Shelápur ...	56	Maleolimpeth ...	1st May 1867.	
	57	Sátára Suburban ...	1st April 1890.	
	58	Sholápur ...	1st June 1853.	
	59	Bársa ...	24th August 1865.	
	60	Karmála ...	1st May 1867.	
	61	Pandharpur ...	19th October 1855.	
	62	Sángola ...	10th January 1855.	

4. The total population of the several Municipal Districts in the Division according to the Census of 1891 is 751,407.

5. There was no alteration in the boundaries of any of the Municipalities during the year.

6. The following table gives detailed information as to the composition of the Municipal Boards in the Division during the year under report and the previous one:—

Year.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1898-99	...	504	401	905	223	682	82	823
1899-1900	...	510	402	912	227	685	89	823
More	...	6	1	7	4	3	7	...
Less	...	...	...	...	...	...	...	...

7. The only point calling for remark is the increase of 7 in the total number of members, due to the establishment during the year of a temporary Municipality at Máheji.

8. The triennial term of the Municipalities of Faizpur and Ráver in the Khándesh District having expired during the year under report, fresh elections were held. Particulars relating to the elections are furnished in the subjoined statement in accordance with the directions contained in Government Resolution No. 2617 of the 1st September 1887:—

District.	Serial Number.	Name of Municipality.	Number of wards.	Number of voters entitled to vote.	Number of persons who actually recorded their votes.	Remarks.
Khándesh ...	1	Faizpur...	General...	189	25	Percentage of voters who appeared at the polls:— 13·2
	2	Ráver ...	Do. ...	361	129	Do. do. 35·2

9. The changes in the schedules of taxation brought into force during the year are noted below:—

1. *Bhingár*.—The revised schedule of conservancy tax sanctioned in Government Resolution No. 884 of the 25th February 1899.

2. *Ráver*.—The house-tax schedule sanctioned in Government Resolution No. 4891 of 1st September 1898.

3. *Jalgaon*.—The higher rate of toll tax sanctioned in Government Resolution No. 4604, dated the 17th August 1898.

4. *Poona Suburban Municipality*.—Increase of house-tax from 4 to 5 per cent. on the letting value of property sanctioned in Government Resolution No. 260 of the 18th January 1899.

5. *Bárámati*.—Toll tax sanctioned in Government Resolution No. 1831, dated the 1st May 1899. In the case of Násik, the plague tax sanctioned in Government Resolution No. 3716 of the 24th July 1899 was not actually recovered during the year.

10. The following table shows the number of meetings held by each Municipality during the year:—

District.	Serial Number.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Number of Members of the Managing Committee.	Meetings of the Managing Committee.	AVERAGE ATTENDANCE AT MEETINGS.		Number of adjourned meetings.	Remarks.
				Quarterly.	Special.			General.	Managing Committee.		
Ahmednagar	1	Ahmednagar ...	25	4	7	8	34	18	4·80	15	
	2	Bhingár ...	18	4	4	4	36	10·2	3·6	...	
	3	Sangamner ...	13	4	5	6	37	9·7	5·6	...	
	4	Vámbari ...	13	4	2	5	19	10·6	3·9	...	
	5	Khánda ...	12	3	8	5	15	8·3	4·6	...	
	6	Amalner ...	13	4	3	6	23	7	3·5	1	
	7	Párola ...	15	4	5	6	16	10	4	2	
	8	Erandol ...	15	4	5	4	39	11	3	...	
	9	Dharangaon ...	15	4	7	4	27	10	3	...	
	10	Bhadgaon ...	13	4	4	5	19	8	3	...	
Khándesh ...	11	Mábeji ...	7	...	1	...	2	5	3	...	
	12	Chopda ...	15	4	10	6	18	10·75	5·11	2	
	13	Shirpur ...	13	4	7	5	61	9	4	1	
	14	Sindkheda... ..	13	4	3	6	22	8	3	...	
	15	Betávad ...	13	4	4	5	29	8·2	4·4	...	
	16	Sánda ...	13	4	1	5	18	9·2	4·3	1	
	17	Yával ...	13	4	8	...	15	10	3	1	
	18	Bhúsával ...	13	4	...	5	23	9·2	3·6	...	
	19	Jalgaon ...	13	4	13	3	24	8·76	3·54	4	
	20	Dbulia ...	25	4	4	6	55	13·36	4·58	22	
	21	Songir ...	13	4	...	6	24	11	4·8	...	
	22	Taloda ...	13	4	4	5	17	9	4	1	
	23	Sháháda ...	13	4	2	5	16	8·6	9·5	...	
	24	Prakásha ...	13	4	5	5	10	7	4	...	
	25	Nandurbar ...	13	4	7	5	22	9	4	...	
	26	Fálsapur ...	13	4	5	6	13	9	5	...	
	27	Ráver ...	13	4	5	5	11	11	4·3	1	

District.	Serial Number.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Number of Members of the Managing Committee.	Meetings of the Managing Committee.	AVERAGE ATTENDANCE AT MEETINGS.		Number of adjourned Meetings.	Remarks.
				Quarterly.	Special.			General.	Managing Committee.		
Násik	28	Málegaon ...	19	4	6	7	88	11.83	5.4	18	
	29	Yeola ...	19	4	4	7	42	12.4	5.1	4	
	30	Násik ...	25	4	2	6	25	12.2	4.78	7	
	31	Sinnar ...	9	4	6	8	9	4.6	8	3	
	32	Igatpuri ...	18	4	6	8	10	8	3.5	...	
	33	Trimbak ...	10	3	...	5	9	6.3	4.2	...	
Poona	34	Poona City ...	38	4	19	7	80	22	5.1	6	
	35	Sásvad ...	13	4	3	6	15	10	4	1	
	36	Jejuri ...	13	4	3	6	19	9	4	...	
	37	Bársmati ...	13	4	10	6	43	8	4.7	...	
	38	Indápur ...	13	4	5	6	18	9.3	5.07	...	
	39	Sirár ...	13	4	6	5	16	9	3.9	1	
	40	Talegaon Dábháda ...	13	4	5	5	36	8	3.6	1	
	41	Lonávla ...	13	4	2	6	24	9	4.3	...	
	42	Khed ...	13	4	2	5	12	10	4.6	...	
	43	A'landi ...	13	4	3	5	57	10	3.7	6	
	44	Junnar ...	17	4	16	9	26	13	5	9	
45	Poona Suburban ...	17	4	1	5	14	10.2	3.8	1		
Sátára	46	Sátára City ...	25	4	2	6	75	16.4	4.6	3	
	47	Wái ...	17	4	18	6	21	8.2	4.6	10	
	48	Bahimatpur ...	13	4	3	5	37	8.75	3.7	...	
	49	Karád ...	13	4	9	6	12	7.38	4.08	3	
	50	Islámpur ...	13	4	4	6	19	10	4	...	
	51	Ashta ...	13	4	4	6	47	10	5.1	2	
	52	Tásgaon ...	13	4	4	7	20	5.5	5.3	14	
	53	Vite ...	13	4	5	7	17	9	5	...	
	54	Máyni ...	13	4	1	5	33	8	4	1	
	55	Mhasvad ...	13	4	2	5	46	9	4	4	
	56	Malcolmpeth ...	10	3	1	5	9	9	3.2	...	
57	Sátára Suburban ...	13	4	3	4	16	7.2	2.9	...		
Sholápur	58	Sholápur ...	26	4	3	9	33	...	...	...	
	59	Bársi ...	16	4	3	6	18	7.3	4.6	...	
	60	Karmála ...	12	4	7	5	16	8	7.4	...	
	61	Phandharpur ...	13	4	13	7	33	8.4	4.4	10	
	62	Sángola ...	13	4	2	...	...	9.7	...	1	

11. It will be observed that all the municipalities, with the exception of the Maheji, Trimbak, Karad, Malcolmpeth and Kharda Boards, held the 4 quarterly meetings prescribed in Section 27 of Bombay Act II of 1884. The municipality at Maheji was a temporary one. In Trimbak and Karad the meeting for the third quarter of the year could not be held owing to plague and in Malcolmpeth no meeting is possible during the rains. No explanation of the omission to hold the fourth meeting in Kharda has been given.

12. The average attendance at General meetings was unsatisfactory. It was particularly low in Násik, Sinnar, Wái, Tásgaon, Bársi and Pandharpur, where it amounted to less than 50 per cent. of the number of commissioners composing the Board. The attendance at managing committee meetings was in most cases satisfactory and all the Municipalities held a fairly sufficient number of such meetings except those at Prakasha, Sinnar, Igatpuri, Trimbak and Malcolmpeth. The Sholápur Municipality has not specified the average attendance at general or managing committee meetings, while the SÁNGOLA Municipality has not stated the number of members composing the managing committee or the number of meetings held by that Body.

13. The gross income and expenditure derived by each of the Municipalities in the Division in the year of report is exhibited in the following statement:—

District	Serial Number	Name of Municipality.	Population according to Census of 1891.	Gross Income, 1899-1900.	Gross Expenditure, 1899-1900.
				Rs. a. p.	Rs. a. p.
Ahmednagar.	1	Ahmednagar ...	36,083	1,13,860 6 11	1,07,821 4 0
	2	Bhingár ...	5,490	6,309 6 6	5,391 7 10
	3	Sangamner ...	9,733	14,058 12 11	14,088 10 6
	4	Yámbari ...	5,159	4,949 7 11	3,923 3 10
	5	Khánda ...	6,059	2,668 11 5	2,411 2 11
			Total ...	62,524	1,40,846 13 8
Khándesh ...	6	Amalner ...	7,963	6,946 11 7	7,565 11 2
	7	Párola ...	14,478	6,709 4 4	8,652 2 11
	8	Erandol ...	12,557	8,050 15 4	10,425 9 4
	9	Dharangaon ...	14,357	8,027 1 9	9,409 2 1
	10	Bhadgaon ...	7,268	6,402 7 0	6,368 10 11
	11	Máheji ...	999	284 8 0	409 13 8
	12	Chopda ...	15,655	9,499 9 3	10,784 6 7
	13	Shirpúr ...	10,142	8,594 10 2	9,589 11 9
	14	Sindkheda ...	4,713	3,927 2 0	3,921 1 11
	15	Betávad ...	3,372	2,281 11 0	2,439 5 3
	16	Sánda ...	7,142	11,553 13 3	12,279 0 2
	17	Yával ...	10,301	8,275 4 3	8,355 1 8
	18	Bhusával ...	11,445	12,604 6 0	13,508 13 5
	19	Jalgaon ...	14,672	42,362 14 7	36,393 2 3
	20	Dhulia ...	21,888	70,705 10 10	71,566 6 8
	21	Songír... ..	4,267	2,123 5 4	2,242 3 11
	22	Taloda ...	8,095	4,320 9 1	4,521 3 6
	23	Sháháda ...	6,615	6,418 9 8	9,207 1 2
	24	Prakásha ...	3,684	1,883 0 8	2,093 1 10
	25	Nandurbár ...	7,666	14,433 3 11	14,086 15 6
26	Faizpur ...	9,535	5,888 8 0	6,015 8 2	
27	Ráver ...	6,788	1,224 10 11	965 3 0	
		Total ...	204,102	2,42,518 0 11	2,50,789 3 10
Násik ...	28	Málegaon ...	15,502	33,845 8 9	33,907 6 5
	29	Yeola ...	18,861	34,904 0 2	36,341 8 10
	30	Násik ...	24,429	80,579 1 0	68,869 3 2
	31	Sinnar... ..	8,319	11,616 4 2	12,025 11 1
	32	Igatpuri ...	7,544	18,036 8 2	8,201 11 11
	33	Trimbak ...	4,084	7,750 11 2	7,065 9 3
		Total ...	78,739	1,86,731 12 5	1,86,411 2 8
Poona ...	34	Poona City ...	118,790	3,08,374 14 0	2,97,171 11 8
	35	Sásvad ...	6,388	5,902 2 10	7,281 6 6
	36	Jejuri ...	3,469	1,809 7 6	1,875 15 7
	37	Báramati ...	5,410	25,624 5 2	19,975 1 5
	38	Indápur ...	5,244	3,443 10 8	4,094 7 3
	39	Sirúr ...	5,574	8,897 8 2	9,546 15 1
	40	Talegaon Dábháda ...	4,476	7,860 1 4	8,016 0 1
	41	Lonávla ...	4,232	13,737 15 7	13,477 12 10
	42	Khed ...	3,947	2,971 9 6	3,010 0 4
	43	Álandi ...	2,143	3,208 11 8	5,529 4 1
	44	Junnar ...	11,984	9,747 5 1	9,606 11 8
45	Poona Suburban ...	6,700	30,697 4 1	26,482 7 11	
		Total ...	178,357	4,22,274 15 7	4,06,127 14 5



District.	Serial Number	Name of Municipality.	Population according to Census of 1891.	Gross Income, 1899-1900.			Gross Expenditure, 1899-1900.		
				Rs.	a.	p.	Rs.	a.	p.
Sátára ...	46	Sátára City ...	25,749	71,039	9	11	70,771	6	9
	47	Wái ...	12,473	14,767	0	4	14,363	8	3
	48	Rahimatpur ...	6,670	3,862	2	5	2,966	1	7
	49	Karád ...	12,086	10,838	4	9	10,109	14	6
	50	Islámpur ...	10,657	5,769	15	5	6,085	6	10
	51	Ashta ...	11,408	5,267	5	11	4,924	4	2
	52	Tásgaon ...	11,261	11,876	2	7	11,426	9	7
	53	Vita ...	5,264	3,156	15	5	3,081	15	9
	54	Máyni... ..	4,189	1,559	6	3	1,533	1	10
	55	Mhasvad ...	6,415	4,191	2	11	4,628	9	0
	56	Málcolmpeth... ..	3,443	29,644	5	11	17,948	11	10
57	Sátára Suburban ...	3,353	9,437	14	7	8,419	7	8	
		Total ...	112,963	1,66,410	6	5	1,56,258	12	9
Sholápur ...	58	Sholápur... ..	62,329	1,27,167	1	7	1,50,125	4	11
	59	Bársi... ..	20,569	27,560	10	11	28,320	7	4
	60	Karmála ...	6,115	9,271	8	11	9,223	0	10
	61	Pandharpur ...	19,976	69,695	13	0	62,064	10	8
	62	Sángola ...	5,733	5,855	5	6	4,782	8	9
		Total ...	114,722	2,39,550	7	11	2,54,515	11	6
		Grand Total ...	751,407	13,98,332	8	11	13,67,738	10	3

14. The figures as they stand show that the expenditure of 33 out of 62 Municipalities exceeded the year's receipts. If, however, the items under the head "Extraordinary and Debt" be omitted from the receipt as well as from the expenditure side, the excess of expenditure over income is noticeable in 36 Municipalities. It is strikingly large in Ahmednagar, Málegaon and Násik and was due to heavy expenditure on plague measures and in Ahmednagar it was also caused by special outlay on the improvement of the water-supply which owing to the drought was very deficient.

15. In the following statement the net income and incidence of taxation per head of population in each Municipality under the heads "Indirect taxation," "Direct taxation" and "Miscellaneous" for the year under report are contrasted with the corresponding figures for the preceding year:—

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	INCOME FOR THE YEAR 1898-99 AND 1899-1900.								INCIDENCE OF MUNICIPAL TAXATION PER HEAD.								
				Indirect Taxation.		Direct Taxation.		Miscellaneous.		Total.		Indirect.		Direct.		Miscellaneous.		Total.		
				1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
				5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Ahmednagar.	1	Ahmednagar	36,088	29,953	31,361	15,640	20,684	14,907	21,687	60,500	73,781	0 13 8	0 13 10	0 6 11	0 9 2	0 6 7	0 9 7	1 10 9	2 0 8	
	2	Bhingar	5,490	...	...	3,262	8,772	2,449	1,522	5,711	5,294	...	...	0 9 6	0 12 9	0 7 1	0 4 5	1 0 7	0 15 5	
	3	Sanganner	9,738	4,295	4,104	5,019	4,574	5,528	5,200	14,842	13,875	0 7 0	0 6 9	0 8 3	0 7 6	0 9 1	0 8 6	1 8 4	1 6 9	
	4	Vaunbori	5,159	...	...	8,451	3,956	1,264	993	4,715	4,949	...	...	0 10 8	0 12 3	0 3 11	0 8 1	0 14 7	0 15 4	
	5	Kharda	6,059	...	...	2,785	2,527	224	141	3,009	2,668	...	...	0 7 4	0 6 8	0 0 7	0 0 4	0 7 11	0 7 0	
		Total	62,524	34,248	35,465	30,157	35,513	24,372	29,542	88,777	1,00,520	0 11 11	0 12 4	0 7 8	0 9 1	0 6 2	0 7 6	1 6 8	1 9 8	
Khandesh.	6	Amalner	7,963	...	...	3,037	1,605	4,127	4,341	7,164	5,916	...	...	0 6 1	0 3 0	0 8 4	0 8 10	0 14 5	0 11 10	
	7	Parola	14,478	...	...	4,935	4,807	4,182	8,982	6,085	...	...	...	...	0 4 5	0 2 9	0 5 4	0 4 7	0 9 10	0 7 4
	8	Erandol	12,557	...	...	6,300	3,860	4,824	4,158	11,185	8,018	...	...	0 8 1	0 4 11	0 6 1	0 5 4	0 14 3	0 10 3	
	9	Dharangoon	14,357	...	...	5,134	3,253	5,052	4,674	10,116	7,927	...	...	0 5 8	0 2 7	0 5 7	0 5 4	0 11 4	0 8 11	
	10	Bhadgaon	7,288	...	...	2,318	2,600	3,727	6,045	6,402	6,402	...	...	0 5 1	0 5 6	0 8 2	0 8 8	0 13 4	0 14 2	
	11	Maheji	909	...	...	220	...	...	65	...	285	...	...	...	0 3 6	...	0 1 0	...	0 4 6	
	12	Chopda	15,655	1,678	1,314	4,316	3,910	4,092	4,126	10,131	9,350	0 1 8	0 1 4	0 4 5	0 4 2	0 4 2	0 4 2	0 10 4	1 12 2	
	13	Shirpur	10,142	2,890	2,425	2,925	2,878	3,643	3,259	9,458	8,562	0 4 6	0 3 10	0 4 7	0 4 6	0 5 8	0 5 1	0 14 11	0 13 5	
	14	Sindkheda	4,713	...	...	1,597	1,999	1,865	1,928	3,462	3,927	...	...	0 5 7	0 7 9	0 6 4	0 6 6	0 11 9	0 14 3	
	15	Betavadi	3,372	221	148	1,037	1,004	1,270	1,130	2,528	2,283	0 1 0	0 0 9	0 4 11	0 4 10	0 6 0	0 5 4	0 12 0	0 10 11	
	16	Savda	7,142	...	...	4,001	3,766	4,923	7,787	8,924	11,553	...	...	0 8 11	0 8 3	0 11 0	1 1 5	1 3 11	1 9 8	
	17	Yaval	10,801	...	...	3,255	3,019	5,523	5,256	8,778	8,275	...	...	0 4 9	0 4 8	0 8 2	0 8 4	0 13 0	0 13 0	
	18	Bhusaval	11,445	...	...	6,675	6,808	9,167	6,798	15,812	12,604	...	...	0 9 3	0 10 7	0 12 9	1 7 9	1 6 2	1 2 4	
	19	Jalgaon	14,672	7,260	12,576	17,382	15,133	6,622	14,628	31,264	42,337	0 7 10	0 13 8	1 2 10	1 0 6	0 7 2	0 15 11	2 2 2	2 9 1	
	20	Ubulia	21,888	28,915	22,021	53,913	29,537	14,424	17,912	77,252	69,469	1 5 1	1 0 6	1 8 9	1 5 7	0 10 6	0 13 6	3 8 6	3 3 7	
	21	Songir	4,267	...	...	1,402	1,409	879	715	2,251	2,124	...	...	0 5 3	0 5 3	0 3 3	0 2 8	0 8 7	0 7 11	
	22	Tauda	8,095	1,326	611	1,331	1,322	2,666	1,957	5,223	3,890	0 2 7	0 1 8	0 2 7	0 2 7	0 5 4	0 3 10	0 10 7	0 7 8	
	23	Shikha	6,615	1,669	1,079	2,303	2,245	2,718	2,946	6,590	6,270	0 3 9	0 2 8	0 5 6	0 5 3	0 6 8	0 7 7	0 15 11	0 15 6	
	24	Prakasha	3,684	233	161	999	1,000	799	723	2031	1,884	0 1 0	0 0 8	0 4 4	0 4 4	0 3 5	0 8 1	0 8 10	0 8 1	
	25	Nandurbur	7,666	5,148	6,446	8,744	4,769	4,220	3,125	13,122	14,330	0 10 8	0 13 8	0 7 9	0 8 4	0 8 10	0 6 6	1 11 6	1 12 1	
	26	Faizpur	9,535	...	...	3,233	2,175	3,405	3,714	6,638	5,889	...	...	0 5 5	0 5 7	0 5 8	0 6 3	0 11 2	0 11 10	
	27	Raver	6,788	...	...	...	...	1,419	1,225	1,419	1,225	...	...	...	...	0 3 4	0 2 8	0 3 4	0 2 8	
		Total	204,102	49,340	46,781	1,09,042	94,993	90,183	97,552	2,48,465	2,39,326	0 8 7	0 3 8	0 8 7	0 7 5	0 7 0	0 7 8	1 3 5	1 2 9	
	Nalk.	28	Malgaon	15,502	6,346	6,057	7,681	8,217	8,188	9,289	22,215	23,563	0 6 7	0 6 3	0 7 11	0 8 6	0 8 5	0 9 5	1 6 11	1 8 2
		29	Yeola	18,861	10,112	12,158	12,155	9,027	6,234	7,320	28,501	28,565	0 8 7	0 10 4	0 10 4	0 8 11	0 5 4	0 6 3	1 6 3	1 9 6
		30	Nasik	24,429	14,422	12,218	29,732	35,683	8,772	11,829	52,926	59,729	0 9 5	0 8 0	1 3 6	1 7 4	0 5 9	0 8 2	2 2 8	2 7 6
		31	Sinnar	8,319	...	...	10,582	2,303	3,378	2,723	13,960	5,116	...	...	1 4 4	0 4 8	0 6 6	0 5 3	1 10 10	0 9 11
32		Igatpuri	7,544	...	...	7,050	6,243	2,792	1,794	9,842	8,037	...	...	0 4 11	0 13 3	0 5 11	0 3 9	1 4 10	1 1 0	
33	Trimlak	4,084	...	...	3,179	2,078	1,491	1,146	4,670	3,224	...	...	0 12 5	0 8 2	0 5 10	0 4 6	1 2 3	0 12 8		
	Total	78,739	30,880	30,433	70,379	63,640	50,865	34,161	1,32,114	1,28,234	0 8 5	0 8 3	0 14 3	0 13 3	0 6 5	0 6 10	1 10 10	1 12 4		

District.	Serial Number	Name of Municipality.	Population according to Census of 1891.	INCOME FOR THE YEARS 1898-99 AND 1899-1900.								INCIDENCE OF MUNICIPAL TAXATION PER HEAD.							
				Indirect Taxation.		Direct Taxation.		Miscellaneous.		Total.		Indirect.		Direct.		Miscellaneous.		Total.	
				1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
				5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Poona.	34	Poona City ...	118,790	1,51,461	1,39,810	1,01,141	1,01,378	63,358	57,918	8,15,955	2,99,006	1 4 5	1 2 11	0 13 7	0 13 7	0 8 6	0 7 10	2 10 7	2 7 4
	35	Sasvad ...	6,388	8,997	8,856	...	...	2,842	1,948	6,330	5,809	0 10 0	0 9 10	...	...	0 5 10	0 4 9	0 15 11	0 14 7
	36	Jejuri ...	3,439	710	675	659	1,123	326	112	1,995	1,810	0 8 8	0 2 5	0 3 0	0 5 1	0 1 6	0 0 6	0 7 10	0 8 0
	37	Baramati ...	5,410	5,852	8,594	862	1,841	5,466	15,189	12,180	25,624	1 1 4	1 9 5	0 2 7	0 5 3	1 0 2	2 12 11	2 4 0	4 11 7
	38	Indapur ...	5,244	1,530	1,315	1,252	1,101	902	928	3,684	3,344	0 4 8	0 4 0	0 3 10	0 3 4	0 2 9	0 2 10	0 11 8	0 10 2
	39	Sirur ...	5,574	3,930	4,887	2,075	1,486	1,993	2,625	7,998	8,898	0 11 8	0 12 7	0 5 11	0 5 5	0 5 9	0 8 3	1 6 0	1 10 3
	40	Talegaon Dabhada ...	4,476	3,697	2,993	3,006	2,786	1,702	2,081	8,405	7,860	0 13 8	0 10 8	0 10 9	0 10 0	0 6 1	0 7 5	1 14 0	1 12 1
	41	Lonavla ...	4,232	...	...	6,503	5,995	2,056	2,602	8,539	8,597	...	...	1 8 7	1 5 1	0 7 8	0 9 10	2 0 8	1 14 11
	42	Khed ...	3,947	...	...	1,880	1,197	1,788	1,775	8,168	2,972	...	...	0 5 7	0 8 10	0 7 3	0 7 2	0 12 10	0 11 0
	43	A'landi ...	2,148	...	...	643	2,587	715	672	1,858	8,209	...	...	0 4 10	1 3 0	0 5 4	0 5 1	0 10 1	1 8 1
	44	Junnar ...	11,984	...	...	4,857	4,849	4,852	4,181	9,709	8,980	...	...	0 6 6	0 6 6	0 6 6	0 5 7	0 12 2	0 12 1
45	Poona Suburban ...	6,700	7,874	5,500	10,302	11,675	8,862	18,072	27,038	80,247	1 2 10	0 18 1	1 8 7	1 11 10	1 5 2	1 15 3	4 0 7	4 8 2	
	Total ...	178,857	1,79,051	1,67,029	1,32,680	1,36,266	94,337	1,03,053	4,06,068	4,06,350	1 0 1	0 14 11	0 11 11	0 12 2	0 8 5	0 9 3	2 4 5	1 10 4	
Satara.	46	Satara City ...	25,749	22,308	35,910	10,827	12,723	11,333	13,216	44,607	51,849	0 13 11	1 0 1	0 6 8	0 7 11	0 7 0	0 6 2	1 11 8	2 0 2
	47	Wai ...	12,473	6,988	6,381	2,852	2,793	2,572	2,592	12,412	12,268	0 8 11	0 8 9	0 3 7	0 3 7	0 3 2	0 3 4	0 15 11	0 15 8
	48	Rahimatpur ...	6,670	572	884	936	939	1,566	1,989	3,124	3,862	0 1 4	0 2 1	0 2 4	0 2 4	0 3 9	0 4 9	0 7 5	0 9 2
	49	Karad ...	12,086	13,747	4,560	3,277	2,470	2,048	3,778	8,070	10,808	0 4 11	0 6 0	0 4 4	0 3 3	0 2 8	0 5 0	0 12 0	0 14 3
	50	Islampur ...	10,357	...	...	8,218	2,355	2,552	2,822	5,775	5,677	...	...	0 4 9	0 4 3	0 3 10	0 4 3	0 8 8	0 8 6
	51	Ashta ...	11,403	...	...	1,482	2,328	4,504	2,864	8,986	5,192	...	...	0 2 0	0 3 3	0 6 3	0 4 0	0 8 4	0 7 3
	52	Tangaon ...	11,261	4,524	4,680	1,599	1,448	2,706	2,670	8,329	8,798	0 6 5	0 6 8	0 2 3	0 2 0	0 3 10	0 8 9	0 12 6	0 12 5
	53	Vita ...	5,264	204	767	234	1,624	1,017	766	1,485	3,157	0 0 7	0 2 4	0 0 9	0 4 11	0 3 1	0 2 4	0 4 6	0 9 7
	54	Mayni ...	4,189	...	...	750	928	1,054	691	1,804	1,559	...	...	0 2 10	0 4 6	0 4 0	0 2 5	0 6 10	0 6 11
	55	Mhasvad ...	6,415	1,069	973	1,874	1,391	1,848	1,647	4,280	4,011	0 2 8	0 2 5	0 4 8	0 3 5	0 3 4	0 3 10	0 10 8	0 9 3
	56	Mscolimpeh ...	3,443	...	...	5,609	5,550	7,869	19,095	13,538	24,645	...	...	1 10 8	1 9 9	2 4 6	5 9 3	3 14 9	7 8 0
57	Satara Suburban ...	3,358	...	...	1,554	1,505	4,206	3,733	5,760	5,238	...	...	0 7 4	0 7 2	1 4 0	1 1 10	1 11 5	1 9 0	
	Total ...	1,12,963	89,502	44,655	34,347	36,601	42,827	55,803	1,16,576	1,37,059	0 5 7	0 6 3	0 4 10	0 5 2	0 6 0	0 8 0	1 0 6	1 3 5	
Sholapur.	58	Sholapur ...	62,329	52,406	49,523	48,792	33,473	39,207	25,412	1,30,405	1,13,408	0 13 5	0 12 8	0 12 6	0 9 10	0 7 6	0 6 6	2 1 6	1 13 0
	59	Barsi ...	30,509	...	...	24,995	23,301	5,003	4,260	29,998	27,591	...	...	1 3 5	1 2 1	0 3 11	0 3 4	1 7 4	1 5 5
	60	Karmala ...	6,115	4,882	5,572	1,616	1,501	2,091	2,148	8,589	9,221	0 12 9	0 14 7	0 4 3	0 8 11	0 5 6	0 5 8	1 6 6	1 8 3
	61	Pandharpur ...	19,976	21,881	24,230	24,206	35,142	11,482	10,182	57,569	69,554	1 1 6	1 3 5	1 3 5	1 12 1	0 9 2	0 8 2	2 14 1	3 7 3
	62	Saugola ...	5,733	791	1,106	1,570	1,585	2,733	2,996	5,144	5,337	0 2 3	0 3 1	0 4 4	0 4 5	0 7 9	0 8 2	0 14 4	0 15 8
	Total ...	114,722	79,960	80,431	1,01,179	1,00,002	50,566	44,998	2,31,705	2,25,431	0 11 2	0 11 2	0 14 0	0 14 0	0 7 0	0 6 3	2 0 4	1 15 5	
	GRAND TOTAL ...	751,407	4,12,881	4,04,794	4,77,734	4,67,017	3,33,140	3,65,108	12,23,505	12,36,920	0 8 9	0 8 7	0 10 2	0 9 11	0 7 1	0 7 9	1 10 1	1 10 2	

16. The total of the income of the several Municipalities under these heads referred to amounted to Rs. 12,36,920, showing an increase of Rs. 13,115 over the receipts in 1898-1899. The total is made up of the following items:—

- (i) Rs. 4,04,794—from indirect taxation;
- (ii) Rs. 4,67,017—from direct taxation;
- (iii) Rs. 3,65,109—from miscellaneous sources.

The incidence of taxation per head of population for the whole Division has risen from Rs. 1-10-1 to Rs. 1-10-4.

17. 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.	1898-99.		1899-1900.		Increase.		Decrease.	
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
<b>A.</b>	<b>Municipal Rates and Taxes—</b>								
	1. Octroi ... ..	4,12,881	1 6	4,04,794	0 7	.....	.....	8,087	0 11
	2. Tax on houses and lands ... ..	1,90,265	9 6	1,83,301	11 3	.....	.....	6,963	14 3
	3. Tax on animals and vehicles ... ..	16,510	10 3	13,641	11 0	.....	.....	2,868	15 3
	4. Tax on professions and trades ... ..	407	4 0	15,544	15-10	15,137	11 10	.....	.....
	5. Tolls (on roads and ferries) ... ..	58,416	15 2	56,487	0 4	.....	.....	1,929	14 10
	6. Water-rate ... ..	72,505	14 2	70,865	11 7	.....	.....	1,640	2 7
	7. Lighting rate ... ..	107	9 0	53	3 0	.....	.....	54	7 0
	8. Conservancy (including scavenging and latrine rates) ... ..	88,630	3 4	87,199	10 5	.....	.....	1,430	6 11
	9. Trade registration fees, including loom factory and cotton manufacture tax ... ..	15,362	15 11	.....	.....	.....	.....	15,362	15 11
	10. Punitive Police rates ... ..	10,923	5 1	.....	.....	.....	.....	10,923	5 1
	11. Dog tax ... ..	60	0 0	96	0 0	36	0 0	.....	.....
	12. Pilgrim tax ... ..	24,593	2 0	38,578	6 0	13,980	4 0	.....	.....
	13. Plague tax ... ..	.....	.....	1,254	0 0	1,254	0 0	.....	.....
<b>B.</b>	<b>Realisations under Special Acts ... ..</b>	8,391	5 6	9,083	10 10	692	5 4	.....	.....
<b>C.</b>	<b>Revenue derived from Municipal property and powers apart from taxation—</b>								
	1. Rents of lands, houses, serais, and dak bungalows ... ..	10,546	9 7	31,127	1 0	10,580	7 5	.....	.....
	2. Sale-proceeds of lands and produce of lands, &c. ... ..	9,806	12 9	8,779	9 11	.....	.....	1,027	2 10
	3. Conservancy receipts (other than taxes and rates) ... ..	59,611	3 3	44,086	7 6	.....	.....	15,524	11 9
	4. Fees and revenue from Educational institutions ... ..	23,695	11 8	27,659	11 4	.....	.....	1,036	0 4
	5. Fees and revenue from Medical institutions ... ..	3,159	12 0	2,733	7 5	.....	.....	426	4 7
	6. Fees and revenue from markets and slaughter-houses ... ..	60,931	7 9	62,513	5 8	8,581	13 11	.....	.....
	7. Fees for temporary occupation of Municipal land ... ..	1,213	10 11	1,191	6 10	.....	.....	22	4 1
	8. Fees for stone quarry, &c. ... ..	2,243	0 6	1,983	12 0	.....	.....	260	4 6
	9. Miscellaneous fees ... ..	1,255	3 2	1,279	10 3	24	7 0	.....	.....
	10. Fines under Municipal and other Acts ... ..	5,245	3 8	5,630	6 9	385	3 1	.....	.....
	11. Interest on investments for general, educational and medical purposes ... ..	902	13 1	4,141	14 2	3,239	1 1	.....	.....
	12. Premium on loans ... ..	291	1 3	.....	.....	.....	.....	291	1 3
<b>D.</b>	<b>Grants and contributions for general and local purposes from Government, from Local Funds, and from other sources ... ..</b>	1,19,306	2 8	1,43,409	4 10	23,503	2 2	.....	.....
<b>E.</b>	<b>Miscellaneous—</b>								
	1. Recoveries on account of services rendered to private individuals ... ..	4,667	5 2	3,873	11 4	.....	.....	793	9 10
	2. Other items ... ..	16,273	1 7	20,614	12 7	4,341	12 0	.....	.....
<b>F.</b>	<b>Extraordinary and Debt—</b>								
	1. Sale-proceeds of Government Securities and withdrawals from Savings Bank ... ..	56,946	15 9	11,149	4 2	.....	.....	45,797	11 7
	2. Loans from Government ... ..	90,000	0 0	50,414	7 7	.....	.....	39,585	8 5
	3. Loans raised in the market from private individuals ... ..	45,000	0 0	1,000	0 0	.....	.....	44,000	0 0
	4. Advances—(a) Permanent ... ..	1,178	5 9	439	0 0	.....	.....	739	5 9
	(b) Other ... ..	1,16,632	5 4	77,020	3 2	.....	.....	39,612	2 1
	5. Deposits ... ..	46,044	11 5	21,389	15 6	.....	.....	24,654	11 11
	<b>Total ... ..</b>	<b>15,79,607</b>	<b>8 9</b>	<b>13,98,332</b>	<b>8 11</b>	<b>81,756</b>	<b>3 10</b>	<b>2,63,031</b>	<b>3 8</b>
						<b>Net decrease</b>		<b>1,81,274</b>	<b>15 10</b>

18. The gross income of the Municipalities excluding opening balances amounted to Rs. 13,98,332-8-11, against Rs. 15,79,607-8-9, in the preceding year. The decrease of Rs. 1,81,274-15-10 is only nominal, as if the items under "Extraordinary and Debt accounts" be omitted the Municipal income shows a net increase of Rs. 12,194-7-11. The principal heads under which an increase is observed are (1) Pilgrim Tax; (2) Rents of lands, houses, serais and Dāk Bungalows; (3) Fees and revenue from markets and Slaughter-houses; (4) Interest on investments, &c., (5) Grants and contributions; and (6) Miscellaneous (other items).

19. The following are the principal causes of the increase under the different heads:—

(1) *Pilgrim tax*—(Rs. 13,980-4-0).—The increase occurred in Jejuri, Alandi and Pandharpur, but principally in the last named Municipality, and is attributed to a larger number of pilgrims having attended the fairs held during the year.

(2) *Rents of lands, houses, &c.*—(Rs. 10,580-7-5).—The increase chiefly occurred in Malcolmpeth and was due to the rent of Government land and bungalows in Mahábaleshvar, which according to the sanctioned procedure is first credited to Government and then transferred to the local Municipality, having been adjusted for two years in the accounts of 1899-1900.

(3) *Fees and revenue from markets and slaughter-houses*—(Rs. 8,581-13-11).—The increase was due to the imposition of higher rates as well as to the recovery of arrears in Ahmednagar and to larger realizations of market and slaughter-house fees in Dhulia.

(4) *Interest on investments*—(Rs. 3,239-1-1).—The increase is principally noticeable in Dhulia and was brought about by the accumulated interest on invested funds for two years, having been brought to account during the year of report.

(5) *Grants and contributions*—(Rs. 23,503-2-2).—The increase occurred in the Jalgaon, Dhulia, Baramati and Poona Suburban Municipalities. It was the result in Jalgaon of the plague grants received by the Municipality from Government and the District Local Board, Khándesh; in Dhulia, of the contribution received from Local Funds on account of the Technical School in the town; in Baramati, of a private benefaction for the construction of a building for the local Dispensary; and in the Poona Suburban Municipality of the transfer of certain Educational Endowment Funds from Government to the Municipality.

(6) *Miscellaneous (other items)*—(Rs. 4,341-12-0).—The increase occurred in Násik and Poona and calls for no special notice.

20. The items which show a decrease are (1) Octroi; (2) tax on houses and lands; (3) Tax on animals and vehicles; (4) Additional Police-rates; and (5) Conservancy receipts. The following explanation has been furnished regarding the decrease under each of the above heads:—

(1) *Octroi*—(Rs. 8,087-0-11).—The decrease is noticeable in the Dhulia, Násik, Poona City and Poona Suburban Municipalities caused by the dislocation of trade consequent on famine and plague.

(2) *Tax on houses and lands*—(Rs. 6,963-14-3).—The decrease was more or less general and was chiefly due to the difficulty experienced in effecting recoveries from rate-payers who had left their houses on account of plague.

(3) *Tax on animals and vehicles*—(Rs. 2,868-15-3).—The decrease principally occurred in Poona City and was the result of a large number of conveyances remaining unused during the year owing to the absence of the owners from the city by reason of famine and plague.

(4) *Additional Police rates*—(Rs. 10,923-5-1).—The withdrawal of the additional Police post from Sinnar accounts for the decrease under this head.

(5) *Conservancy receipts*—(Rs. 15,524-11-9).—The decrease is observable in the Poona City and Suburban Municipalities and in Sholapur. It is ascribed to the absence of any demand for poudrette and street refuse as manure owing to failure of rain.

*Extraordinary and Debt account.*

21. The fluctuations under this head are as under :—

(1) *Sale proceeds of Government Securities, &c.*—(Rs. 45,797-11-7).—The decrease was caused by the absence of sale of Government Promissory Notes and withdrawal of monies from the Bank of Bombay as was the case last year.

(2) *Loans from Government*—(Rs. 39,585-8-5).—The decrease was due to the Sholapur Municipality not having drawn any loan from Government during the year of report as it had done in the previous year.

(3) *Loans raised in the market, &c.*—(Rs. 44,000).—The decrease mainly occurred in Sholapur and is accounted for by the fact that the Municipality did not borrow any money in the open market.

(4) *Advances*—(Rs. 39,612-2-1).—The decrease is noticeable in Ahmednagar, Poona City and Sátara and was due to smaller sums having been received from Government to meet plague expenses.

(5) *Deposit*—(Rs. 24,654-11-11).—The decrease occurred in the Poona City, Poona Suburban and Sholapur Municipalities and was due to ordinary fluctuations in transactions.

22. The following table contrasts the expenditure incurred by the Municipalities during the year under report with that of the preceding year :—

No.	Items.	1899-99.			1899-1900.			Increase.			Decrease.			
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
A.	General Administration and Collection Charges—													
	1. General Administration (office establishment, inspection, Honorary Magistrate's establishments, &c.) ...	82,663	10	6	78,756	9	3	.....				3,907	1	3
	2. Collection of taxes (establishment, purchase of books and paper, money boxes, repairs to outposts, &c.) ...	67,657	9	5	72,718	8	7	5,060	14	11	.....			
	3. Collection of tolls on roads and ferries ...	7,863	14	6	8,136	6	8	272	8	2	.....			
	4. Survey of land ...	148	1	5	5	8	0	.....				142	9	5
	5. Refunds ...	42,746	1	1	26,511	5	10	.....				16,234	11	3
	6. Pensions and gratuities ...	2,806	3	6	2,609	5	6	.....				136	14	0
B.	Public Safety—													
	1. Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	7,380	13	2	10,043	8	6	2,662	11	4	.....			
	2. Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...	41,778	12	6	47,641	13	10	5,863	1	4	.....			
	3. Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) ...	11,992	15	0	3,572	2	10	.....				8,420	12	2
	4. Rewards for destruction of wild animals and snakes ...	141	5	2	140	7	5	.....				0	13	9
C.	Public Health and Convenience—													
	1. Water-supply (capital outlay, establishment, &c.) ...	1,24,580	7	2	90,127	11	3	.....				34,452	11	11
	2. Drainage (capital outlay, establishment, repairs, &c.) ...	37,319	13	7	43,681	8	2	11,361	10	7	.....			
	3. Conservancy (including road cleaning and watering) and latrines ...	2,72,602	7	0	2,75,523	9	4	2,861	2	4	.....			
	4. Hospitals and Dispensaries ...	2,13,684	4	4	1,93,316	6	11	.....				20,667	13	6
	5. Vaccination ...	7,253	11	10	7,672	3	3	418	7	5	.....			
	6. Markets and slaughter-houses ...	13,187	5	11	10,563	11	10	.....				2,623	10	1
	7. Pounds ...	2,415	6	11	2,379	15	0	.....				35	7	11
	8. Dak bungalows and serais ...	1,648	1	11	2,990	3	7	1,342	1	8	.....			
	9. Arboriculture, public gardens and experimental cultivation ...	7,624	4	4	7,413	1	10	.....				211	2	6
	10. Registration of births and deaths ...	2,098	3	10	1,956	14	11	.....				141	4	11
	11. Public Works—													
	(I) Establishment ...	7,610	8	3	8,470	15	9	860	7	6	.....			
	(II) Buildings ...	10,534	6	6	14,776	7	8	4,242	1	2	.....			
	(III) Roads ...	64,776	7	3	60,865	4	8	16,988	13	5	.....			
	(IV) Stores ...	652	0	7	505	0	0	.....				177	7	0

No.	Items.	1898-99.		1899-1900.		Increase.		Decrease.	
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
D.	Public Instruction ... ..	1,82,496	7 10	1,98,369	4 7	15,873	12 9	.....	.....
E.	Contributions for general purposes ...	4,860	11 0	5,820	1 0	959	6 0	.....	.....
F.	Miscellaneous ... ..	52,007	9 4	64,970	8 4	12,963	15 0	.....	.....
G.	Extraordinary and Debt—								
	1. Investments in Securities and Savings Banks ... ..	93,499	4 9	12,335	6 0	.....	.....	80,663	14 9
	2. Payment to Sinking Fund ... ..	.....	.....	.....	.....	.....	.....	.....	.....
	3. Repayment of loans ... ..	32,951	14 10	43,945	3 7	10,993	8 8	.....	.....
	4. Advances—								
	(a) Permanent ... ..	300	0 0	200	0 0	.....	.....	100	0 0
	(b) Others ... ..	83,920	4 2	16,040	1 4	.....	.....	67,880	2 10
	5. Deposits ... ..	66,260	0 10	25,119	3 10	.....	.....	41,140	13 0
	Total ... ..	15,47,553	4 8	13,67,738	10 3	99,635	3 3	2,79,449	13 11
	Net Decrease ... ..	.....	.....	.....	.....	.....	.....	1,79,814	10 5

23. The total expenditure of all the Municipalities amounted to Rs. 13,67,738-10-3, which was smaller by Rs. 1,79,814-10-5 than that in the previous year. The principal items showing decreases and increases are the following:—

*Decreases.*

(1) General administration; (2) Refunds; (3) Police; (4) Public Health—water-supply; (5) Hospitals and Dispensaries; (6) Markets and Slaughter-houses; (7) Investments; (8) Advances (other) and (9) Deposits.

*Increases.*

(1) Collection of Taxes; (2) Public safety-fire; (3) Lighting; (4) Drainage; (5) Conservancy; (6) Public Works Buildings; (7) Roads; (8) Public Instruction; (9) Miscellaneous; and (10) Repayment of Loans.

24. The causes of the fluctuations were the following:—

*Decreases.*

(1) *General Administration*—(Rs. 3,907-1-3).—The decrease chiefly occurred in Poona City and Sholapur and was due to smaller expenditure on establishments and contingencies.

(2) *Refunds*—(Rs. 16,234-11-3).—The decrease took place in Dhulia and Poona City as the result of smaller exports of goods on account of the depression in trade caused by plague and famine.

(3) *Police*—(Rs. 8,420-12-2).—The abolition of the additional Police Post from Sinnar led to the decrease under this head.

(4) *Water-supply*—(Rs. 34,452-11-11).—The decrease is attributed to the stoppage of the water-works in progress in Yeola owing to the employment of the Public Works Officers on Famine works and to the absence of expenditure incurred in the previous year on account of water-supply in Sholapur.

(5) *Hospitals and Dispensaries*—(Rs. 20,667-13-5).—The decrease was due chiefly to reduced expenditure on plague measures in the Barsi and Sátara City and Sátara Suburban Municipalities and to the closure of four out of the five dispensaries in Poona City for want of funds.

(6) *Markets and Slaughter-houses*—(Rs. 2,623-10-1).—The decrease, which is mainly noticeable in Poona City and in Ahmednagar, Sháháda and Sátara, was due partly to smaller expenditure incurred on repairs to existing buildings and partly to the absence of expenditure on new works, such as occurred in the preceding year.

(7) *Investments in Securities and Savings Banks*—(Rs. 80,663-14-9).—The decrease was the result (a) of the adjustment effected last year in the accounts of the Jalgaon, Dhulia and Baramati Municipalities, by which certain sums, which used to be shown as cash balances, were treated as investments; and (b) of the absence of investments such as were made last year by the Yeola Municipality.

(8) *Advances—Others—(Rs. 67,880-2-10).*—The decrease mainly occurred in Ahmednagar and Sholapur and was due in the former to no advances having been made by the Municipality to contractors as in the previous year and in the latter to the absence of any adjustment similar to that effected in the preceding year.

(9) *Deposits—(Rs. 41,140-13-0).*—The decrease principally occurred in the Poona City and Poona Suburban Municipalities and in Sholapur. It is a fluctuating item dependent on deposits paid or withdrawn by contractors and others, and needs no detailed explanation.

#### *Increases.*

(1) *Collection of Taxes—(Rs. 5,060-14-11).*—The increase appears in Málegaon, Yeola, Násik, Poona City and Pandharpur and was due chiefly to additions to the strength of establishments and to the payment of compensation for dearness of grain.

(2) *Public Safety—Fire—(Rs. 2,662-11-4).*—The increase is more or less general and was caused by (a) the purchase of fire-pumps and canvas hose; (b) repairs to fire engines; and (c) payment of grain compensation to fire establishments.

(3) *Lighting—(Rs. 5,863-1-4).*—The increase was due partly to the purchase of additional street lamps and partly to the high price paid for kerosine oil by several of the Municipalities in the Division.

(4) *Drainage—(Rs. 11,361-10-7).*—The increase principally occurred in Dhulia, Chopda and Pandharpur and was due to the cost incurred on account of the construction of new drains or the repair of old ones.

(5) *Conservancy—(Rs. 2,861-2-4).*—The increase is noticeable in Dhulia, Jalgaon, Násik, Yeola, Lonávla, Sholapur and Pandharpur and is attributed to the following causes:—

(1) Construction of latrines; (2) Additions to the conservancy staff; (3) High prices of fodder; (4) Purchase of new conservancy carts; (5) Repairs to dust-bins; and (6) Grain compensation to the conservancy establishment.

(6) *Public Works Buildings—(Rs. 4,242-1-2).*—The increase mainly occurred in Baramati, Sholapur and Pandharpur as the result of larger sums having been spent on buildings during the year of report than in the previous year.

(7) *Roads—(Rs. 16,088-13-5).*—The increase took place in Násik and Poona City and represents a larger outlay on road repairs.

(8) *Public Instruction—(Rs. 15,872-12-9).*—The increase appears chiefly against the Sholapur Municipality and to a smaller extent against the Ahmednagar, Dhulia and Pandharpur Boards. In Ahmednagar, it was due to the payment of arrears of the Municipal grant-in-aid to the Ahmednagar Education Society and of grain compensation to school teachers and others: in Dhulia, partly to the extension of a school building and partly to the grant of grain compensation to School Masters; in Sholapur, to the payment of contribution to the New High School and to the purchase of dead-stock and scientific apparatus: and in Pandharpur, to the funds contributed by the Board towards the cost of repairs to the School of Industry Building.

(9) *Miscellaneous—(Rs. 12,962-15-0).*—The increase principally occurred in Ahmednagar and Sholapur and was due to the payment of the arrears of interest on account of the water works loans.

(10) *Repayment of Loans—(Rs. 15,993-3-9).*—The increase is noticeable in Dhulia, Málegaon, Sinnar, Trimbak, Poona City, Sátára and Sholapur. In Dhulia, Poona City, Sátára and Sholapur it was caused by the payment of instalments of loans raised by the Municipalities: and in Málegaon, Sinnar and Trimbak, by the liquidation of the advances drawn by the Municipalities from Government for plague purposes.

25. The following table embodies the particulars called for in Government Resolution No. 5434 of the 28th September 1898, regarding the financial position of the Municipalities in this Division which are in debt to Government:—



## Statement showing the Financial Position of the Municipalities

1 Name of Municipality.	2 Purpose of Loan.	3 Authority for Loan.	4 Amount of Loan sanctioned.	5 Date on which the Loan was taken up.	6 Source from which borrowed.		7 Period for which required.	8 Rate of Interest.
					From Government.	In the open Market.		
<b>AHMEDNAGAR</b>								
Ahmednagar...	Improvement of water-supply of Vadgaon aqueduct.	G. R. No. 4103 of 1st December 1896.	1,07,000 0 0	27th February 1897.	40,000 0 0		30 years...	4 1/2 per cent.
				27th March 1897.	80,000 0 0			
				18th July 1897.	30,000 0 0			
				21st September 1897.	7,000 0 0			
					1,07,000 0 0			
	Do.	G. R. No. 8018 of 12th December 1899.	15,000 0 0	4th January 1900.	15,000 0 0		Not settled	
	For plague expenses.	G. R. No. 4278, dated 7th October 1897.	37,300 0 0	In 1897-98 ... 10th April 1897. 29th April 1897. 22nd May 1897. 1st October 1897. 8th October 1897. 20th October 1897.	7,200 0 0 6,000 0 0 5,000 0 0 10,000 0 0 1,000 0 0 3,000 0 0 6,000 0 0		5 years...	4 per cent.
					37,300 0 0			
	Do.	Advances made by the Collector from amounts sanctioned (vide G. R. No. 4636 & No. 5723, dated 30th August 1899).	61,074 1 2	27th November 1897. 9th December 1897. 21st December 1897. 28th December 1897. 11th January 1898. 25th January 1898. 15th February 1898. 3rd March 1898. 18th April 1898. In 1899-1900 ...	2,000 0 0 5,000 0 0 3,000 0 0 3,000 0 0 3,000 0 0 10,000 0 0 1,150 0 8 5,000 0 0 15,000 0 0 13,914 7 7		Not settled	
					61,074 1 1			
Do.	Apportionment of expenditure incurred by the Collector and debited to Municipality G. R. No. 1160, dated 6th March 1899.	35,146 0 0	In 1897-98 ... 6th March 1899. In 1899-1900 ...	22,224 15 10 11,055 0 3 1,866 0 0		Do.		
				35,146 0 0				
	For ordinary Municipal expenditure.		5,000 0 0	10th October 1899. 1st November 1899.	2,000 0 0 3,000 0 0		Do.	
					5,000 0 0			
Bhingar	For Plague expenses.	Apportionment of expenditure incurred by Government and debited to Municipality.	7,623 4 2	In 1897-98 ... In 1898-99 ...	7,423 13 10 198 0 4		Do. Do.	
					7,623 4 2			
Vambari	To cover shortage of revenue nominally to pay for water-works.	Allotted by the Collector from the grant of Rs. 7,000 sanctioned by G. R. No. 1063 of 18th April 1897.	500 0 0	20th July 1897.	500 0 0		2 years	
Sangamner	For improvement of roads.	G. R. No. 2308 of 29th June 1878, F. D.	6,000 0 0	1878-79 ...	6,000 0 0		20 years...	4 1/2 per cent.
<b>KHANDESH</b>								
<i>NW.</i>								
<b>NASIK</b>								
Malgan	For Plague expenditure.	G. R. No. 3781 of 9th August 1899.	10,000 0 0	10th December 1897. 16th February 1898.	10,000 0 0		5 years (from 1st April 1900).	4 per cent
Yola	Water-supply	G. R. No. 2819 of 29th June 1896, F. D.	50,000 0 0	16th October 1897.	10,000 0 0		2 years	Without interest.

in the Central Division for the year ending 31st March 1900.

9		10			11			12			
Security.		In cases in which Sinking Funds have been formed.			In cases in which there are no Sinking Funds.			Postponement sanctioned			
Whether secured on the general revenues or on a particular tax and if so, the revenue from the tax.	Secured on Mortgage.	Amount (with interest) accumulated during previous year.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at the end of the year.	Of Instalment.	Of Interest.	Total.	Authority.
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
<b>DISTRICT.</b>											
General Revenues.	Re.	.....	.....	.....	1,07,000 0 0	3,267 4 4 paid as an instalment, but treated as repayment of interest.	1,07,000 0 0	6,534 8 8	11,000 0 0	17,603 15 5	G. R. No. 871 of 22nd May 1898, Financial Department.
Do.	.....	.....	.....	.....	.....	.....	15,000 0 0	.....	.....	.....	.....
Do.	.....	.....	.....	.....	37,200 0 0	.....	37,200 0 0	8,232 0 0	3,793 0 8	12,075 0 8	G. R. No. 871 of 22nd May 1898, Financial Department.
Do.	.....	.....	.....	.....	47,159 9 8	.....	.....	.....	.....	.....	.....
Do.	.....	.....	.....	.....	.....	*60,000 0 0	36,220 1 1	Not fixed yet.		.....	This amount has been borne by Government, vide G. R. No. 2507 of 16th June 1899.
Do.	.....	.....	.....	.....	33,230 0 0	.....	.....	.....	.....	.....	.....
Do.	.....	.....	.....	.....	.....	.....	5,000 0 0	Do.		.....	.....
Do.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do.	.....	.....	.....	.....	7,022 4 2	4,000 0 0	3,622 4 2	.....	.....	.....	.....
Do.	.....	.....	.....	.....	250 0 0	250 0 0	.....	.....	.....	.....	.....
Do.	.....	.....	.....	.....	123 1 5	123 1 5	.....	.....	.....	.....	.....
<b>DISTRICT.</b>											
<b>DISTRICT.</b>											
General Revenues.	Re.	.....	.....	.....	10,000 0 0	.....	10,000 0 0	.....	.....	.....	.....
Do.	.....	.....	.....	.....	2,500 0 0	2,500 0 0	.....	.....	.....	.....	.....

1	2	3	4	5	6		7	8
					Source from which borrowed.			
Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which the Loan was taken up.	From Government.	In the open Market.	Period for which required.	Rate of Interest.
			Rs. & P.		Rs. & P.			
Nasik	Plague expenses...	G. R. No. 5151 of 10th November 1898.	50,000 0 0	18th November 1897. 4th December 1897. 17th January 1898. 22nd February 1898. 4th April 1898. 30th March 1898.	5,000 0 0 15,000 0 0 5,000 0 0 5,000 0 0 5,000 0 0 15,000 0 0		5 years ...	4 per cent. ...
	Building permanent Plague Hospital.	G. R. No. 7351 of F. 24th October 1898.	24,000 0 0	28th November 1899. December 1899.	20,000 0 0		The sums were given as an adva.	
Sinnar	Plague expenses...	G. R. No. 2702 of 7th June 1901.	5,500 0 0	28th December 1898.	5,500 0 0		7 years ...	4 per cent. ...
Igatpur	Do.	G. R. No. 4881 of 18th October 1897. G. D. (Plague).	8,500 0 0 (Rs. 15,000— Rs. 11,500, the sum adjusted as Government grant-in-aid).	1st December 1897.			The sum of Rs. 11,500 was san- ing to be paid out of the abo	
Krimbak	Building permanent Plague Hospital.	G. R. No. 7184 P. of 16th October 1899. G. D. (Plague).	10,000 0 0	26th November 1899.	10,000 0 0		As the advances are not yet co	
	Plague expenses...	G. R. No. 3608-P. 3641 of 24th June 1898. G. D. G. R. No. 5592 of 11th September 1899. G. D. (Plague). G. R. No. 5172 of 14th November 1899. G. D. (Plague).	500 0 0 500 0 0 30,000 0 0	19th April 1898. 15th August 1899. 18th December 1899. 12th March 1900.			Out of these advances, Rs. 1,000	
Poona City	To meet Plague expenses and those on improvement of sanitation in Poona.	Under Act No. XI of 1879 and G. R. No. 2431, dated 2nd June 1897.	25,000 0 0	5th July 1897 ... 29th November 1897. 24th February 1898.	10,000 0 0 10,000 0 0 5,000 0 0 25,000 0 0		5 years ...	4 per cent. ...
Talegaon Dabhade	Construction of water-works.	G. R. No. 327 of 25th January 1893. G. R. No. 1023 of 20th April 1897.	33,200 0 0	1st November 1893. 10th May 1897.	28,500 0 0 4,700 0 0 33,200 0 0	In the open market.	To be repaid in 40 equal half-yearly instalments of Rs. 1,135 and Rs. 187-4-0 each, payable on 1st May and 1st November each year.	5 per cent. ...
Junnar	Do.	G. R. No. 983, dated 17th March 1893.	33,000 0 0	1st November 1893.	33,000 0 0	Do.	The period of the repayment of the loan has been extended from 16½ to 24 years as the Municipality was unable to repay the loan according to the original terms, vide G. R. No. 2074, dated 24th September 1897, F. D.	
Satara	Construction of Kan water-works.	G. R. No. 8749 of 15th December 1890, G. D.	3,00,000 0 0	1st January 1891 and in 1892 and 1893.		Do.	25 years as originally sanctioned but owing to the reduction in the amount of instalments the period is extended to about 32 years.	Part at 8 per cent. 6-8 6-8 6-0 5-8 5-6
	Plague expenses...	G. R. No. 110 of 10th January, 1896, F. D.	15,000 0 0	1st February 1896.			5 years ...	4 per cent. ...
Mhaswad	Construction of a school-house.	G. R. No. 327 of 26th January, 1899.	1,500 0 0	30th January 1897.	From Govern- ment.		12 years ...	4½ per cent. ...
Sholapur	Carrying out water-works scheme.	Under Act XI of 1879, and G. R. No. 3086, dated the 30th October 1879.	1,33,994 0 0		NH ...	In the open market.	20 years ...	7 per cent. ...
	For Famine relief weaving shed and Plague expenses.	Under Act XII of 1897, and G. R. No. 5883, dated 9th September 1897.	10,000 0 0	11th October 1897.	Yes ...	NH ...	2 years, 2 months and 21 days.	4 per cent. ...
	Plague expenses...	Do. and G. R. No. 6594 of 1896-F. and 552	25,000 0 0 10,000 0 0	2nd December 1897. 24th January 1898.	Yes ...	NH ...	Nearly 6½ years.	Do. ...
	Do.	Do. and G. R. No. 3721, dated 20th August 1893.	20,000 0 0	4th February 1898.		Yes ...	9½ years ...	5 per cent. ...

9		10			11			12			
Security.		In cases in which Sinking Funds have been formed.			In cases in which there are no Sinking Funds.			Postponement sanctioned.			
Whether secured on the general revenue or on a particular tax and, if so, the revenue from the tax.	Secured on Mortgage.	Amount (with interest) accumulated during previous year.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at the end of the year.	Of Instalment.	Of Interest.	Total.	Authority.
					Rs. a. p.	Rs. a. p.	Rs. a. p.				
<b>DISTRICT—contd.</b>											
General Revenue.					50,000 0 0		50,000 0 0				
ances and are not yet converted into a loan, so the remaining columns are blank.											
General Revenue.					6,500 0 0		6,500 0 0				
tioned by Government as a grant-in-aid as per U. B. No. 2907 of 15th June 1899, F. D., was adjusted against the advance of Rs. 15,000. The sum remain- ve advance comes to Rs. 9,500.											
verted into a loan the remaining columns are blank.											
have been repaid by the Municipality during 1899-1900. As the advances are not converted into a loan, the remaining columns are blank.											
<b>DISTRICT.</b>											
General Municipal Revenue.					22,716 14 5	4,707 12 5	18,009 2 0				
Do.					15,608 0 0	1,325 4 0	14,285 12 0				
House-tax. The income from this source is Rs. 4,800.					9,000 0 0		9,000 0 0				
<b>DISTRICT.</b>											
General (I) Revenue.					1,44,690 0 0	8,085 0 0	1,36,605 0 0				
Sale-proceeds of water which amounted to Rs. 4,338-1-10 during the year.					15,629 7 3	2,823 5 3	10,806 2 1				
General Revenue.					Principal 1,353 8 10 Interest 59 13 1	Principal 108 5 8 Interest 59 13 1	1,246 14 7				
<b>DISTRICT.</b>											
General Revenue.					4,000 0 0	4,000 0 0					
Do.					10,000 0 0	10,000 0 0					
Do.					55,000 0 0		55,000 0 0				
Do.					45,000 0 0		45,000 0 0				

*Ahmednagar District.*

26. The Nagar Municipality has already received a Government grant of Rs. 60,000 in aid of its plague expenditure. But its liabilities have gone on increasing owing to recurring visitations of plague and it is now hopelessly involved in debt. It owes Government a sum of Rs. 2,00,419-13-6 on account of loans and advances obtained from them and other liabilities, inclusive of accumulated interest amounting to Rs. 23,960-4-10, making a total of Rs. 2,24,380-2-4 up to the end of March 1900. It is quite impossible for the Municipality unaided to pay its debts, and a further grant of Rs. 59,000 has been recommended.

The Bhingár Municipality owes Government a sum of Rs. 3,622-4-2 and a grant-in-aid to this extent has been proposed. Unless there is another serious outbreak of plague, the Board may regain its old position.

The Sangamner and Vámbori Municipalities have discharged their liabilities and are now free from debt.

*Khándesh District.*

The financial condition of the Dhulia Municipality is satisfactory and the instalments of the water-works loan of Rs. 2,50,000 are being regularly paid. No other Municipality in the district is involved in debt.

*Násik District.*

The Yeola Municipality has paid off the whole of the sum of Rs. 10,000, which it borrowed from Government for plague purposes.

The advances granted to the Málegaon and Sinnar Municipalities for plague expenditure have been converted into loans. No portion of the loans has yet been repaid by either of these bodies. The Málegaon Municipality has raised its octroi rates by 50 per cent. and the Sinnar Municipality has increased the house-tax to the same extent. With the additional income anticipated from these sources and economies in expenditure, it is expected that the Boards will be able to repay the loans within the stipulated periods.

The Igatpuri Municipality received from Government an advance of Rs. 15,000, out of which a sum of Rs. 3,500 still remains unpaid. The grant of a further advance of Rs. 10,000 for the provision of a permanent plague camp was sanctioned, but no part of it has yet been drawn. A grant-in-aid of Rs. 10,000 was proposed in favour of this Municipality, but Government refused it.

The Trimbak Municipality still owes Government Rs. 3,000 on account of advances aggregating Rs. 4,000 made for plague and other purposes. Remissions to the extent of Rs. 3,000 were recommended, but Government negatived the proposal.

The Collector's report as to how the Igatpuri and Trimbak Municipalities propose to liquidate their plague liabilities is awaited.

The Násik Municipality has received advances amounting to Rs. 74,000, of which a sum of Rs. 35,000 has been remitted. No portion of the balance has been repaid. The Board has imposed a special plague tax to enable it to meet its liabilities, but even so it is doubtful whether the requisite funds can be obtained, and a grant of Rs. 25,000 has been proposed in favour of the Municipality.

*Poona District.*

Of the three Municipalities in the district which are in debt to Government, *viz.*, Poona City, Talegaon Dábháda and Junnar, only the first two paid their instalments during the year. The Junnar Municipality was unable to do so owing to heavy demands on its resources in connection with plague measures and water-supply.

*Sátára District.*

The plague advances drawn from Government by the Sátára City Municipality have been consolidated into loans aggregating Rs. 60,000 (Rs. 15,000 +

Rs. 45,000). The Board has imposed additional taxation and has reduced its expenditure on education to enable it to pay the fixed instalments and it is expected that the loans will be discharged within the sanctioned term.

The only other Municipality in the district which is in debt to Government is that at Mhasvad. The loan instalment which became due during the year was paid and the unliquidated balance amounts to Rs. 1,249-14-7, which, it is believed, will be paid off in due course.

*Sholapur District.*

The liabilities of the Sholapur Municipality amount to Rs. 2,03,894 as detailed below:—

Rs.

- 1,93,894 borrowed from Government for water-works.
- 55,000 borrowed from Government for plague expenditure.
- 45,000 raised in open market for plague expenditure.
- 10,000 advances received from Government for plague expenditure.

The financial position of the Board is far from satisfactory, but its difficulties will be sensibly alleviated if the grant of Rs. 40,000 proposed by the Bombay Government is sanctioned by the Government of India.

No other Municipality in the district is encumbered with debt.

27. The following table shows the percentage (a) of the expenditure on establishments to total Municipal income and (b) of the cost of collection of octroi to receipts from octroi during the year under report and the preceding year:—

Dist.	Serial Number.	Name of Municipality.	Total Income in 1899-1900.	Office Establishment, Inspection, Honorary Magistrates' Establishments, &c.	Percentage of columns 4 to 5.	Percentage in 1898-99.	Income from Octroi in 1899-1900.	Percentage of cost of collection of Octroi in 1899-1900.	Percentage of cost of collection of Octroi in 1898-99.
1	2	3	4	5	6	7	8	9	10
			Rs. a. p.	Rs. a. p.			Rs. a. p.		
Ahmednagar.	1	Ahmednagar	1,13,860 6 11	9,749 11 10	8.5	10.95	31,361 5 3	9.75	7.89
	2	Bhiingar	5,309 6 6	655 2 4	12.3	8.98	.....	.....	.....
	3	Sangamner	14,058 12 11	851 8 4	6.03	5.43	4,108 15 0	23.34	22.95
	4	Vasvori	4,049 7 11	591 2 7	14.3	11.10	.....	.....	.....
	5	Kharda	2,068 11 5	329 5 4	15.18	11.56	.....	.....	.....
			Total	1,40,346 13 8	11,045 15 5	8.40	10.13	35,465 4 3	.....
Kharoldeeb.	6	Amalner	6,946 11 7	827 8 7	7	6	.....	.....	.....
	7	Parola	4,709 4 4	600 0 0	9	7	.....	.....	.....
	8	Erandol	3,050 15 4	480 0 0	6	4	.....	.....	.....
	9	Dharamgaon	8,427 1 9	615 14 5	7	6	.....	.....	.....
	10	Bhadgaon	6,402 7 0	269 0 0	4	5	.....	.....	.....
	11	Maheji	284 9 0	153 3 8	53.8	.....	.....	.....	.....
	12	Chojda	9,469 9 3	646 9 0	6	6	1,314 0 0	15	17
	13	Shirpur	8,594 10 2	827 0 6	7	6	2,424 15 3	6	17
	14	Sludkheda	3,937 2 0	244 0 0	8	10	.....	.....	.....
	15	Betavád	2,281 11 0	319 0 0	13	12	148 5 4	.....	No special establishment.
	16	Sivda	11,553 13 3	776 14 0	6	8	.....	.....	.....
	17	Yaval	8,275 4 3	399 0 0	4.8	5	.....	.....	.....
	18	Rhuvanval	12,601 6 0	857 3 3	4	4	.....	.....	.....
	19	Jalgaon	42,362 14 7	1,751 12 0	7	6	12,576 2 6	10	17
	20	Dhulla	70,705 10 10	2,511 13 1	3	3	22,030 15 11	13	10
21	Songir	2,123 5 4	260 4 2	12	12	.....	.....	.....	
22	Tajoda	4,320 9 1	446 11 3	12.7	8	610 11 0	.....	No special establishment.	
23	Sláhdáda	6,418 9 8	365 8 0	5	6	1,079 5 6	23	10	
24	Prakácha	1,883 0 8	262 11 6	13	13	180 7 8	.....	No special establishment.	
25	Nandurbar	14,433 3 11	486 12 5	3	4	6,446 6 0	10	.....	
26	Falpur	5,888 8 0	774 0 6	13	10	.....	.....	.....	
27	Raver	1,244 10 11	286 13 5	23	20	.....	.....	.....	
		Total	2,42,518 0 11	13,413 4 7	5.5	5	46,781 5 4	.....	.....
Nashik.	28	Málegaon	33,845 3 9	893 0 11	2.7	3.4	6,066 13 9	16.4	10.3
	29	Yeola	34,904 0 2	1,737 15 0	5	1.8	12,158 5 3	12.07	10.4
	30	Nashik	20,579 1 0	4,041 10 2	5	5.3	12,217 6 3	40.2	31.7
	31	Sinur	11,616 4 2	244 11 0	2.1	2.2	.....	.....	.....
	32	Igatpuri	18,938 8 2	891 13 4	4.4	7.8	.....	.....	.....
33	Trimbak	7,786 11 2	362 6 11	4.5	6.7	.....	.....	.....	
		Total	1,36,731 13 5	8,031 9 3	5.8	3.6	30,432 9 8	.....	.....

District.	Serial Number.	Name of Municipality.	Total Income in 1899-1900.	Office Establishment, Inspection, Honorary Magistrates' Establishments, &c.	Percentage of columns 4 to 6.	Percentage in 1898-99.	Income from Octroi in 1899-1900.	Percentage of cost of collection of Octroi in 1899-1900.	Percentage of cost of collection of Octroi in 1898-99.	
1	2	3	4	5	6	7	8	9	10	
			Rs. a. p.	Rs. a. p.			Rs. a. p.			
Poona.	34	Poona City ...	3,08,374 14 0	16,931 4 0	5.5	4.9	1,30,810 5 6	6.03	5.4	
	35	Sasvad ...	5,903 2 10	324 0 0	5.5	5.1	3,864 7 4	18.5	16.3	
	36	Jejuri ...	1,809 7 6	236 14 11	12.5	14.3	575 1 3	32.9	48.03	
	37	Baramati ...	25,824 5 2	524 13 4	2.04	3.9	8,593 11 2	10.1	19.2	
	38	Indapur ...	3,443 10 8	308 13 0	8.9	7.8	1,315 3 4	42.9	33.5	
	39	Sirur ...	8,997 8 2	701 0 0	7.9	6.7	4,388 14 3	12.01	13.5	
	40	Talegaon-Dabhāda ...	7,960 1 4	487 10 4	6.2	5.2	2,993 4 3	28.10	22.4	
	41	Lonavla ...	19,737 16 7	644 0 9	4.7	4.9	.....	.....	.....	
	42	Khed... ..	2,971 9 6	255 0 0	7.0	6.06	.....	.....	.....	
	43	Alandi ...	3,208 11 8	367 11 4	11.4	26.06	.....	.....	.....	
	44	Junnar ...	9,747 5 1	577 2 10	5.9	4.9	.....	.....	.....	
	45	Poona Suburban ...	50,697 4 1	2,687 5 11	3.7	7.2	5,500 0 0	.....	.....	
			Total ...	4,22,274 15 7	23,936 11 5	5.7	5.3	1,97,028 15 1	.....	.....
	Sātdra.	46	Sātdra ...	71,039 9 11	2,227 3 6	3	2.3	25,909 9 1	11.8	14.07
47		Wai ...	14,767 0 4	768 12 5	5	4.8	6,881 7 4	Not given.	11.4	
48		Rahimatpur ...	3,862 2 5	267 9 2	6.9	11	863 11 8	19.7	44	
49		Karad ...	10,838 4 9	341 4 3	3.1	4.2	4,559 7 5	Not given.	.....	
50		Islampur ...	5,769 15 5	427 1 0	7.4	6.4	.....	.....	.....	
51		Ashra ...	5,267 5 11	317 0 0	6	3.9	.....	.....	.....	
52		Tasgaon ...	11,876 2 7	732 6 5	6.1	11.9	4,690 4 4	Not given.	.....	
53		Vita ...	3,156 15 5	396 13 1	10.3	6.3	767 1 0	.....	No special establishment.	
54		Mayni ...	1,559 6 8	347 8 11	22	21.1	.....	.....	Do.	
55		Mhasvad ...	4,101 2 11	393 13 9	9.3	10.1	973 5 6	.....	Do.	
56	Malcolmpeth ...	24,644 5 11	4,801 0 8	17	30.1	.....	.....	.....		
57	Sātdra Suburban ...	9,437 14 7	731 9 1	7.7	5.7	.....	.....	.....		
		Total ...	1,06,410 6 5	11,180 13 3	6.7	6.00	44,654 14 4	.....	.....	
Sholapur.	58	Sholapur ...	1,27,167 1 7	3,323 5 3	4.1	3.77	46,623 3 1	12	11.31	
	59	Bārsi... ..	27,580 10 11	1,582 9 9	5.6	7.5	.....	.....	.....	
	60	Karmala ...	9,271 8 11	563 10 10	6.2	4.6	5,672 5 4	19.4	21.15	
	61	Pandharpur ...	69,096 13 0	2,123 9 3	3.1	3.1	24,229 11 8	Not given.	11.1	
	62	Sāngola ...	5,855 5 6	531 0 2	9	9.6	1,105 13 3	Do.	25.3	
		Total ...	3,39,530 7 11	10,148 3 4	4.2	4.1	80,431 0 4	.....	.....	
		GRAND TOTAL ...	18,93,332 8 11	78,756 9 3	5.6	5.2	4,04,794 0 7	.....	.....	

28. The proportion of the total income spent on establishments did not anywhere, except in Maheji, exceed the maximum fixed by Government. In Maheji the percentage comes to 53.8. This large disproportion between expenditure and income was due to a falling off in the receipts from stall fees owing to the famine.

29. The cost of collection of octroi is within the fixed maximum in all places except Nāsik, Jejuri, Indapur and Talegaon Dabhade. The excess in Nāsik was caused by a decrease in income from octroi owing to famine and plague. As regards the other Municipalities, it is explained that the high percentage is due to the smallness of the normal octroi receipts and that the expenditure cannot be reduced without prejudice to the efficiency of the collecting establishment. The Municipalities of Wai, Karad, Tasgaon and Pandharpur have not supplied the requisite figures.

30. The subjoined statement shows the average consumption per head of population of articles subjected to the octroi in those Municipal towns in which the consumption exceeded the fixed standard :—

District.	No.	Name of Municipality.	Class I.			Class III. —Oils of sorts.	Class V. —Drugs, Gums and Spices.	Class VI. —Tobac- co.	Class VII. —Cloth.	Class VIII.— Metals.
			Grain.	Sugar.	Ghee.					
			Standard Consumption.							
			10 Maunds.	37 Seers. (7 refined) (20 un-re- fined).	9 Seers.	7½ Seers.	Rs. 2-3.	6 Seers.	Rs. 12.	Rs. 2-8
			M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.
Ahmednagar.	1	Ahmednagar ...	13 3 61	...	...	1 16 73	...	...	...	...
	2	Saugamner ...	...	...	...	...	...	...	...	...
Khandesh ...	3	Jalgaon ...	34 10 30	...	...	0 14 62	5 5 7	...	...	...
	4	Dhulia ...	17 11 30	...	...	0 15 46	3 6 6	...	...	8 7 2
	5	Nandurbár ...	24 25 45	...	...	...	4 6 6	...	...	...
Násik ...	6	Málegaon ...	...	...	...	0 12 71	...	...	12 13 2	...
	7	Yeola ...	...	...	...	0 23 77	...	...	...	...
	8	Nasik ...	10 26 19	...	...	...	...	...	...	...
Poona ...	9	Poona City ...	...	...	...	5 17 62	...	...	...	...
	10	Sáswad ...	...	...	...	2 31 67	...	...	...	...
	11	Jejuri ...	...	...	0 17 21	...	...	...	...	...
	12	Barámati ...	...	0 36 53	...	2 25 34	...	...	...	...
	13	Indápur ...	...	...	...	0 25 23	...	...	...	...
	14	Sirur ...	14 10 29	...	...	0 16 34	...	...	...	...
Sátára ...	15	Talegaon-Dabhade ...	...	...	...	1 6 14	3 15 8	...	...	...
	16	Sátára City ...	...	...	...	...	...	...	15 2 10	...
	17	Wái ...	...	...	...	0 10 31	...	...	...	...
	18	Karad ...	...	...	...	...	...	...	15 5 3	...
Sholápur ...	19	Sholápur ...	11 17 51	...	...	...	...	...	...	8 3 8
	20	Karmála ...	21 16 18	...	...	...	...	...	15 11 5	...
	21	Sangola ...	...	...	...	0 10 76	...	...	...	...
	22	Pandharpur ...	13 31 77	...	...	...	5 0 6	0 14 5	...	...

31. The explanations offered regarding the excesses disclosed in the foregoing statement are summarized below :—

#### Grain.

The excess occurs in Ahmednagar, Jalgaon, Dhulia, Nandurbár, Násik, Sirúr, Sholápur, Karmála and Pandharpur and is due in some places to the large accumulation of grain imported on account of the famine and in others to the fact that the people residing in rural areas who made purchases in neighbouring Municipal Towns did not claim the refunds admissible under the rules.

#### Sugar.

The excess appears in Barámati only and is attributed to the fact that the figures furnished include the consumption of Jaggery for which no separate standard has been prescribed.

#### Ghee.

The excess is observed in the case of the Jejuri Municipality alone and no explanation in respect to it is furnished.

#### Class III.

The excess is noted in thirteen Municipalities. In Ahmednagar it is stated to be due to larger imports of oil into the town, presumably for use at famine camps. In Jalgaon and Dhulia the excess is ascribed to the large quantity of oil used in mills and factories. The excess in Poona City, Sáswad, Barámati, Indápur, Sirur and Talegaon-Dabhade is stated to have been caused partly by the demand for oil seeds as provender for cattle and partly by larger purchases consequent on the celebration of marriages. The correctness of this explanation is doubtful, as in a famine year there would *prima facie* be a smaller and not a larger demand



under these heads. The Málegaon, Yeola, Wai and Sangola Municipalities have not furnished any explanation in regard to the excess.

*Class V.*

The excess is observed in Jalgaon, Dhulia, Nandurbár, Talegaon-Dabhade and Pandharpur, and in all these places save Pandharpur it is ascribed to the fact that petty dealers export in the aggregate large quantities to neighbouring villages without asking for refunds. No explanation as regards Pandharpur has been given.

*Class VI.*

The Pandharpur Municipality, which alone is responsible for the excess under this head, does not explain the cause.

*Class VII.*

The excess occurs in Sátára City, Malegaon, Karád and Karmála. In Sátára City it is said to be due to numerous small purchases of cloth made in the city by the people of surrounding villages. The other three Municipalities have omitted to furnish any explanation.

*Class VIII.*

The excess took place in Dhulia and Sholapur. The former Municipality offers no explanation, while all that the latter says is that there was a larger consumption of metals than usual, which does not explain anything.

32. The following statement shews the number of street lamps in each Municipality and the expenditure incurred on account of street lighting:—

District.	Serial Number.	Name of Municipality.	Number of Lights previously existing.	Description of Lights.	Number added or reduced during the year.	Cost Incurred during the year.	REMARKS.
						Rs. a. p.	
Ahmednagar.	1	Ahmednagar ...	375	Kerosine oil ...	...	2,777 2 10	
	2	Bhingár... ..	42	Do. ... ..	...	170 10 0	
	3	Bangamner ...	72	Do. ... ..	+ 3	414 3 4	
	4	Vámbari ... ..	50	Do. ... ..	...	295 12 11	
	5	Kharda ... ..	46	Do. ... ..	...	211 10 5	
			Total ... ..	585		+ 3	3,669 7 6
Khándeab ...	6	Amalner... ..	70	Kerosine oil ..	+ 5	365 8 0	
	7	Párola ... ..	60	Do. ... ..	+ 20	440 3 6	
	8	Erandol ... ..	55	Do. ... ..	...	381 5 9	
	9	Dharangaon ...	50	Do. ... ..	...	454 2 3	
	10	Bhadgaon ... ..	44	Do. ... ..	...	401 13 6	
	11	Máheji ... ..	25	Do. ... ..	...	...	
	12	Chopda ... ..	126	Do. ... ..	+ 8	998 9 2	
	13	Shirpur ... ..	75	Do. ... ..	...	569 14 3	
	14	Sindkheda ...	25	Do. ... ..	+ 2	169 15 9	
	15	Betávad ... ..	24	Do. ... ..	+ 6	217 14 9	
	16	Sánda ... ..	58	Do. ... ..	...	286 9 6	
	17	Yával ... ..	40	Do. ... ..	+ 5	330 7 6	
	18	Bhusával ... ..	98	Do. ... ..	+ 2	671 15 0	
	19	Jalgaon ... ..	205	Do. ... ..	+ 5	1,478 14 6	
	20	Dhulia ... ..	258	Do. ... ..	+ 12	3,184 6 10	
		Total ... ..	1,515		+ 110	12,723 7 11	
Násik ...	28	Málegaon ... ..	128	Kerosine oil ...	+ 6	1,079 15 8	
	29	Yeola ... ..	148	Do. ... ..	+ 17	1,164 11 0	
	30	Násik ... ..	357	Do. ... ..	+ 1	2,184 10 7	
	31	Sinnar ... ..	...	Do. ... ..	...	.....	
	32	Igatpuri ... ..	60	Do. ... ..	...	736 0 3	
	33	Trimbak ... ..	8	Do. ... ..	...	57 5 9	
		Total ... ..	701		+ 24	5,173 11 1	

District.	Serial Number.	Name of Municipality.	Number of Lights previously existing.	Description of Lights.	Number added or reduced during the year.	Cost incurred during the year.	Remarks.
						Rs. a. p.	
Poona	34	Poona City	812	Kerosine oil	+233	8,652 0 2	
	36	Āśvād	22	Do.	...	168 0 0	
	38	Jejuri	...	Do.	...	.....	
	37	Bāramatī	51	Do.	...	265 5 9	
	38	Indāpur	30	Do.	...	206 9 0	
	39	Sirūr	45	Do.	...	896 10 9	
	40	Talegaon-Dābhāda	27	Do.	+6	393 1 0	
	41	Lonāvā	50	Do.	+25	696 0 2	
	42	Khed	29	Do.	...	193 12 6	
	43	Ālandī	61	Do.	...	830 7 8	
	44	Junnar	100	Do.	...	672 9 6	
	45	Poona Suburban	299	Do.	...	3,480 9 8	
		Total	1,526		+264	15,897 2 2	
Sātara	36	Sātara	75	Kerosine oil	-5	779 7 5	
	47	Wai	...	Do.	...	.....	
	48	Rahimatpur	20	Do.	...	48 8 9	
	49	Karād	53	Do.	...	284 0 8	
	50	Jalampur	49	Do.	...	283 15 0	
	51	Ahta	18	Do.	...	29 7 1	
	52	Tāsgaon	30	Do.	...	98 15 9	
	53	Vita	32	Do.	...	63 14 4	
	54	Māyāni	11	Do.	...	45 5 8	
	55	Mhasvad	45	Do.	...	174 4 9	
	56	Malcolmpeth	111	Do.	+8	717 11 9	
	57	Sātara Suburban	48	Do.	...	266 10 11	
		Total	491		-5 +8	2,801 5 8	
Sholāpur	58	Sholāpur	478	Kerosine oil	...	3,771 13 10	
	59	Bārsi	200	Do.	...	1,785 14 2	
	60	Karmāla	29	Do.	...	122 10 4	
	61	Phandarpur	385	Do.	+6	1,290 4 3	
	62	Sāngola	25	Do.	...	207 0 11	
		Total	1,062		+6	7,177 11 6	
		GRAND TOTAL	5,880		+410	47,641 13 10	
		Net number of lamps in the Division	6,290		...	.....	

33. There were in all 6,290 lamps on 31st March 1900 against 5,880 on the corresponding date in the preceding year, so that 410 new lamps were put up during the year. To some extent, however, this increase was nominal, as the Sinnar, Jejuri and Wai Municipalities did not light their streets at all during the year, probably for want of funds. The total expenditure amounted to Rs. 47,641-13-10 against Rs. 41,778-12-6, showing an increase of Rs. 5,863-1-4, due chiefly to the high prices of kerosine oil which prevailed during the year.

34. The following table gives the expenditure incurred by the different Municipalities in connection with the police during the past and the previous year:—

District.	Serial Number.	Name of Municipality.	NUMBER AND COST OF POLICE.				Increase.	Decrease.	Remarks.
			Number.		Cost.				
			1898-99	1899-1900.	1898-99.	1899-1900.			
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Ahmednagar.	1	Ahmednagar	2	2	551 5 0	359 8 9	38 3 9	...	
	2	Bhingur	...	...	.....	3 9 6	3 9 6	...	
	3	Sanganner	...	...	5 9 3	6 15 1	1 5 10	...	
	4	Vāmbori	...	...	.....	.....	.....	...	
	5	Khanda	...	...	29 15 0	19 13 3	.....	1 1 9	
		Total	2	2	377 13 3	419 14 7	48 2 1	1 1 9	

District.	Serial Number.	Name of Municipality.	NUMBER AND COST OF POLICE.				Increase.	Decrease.	Remarks.	
			Number.		Cost.					
			1898-99.	1899-1900.	1898-99.	1899-1900.				
Khandesh.	6	Amalner ...	...	...	Rs. 12 0 0	Rs. 12 0 0	...	...	...	
	7	Párola ...	...	...	12 6 6	15 8 0	3 1 6	...	...	
	8	Erandol ...	...	...	12 0 0	12 0 0	...	...	...	
	9	Dharangaon ...	...	...	20 1 0	18 1 5	...	1 15 7	...	
	10	Bhadgaon ...	...	...	...	...	...	...	...	
	11	Máheji ...	...	...	...	15 7 3	15 7 3	...	...	
	12	Chopda ...	...	...	...	...	...	...	...	
	13	Shirpur ...	...	...	8 0 0	11 6 6	3 6 6	...	...	
	14	Sindkheda ...	...	...	15 0 0	15 0 0	...	...	...	
	15	Betavad ...	...	...	10 7 2	14 15 9	4 8 7	...	...	
	16	Sánda ...	...	...	...	...	...	...	...	
	17	Yával ...	...	...	11 4 0	11 4 0	...	...	...	
	18	Bhusával ...	...	...	6 2 0	8 12 6	2 10 6	...	...	
	19	Jalgaon ...	...	...	...	...	...	...	...	
	20	Dhulia ...	...	...	315 14 7	32 5 0	...	283 9 7	...	
	21	Songir ...	...	...	...	...	...	...	...	
	22	Taloda ...	...	...	...	...	...	...	...	
	23	Shaháda ...	...	...	6 0 0	6 0 0	...	...	...	
	24	Prakásha ...	...	...	6 0 0	6 10 0	0 10 0	...	...	
	25	Nandurbár ...	...	...	...	...	...	...	...	
	26	Faispur ...	...	...	...	...	...	...	...	
	27	Ráver ...	...	...	9 11 6	0 3 6	...	9 8 0	...	
			Total ...	...	...	444 14 9	179 9 11	29 12 4	295 1 2	...
	Násik.	28	Málegaon ...	...	...	9 15 0	12 0 0	2 1 0	...	...
		29	Yoola... ..	...	...	2,599 12 2	1,942 12 0	...	657 0 2	...
		30	Násik ...	...	...	123 15 10	83 7 8	...	90 8 2	...
		31	Sinnar ...	...	...	6,977 9 5	...	...	6,977 9 5	...
32		Igatpuri ...	...	...	...	...	...	...	...	
33	Trimbak ...	...	...	12 0 0	12 0 0	...	...	...		
		Total ...	...	...	9,728 4 5	2,000 3 8	2 1 0	7,725 1 9	...	
Poona.	34	Poona City ...	...	...	776 8 0	359 5 7	...	386 18 5	...	
	35	Sáavad ...	...	...	...	...	...	...	...	
	36	Jejuri ...	...	...	...	...	...	...	...	
	37	Báramatí ...	...	...	...	...	...	...	...	
	38	Indápur ...	...	...	...	...	...	...	...	
	39	Sirúr ...	...	...	...	9 8 0	9 8 0	...	...	
	40	Talegaon-Dábháda ...	...	...	...	...	...	...	...	
	41	Lonávia ...	...	...	...	...	...	...	...	
	42	Khed... ..	...	...	6 0 0	6 0 0	...	...	...	
	43	A'landi ...	...	...	60 0 0	220 3 4	160 3 4	...	...	
44	Junnar ...	...	...	237 5 0	...	...	237 5 0	...		
45	Poona Suburban ...	...	...	41 5 3	79 8 4	38 3 1	...	...		
		Total ...	...	...	1,120 13 3	704 9 3	207 14 5	624 2 5	...	
Satára.	46	Satára City ...	...	...	...	28 6 8	28 6 8	...	...	
	47	Wái ...	...	...	...	...	...	...	...	
	48	Rahimatpur ...	...	...	7 4 6	7 2 9	...	0 1 9	...	
	49	Karád ...	...	...	48 6 8	75 2 3	26 12 0	...	...	
	50	Isámpur ...	...	...	2 11 6	17 4 4	14 8 10	...	...	
	51	Ashta ...	...	...	2 9 6	16 3 0	18 9 6	...	...	
	52	Tásgaon ...	...	...	37 14 9	25 3 3	...	12 11 6	...	
	53	Vita ...	...	...	2 9 0	6 3 6	3 10 3	...	...	
	54	Máyni ...	...	...	18 0 0	17 15 3	...	0 0 9	...	
	55	Mhasvad ...	...	...	19 8 0	20 12 0	1 4 0	...	...	
56	Malcolmpeth ...	...	...	...	...	...	...	...		
57	Satára Suburban ...	...	...	21 4 0	...	...	21 4 0	...		
		Total ...	...	...	160 8 6	214 5 0	88 8 6	84 2 0	...	
Sholápur.	58	Sholápur ...	...	...	169 11 7	47 6 4	...	112 5 3	...	
	59	Bári ...	...	...	...	...	...	...	...	
	60	Karmála ...	...	...	6 2 3	6 2 1	...	0 0 2	...	
	61	Pandharpur ...	...	...	...	...	...	...	...	
62	Fángola ...	...	...	...	...	...	...	...		
		Total ...	...	...	165 13 10	53 8 5	...	112 5 5	...	
		Grand Total ...	2	...	11,992 15 0	3,573 9 10	371 2 4	8,791 14 6	...	
		Not Decrease ...	...	...	...	...	...	8,420 12 2	...	

35. The total expenditure amounted to Rs. 3,572-2-10, against the previous year's total of Rs. 11,992-15-0. The decrease occurred chiefly in Sinnar and the cause has already been explained in paragraph 24 above.

36. The aggregate outlay incurred under the heads "water-supply," "drainage" and "conservancy" in each of the six districts of this division is contrasted in the subjoined statement with the corresponding figures for the previous year:—

District.	Water-supply.		Drainage.		Conservancy.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmednagar .. .. .	22,075 4 4	21,968 5 6	2,015 6 0	2,159 9 6	22,160 1 10	21,063 13
Khandesh .. .. .	4,570 3 8	7,637 9 10	6,062 5 11	14,093 14 7	33,699 14 11	40,549 13 9
Nasik .. .. .	31,304 15 10	8,597 6 9	2,351 7 11	2,923 4 11	29,067 3 11	30,323 9 8
Poona .. .. .	20,109 7 8	22,440 13 1	19,340 2 4	17,941 12 8	1,30,270 9 1	1,19,153 10 8
Satara .. .. .	5,509 11 1	4,131 13 3	593 15 9	621 1 3	20,320 3 10	18,942 7 7
Sholapur .. .. .	41,010 13 0	22,317 11 10	6,356 7 8	11,142 12 3	37,264 6 6	44,971 3 7
Total .. .. .	1,24,580 7 2	90,127 11 3	37,319 13 7	48,681 8 2	2,72,663 7 0	2,75,823 9 4

37. The outlay under "water supply" shows a decrease, while there is a perceptible increase under "drainage" and "conservancy." The causes of fluctuations in the amounts spent under the three heads have been explained in paragraph 24 above.

38. The charges on account of the construction, maintenance and repair of roads in the several Municipalities amounted to Rs. 80,865-4-8 as compared with the outlay in the previous year amounting to Rs. 64,776-7-3. The heaviest expenditure incurred in any single Municipality was in Poona City. In Barsi, where the receipts from road tolls amounted to Rs. 20,412-11-0, the sum spent on roads was only Rs. 2,646-4-8. The orders of the Government of India that revenue derived from tolls should be exclusively devoted to the construction and maintenance of roads have been repeatedly violated by this Municipality and the attention of the Collector of Sholapur will be drawn to this point.

39. The following table gives the uncollected balances of Municipal taxes at the close of the year:—

District.	Serial Number.	Name of Municipality.	BALANCE ON ACCOUNT OF										Remarks.
			House-tax.	Wheel-tax.	Conservancy and sale-proceeds of night-soil.	Market dues and license fees.	Ground rent.	Water-tax, lighting tax, and stall tax, &c.	Loom tax and Factory tax.	Dog-tax and tax on animals.	Punitive tax.	Total.	
			Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. p. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
Ahmednagar.	1	Ahmednagar	7,726 18 10	738 0 0	12,614 1 9	5,714 3 0	.....	.....	.....	47 8 0	.....	26,840 11 1	
	2	Bhingar	250 8 0	.....	112 5 6	.....	.....	.....	.....	.....	.....	429 13 6	
	3	Sangamner	164 6 2	10 0 0	.....	.....	.....	.....	.....	.....	.....	164 6 2	
	4	Yambori	27 0 0	.....	.....	.....	.....	.....	.....	.....	.....	27 4 0	
	5	Kharde	459 13 4	.....	.....	.....	.....	.....	.....	.....	.....	459 13 4	
		Total	8,619 10 4	748 0 0	12,726 7 8	5,714 3 6	.....	28 15 0	35 4 0	50 8 0	.....	27,922 0 1	
	6	Amalner	1,150 14 8	285 8 0	.....	.....	.....	57 14 0	.....	.....	.....	1,474 4 6	
	7	Pavola	1,700 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,700 0 0	
	8	Erandol	2,142 0 0	425 8 0	.....	.....	.....	.....	.....	.....	.....	2,567 8 0	
	9	Dharaogau	2,001 2 0	.....	45 8 0	.....	.....	.....	.....	.....	.....	2,049 10 0	
	10	Bhadgaon	490 0 0	.....	6 0 0	63 4 0	.....	.....	.....	.....	.....	549 4 0	
	11	Mohaji	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 12 9	
	12	Chopda	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Shirpur	182 12 0	.....	47 8 0	.....	.....	.....	.....	.....	.....	230 4 0	The arrears to house-tax are due to taxpayers leaving the town on account of Famine.	
Khandesh.	14	Sindkheda	175 0 0	5 8 0	.....	.....	.....	.....	.....	.....	180 8 0		
	15	Betavad	49 4 0	.....	.....	.....	.....	.....	.....	.....	58 4 0		
	16	Surda	537 8 0	.....	826 12 0	.....	.....	.....	.....	.....	866 4 0		
	17	Yaval	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	18	Bhusaval	3,702 9 8	.....	.....	.....	.....	.....	.....	.....	.....	3,702 9 8	Rs. 684-4 have been collected since.
	19	Jalgaon	877 14 0	.....	95 8 0	.....	.....	433 8 0	.....	.....	1,406 14 0		
	20	Dhulia	0 12 0	80 0 0	0 8 0	32 4 0	8 8 0	11 4 2	125 0 0	.....	255 4 2		
	21	Songir	1,039 0 0	.....	.....	.....	.....	.....	.....	.....	1,039 0 0		
	22	Taloda	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	23	Shahada	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	24	Prakasha	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	25	Nandurbār	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	26	Faizpur	30 0 0	.....	.....	.....	.....	.....	.....	.....	.....	30 0 0	
	27	Raver	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Total	14,063 13 0	776 8 0	626 12 0	95 8 0	14 8 0	506 6 11	125 0 0	.....	.....	16,112 6 11		
Malk.	28	Malegaon	4 0 0	.....	51 6 0	.....	.....	.....	.....	.....	55 6 0		
	29	Yeola	3,044 2 4	187 0 0	420 9 6	.....	.....	.....	.....	1,939 6 1	5,611 1 11		
	30	Nasik	4,387 0 0	.....	5,598 0 0	.....	.....	.....	.....	.....	10,085 0 0		
	31	Sinnar	611 2 0	.....	201 8 0	.....	.....	.....	.....	.....	812 10 0		
	32	Igatpuri	293 4 0	.....	230 12 0	.....	.....	.....	.....	.....	524 0 0		
	33	Trimbak	600 8 0	32 0 0	124 1 0	.....	.....	.....	.....	.....	636 4 0		
		Total	9,139 11 4	219 0 0	6,626 4 6	.....	.....	.....	.....	1,939 6 1	.....	17,924 5 11	
	Poona.	34	Poona City	4,406 2 6	143 8 0	7,188 1 11	.....	.....	.....	.....	.....	11,825 12 5	
35		Savad	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
36		Jejuri	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
37		Barkundi	21 9 0	11 0 0	.....	.....	.....	.....	.....	.....	.....	32 9 0	
38		Indapur	61 6 0	.....	.....	.....	.....	.....	.....	.....	.....	61 6 0	
39		Strur	1,329 8 0	.....	1,798 14 0	824 0 0	.....	.....	.....	.....	.....	8,853 6 0	
40		Talagaon-Dabhada	426 8 0	.....	125 12 6	.....	.....	1,950 0 0	.....	.....	.....	2,502 4 6	
41		Lonvda	1,483 4 0	.....	420 6 0	.....	78 9 3	.....	.....	.....	.....	1,984 8 3	
42		Khed	868 14 0	.....	.....	.....	.....	.....	.....	.....	.....	868 14 0	
43		Alandi	101 12 0	.....	.....	.....	.....	.....	.....	.....	.....	101 12 0	
44		Junnar	1,392 4 9	.....	.....	.....	.....	.....	.....	.....	.....	1,392 4 9	
45		Poona Suburban	515 4 0	.....	228 13 3	.....	.....	.....	.....	.....	.....	743 1 3	
		Total	10,578 8 8	154 8 0	9,767 15 8	824 0 0	78 9 3	1,950 0 0	.....	.....	.....	23,343 9 3	
Satara.	46	Satara City	1,063 5 6	24 12 0	.....	842 11 0	.....	.....	.....	.....	1,930 12 6		
	47	Wal	79 0 0	.....	800 2 3	.....	.....	.....	.....	.....	879 2 3		
	48	Rahimatpur	.....	.....	1,000 8 0	.....	.....	.....	.....	.....	.....	.....	
	49	Karid	8,331 0 0	.....	.....	.....	.....	.....	.....	.....	.....	5,033 12 11	
	50	Islampur	240 0 0	.....	.....	.....	.....	.....	.....	.....	.....	240 0 0	
	51	Ashia	43 8 0	.....	.....	.....	.....	.....	.....	.....	.....	43 8 0	
	52	Taroon	1,276 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,276 0 0	
	53	Vita	144 0 0	.....	.....	.....	.....	.....	.....	.....	.....	144 0 0	
	54	Mayul	314 0 0	.....	.....	.....	.....	.....	.....	.....	.....	314 0 0	
	55	Mhasvad	718 0 0	.....	.....	.....	.....	.....	.....	.....	.....	718 0 0	
	56	Malsoluneth	1,514 2 0	202 8 0	373 3 5	.....	.....	.....	.....	.....	.....	2,089 18 5	
	57	Satara Suburban	640 6 7	184 0 0	647 8 0	24 0 0	.....	.....	.....	7 0 0	.....	1,472 14 7	
		Total	9,260 6 1	831 4 0	2,321 5 8	868 11 0	57 0 0	665 4 11	.....	7 0 0	.....	13,558 16 8	
Sholapur.	58	Sholapur	.....	570 8 6	9,985 0 0	4,428 14 4	1,198 2 0	16,629 3 6	.....	.....	.....	34,769 5 4	
	59	Bareil	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	60	Karnula	.....	.....	1,286 10 6	.....	.....	.....	.....	.....	.....	1,286 10 6	
	61	Pandharpur	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
62	Sangola	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
	Total	.....	570 8 6	11,272 8 6	4,428 14 4	1,198 2 0	16,629 3 6	.....	.....	.....	36,045 15 10		
	GRAND TOTAL	51,606 0 0	2,819 12 6	43,181 0 7	11,225 4 10	1,346 3 8	31,778 10 10	160 4 0	57 8 0	1,939 6 1	1,24,907 2 1		

40. The heaviest arrears were on account of the House-tax, the total being Rs. 51,666. Under conservancy, the balance was Rs. 43,181-0-7 and under water-tax, Rs. 21,778-10-10. The collections under all three heads were most backward in Ahmednagar, Násik, Poona City, Karád and Sholápur, the result being due to the prevalence of famine and plague during the year.

41. The following table shows the opening and closing balance of each Municipality for the year under report :—

District.	Serial Number.	Name of Municipality.	Balance on 31st March 1899.			Balance on 31st March 1900.			Remarks.
			Rs.	a.	p.	Rs.	a.	p.	
Ahmednagar.	1	Ahmednagar ...	2,959	6	1	8,998	9	0	
	2	Bhingár ...	192	3	8	110	2	4	
	3	Sangamner ...	931	0	6	901	2	11	
	4	Vámbori ...	175	7	2	1,201	11	3	
	5	Kharda ...	674	6	3	931	14	9	
		- Total ...	4,932	7	8	12,143	8	3	
Khandesh.	6	Amalner ...	3,144	14	6	2,525	14	11	Besides this, a sum of Rs. 8,200 has been invested in Government Securities. The money is to be spent on the construction of a slaughter-house.
	7	Párola ...	8,547	6	3	6,604	7	8	The amount is to be spent on water-supply.
	8	Erandol ...	6,154	14	0	3,780	4	0	The amount is to be spent on Municipal office and school building.
	9	Dharangaon ...	2,414	5	3	1,032	4	11	
	10	Bhadgaon... ..	1,909	0	8	1,942	12	9	
	11	Máheji ...	1,184	4	7	1,058	14	11	
	12	Chopda ...	4,865	8	8	3,580	11	4	A sum of Rs. 500 has been invested in Government Paper. The money is reserved for unforeseen charges.
	13	Shirpur ...	6,312	15	4	5,317	13	9	The money is to be spent on the construction of a market and a slaughter-house.
	14	Sindkheda ...	1,621	8	1	1,627	8	2	Besides this, a sum of Rs. 1,000 has been invested in Government Paper. The amount is reserved for the purchase of a site for natural purposes.
	15	Betávad ...	1,270	12	1	1,113	1	10	
	16	Sávida ...	3,313	12	6	2,588	9	7	The money is to be spent on a slaughter-house.
	17	Yával ...	2,487	13	9	2,408	0	4	
	18	Bhusával ...	9,404	14	11	8,500	7	6	The money is to be spent in purchasing building sites.
	19	Jalgaon ...	6,260	3	8	12,230	0	0	
	20	Dhulia ...	17,502	4	9	16,641	8	11	To be spent on drainage. This is exclusive of the amount invested in Government Securities.
	21	Songir ...	2,206	7	3	2,087	8	8	
	22	Taloda ...	1,650	9	1	1,449	14	8	
23	Sháháda ...	5,018	7	11	2,230	0	5	Besides this, a sum of Rs. 500 has been invested in Government Securities. The money is to be spent on the acquisition of a compound for the dispensary and on a school building.	
24	Prakásha ...	932	3	3	732	2	1		
25	Nandurbár ...	16,808	15	0	17,155	3	5	The money is to be spent on water-supply.	
26	Faizpur ...	2,002	1	7	1,875	6	5		
27	Ráver ...	1,525	10	0	1,785	1	11		
		Total ...	1,06,539	1	1	98,267	14	2	

District.	Serial Number.	Name of Municipality.	Balance on 31st March 1899.	Balance on 31st March 1900.	Remarks.
			Rs. a. p.	Rs. a. p.	
Násik.	28	Málegaon ...	4,880 0 0	4,817 13 4	This is exclusive of investments.
	29	Yeola ...	1,773 12 4	336 3 8	
	30	Násik ...	20,563 4 11	32,273 2 9	
	31	Sinnar ...	1,026 11 8	617 4 9	
	32	Igatpuri ...	1,001 5 5	10,836 1 8	
	33	Trimbak ...	389 2 4	1,074 4 3	
		Total ...	29,634 4 8	49,954 14 5	
Poona.	34	Poona City ...	37,436 1 8	43,639 4 0	The amount is to be spent on a market. It includes the sum of Rs. 6,000 invested in Government Paper.
	35	Sásvad ...	2,597 0 3	1,217 12 7	
	36	Jejuri ...	731 10 3	665 2 2	
	37	Báramatá ...	10,309 12 10	15,959 0 7	
	38	Indápur ...	1,199 6 4	548 9 9	
	39	Sirúr ...	863 2 4	213 11 5	
	40	Talegaon-Dábháda.	568 12 2	412 13 5	
	41	Lonávla ...	289 1 6	549 4 3	
	42	Khed ...	1,512 15 1	1,474 8 3	
	43	A'landi ...	4,786 2 8	2,465 10 3	This is inclusive of the amount invested in Government Securities.
44	Junnar ...	74 8 9	155 2 2		
45	Poona Suburban ...	12,114 13 3	16,329 9 5		
		Total ...	72,483 7 1	88,630 8 3	
Sátára.	46	Sátára City ...	5,633 14 8	5,902 1 10	
	47	Wái ...	1,750 12 11	2,154 10 0	
	48	Rahimatpur ...	202 1 7	1,098 2 5	
	49	Karád ...	1,841 11 5	2,070 1 8	
	50	Islámpur ...	3,110 3 2	2,794 11 9	
	51	A'shta ...	2,192 12 0	2,535 13 9	
	52	Tásgaon ...	1,250 15 4	1,700 8 4	
	53	Vita ...	584 10 8	659 10 4	
	54	Máyni ...	171 13 1	198 1 6	
	55	Mhasvad ...	1,448 11 4	1,017 5 3	
56	Malcolmpeth ...	505 7 0	7,201 1 1		
57	Sátára Suburban ...	29 8 1	1,047 15 0		
		Total ...	18,222 9 3	28,374 2 11	
Sholápur.	58	Sholapur ...	30,947 6 2	7,989 2 10	
	59	Bársi ...	8,116 4 9	7,356 8 4	
	60	Karmála ...	2,903 3 9	2,951 11 10	
	61	Pandharpur ...	36,150 5 0	43,781 7 4	
	62	Sángola ...	1,766 13 10	2,839 15 7	
		Total ...	79,884 1 6	64,918 13 11	
		GRAND TOTAL ...	3,11,695 15 3	3,42,289 8 11	

42. The total cash balance at the close of the year under report was Rs. 3,42,289-8-11. The opening balance, Rs. 3,11,695-15-3, differs from the closing balance as shown last year, viz., Rs. 3,05,595-10-3. The figures now given are correct.

43. Most of the Municipalities had to draw upon their accumulated balances for expenditure on plague measures.

—44.— In the following statement are summarised the wants of the several Municipalities as recorded in the reports submitted by the Boards. There is very little in the statement that has not been mentioned in previous years, but it may be stated generally that water-supply and drainage are among the chief wants in most places, and that they cannot be supplied owing to chronic deficiency of funds, aggravated by loss of revenue due to famine and plague:—

District.	Serial Number.	Name of Municipality.	Most pressing wants.
Ahmednagar ...	1	Ahmednagar ...	(1) Improvement of water-supply, (2) new site for night-soil depôt, (3) drainage, (4) new beef market, (5) additional latrines, (6) vaccination stations in the city, (7) better ventilated school buildings.
	2	Bhingár ...	(1) Municipal office, (2) surface drainage and (3) additional latrines.
	3	Sangamner ...	(1) Scientific drainage, (2) Municipal office, (3) school-houses, (4) market, (5) additional latrines and (6) slaughter-house.
	4	Vámbori...	(1) Surface drainage, (2) roads, (3) water-supply, (4) public latrines, (5) urinals, (6) market and (7) school building for girls.
	5	Kharda ...	(1) Latrines, (2) drains, (3) slaughter-house, (4) improved water-supply and (5) roads and gutters.
	6	Amalner...	(1) Slaughter-house, (2) fire-engine, (3) site for answering the call of nature, (4) space for a cotton market.
	7	Párola ...	(1) Supply of good drinking water, (2) additional latrines, (3) drains and road-side gutters.
	8	Erandol ...	(1) Municipal office building, (2) repairs to road-side gutters, (3) additional accommodation in School No. 1 for boys of the lower classes.
	9	Dharangaon ...	(1) A slaughter-house, (2) survey of the town.
	10	Bhadgaon ...	(1) A Municipal office, (2) quarters for the Dispensary servants.
Khándesh ...	11	Máheji ...	(1) A Municipal office, (2) a shed for storing dead-stock articles.
	12	Chopda ...	(1) More street gutters, (2) latrine trenches, (3) conservancy carts, (4) metalling of streets.
	13	Shirpur ...	(1) Public latrines, (2) slaughter houses, (3) market, (4) construction of new streets.
	14	Sindkheda ...	(1) Latrines, (2) gutters.
	15	Betávad...	(1) Latrines.
	16	Sánda ...	(1) Pukka gutters, (2) good metalled roads, (3) burning and burial ground, (4) site for slaughter-houses.
	17	Yával ...	(1) Good metalled roads, (2) public gardens, (3) public latrines and gutters.
	18	Bhusával ...	(1) Drainage, (2) good metalled roads, (3) building sites, (4) supply of good drinking water, (5) fire-engine.
	19	Jalgaon ...	(1) Increased supply of pure drinking water, (2) thorough drainage for the town.
	20	Dhulia ...	(1) Drainage, (2) filtered beds to the Dedar-gaon Water-works, (3) a decent vegetable and fruit market.
	21	Songir ...	(1) Public latrines, (2) good water-supply.
	22	Taloda ...	(1) Improved drainage, (2) dead-house, (3) improved school accommodation.
	23	Sháháda...	(1) Surface drainage, (2) a good school-build-ing.
	24	Prakásha ...	Nil.



District.	Serial Number.	Name of Municipality.	Most pressing wants.
Násik ...	25	Nandurbár ...	(1) Improved water-supply, (2) a school building, (3) drainage, (4) Municipal office, (5) dispensary building, (6) a slaughter-house, (7) meat market and (8) public latrines.
	28	Faizpur ...	(1) Metalled roads, (2) masonry drains.
	27	Ráver ...	(1) Drains, (2) new roads, (3) street lighting, (4) latrines, (5) fire-engine, (6) dispensary.
	28	Málegaon ...	(1) Water-supply, (2) drainage and (3) public latrines.
	29	Yeola ...	(1) Water-supply, (2) drainage, (3) public latrines, (4) beef and mutton markets.
	30	Násik ...	(1) Water-supply, (2) drainage, (3) market and (4) school-house.
	31	Sinnar ...	(1) Water-supply, (2) drainage, (3) night-soil depôt, (4) fire-engine and (5) dust-bins.
	32	Igatpuri...	(1) Water-supply, (2) drainage, (3) slaughter-house, (4) vegetable and grain market, (5) public latrines and (6) Municipal office.
	33	Trimbak...	(1) Water-supply, (2) drainage, (3) market and (4) public latrines.
	Poonâ ...	34	Poona City ...
35		Sâsvad ...	Water-supply scheme.
36		Jejuri ...	Improvement of water-supply; office building.
37		Bâramati ...	(1) Public latrines, (2) a market.
38		Indâpur ...	Better conservancy; dispensary building; public latrines.
39		Sirúr ...	Improvement of water-supply; a fire-engine; street-rollers.
40		Talegaon-Dâbhâda.	(1) Drainage, (2) public latrines, (3) office building, (4) a fire-pump.
41		Lonâvla ...	A cattle pound; improvement of water-supply; drainage; sheds for conservancy carts and quarters for sweepers.
42		Khed ...	Public latrines.
43		Âlandi ...	Improvement of water-supply.
Sâtâra ...	44	Jannar ...	(1) Drainage, (2) public latrines, (3) water-supply.
	45	Poona Suburban .	(1) Public latrines and street lamps.
	46	Sâtâra City ...	(1) Filter beds for Kas water, (2) more street lamps, (3) public garden, (4) impervious surface drainage, (5) public urinals and additional latrines, (6) improvement to night-soil depôt, (7) night-soil carts.
	47	Wâi ...	(1) More public latrines, (2) urinals, (3) a system of surface drainage, (4) better conservancy arrangements, (5) a good water-supply.
	48	Rahimatpur ...	(1) Water-supply, (2) drainage, (3) a dispensary building.
	49	Karâd ...	(1) Improved water-supply, (2) effective surface drainage, (3) City survey, (4) widening and improving the streets of the town, (5) more street lamps, (6) more latrines, (7) a new dispensary building, (8) a school building, (9) a new fire-engine.
	50	Islâmpur ...	(1) Metalled roads with drains, (2) improved water-supply, (3) site for storage of night-soil.
	51	A'shta ...	(1) City survey, (2) improved water-supply, (3) drains and metalled roads, (4) improved conservancy, (5) more street lights.
	52	Tâsgaon...	(1) Public latrines and gutters,

District.	Serial Number.	Name of Municipality.	Most pressing wants.
Sátára—contd....	53	Vita ... ..	(1) Water-supply, (2) dispensary.
	54	Máyni ... ..	(1) Dispensary.
	55	Mbasvad ... ..	(1) A school building, (2) water-supply, (3) latrines.
	56	Málcampeth ... ..	(1) Water-supply.
	57	Sátára Suburban .	(1) More street lamps, (2) public latrines and urinals, (3) night-soil and refuse carts, (4) water-pipes.
Sholápur	58	Sholápur ... ..	(1) Improved water-supply, (2) drainage, (3) a central vegetable and fruit market, (4) sewer over the bed of lendki nála, (5) more public latrines.
	59	Bársi ... ..	(1) Adequate water-supply, (2) drainage.
	60	Karmála ... ..	(1) Satisfactory drainage, (2) improved roads, (3) latrines, (4) water cisterns.
	61	Pandharpur ... ..	(1) Water-supply, (2) drainage, (3) construction of a bridge over the Bhima River.
	62	Sáugola ... ..	Nil.

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

District.	Serial No.	Name of Municipality.	Population according to Census of 1891.	Births registered.	Birth-rate per mille.	Deaths registered.	Death-rate per mille.	Cost of Registration.	Remarks.
Ahmednagar.	1	Ahmednagar ... ..	36,083	586	16.24	3,428	95.0	80 0 0	
	2	Bhingár ... ..	5,400	207	37.7	276	50.3	.....	
	3	Sangamner ... ..	9,733	509	52.3	382	39.3	.....	
	4	Vámbari ... ..	5,159	268	51.9	227	44.0	.....	
	5	Kharda ... ..	6,059	216	35.6	160	26.4	.....	
			Total ... ..	62,524	1,786	28.6	4,473	71.6	80 0 0
Khandesh.	6	Amalner ... ..	7,963	416	52.2	461	58	.....	
	7	Párola ... ..	14,478	685	47.4	608	41.9	.....	
	8	Erandol ... ..	12,567	573	45.6	716	57	.....	
	9	Dharaugaon ... ..	14,357	380	26.46	567	39.49	.....	
	10	Bhadgaon ... ..	7,268	288	39.5	267	36.7	.....	
	11	Máshaji ... ..	999	...	...	1	1	.....	
	12	Chopda ... ..	16,655	857	51.10	831	53.3	115 11 11	
	13	Shirpur ... ..	10,142	497	49.0	381	37.66	120 0 0	
	14	Sindkheda ... ..	4,713	236	50	268	49	.....	
	15	Betávad ... ..	3,372	204	60.49	143	42.40	.....	
	16	Sávda ... ..	7,142	452	63.2	240	33.6	.....	
	17	Yával ... ..	10,801	...	...	...	...	.....	
	18	Bhusával ... ..	11,445	255	22.28	485	42.37	.....	
	19	Jalgaon ... ..	14,672	576	39.26	761	51.83	.....	
20	Dhulia ... ..	21,888	1,014	47.24	990	45.26	133 11 7		
21	Songr ... ..	4,267	259	60.6	179	41.9	.....		
22	Taloda ... ..	8,095	308	37	992	122	120 0 0		
23	Sháhada ... ..	6,615	235	35	391	57	.....		
24	Prakásha ... ..	3,684	152	41	327	88	.....		
25	Nandurbár ... ..	7,668	484	63	1,210	157.8	118 2 4		
26	Faizpur ... ..	9,585	515	54	420	44	.....		
27	Ráver ... ..	6,788	313	46.1	250	36.3	.....		
		Total ... ..	204,102	8,696	42.6	10,498	51.4	607 9 10	
Nashik.	28	Málegaon ... ..	15,502	996	64.34	1,240	79.98	89 8 0	
	29	Yeola ... ..	18,861	772	40.9	1,004	53.2	.....	
	30	Násik ... ..	24,429	534	4.8	3,460	141.3	.....	
	31	Sinnar ... ..	6,319	148	17.7	880	105.7	.....	
	32	Igatpuri ... ..	7,544	211	27.96	461	61.10	.....	
	33	Trimbak ... ..	4,064	93	22.77	717	175.36	.....	
		Total ... ..	76,739	2,764	34.97	7,762	98.57	89 8 0	

District.	Serial No.	Name of Municipality.	Population according to Census of 1901.	Births registered.	Birth-rate per mille.	Deaths registered.	Death-rate per mille.	Cost of Registration.	Remarks.	
Poona.	34	Poona City ... ..	118,790	709	5.96	14,857	125.0	236 13 0		
	35	Sasvad ... ..	6,386	264	39.76	544	85.16	.....		
	36	Jejuri ... ..	3,469	92	26.5	114	32.8	.....		
	37	Baramati ... ..	5,410	224	41.4	332	42.3	57 9 3		
	38	Indapur ... ..	5,244	123	23.5	231	44.05	.....		
	39	Sirur ... ..	5,574	153	27.4	227	40.7	.....		
	40	Talegaon Dabhada ... ..	4,476	117	26.1	207	46.2	2 2 6		
	41	Lonavla ... ..	4,232	128	30.2	365	86.2	.....		
	42	Khed ... ..	3,947	153	38.7	98	24.8	.....		
	43	Alandi ... ..	2,143	57	26.6	116	54.1	.....		
	44	Junnar ... ..	11,984	427	36	337	28.0	.....		
	45	Poona Suburban ... ..	6,700	176	26.2	327	48.8	251 14 9		
			Total ..	178,357	2,613	14.7	17,655	98.10	548 7 6	
	Satara.	46	Satara City ... ..	25,749	880	34.17	928	36.04	131 0 0	
		47	Wai ... ..	12,473	489	39.20	512	41.04	.....	
48		Rahimatpur ... ..	6,670	212	31.78	192	28.78	.....		
49		Karad ... ..	12,086	316	26.14	1,065	88.11	.....		
50		Islampur ... ..	10,657	352	33.02	392	36.78	.....		
51		Ashta ... ..	11,408	269	23.59	299	26.22	0 8 0		
52		Talegaon ... ..	11,261	294	26.10	503	44.66	84 0 0		
53		Vita ... ..	5,264	141	26.78	111	21.08	.....		
54		Masni ... ..	4,189	149	35.56	126	30.07	.....		
55		Mhasvad ... ..	6,455	288	44.89	190	29.61	60 0 0		
56		Malcolmpeth ... ..	3,443	107	31.07	76	22.07	.....		
57		Satara Suburban ... ..	3,353	85	25.35	81	24.15	70 0 0		
		Total ...	112,963	3,582	31.70	4,375	37.64	335 8 0		
Sholapur.	58	Sholapur ... ..	62,329	1,993	31.98	2,334	37.45	17 0 0		
	59	Barsi ... ..	20,569	1,021	49.6	1,211	58.8	96 0 0		
	60	Karmala ... ..	6,115	312	51.02	243	39.74	65 2 7		
	61	Pandharpur ... ..	19,976	476	23.8	1,002	50	127 11 0		
	62	Sangola ... ..	5,733	242	42.2	124	21.6	.....		
		Total ...	114,722	4,044	35.2	4,914	42.8	295 13 7		
		GRAND TOTAL ...	751,407	23,475	31.2	49,577	65.9	1,956 14 11		

46. There has been an increase in the number of both births and deaths registered, the figures being 23,475 and 49,577 against 23,026 and 25,235, respectively, in the preceding year. The increase in the recorded number of deaths is particularly remarkable and was in a great measure due to the heavy mortality which occurred last year in consequence of famine and plague. The birth-rate per mille varies from 4.8 in Nasik to 64.34 in Malegaon, and the death-rate ranges from 21.08 in Vita to 175.56 in Trimbak. In some Municipalities there is a great disproportion between the birth and death-rate, which can only be attributed to imperfect registration. The birth-rates given for Nasik (4.8) and for Poona City (5.96) are absurdly low and it is obvious that registration is specially defective in these places. The Collector's attention will be drawn to the point.

In only a few Municipalities are special establishments maintained for the registration of vital statistics. Elsewhere the work is done by the ordinary Municipal staff.

47. The following table shows the total number of prosecutions instituted by the several Municipalities as well as the number of convictions obtained :—

District	Serial Number.	Name of Municipality.	NUMBER OF CASES REPORTED.				Number convicted or punished.	Number remaining undispensed of at the close of the year.	Remarks.
			Prosecutions under Section 84.	Prosecutions under bye-laws for registration of births and deaths.	Other prosecutions.	Total.			
Ahmednagar.	1	Ahmednagar ...	23,897	14	181	24,092*	6,882	7,227	* Of these, 6,983 were withdrawn.
	2	Bhingár ...	1,026	1	22	1,049†	330	186	† Do. 534 do.
	3	Sangamner ...	14	1	61	76	76	...	
	4	Vambori... ..	77	...	...	77	76	...	
	5	Kharda ...	2	...	...	2	2	...	
		<b>Total ...</b>	<b>25,016</b>	<b>16</b>	<b>264</b>	<b>25,296</b>	<b>10,366</b>	<b>7,412</b>	
Khandesh.	6	Amalner ...	...	1	1	2	2	...	
	7	Lárola ...	...	...	...	...	...	...	
	8	Erandol ...	800	...	4	804	19	564	227 compounded.
	9	Dharanga.n ...	544	...	10	554	78	476	
	10	Bhadgaon ...	10	...	2	12	12	...	
	11	Máheji ...	...	...	...	...	...	...	
	12	Chopda ...	4	1	17	22	22	...	
	13	Shirpur ...	...	1	12	13	9	2	2 discharged.
	14	Sindkheda ...	3	...	2	5	5	...	
	15	Betávad ...	...	2	...	2	2	...	
	16	Sánda ...	655	...	7	662	9	516	134 acquitted and discharged.
	17	Yával ...	...	...	...	...	...	...	Information not furnished.
	18	Bhusával ...	604	4	43	651	47	56	548 either compounded or discharged.
	19	Jaigaon ...	1,340	1	...	1,341	1	662	678 discharged.
	20	Dhulia ...	70	10	229	309	265	...	44 discharged.
	21	Songir ...	100	...	...	100	98	2	
	22	Taloda ...	6	8	2	16	16	...	
23	Shaháda ...	14	...	46	60	60	...		
24	Prakásha ...	...	...	...	...	...	...		
25	Nandurbar ...	146	1	21	168	168	...		
26	Faizpur ...	654	...	...	654	1	39	614 discharged.	
27	Ráver ...	...	...	...	...	...	...		
		<b>Total ...</b>	<b>4,950</b>	<b>29</b>	<b>396</b>	<b>5,375</b>	<b>608</b>	<b>2,317</b>	
Nasik.	28	Málegaon ...	112	...	17	129	128	1	
	29	Yeola ...	2,782	1	7	2,740	1,632	1,209	
	30	Násik ...	2,226	...	17	2,243	1,927	316	
	31	Sinnar ...	548	...	...	548	177	366	
	32	Latpuri ...	369	...	13	372	329	43	
	33	Trimbak ...	43	1	28	72	37	35	
			<b>Total ...</b>	<b>6,014</b>	<b>2</b>	<b>82</b>	<b>6,098</b>	<b>4,130</b>	<b>1,908</b>
Poona.	34	Poona City ...	3,705	...	1,723	5,427	5,106	97	175 acquitted; 49 compounded.
	35	Sásvad ...	...	...	21	21	21	...	
	36	Jejuri ...	...	...	...	...	...	...	
	37	Báramati ...	196	...	5	201	5	...	196 cases withdrawn.
	38	Indápur ...	39	...	...	39	...	...	↓ All withdrawn.
	39	Sirur ...	5	...	8	13	13	...	
	40	Telegaon Dábháda ...	1,475	...	...	1,475	6	671	798 cases withdrawn.
	41	Lonávla ...	206	...	7	213	59	154	
	42	Khed ...	...	...	20	20	20	...	
	43	A'landi ...	69	...	...	69	...	53	16 cases withdrawn.
	44	Junnar ...	1,053	...	28	1,081	44	418	624 do.
45	Poona Suburban... ..	191	...	...	191	58	73	60 cases compounded.	
		<b>Total ...</b>	<b>6,939</b>	<b>...</b>	<b>1,811</b>	<b>6,750</b>	<b>5,332</b>	<b>1,461</b>	
Sátara.	46	Sátara City ...	3,227	...	8	3,235	2,804	431	
	47	Wái ...	738	...	18	756	20	22	
	48	Rahimatpur ...	44	1	7	52	6	2	
	49	Karad ...	2,068	...	...	2,068	10	1,691	
	50	Islámpur ...	606	...	41	647	44	178	
	51	Ashta ...	576	...	1	577	1	83	
	52	Tángaon ...	899	...	...	899	...	889	
	53	Vita ...	11	...	2	13	13	...	
	54	Máyni ...	248	...	...	248	223	25	
	55	Mhasvad ...	...	...	...	...	...	...	
	56	Málcómpeth ...	25	...	2	27	4	...	
57	Sátara Suburban... ..	190	...	5	195	5	...		
		<b>Total ...</b>	<b>8,622</b>	<b>1</b>	<b>84</b>	<b>8,707</b>	<b>3,130</b>	<b>3,271</b>	
Sholápur.	58	Sholápur ...	11,334	...	325	11,659	2,002	4	52 released.
	59	Bárai ...	720	...	...	720	...	437	283 cases withdrawn.
	60	Karnála ...	...	...	...	...	...	...	Information not furnished.
	61	Pandharpur ...	...	...	...	...	...	...	Do. do.
62	Sángola ...	...	...	...	...	...	...	Do. do.	
		<b>Total ...</b>	<b>12,054</b>	<b>...</b>	<b>325</b>	<b>13,379</b>	<b>2,002</b>	<b>441</b>	
		<b>GRAND TOTAL ...</b>	<b>63,695</b>	<b>48</b>	<b>2,962</b>	<b>66,605</b>	<b>25,768</b>	<b>16,870</b>	

48. The total number of cases reported during the year was 66,605 against 78,368 last year. Of these, 63,595 were for the recovery of Municipal dues, 48 for breaches of the bye-laws regarding the registration of births and deaths; and 2,962 for contravention of other provisions of the Law or Rules. The payment of Municipal taxes was apparently most backward in Nagar and Sholapur, for 23,897 prosecutions had to be instituted by the former and 11,334 by the latter Board during the year. The cause is not explained and plague cannot wholly account for it, because in Poona City, which suffered most from plague last year and was largely deserted by the rate-payers, the number of cases against defaulters was only 3,705. Taking the cases under all heads together, 25,768 ended successfully and 16,870 were pending disposal at the end of the year. The rest, numbering something more than half the total, were either compounded or withdrawn or ended in the discharge of the persons proceeded against. These figures seem to indicate much waste of time and power and to suggest the inquiry whether in a large number of cases any proceedings were necessary at all.

49. The accounts of all the Municipalities except those of Kharda, Násik, Yeola, Trimbak, Tásgaon and Mhaswad were audited as usual. In Násik and Yeola, the audit was in progress at the close of the year. The President of the Kharda Municipality states that the Municipal accounts were not subjected to an independent audit as they were daily checked by the Chairman and occasionally by the Vice-President and the Managing Committee. This is not satisfactory. A scrutiny of the accounts by a person unconnected with the Municipality is indispensable. No reason for the omission of the audit in Trimbak, Tásgaon and Mhaswad has been given. The Collectors of Ahmednagar, Násik and Sátára will be asked to see that the omission does not recur.

50. The accounts of the Sátára Municipality, which were reported last year to be in an unsatisfactory state, were subsequently overhauled. The examination disclosed embezzlement of Municipal funds and led to the dismissal of the Board's employes implicated in the fraud. It is to be regretted that no criminal prosecution was found possible.

51. With reference to Government Resolution No. 2578, dated the 2nd July 1889, the following is a summary of the remarks of the Collectors on the merits and work of the several Municipalities in their districts:—

*Ahmednagar.*

The Collector classifies the Municipalities in his district as follows:—

- 1 Nagar, Sangamner, Bhingár—Fair,
- 2 Vámbori—Indifferent,
- 3 Kharda—Bad.

*Khandesh.*

The Collector's classification is as follows:—

- Dhulia, Nandurbár—Efficient.
- Bhusával and Jalgaon—Good.
- Amalner, Párola, Dharangaon, Erandol, Bhadgaon, Chopda, Sánda, Sháháda, Faizpur, Shirpur and Ráver—Fair.
- Taloda, Betávad, Sindkheda, Prakásha—Backward.
- Yával—Bad.

Songár and Máheji—The Municipalities might well be abolished.

*Násik.*

The Collector repeats the commendation bestowed last year on the Municipal Boards of Násik, Málegaon and Sinnar, which fully recognize their responsibilities as self-governing bodies. Mr. Moore now adds Igatpuri and Yeola to this list. The affairs of the former Municipality were administered satisfactorily during the year by Mr. J. C. D. Raper, Assistant Locomotive Superintendent, G. I. P. Railway, whose energy and public spirit are highly spoken of. In Yeola, where the administration was in a state of confusion and where frauds were discovered, there has been marked improvement. The official element, headed by the Mámlatdár, who is the Vice-President of the Board, has now taken the lead and the administration is said to be running smoothly. As regards the Trimbak Municipality, the Collector states that it "remains as before indifferent". The town, however, has suffered severely from repeated outbreaks of plague. "In the year under report", the Collector says, "the visitation was worse than ever

and swept off many of the Municipal Commissioners and Officials. The Municipality is now absolutely bankrupt and only struggles on by means of the pecuniary aid afforded by Government”.

*Poona.*

The working of the Poona City Municipality, under the guidance of its non-official President, is again very favourably reported on. The drainage scheme, which was under preparation during the year, has since been completed and is now before Government. The Municipality has approached it in no unfriendly spirit and the question is only one of funds. The administration of the Baramati and the Poona Suburban Municipalities is stated to have been as efficient as could be desired. The Lonavla Municipality has worked well under the guidance of its Vice-President Dr. H. Cooke, the Railway Doctor. It is rising in importance with the progress of building operations within and in proximity to the Municipal District and the Collector rightly points out that it is desirable that a regular scheme for the future sanitation of this station as well as Khandála should be drawn up. The Alandi and Jejuri Boards have very limited funds at their disposal, but they were administered with fair efficiency. The other Municipalities in the district are either so small or have so little money that they have no scope for useful work. They are able to do little more than pay their establishments and keep up their Schools and Dispensaries.

*Sátára.*

The affairs of the Sátára City Municipality, which were thrown into confusion by the plague epidemic of 1896-97, now show an improvement; and the Collector records the existence among the Commissioners “of a much better and keener interest in Municipal matters”. The Karád, Rahimatpur and Mhasvad Municipalities are described as fair, while the rest are described as “poor” or “bad”:

*Sholápur.*

The Sholápur Municipality is in an embarrassed condition financially owing to recurring plague epidemics, but the Collector states that the work of the Municipality was on the whole very well done, and that there was an entire absence of any factious feeling. The Pandharpur Municipality is the second in importance in the district. Its working however is unsatisfactory and the Collector’s report on the subject is now before Government. The administration of the Bári Municipality is much better, but in the opinion of the Collector there is room for further improvement, especially in respect of sanitation and water-supply. Karmála is a small but efficient Municipality. The water-supply scheme, lately completed, proved of great benefit to the town last year. Súngola is the smallest Municipality in the district. It does, however, a certain amount of useful work and is favourably spoken of by the Collector.

*General Remark.*

52. Mr. Snow, the Acting Commissioner, C. D., visited the following Municipal towns in the course of his tour last fair season :—

*Poona District.*

Poona and Sásvad.

*Ahmednagar District.*

Ahmednagar and Sangamner.

*Khándesh District.*

Dhúlia, Amalner, Párola, Erandol and Jalgaon.

*Násik District.*

Násik and Málegaon.

*Sátára District.*

Sátára, Islámpur, Karád and Tásgaon.

*Sholápur District.*

Sholápur.

I have the honour to be,  
Sir,  
Your most obedient Servant,  
A. CUMINE,  
Commissioner, C. D.

No. P. 2369 OF 1900.

FROM

THE HON'BLE MR. A. F. WOODBURN,  
Bar.-at-Law, I. C. S., Commissioner, S. D.;

TO

THE SECRETARY TO GOVERNMENT,  
General Department.

*Belgaum, 2nd December 1900.*

SIR,

I have the honour to submit the Annual Administration Reports of the Municipalities in the Southern Division for the year 1899-1900, with the remarks of the Collectors thereon. The usual statements (Nos. 1 to 4) 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 its population according to the Imperial Census of 1891. This report omits all mention of the Honavar Municipality, which could not submit its report owing to the loss of its records and account books under extraordinary circumstances. The matter is being inquired into by the District Magistrate, Kánara, the President of the Municipality and a few clerks being under trial for destroying the records and accounts :—

District.	Serial No.	Name of Municipality.	Date of Establishment.	Population according to the Census of 1891.
Belgaum ...	1	Belgaum ...	1st December 1851...	27,952
	2	Nipáni ...	1st September 1854 .	11,728
	3	Athni ...	1st October 1853 ...	10,416
	4	Gokak ...	1st July 1853 ...	12,108
	5	Saundatti-Yellamma ...	1st January 1876 ...	8,980
	6	Yankanmardi ...	21st April 1854 ...	5,772
		Total ...		76,904
Dhárwár ...	7	Dhárwár ...	1st January 1856 ...	32,841
	8	Hubli ...	1st August 1855 ...	52,595
	9	Gadag-Bettigeri ...	1st May 1859 ...	23,899
	10	Navalgund ...	19th December 1870 .	8,989
	11	Yámnur ...	28th January 1881 ...	Temporary Municipality.
	12	Nargund ...	20th January 1871. ...	9,596
Bijápur ...	13	Ránebennur ...	1st January 1858 ...	13,761
	14	Gudguddápur ...	22nd January 1878 ...	Temporary Municipality.
	15	Byádgi ...	16th September 1879 .	5,149
	16	Háveri ...	11th September 1879 .	6,758
		Total ...		1,53,588
Bijápur ...	17	Bijápur ...	7th June 1854 ...	16,759
	18	Bágalkot ...	1st March 1865 ...	18,034
	19	Ilkal ...	1st March 1868 ...	11,216
	20	Guledgudd ...	15th July 1887 ...	15,481
		Total ...		61,490

District.	Serial No.	Name of Municipality.	Date of Establishment.	Population according to the Census of 1891.
Kánara	21	Kárwár	30th June 1864	14,579
	22	Kumta	31st July 1867	10,714
	23	Sirsi	1st July 1866	6,644
	24	Haliyál	26th March 1865	6,180
	25	Honávar	1st October 1890	6,207
	26	Bhatkal	Do. do.	5,940
	27	Gokarn	1st April 1870	Temporary Municipality.
	28	Ulvi	26th January 1878	Do.
			Total	50,264
Ratnágiri	29	Vengurla	1st May 1876	10,134
	30	Rájápur	1st April 1876	7,764
	31	Ratnágiri	Do. do.	14,803
	32	Chiplún	18th December 1876	11,717
	33	Dápoli	21st June 1880	2,693
			Total	46,631
Kolába	34	Alibág	June 1864	5,888
	35	Pen...	20th September 1865	7,462
	36	Roha-Ashtami	15th February 1866	5,212
	37	Mahád	12th August 1866	6,870
	38	Panvel	1856	10,420
	39	Uran	19th April 1866	7,032
			Total	42,884
			Divisional Total	431,761

3. The number of Municipalities remained at 35 permanent and 4 temporary.

4. There were no changes during the year in the boundaries of any of the Municipalities.

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

Year.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-Officials.	Europeans.	Natives.
1898-99	4	298	234	536	118	418	17	519
1899-1900	...	290	222	512	116	396	18	494
More	...	...	...	...	...	...	1	...
Less	4	8	12	24	2	22	...	25

There was a change only in the constitution of the Alibág Municipality. It was suspended for incompetency by Government Resolution No. 2260 of 30th May 1899, and was administered since that date by the Collector, assisted by a Managing Committee of three members appointed by Government.

The total number of members has decreased by 24, which is accounted for as follows:—

The nominated (7) and elected (6) members of the Honávar Municipality have been omitted for reasons already stated.



Two vacancies in the Ulvi Municipal Board were not filled up during the year.

There was a reduction of 3 nominated and 6 elected members of the Alibág Municipality.

6. Lists of the Councillors on the Municipal Boards at the end of the year with the information required by Government Circular No. 6002 of the 22nd December 1899, accompany each report.

7. The triennial term of the Municipal Boards of Guledgud in the Bijápur and Bhatkal in the Kánara District having expired, fresh elections were held in February 1900. The following table furnishes information regarding the result of the elections as required by Government Resolution No. 2617, dated the 1st September 1887 :—

Serial Number.	Name of Municipality.	Number of Candidates.	Number of Voters entitled to vote.	Number of Voters who attended the poll and voted.	PERCENTAGE OF VOTES RECORDED TO THE TOTAL ELECTORATE IN	
					1899-1900.	1896-97.
1	Guledgud ... ..	14	553	276	49.9	40.3
2	Bhatkal ... ..	19	245	140	57.1	16.5

The percentage of voters who attended the poll shows considerable improvement in both the Municipalities. The Collector of Bijápur remarks that the activity at Guledgud was less than might have been expected in a town torn by factions. There was keen competition at Bhatkal, where much interest was taken, especially by the Navayats, who being the majority succeeded in electing all the five members out of their own community.

8. The subjoined statement shows the number of meetings held by the several Municipal Boards during the year under report :—

District.	Number.	Name of Municipality.	Number of Commissioners.		Number of Members of the Managing Committee.	Number of Meetings held by Managing Committee.	Average attendance of Meetings.		Number of Members who failed to attend two-thirds of General Meetings.	Number of meetings adjourned for want of a quorum.			Remarks.	
			Quarterly.	Special.			General Meetings.	Managing Committee Meetings.		Quarterly.	Special General.	Managing Committees.		
Belgaum.	1	Belgaum ... ..	25	4	3	6	28	14.13	4	20	3	1	8	
	2	Nijani ... ..	13	4	4	4	16	6.5	2.12	7	3	1	...	
	3	Athani ... ..	19	4	7	4	24	8.4	3.3	5	...	...	...	
	4	Gokak ... ..	13	4	7	5	24	7	3.9	4	4	2	...	
	5	Saundatti-Yellamma.	15	4	3	6	28	9.1	5	6	...	1	4	
	6	Yankannardi ... ..	13	4	11	6	8	7.4	1	5	...	...	...	
Dhárwár.	7	Dhárwár ... ..	24	4	6	9	54	14	6	12	1	...	13	
	8	Hubli ... ..	24	4	7	9	54	8.1	6.2	12	3	7	...	
	9	Gadag-Bottaceri ... ..	17	4	12	7	27	10	5.6	8	1	5	...	
	10	Navalgund ... ..	13	4	4	5	59	8	4.32	...	1	...	...	
	11	Yánnur ... ..	...	...	...	...	...	...	...	...	...	...	...	Six meetings were held. Affairs managed by members of the T. L. Board.
	12	Nargund ... ..	13	4	8	6	11	6.6	4.09	3	1	2	...	
	13	Kánkennur ... ..	13	4	7	5	17	1.07	3	4	1	1	1	
	14	Gudguddápur ... ..	...	...	...	...	...	...	...	...	...	...	...	

District.	Number.	Name of Municipality.	Number of Commissioners.		General Meetings.		Number of Members of the Managing Committee.	Number of Meetings held by Managing Committee.	Average attendance of Meetings.		Number of Members who failed to attend two-thirds of General Meetings.	Number of Meetings adjourned for want of a quorum.			Remarks.
			Quarterly.	Special.	Quarterly.	Special.			General Meetings.	Managing Meetings.		Quarterly.	Special General.	Managing Committees.	
Bijapur.	15	Byágrí...	13	4	5	6	8	5.6	3.7	5	1	1	3		
	16	Haveri...	18	4	4	8	22	9.5	4.5	2	...	1	8		
	17	Bijapur	13	4	1	...	16	9	4	4	...	...	1		
	18	Bágalkeb	13	4	10	6	15	8.4	4.2	2	1	3	...		
	19	Ilkal	13	4	9	7	20	6.07	3	6	3	6	1		
	20	Guledged	13	4	9	5	28	9.6	4	2	...	3	...		
Kácará.	21	Karwár	16	4	2	5	23	11.5	3	5	...	2	5		
	22	Kumta...	18	4	3	5	38	6	8	3	8	1	...		
	23	Sirsi	12	4	9	6	52	8.5	4	6	1	...	3		
	24	Hallyál	13	4	6	5	15	8.1	3.5	2	1	1	1		
	25	Honávar	Information not available owing to loss of Municipal Records.										...		
	26	Bhatkal	11	4	8	5	21	5.98	3.6	6	3	2	1		
Rájapur.	27	Gokarn...	12	...	4	...	9	7.25	4.22	6	...	...	...		
	28	Ulvi	16	...	1	Temporary Municipality.		...	...	...	...	...	...		
	29	Vengurla	12	4	8	4	64	6.6	2.5	7	2	8	25		
	30	Rájapur	12	4	8	5	20	5.95	4.6	...	...	4	...		
	31	Ratnágiri	26	4	8	6	75	8.1	3.65	11	...	3	20		
	32	Chiplún	12	4	17	4	20	5.07	3.1	7	3	7	...		
Kólhá.	33	Dápoli	12	4	...	6	8	8	4.87	6	...	...	...		
	34	Alibág	13	2	...	6	1	5	4	...	1	...	1	Meetings held by the Municipality from 1st April to 30th May 1899.	
	35	Pen	13	4	13	6	19	9.6	4	4	...	2	3	Meetings held by the Committee of 3 appointed by Government Resolution No 2200 of 30th May 1899.	
	36	Rohá Ashtami	18	4	9	6	28	9.4	3.6	1	...	...	8		
	37	Mahád	13	4	8	7	31	8.6	6	3	...	...	...		
	38	Panvel	18	4	11	9	15	8.4	4.18	3	...	1	1		
	39	Uran	18	4	8	6	12	8.4	4.4	9	2	2	...		
								Total		188	39	60	113		

9. All the Municipalities held the four quarterly meetings. The provisions of Section 88 of the Municipal Act with regard to quarterly and annual accounts as also to the Budget estimates were complied with by all the Municipalities except Kumta, Rájapur, Dápoli and Mahád whose reports are silent on the point. At Sirsi, it is reported that the accounts of the fourth quarter could not be satisfactorily examined owing to the mutilated condition of certain portions of the day book, the ledger and some vouchers. There was a defalcation of Rs. 170-6-5. The kárkún, of whose guilt in this connection there was full moral conviction, has been dismissed and the amount embezzled has been directed to be recovered from him. The President of the Municipality seems to have acted with great carelessness.

10. Altogether 188 Commissioners failed to attend two-thirds of the general meetings against 161 in the preceding year. At Belgaum as many as 20 out of the 25 members failed to attend the required number of meetings, while the number of such members in Nipáni, Dhárwár, Hubli, Gadag-Bettigeri, Ilkal, Sirsi, Bhatkal, Vengurla, Rájapur, Chiplún, Dápoli and Uran was undesirably large.

11. The general dislocation of the population owing to the prevalence of plague may partly account for this state of things at the first 6 of the Municipalities mentioned above. But at such times it was especially incumbent on members to attend to their duties.

12. The Collector of Dhárwár has seriously warned the lax members of the Dhárwár Municipality, intimating to them that they should attend more frequently in future or resign their seats.

13. The number of special general meetings held by the Municipalities of Belgaum, Saundatti-Yellamma, Bijápur, Kárwár and Kumta was inadequate. All the Municipalities seem to have held a sufficient number of managing Committee meetings except perhaps Yamkanmardi, Byadgi and Dápoli.

14. Quarterly meetings adjourned for want of a quorum were almost the same as in the year preceding. These occurred in Gokák where all 4 were adjourned, and 3 each at Belgaum, Nipáni, Hubli, Ilkal, Kumta, Bhatkal, Chiplún, Vengurla and Uran. These are the Municipalities where half or more than half the number of members failed to attend two-thirds of the general meetings. The number of nonquorum special general meetings fell from 66 to 60, while that of similar meetings of the managing committees rose from 102 to 113, the largest number having been contributed as usual by Dhárwár (13), Vengurla (25) and Ratnágiri (20). The average attendance at general meetings shows a falling off in 22 Municipalities, notably in Hubli, Ilkal, Rájápur and Chiplún, while in the remaining an improvement is observable.

15. The attendance in all the Kolába Municipalities except Alibág and in Haveri, Bijápur, Guledgud, Kárwár and a few other Municipalities was encouraging. The attendance at managing committee meetings was satisfactory everywhere, Mahád being specially noteworthy in this respect.

16. As directed in paragraph 2 of Government Resolution No. 3948 of the 28th July 1900, a form of statement showing detailed information regarding meetings held by municipal bodies has been drawn up in consultation with the Commissioners, Northern and Central Divisions, and will be adopted from 1900-1901 on approval by Government.

17. The following changes were made in the schedules of taxation :—

Name of Municipality.	Nature of tax.	Number and date of Government Resolution sanctioning the levy.	Whether levied in the year or not.
Gadad-Bettigeri	1 Tolls	No. 14, dated 15th January 1899	Yes.
	2 Wheel-tax	No. 15 do.	Yes.
Navalgund	1 Wheel-tax	No. 5347 of 22nd November 1899	No.
	2 Tolls	No. 5865 of 16th December 1899	No.
Nargund	Tolls	No. 2558 of 17th June 1899	Yes.
Guledgud	Wheel-tax	No. 3504 of 11th August 1899	No.
Vengurla	Enhancement of House-tax.	No. 6790 of 12th December 1898	Yes.

18. The following statement shows under each head the year's total income of the several Municipalities as compared with that of the preceding year :—

No.	Items.	Income in 1899-1900.	Income in 1898-99.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>A. Municipal Rates and Taxes.</i>					
1	Octori	2,29,448 4 0	2,17,156 0 11	12,293 3 1	.....
2	Tax on houses and lands	1,11,310 9 8	96,692 3 4	14,618 6 4	.....
3	Tax on animals and vehicles	10,226 1 5	10,414 12 8	.....	18 11 3
4	Tax on professions and trades	3,148 13 0	3,336 13 4	.....	688 1 4
5	Tolls on roads and ferries	29,075 7 9	18,736 4 3	10,339 3 6	.....
6	Water-rate	22,380 0 7	16,683 2 0	5,696 14 7	.....
7	Lighting-rate	.....	.....	.....	.....
8	Conservancy (including scavenging and latrine rates)	15,772 13 5	20,427 12 11	.....	4,654 15 6
9	Other taxes	8,400 8 9	3,826 7 0	4,574 1 9	.....
<i>B. Realizations under Special Acts.</i>					
1	Pounds	4,008 1 4	4,306 8 2	.....	298 1 10
2	Hackney carriages	61 10 6	7 12 0	53 14 6	.....
3	Licenses for the sale of spirits and drugs.	117 8 0	137 8 0	.....	20 0 0
4	Other sources	418 15 8	234 13 10	184 1 10	.....

No.	Items,	Income in 1898-1900.	Income in 1895-99.	Increase.	Decrease.
	<i>C.—Revenue derived from Municipal Property and Powers apart from Taxation.</i>	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Rents of lands, houses, serais and dāk bungalows ... ..	6,193 1 0	4,794 0 7	1,399 0 5	.....
2	Sale-proceeds of land and produce of land, &c. ... ..	3,329 0 0	5,015 5 3	.....	1,686 5 3
3	Conservancy receipts (other than taxes and rates) ... ..	2,171 3 3	3,294 0 2	.....	1,122 12 11
4	Fees and revenue from Educational Institutions ... ..	22,881 8 8	25,005 11 2	.....	2,124 2 6
5	Fees and revenue from Medical Institutions ... ..	2,885 15 0	2,381 10 7	504 4 5	.....
6	Fees and Revenue from markets and slaughter-houses ... ..	28,251 15 1	28,055 15 11	195 15 2	.....
7	Fees and revenue from tramways ... ..	.....	.....	.....	.....
8	Other fees ... ..	3,019 9 5	4,636 0 8	.....	716 7 3
9	Fines under Municipal and other Acts ... ..	304 13 8	860 5 3	214 8 5	.....
10	Interest on investments ... ..	2,063 1 0	1,705 0 8	358 0 4	.....
11	Premium on loans ... ..	.....	.....	.....	.....
	<i>D.—Grants and Contributions (for general and special purposes).</i>				
1	From Government ... ..	94,802 0 9	53,915 15 4	40,886 1 5	.....
2	From Local Funds ... ..	23,281 1 4	26,351 13 11	.....	3,120 12 7
3	Other ... ..	1,628 0 0	5,294 15 5	.....	3,668 15 5
	<i>E.—Miscellaneous.</i>				
1	Recoveries for services rendered to private individuals ... ..	1,737 4 6	1,923 12 9	.....	186 8 3
2	Other items ... ..	31,545 5 5	29,512 5 9	2,032 15 8	.....
	<i>F.—Extraordinary and Debt.</i>				
1	Sale-proceeds of Government Securities and withdrawals from Savings Banks ... ..	.....	.....	.....	.....
2	Loans from Government ... ..	20,800 0 0	75,750 0 0	.....	54,950 0 0
2b	Do from private individuals ... ..	3,000 0 0	1,000 0 0	2,000 0 0	.....
3	Realizations of Sinking Fund for repayment of loans ... ..	.....	.....	.....	.....
4	Advances— (a) Permanent ... ..	209 0 0	309 0 0	.....	100 0 0
	(b) Other ... ..	20,636 13 2	11,950 9 4	8,716 13 10	.....
5	Deposits ... ..	4,483 0 2	2,470 9 11	2,012 6 3	.....
	Total ... ..	7,00,069 9 6	6,76,487 2 1	1,06,108 5 6	73,525 14 1
	Net increase ... ..	.....	.....	32,582 7 5	.....

19. There was a net increase of Rs. 32,582-7-5 not counting the income of the Honavar Municipality. Omitting both years' receipts under "F. Extraordinary and Debt," the net increase under the ordinary heads amounted to Rs. 74,903-13-4.

20. The increase occurred chiefly under—

	Rs. a. p.
1. Octroi ... ..	12,292 3 1
2. Tax on houses and lands ... ..	14,618 6 4
3. Tolls on roads and ferries ... ..	10,339 3 6
4. Water-rate ... ..	5,696 14 7
5. Other taxes ... ..	4,574 1 9
6. Grants from Government ... ..	40,886 1 5

*Octroi.*—A considerable increase occurred in the Municipalities of Belgaum, Athni, Hubli, Gadag-Bettigori, Bijapur, Ilkal, Guledgud and Vengurla, ranging from about Rs. 1,000 in Belgaum to about 9,000 in Hubli. It is attributable more or less to the following causes, viz., increased import of dutiable articles especially of grain owing to and as a provision against famine, the tendency of trade on the slackening of plague measures to resume its normal condition, and stricter supervision over octroi collections. The plague panic at Bagalkot drove its import trade into Ilkal, while Athni,

it is said, engrossed a good deal of the traffic of Kolhápur, Miraj and Sângli during their plague days.

*Tax on Houses and Lands.*—The increased receipts under this head were mostly due to the recovery of arrears by the Municipalities of Athni, Gokák, Saundatti-Yellámma, Yamkanmardi, Dhárwár, Hubli, Nárgund, Ilkal, Ratnágiri, Alibág, Pen and Panvel, and also to the prompt collection of the year's demands. The larger realizations at Gokák, Saundatti-Yellámma, Dhárwár, Hubli and Alibág (ranging between Rs. 1,300 at Alibág and Rs. 5,240 at Dhárwár) show that considerable attention was bestowed on the collection of this most important of the direct taxes.

*Tolls on Roads and Ferries.*—Four-fifths of the increase under this head were contributed by Gadag (Rs. 7,139) and Nargund (Rs. 876) where tolls began to be levied during the year for the first time. Athni also realized more than double the revenue of the previous year owing to the diversion to it of a considerable traffic from Kolhápur, Miraj and Sângli. At Alibág stricter supervision over the Toll Nákedár's work brought in no less than Rs. 435 under this head in excess of last year's receipts.

*Water-rate.*—The increase was chiefly the result of the recovery of past year's arrears at Hubli and Panvel and also of the prompt collection of the year's dues at the latter town.

*Other taxes.*—In 1898-99 the fairs—large and small—at the Yelláma Hill and Yamnur were prohibited to prevent the spread of plague, and consequently the two Municipalities did not realize anything from capitation tax and booth-fees, the chief source of their revenue. The increase under "other taxes" was further due to the recovery from the inhabitants of Guledgud of charges (for twelve months against only five months of the preceding year) on account of additional police (Government Resolution No. 7864 of 15th November 1899).

*Grants from Government.*—The increase was due to the grant-in-aid of their plague expenditure made to the Municipalities of Hubli and Gadag-Bettigeri of Rs. 34,000 and Rs. 7,500 respectively by Government in their Resolution No. 2807 of 15th June 1899, Financial Department.

20A. There were decreases also under the following items, namely:—

	Rs.	a.	p.
1. Conservancy ... ..	4,654	15	6
2. Fees, &c., from Educational Institutions ...	2,124	2	6
3. Grants from Local Funds ... ..	3,120	12	7
4. Do. from other sources ... ..	3,668	15	5
5. Loans from Government ... ..	54,950	0	0

*Conservancy.*—The decrease occurred at Belgaum where owing to judicious remissions granted, among others, to payers of the Bhangy cess, the collection of past arrears as well as the year's demand in the year 1898-99 had swelled the receipts under this head.

*Fees, &c., from Educational Institutions.*—The closure, on account of plague, of all Municipal schools in about half the Municipalities during the year is responsible for the decrease in this case.

*Grants from Local Funds.*—The decrease under this head is more apparent than real as the grants made in 1898-99 to Gadag-Bettigeri (Rs. 2,840) and Kárwár (Rs. 1,170) included that for 1897-98. The figures for Honawár, moreover, have been excluded.

*Grants from other sources.*—In 1898-99 the Dhárwár Municipality wrongly showed under this head instead of under "Deposits" Rs. 2,344-8-11, the amount of certain Educational Endowment Funds transferred to that body by Government Resolution No. 1703 of 13th November 1897; and a generous contribution amounting to Rs. 1,600 was made to the Vengurla Municipality by the Provident Association and by one Wasudev Sitaram Naik for the construction of school houses. There were no such receipts during the year under report.

*Loans from Government.*—Smaller loans, Rs. 20,800 against Rs. 75,750 in 1898-99, were advanced by Government in the year, Rs. 20,000 to Belgaum, Rs. 500 to Ránebennur, and Rs. 300 to the Ratnágiri Municipality.

21. The following statement contrasts the expenditure incurred by the Municipalities during the year under review with that of the preceding year.

No.	Items.	Expenditure in	Expenditure in	Increase.	Decrease.
		1898-1900.	1898-99.		
		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 Magistrate's establishment, &c.) ...	24,363 8 9	25,208 2 9	.....	844 10 0
2	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.) ...	35,055 6 6	35,667 0 6	.....	611 10 0
3	Collection of tolls on roads and ferries ...	2,051 1 1	2,631 9 2	819 7 11	.....
4	Survey of land ...	623 5 4	538 8 6	84 12 10	.....
5	Refunds ...	24,664 14 3	29,853 1 4	.....	5,188 3 1
6	Pensions and gratuities ...	783 8 0	587 0 0	196 8 0	.....
<i>B.—Public Safety.</i>					
1	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	682 13 0	805 6 0	.....	123 9 0
2	Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	23,771 15 2	20,253 8 2	3,488 7 0	.....
3	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c., ...)	6,753 15 8	3,510 2 6	3,243 13 2	.....
4	Rewards for the destruction of wild animals and snakes ...	194 9 10	160 0 9	34 9 1	.....
<i>C.—Public Health and Convenience.</i>					
1	Water-supply— Capital outlay ...	5,232 6 2	5,451 9 0	.....	219 3 10
	Establishment, repairs, &c., ...	19,569 13 5	23,016 10 10	.....	3,446 13 5
2	Drainage— Capital outlay ...	1,165 7 7	170 14 1	994 9 6	.....
	Establishment, repairs, &c., ...	2,909 14 8	2,262 0 5	647 14 3	.....
3	Conservancy (including road-cleaning, watering and latrines) ...	91,733 12 8	1,75,081 14 7	.....	83,348 1 11
4	Hospitals and Dispensaries ...	42,390 1 4	39,809 0 4	2,581 1 0	.....
5	Vaccination ...	5,861 8 8	5,185 14 6	675 10 2	.....
5 (a)	Plague charges ...	1,36,280 5 1	.....	1,36,280 5 1	.....
6	Markets and Slaughter-houses ...	11,197 7 2	1,985 7 9	9,211 16 11	.....
7	Pounds ...	1,312 11 8	1,196 7 3	116 4 5	.....
8	Dak bungalows and Seráis ...	1,645 7 2	1,344 0 5	301 6 9	.....
9	Arboriculture, public gardens and experimental cultivation ...	1,355 7 11	1,304 15 4	50 8 7	.....
10	Registration of births and deaths ...	951 0 9	837 9 8	113 7 1	.....
11	Public Works— I. Establishment... ..	2,931 10 6	3,125 8 4	.....	193 13 10
	II. Buildings ... ..	1,240 10 3	954 7 9	286 2 6	.....
	III. Roads ... ..	33,001 13 9	24,949 8 9	8,052 5 0	.....
	IV. Stores ... ..	1,334 6 1	374 0 3	960 4 10	.....
<i>D.—Public Instruction.</i>					
1	Schools and Colleges... ..	1,38,341 11 9	1,41,609 12 2	.....	3,268 0 5
2	Contributions... ..	1,907 13 6	808 10 10	1,099 2 8	.....
3	Libraries, Museums, Menageries, &c.	865 9 0	907 13 6	.....	22 4 6
<i>E.—Contributions.</i>					
1	For general purposes .. ..	660 5 8	675 4 10	.....	14 15 2
<i>F.—Miscellaneous.</i>					
1	Interest on Loans— Previous year ... ..	112 3 0	212 6 10	.....	100 9 10
	Current year ... ..	17,246 7 1	5,683 11 9	11,562 11 4	.....
2	Discount ... ..	.....	.....	.....	.....
3	Actual cost of works done for private individuals ... ..	1,656 13 9	1,496 12 9	160 1 0	.....
4	Other items ... ..	13,960 9 10	76,352 12 3	.....	62,432 2 5

No.	Items.	Expenditure in 1898-1900.			Expenditure in 1898-99.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>G.—Extraordinary and Debt.</i>													
1	Investments—												
	(a) In securities (other than for Sinking fund) ... ..	2,400	0	0	500	0	0	1,900	0	0	.....	.....	
	(b) In Savings Banks ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2	Payments to Sinking Fund... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3	Repayment of loans... ..	19,431	4	3	9,139	1	11	10,292	3	4	.....	.....	
4	Advances—												
	(a) Permanent ... ..	469	0	0	809	0	0	160	0	0	.....	.....	
	(b) Other ... ..	11,065	4	1	5,267	5	10	5,787	14	3	.....	.....	
5	Deposits ... ..	4,193	4	3	2,478	12	6	1,714	7	9	.....	.....	
	Total ... ..	6,92,269	6	7	6,51,767	1	7	2,00,316	0	5	1,59,813	11	5
	Net increase ... ..	.....	.....	.....	.....	.....	.....	40,502	5	0	.....	.....	

22. There is a net increase of Rs. 40,502-5-0 in the expenditure noticeable chiefly under (1) Lighting, (2) Police, (3) Hospitals and Dispensaries, (4) Plague charges, (5) Markets and Slaughter-houses, (6) Roads, (7) Interest on Loans, current year, (8) Repayment of Loans, and (9) Advances—other.

*Lighting* (Rs. 3,488-7-0). In Dhárwár a large amount of arrears due to the lighting contractor was disbursed. At Hubli new lamps were substituted for old ones and additional lamps were put up. A rise in the price of kerosine also contributed to the increase.

*Police* (Rs. 3,243-13-2).—The increase was due to a new Police chowkey constructed at Bijápur at a cost of Rs. 1,008 and to the continuance of the additional Police at Guledgud (Government Resolution, Judicial No. 7864 of the 15th November 1899.)

*Hospitals and Dispensaries* (Rs. 2,581-1-0).—This is chiefly observable in Guledgud, Sirsi, Bhatkal, Vengurla, and Panvel. A large stock of medicines was purchased in Guledgud and Bhatkal. The Medical Officer's pay was raised in Guledgud and Sirsi; and in Bhatkal, the dispensary was open for 12 months as against 6 months in 1898-99.

*Plague charges* (Rs. 1,36,280-5-1).—The increase is only nominal, not real. In 1898-99 these charges had been erroneously shown under incorrect headings. This was corrected under orders contained in paragraph 7 of Government Resolution No. 3622 of 18th August 1899. All plague charges are now shown in a separate sub-column under column 6 "Public Health and Convenience." Compared with the expenditure (Rs. 1,44,910-12-11) on plague in 1898-99 (*vide* table at paragraph 44 of the Commissioner's review for the year), the pressure on Municipal finances in connection with plague shows an appreciable reduction during the year in the Dhárwár District, especially at Dhárwár, Hubli and Gadag-Bettigeri. In the remaining districts on the other hand a large expenditure had to be incurred in connection with plague measures, notably in the Belgaum, Sirsi and Ratnágiri Municipalities.

*Markets and Slaughter-houses* (Rs. 9,211-15-11).—A new block was added to the market at Bijápur at a cost of Rs. 4,573 and a slaughter-house constructed costing Rs. 633. At Gadag also Rs. 2,787 were spent in connection with the slaughter-house and cotton market.

*Roads* (Rs. 8,052-5-0).—Considerable amounts were spent on roads at Hubli and Gadag-Bettigeri, and smaller sums at Athni, Gokák, Dhárwár, Bijápur, Sirsi, Vengurla, Rájápur, and Alibág. The roads in the majority of the Municipalities are said to be still in an unsatisfactory state.

*Interest on Loans, current year* (Rs. 11,562-11-4).—Hubli and Panvel had to pay the arrear instalment of water-works loans for 1898-99 during the year.

*Repayment of Loans* (Rs. 10,292-2-4).—The increase is contributed by Hubli, Nipáni, Gadag-Bettigeri, Navalgund, and Rájápur. As above stated, Hubli had to pay an arrear instalment. Nipáni repaid Rs. 2,000, which was

raised locally for its plague expenditure. Gadag-Bettigeri and Navalgund repaid respectively the Government loan of Rs. 5,000 and Rs. 2,000 raised for plague purposes. Rájápur repaid Rs. 1,000 out of its water-works loan.

*Advances—other* (Rs. 5,787-14-3).—Hubli returned a temporary advance of Rs. 5,000 received from Government for urgent plague expenditure. The other items are too small to require remark.

23. The items of expenditure under which a decrease is noticeable are (1) Refunds, (2) Water-supply, Establishment, Repairs, &c., (3) Conservancy, (4) Schools and Colleges, and (5) Other items.

*Refunds* (Rs. 5,188-3-1).—Except in the districts of Ratnágiri and Kolába as a whole, the amount of refunds granted shows a falling off, notably in the Municipalities of Nipáni, Dhárwár, Bágalkot and Sirsi. The Nipáni Municipality does not explain it, but it seems imports fell on account of plague. Dhárwár pleads want of money, although a large number of applications were admitted to be entitled to the benefit of the refund rules. This is unsatisfactory. The Municipality had no right to use the money which was not theirs. The claims must be paid as soon as possible. Bágalkot rejected applications for want of satisfactory proof of the identity of owners claiming refunds. Here again an unsatisfactory feature of the refund rules discloses itself. The proof to be required is not of the identity of a claimant, but of the goods having paid octroi. If this is done, any person exporting them ought to get a refund. There were, however, only six applications for refund received during the year, while there is a large falling off (about Rs. 1,100) in the amount of the refunds. In Sirsi the fall in refunds was commensurate with the diminution in octroi receipts, which fell by more than half owing to the prevalence of plague during the last 7 months of the year.

*Water-supply, Establishment, Repairs, &c.* (Rs. 3,446-13-5).—The decrease occurred at Rájápur and Ratnágiri. In both these places special repairs to water-works cost a good deal in 1898-99.

*Conservancy* (Rs. 83,348-1-11).—The remarks under "Plague charges" recorded above explain this apparently large decrease under this head. The outlay (Rs. 91,733-12-8) on conservancy proper does not show any remarkable fluctuation.

*Schools and Colleges* (Rs. 3,268-0-5).—The exclusion of the Honávar figure under this head alone accounts for a decrease of Rs. 1,977-8-10. In Vengurla no new school-houses were built as in 1898-99. Ratnágiri saved salaries of certain teachers who died during the year. The Anglo-Vernacular School at Chiplún was closed for a few months. Alibág had not to pay any arrears of pay this year as in 1898-99, while at Pen some of the teachers in the Municipal Schools were allowed to go on leave on half pay.

*Other items* (Rs. 62,432-2-5).—This represents the amounts of plague expenditure which several of the Municipalities had, in the preceding year, erroneously shown under this head. The decrease is therefore nominal.

24. The following table gives the information called for in Government Resolution No. 5434 of the 28th September 1898 regarding the financial condition of the Municipalities in this division that are in debt to Government :—



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STATEMENT.

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Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which Loan was taken up.	Source from which borrowed.		Period for which required.	Rate of Interest.
					From Government.	In the open Market.		
1	2	3	4	5	6	7	8	9
Nipani	To meet Plague expenditure.	Government Resolution No. 3368 of 20th July 1900.	3,000	15th July 1899	.....	8,000 from a Local Banker.	8 years	Without interest.
Dhárwár	Construction of a reservoir for the improvement of the water-supply of the town.	Government Resolution (Financial Department) No. 4251 of 16th October 1876.	36,000	Rs. 5,000 on 17th October 1876, 5,000 on 16th December 1876, 5,000 on 6th April 1877, 20,000 on 11th May 1878.	Government	.....	30 years	4½ per cent.
	To meet Plague expenditure.	Government Resolution No. 3684 of 28th June 1898.	10,000	3,000 on 6th June 1898, 2,000 on 6th August 1898, 5,000 on 5th September 1898.	Do.	.....	.....	.....
		Government Resolution No. 5171 of 11th November 1898.	10,000	10,000 on 31st October 1898.	Do.	.....	.....	.....
		Government Resolution No. 5725 of 16th December 1898.	10,000	10,000 on 16th December 1898.	Do.	.....	.....	.....
		Government Resolution No. 7564 of 1st November 1899.	3,000	3,000 on 6th November 1899.	Do.	.....	.....	.....
		Government Resolution No. 1431P. of 3rd March 1900.	5,000	5,000 on 26th February 1900.	Do.	.....	.....	.....
Habli	Water-works	Government Resolution No. 1010 (Financial Department) of 19th March 1891.	1,95,000	85,000	Government	.....	.....	.....
		Government Resolution No. 1073 (Financial Department) of 24th March 1891.		Taken up in 6 instalments between 23rd March 1891 and 31st March 1892.	.....	.....	30 years	4½ per cent.
	Do.	Government Resolution No. 1173 (Financial Department) of 1st April 1891.			Do.	.....	.....	.....
	To meet Plague expenditure.	Government Resolution No. 433 of 31st January 1894.	27,000	23rd February 1894	Do.	.....	.....	.....
	Do.	Government Resolution No. 3449 of 31st July 1898.	50,000	Taken in 5 instalments between 17th December 1897 and 28th June 1898.	Do.	.....	5 years	4 per cent.
		Dhárwár Collector's letter No. 5035 of 16th August 1898 (Government Resolution No. 5002 of 7th September 1898).	5,000 Advance	9th August 1898	Do.	.....	.....	Nil
Gadag-Bettigeri.	Do.	Government Resolution No. 1254 of 18th March 1899.	30,000	5,000 taken as an advance on 1st March 1899.	Do.	.....	5 years	4 per cent.
Navalgund.	Do.	Government Resolution No. 7097 of 27th December 1898.	2,000 (Advance)	12th January 1899	Do.	.....	.....	.....
Nargund	Do.	Government Resolution No. 4783 of 11th October 1899.	1,000	1st April 1899	Do.	.....	5 years	4 per cent.
Rānabennur.	Do.	Government Resolution No. 4579 of 2nd October 1899.	2,000 to be drawn on receipt of adequate taxation proposals.	500 Advance (Date not given but paid in the year.)	Do.	.....	.....	.....
Bijapur	To meet Plague expenditure and laminae.	Government Resolution No. 5372 of 30th December 1897.	5,000	1st March 1898	Do.	.....	3 years	4 per cent.
Ikal	Do.	Government Resolution No. 2549 of 31st May 1900.	3,500 (Advance) To be converted into a loan.	5th October 1898, 2,000, 26th November 1898, 1,500	Do.	.....	7 years	Do.
Ratnagiri	Water-works	Government Resolution No. 8346 of 6th November 1899.	50,000	1st January 1881	No	Yes	Indefinite.	6½ per cent.
	Do.	Government Resolution No. 2632 of 31st July 1884.	15,000	4th November 1884	Do.	Do.	30 years	5 per cent.
	Do.	Government Resolution No. 706 of 9th February 1900.	3,000	Advanced between 18th March 1899 and 27th May 1899.	From Government.	.....	5 years	4 per cent.
Alibág	Do.	Government (Financial Department) in their Resolution No. 2607 of 15th June 1899, promised a 4 per cent. loan of Rs. 10,000 repayable in 10 years. The formal application has been submitted. Government have advanced Rs. 300 in cash and the rest being plague expenditure incurred by Government on behalf of the Municipality has been debited to that body. Practically Alibág is indebted to Government to the tune of Rs. 10,000.	10,000 (Not yet formally sanctioned. See remark in column 3).	300 in September 1898, The rest from time to time.	Do.	.....	10 years	Do.
Pen	Water-works	Government Resolution No. 123 of 30th January 1895.	10,000	16th April 1885	.....	10,000	20 years	6 per cent.
Panel	Do.	Government Resolution No. 3672 of 4th September 1892.	50,000	2nd November 1892	Government	.....	30 years	4½ per cent.

The Panel Municipality stands indebted to Government to the amount of Rs. 13,095-8-1 being plague expenditure incurred by Government on behalf of the Municipality, to meet these liabilities, has applied to Government formally for a loan of Rs. 14,000 in place of that of Rs. 10,000 promised by Government in their Resolution of 5th September 1900 at 4 per cent. to be repayable in 10 years.

SECURITY.		IN CASES IN WHICH SINKING FUNDS HAVE BEEN FORMED.			IN CASES IN WHICH THERE ARE NO SINKING FUNDS.			POSTPONEMENT SANCTIONED.			
Whether secured on the general revenues or on particular tax, and if so, the income from the tax.	Secured on mortgage.	Amount with interest accumulated during previous years.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at end of year.	Of instalment.	Of interest.	Total.	Authority.
10	11	12	13	14	15	16	17	18	19	20	21
					Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
General revenue.	...	...	...	...	8,000	2,000 0 0	1,000 0 0	...	...	...	...
Do.	...	...	...	...	2,143 10 1	...	2,143 10 1	2,143 10 1	...	2,143 10 1	Government Resolution No. 1036 of 1st March 1900.
Do.	...	...	...	...	30,000 0 0	12,500 by set off of the Government grant sanctioned in Government Resolution No. 2507 of 15th June 1899.	22,500 0 0	...	...	...	...
to be regularised into interest-bearing loans.											
General revenue.	...	...	...	...	2,32,685 10 9	4,841 11 2	2,17,713 15 7	4,841 11 4 for 1898-99.	10,014 14 11	14,856 11 3	Government Resolution No. 1172 of 6th March 1899.
Do.	...	...	...	...	50,000 0 0	765 4 10	49,233 11 3	...	...	...	...
Do.	...	...	...	...	5,000 0 0	5,000 0 0	...	...	...	...	...
Do.	...	...	...	...	5,000 0 0	5,000 0 0	...	...	...	...	...
Do.	...	...	...	...	2,000 0 0	2,000 0 0	...	...	...	...	...
On house-tax.	...	...	...	...	1,125 0 0	235 0 0	900 0 0	...	...	...	...
Do.	...	...	...	...	...	...	500 0 0	...	...	...	...
General revenue.	...	...	...	...	3,414 6 10	1,631 13 2	1,782 9 7	...	...	...	...
Do.	...	...	...	...	3,500 0 0	...	3,500 0 0	...	...	...	...
Do.	...	...	...	...	16,750 0 0	...	16,750 0 0	...	...	...	...
Do.	...	...	...	...	15,000 0 0	...	15,000 0 0	...	...	...	...
Special House-tax enhancement.	...	...	...	...	...	...	8,000 0 0	...	...	...	...
General revenues	...	...	...	...	10,000 0 0	...	10,000 0 0	...	...	...	...
Do.	...	...	...	...	2,000 0 0	600 0 0	1,500 0 0	...	...	...	...
General revenues and on water tax.	...	...	...	...	53,062 2 2	1,339 4 3	51,723 13 11	...	...	...	...

cipality and also to an amount of Rs. 1,175-3-5 to the Public Works Department for charges on account of segregation camps erected for that Body. The Municipality No. 2507 of 15th June 1899 at 4 per cent. repayable in 20 years. The loan has since been formally sanctioned by Government Resolution No. 402 (Financial

## 25. The marginal table, which summarises the figures contained in the

Municipality.	Total amounts borrowed from time to time from Government or advanced to the Municipality.	Amount due to Government on 31st March 1900.
	Rs.	Rs.
Belgaum...	65,000	27,000
Dhárwár...	74,000	27,644
Hubli ...	2,92,000	2,66,968
Nargund...	1,000	900
Ranebennur ...	500	500
Bijápúr ...	5,000	1,753
Ilkal ...	3,500	3,500
Ratnágiri ...	3,000	3,000
Alibág ...	10,000	10,000
Pen ...	10,000	1,500
Panval ...	{ 59,000 } 72,870	{ 51,724 } 65,594
	{ 13,870 }	{ 13,870 }

above statement, clearly shows the present liabilities of the several Municipalities to Government. Of these, Pen is the only body whose debt is not due to plague. The financial condition of Nargund, Ranebennur and Ilkal is by means of fresh taxation, reported to be sound enough to guarantee the easy and punctual payment of the sums borrowed by them. Bijápúr will easily clear off its one remaining instalment at the end of 1900-1901. As regards Belgaum, the amount of its liabilities to Government has been recently fixed. Of the sum of Rs. 65,000, consisting of advances

actually made and Government plague charges debited to it by the Accountant General, Government have promised to recommend to the Government of India a grant-in-aid of about Rs. 38,000, and have directed the Municipality to convert the residue into a regular loan. Additional taxation will have to be imposed for the purpose. Dhárwár has yet to pay one last instalment to clear off its old water-works loan. The plague loan of Rs. 40,000 applied for long ago has been recently sanctioned. The revision of the house-tax rates, wheel-tax and octroi schedules and the levy of tolls will, it is estimated, bring in sufficient additional revenue to meet the new burden. The Collector, however, remarks that it will be a long time before any improvement can be thought of, as the repayment of the Government loan hangs like a mill-stone round the neck of the Municipality. As regards Hubli the Vice-President, Dr. Cardoz, describes its financial condition to be fairly good, despite the many calls upon its limited resources. He states that the additional revenue of Rs. 20,000 expected from the levy of tolls and the raising of its existing octroi rates will enable the Municipality to meet easily its past liabilities and its increasing expenditure in future. Government have recently granted to the Municipality permission to raise a further loan of Rs. 25,000 in the open market at 6 per cent., repayable in 10 years. The increased income, Rs. 20,000 referred to above, will be sufficient to cover this additional liability. The finances of the Ratnágiri Municipality are described as deplorable. It has still to pay more than two-thirds (Rs. 31,750) of its old water-works loan (of Rs. 45,000) raised in the open market so long ago as 1881 and 1884. The plague loan of Rs. 3,000 sanctioned by Government in their Resolution No. 706 of 9th February 1900 is proposed to be repaid from funds obtained by raising the scale of the existing house-tax. The increase to the revenue, which is estimated to be about Rs. 2,300; is, however, considered more than sufficient to repay the latter loan. The Alibág Municipality is indebted to Government to the extent of Rs. 10,000, consisting of Rs. 300 advanced to it in cash and the rest debited to it as plague charges incurred on its behalf by Government. The formal application for a regular loan is before Government, as also the proposals of the Municipality for the revision of the octroi and wheel-tax. The Collector, who managed the affairs of this body during the year, says that its income exceeded that of the previous year by Rs. 3,117-6-5, and that by keeping its current expenditure within its income and by the collection of its taxes as promptly as in the year under report, it can well afford to pay in good time all its liabilities without difficulty. As regards Panval which, besides the balance (Rs. 51,723-13-11) of its old liability on account of its water-works loan of Rs. 59,000, owes to Government Rs. 13,870 on account of plague charges, its application for a loan of Rs. 14,000 has been since sanctioned by Government in their Resolution No. 4092 of 5th September 1900, on condition of the Municipality's proving its capacity of repaying the loan by revising its existing house-tax, water-cess and octroi schedule. Besides Pen, referred to above, Nipani is the only Municipality which owes money to a private individual. The debt is without interest, and will be cleared off in 1900.

26. The subjoined table shows the Municipalities which levy tolls, the amount actually spent on roads and the balance of toll receipts remaining unexpended at the close of the year :—

Name of Municipality.	Balance of total receipts remaining unexpended on roads on 31st March 1899.	Toll receipts in 1899-1900.	Cost of collection of tolls.	Amount spent on roads in 1899-1900.	Amount of toll receipts remaining unexpended on 31st March 1900.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Nipáni	5,226 10 8	2,237 10 6	245 14 10	768 12 6	6,454 9 5	
Athni	59 15 11	2,934 2 6	243 0 9	2,179 14 9	562 2 9	
Gadag-Bettigeri	Nil *	7,139 0 8	Not given.	3,310 5 10	3,823 10 8†	* Because levied for the first time. † Includes cost of collection which is not distinguished from that of collection of octroi.
Nargund	Nil *	876 2 0	62 2 0	418 0 6	395 15 6	For want of rain a larger amount could not be spent.
Byádgi	1,191 15 2	3,715 9 0	425 2 10	1,079 4 6	3,398 0 10	
Bágalkot	.....	1,455 4 0	.....	613 15 5	841 4 7	
Kárwár	.....	125 3 0	.....	540 10 0	.....	
Kunta	.....	557 8 0	96 9 0	714 7 8	.....	
Sirá	770 4 0	1,377 8 0	157 14 5	1,495 10 1	404 3 6	
Haliyál	.....	316 12 3	97 7 6	351 1 6	.....	
Honávar	.....	Information not available.		.....	.....	
Bhatkal	.....	129 6 0	.....	110 5 5	19 0 7	
Vengurla	567 4 7	1,550 12 0	261 7 8	1,079 3 5	777 5 6	
Rájápur	1,075 4 11	999 10 0	261 3 1	761 5 8	1,052 6 2	
Chiplún	1,596 15 10	2,030 14 6	315 0 8	594 6 9	2,708 6 11	
Dápoli	249 14 6	347 0 0	.....	84 1 5	512 12 0	
Allbág	253 2 2	1,358 6 3	430 0 8	1,073 9 0	107 14 9	
Fen	.....	438 10 6	.....	353 3 0	85 7 6	Balance spent on plague measures.
Roha-Ashtami	178 3 8	316 14 0	122 15 9	337 2 4	332 15 7	
Mahád	267 4 3	1,900 12 0	231 5 10	1,234 0 3	602 10 2	

27. It will be seen that Gadag-Bettigeri and Nargund were added during the year to the number of toll-levying Municipalities. The unspent savings at Nipáni, Gadag-Bettigeri, Byádgi, Vengurla, Rájápur, Chiplún and Mahád are very large. The Nipáni Municipality was obliged to draw on its toll revenue to meet plague expenditure. The report, however, states that Rs. 4,000 will be spent on roads during the year 1900-1901, and the Collector has promised to take steps to see that the arrangement will be strictly carried out. Gadag-Bettigeri has expended on the town roads thrice the amount of the preceding year. The President reports, however, that the majority of the roads are not yet in good condition. The Municipality must spend more from the toll receipts. In Byádgi the Public Works Establishment having been utilized for plague measures, the sum of Rs. 4,186 allotted for roads could not be expended during the year. At Vengurla the roads are reported to be in good condition. The balance on hand will be devoted to the purchase of metal for use in 1900-1901. In Rájápur the balance exceeds the year's toll receipts. The money is said to have been kept as a reserve against a probable necessity for the opening of famine road-works. At Chiplún the scanty rainfall of the year prevented the execution of repairs to roads on a large scale. Municipalities having large unspent balances must understand that the receipts from this impost are not on any account to be diverted to objects unconnected with roads.

28. The following table, which has been compiled from special returns obtained from the several Municipalities, exhibits percentages of cost of collecting (1) octroi and (2) other taxes 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 year.	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 Taxes other than Octroi to income derived from them.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Belgaum ... ..	22,016 0 3	11,681 10 8	2,535 1 7	1,119 4 10	11.51	9.87	(a) Collected by office establishment.
Nipani ... ..	4,068 5 4	2,843 10 6	445 16 0	(c).....	10.89	(a).....	
Atani ... ..	10,836 5 1	5,511 3 10	573 14 7	428 13 3	8.04	7.7	(b) Collected by the ordinary Municipal establishment.
Gokak ... ..	3,445 3 6	6,641 0 0	578 13 3	142 1 2	16.79	2.14	
Saundatti-Yellamma ... ..	679 11 11	4,885 4 6	190 0 0	108 8 0	27.68	3.22	(b) Collected by the ordinary Municipal establishment.
Yamkanardi ... ..	.....	1,680 8 0	.....	(b).....	.....	(b).....	
<b>Total ... ..</b>	<b>41,044 12 1</b>	<b>33,993 5 6</b>	<b>4,623 10 5</b>	<b>1,798 12 3</b>	.....	.....	
Dharwad ... ..	13,724 9 0	15,404 6 10	3,425 6 6	845 12 10	19.08	5.39	(c) Calculated on octroi and tolls collections, both being collected by the octroi establishment. The octroi collections shown are exclusive of Rs. 7,134-0-6 from tolls.
Hobli ... ..	63,078 7 0	32,735 7 10	4,068 13 5	1,651 2 10	7.64	4.07	
Gadag Bettigeri ... ..	15,285 1 0	8,832 0 0	2,115 6 4	461 2 9	(d) 8.3	5.3	
Navalgund ... ..	1,716 7 6	1,256 0 0	638 16 3	353 13 0	37.2	28.1	
Yanar ... ..	.....	.....	.....	.....	.....	.....	
Nargund ... ..	.....	8,287 10 0	.....	248 6 7	.....	7.5	
Banebatur ... ..	.....	4,163 0 0	.....	263 7 2	.....	6.3	
Gulgaupur ... ..	.....	.....	.....	.....	.....	.....	
Byadgi ... ..	2,903 11 0	5,215 1 0	242 9 2	596 12 8	11.4	11.4	
Haveri ... ..	.....	2,678 8 0	.....	166 12 4	.....	6.23	
<b>Total ... ..</b>	<b>89,908 3 6</b>	<b>78,957 1 8</b>	<b>9,879 2 8</b>	<b>4,566 4 9</b>	.....	.....	
Bijapur ... ..	28,259 1 7	4,626 3 11	2,045 14 11	405 4 2	7.25	8.76	(d) Taxes collected by the office establishment. Percentage calculated on office establishment and collecting establishment together.
Bagnkot ... ..	11,229 14 6	4,599 8 0	1,463 15 4	337 13 3	13.03	7.3	
Ikal ... ..	4,139 1 0	1,643 0 0	537 14 11	101 8 6	12.9	6.2	
Gulgaud ... ..	5,990 1 8	3,298 8 0	941 10 12	359 8 0	16	10.8	
<b>Total ... ..</b>	<b>49,498 2 9</b>	<b>14,166 3 11</b>	<b>4,989 8 1</b>	<b>1,204 1 11</b>	.....	.....	
Karwar ... ..	3,618 6 7	4,544 4 6	440 1 6	315 15 7	11.6	6.9	(d) Taxes collected by the office establishment. Percentage calculated on office establishment and collecting establishment together.
Kumta ... ..	6,679 15 3	2,368 0 0	833 8 5	240 10 0	12.64	10.14	
Sirsi ... ..	5,196 5 8	3,774 13 1	503 11 4	429 12 7	10.8	11.9	
Haliyal ... ..	1,314 2 0	2,690 3 6	373 9 6	339 1 1	30.7	12.7	
Honavar ... ..	.....	Information not available.	.....	.....	.....	.....	
Bhatkal ... ..	2,778 15 7	935 15 0	751 0 11	(d).....	27.08	(d).....	
Gokarn ... ..	404 7 3	485 8 0	175 9 9	.....	19.84	.....	
Ulri ... ..	.....	.....	.....	.....	.....	.....	
<b>Total ... ..</b>	<b>20,079 2 4</b>	<b>14,774 13 1</b>	<b>3,968 15 8</b>	<b>1,325 7 3</b>	.....	.....	
			175 9 9				
Vengurla ... ..	7,384 2 9	4,073 13 8	454 14 9	261 7 8	5.89	6.43	(d) Taxes collected by the office establishment. Percentage calculated on office establishment and collecting establishment together.
Bijapur ... ..	2,592 1 8	3,434 5 3	261 3 2	261 3 2	10.07	7.00	
Ratnagiri ... ..	2,400 8 8	2,280 11 11	461 5 7	244 9 6	19.21	3.38	
Chiplun ... ..	5,147 1 10	3,786 7 18	607 1 8	335 0 8	18.64	8.85	
Dapoli ... ..	.....	1,298 0 0	.....	118 4 3	.....	9.11	
<b>Total ... ..</b>	<b>17,523 15 11</b>	<b>19,843 5 7</b>	<b>1,854 9 2</b>	<b>1,220 9 8</b>	.....	.....	
Allibag ... ..	1,392 6 11	6,940 4 9	241 13 10	430 0 8	17.3	7.8	(d) Taxes collected by the office establishment. Percentage calculated on office establishment and collecting establishment together.
Pen ... ..	2,004 0 6	5,829 0 6	400 5 10	196 0 8	19.9	3.3	
Roha-Ashtami ... ..	1,387 9 3	1,586 14 0	276 10 2	224 15 9	19.9	14.1	
Mahad ... ..	4,008 5 3	3,340 4 0	337 10 3	281 5 10	6.4	9.4	
Parvel ... ..	3,711 9 4	7,230 11 4	763 1 6	239 11 4	21.08	3.3	
Uran ... ..	.....	3,071 2 6	.....	216 7 10	.....	7.03	
<b>Total ... ..</b>	<b>12,503 15 5</b>	<b>27,967 5 1</b>	<b>2,088 9 7</b>	<b>1,668 10 1</b>	.....	.....	
<b>GRAND TOTAL ... ..</b>	<b>2,10,449 4 0</b>	<b>1,84,691 1 10</b>	<b>20,051 7 7</b>	<b>11,823 13 6</b>	.....	.....	

29. The cost was below the limit laid down by Government in their Resolution No. 1297 of 4th April 1892 except in Haliyal, Saundatti-Yellamma, Bhatkal and Navalgund. In Haliyal the receipts from octroi fell, the cost remaining normal. There is much improvement in Saundatti-Yellamma; but the cost still exceeds the limit. In Bhatkal also there is an improvement; and a further reduction is promised. No reduction in the cost is said to be possible in Navalgund. The question, however, is engaging the attention of the Collector.

As regards other taxes the percentage is satisfactorily low throughout except at Navalgund where it rose by about 5 per cent over the previous year, presumably on account of diminished receipts.

30. The following table exhibits the number of lights in each Municipality and expenditure incurred on account of street-lighting:—

Name of Municipality.	Number of lights on the 31st March 1899.	Description of lights.	Number of lights added during the year.	Cost of lighting incurred during the year 1899-1900.	Remarks.
				Rs. a. p.	
Belgaum ... ..	209	Kerosine ... ..	...	1,859 5 3	
Nipáni ... ..	40	Do. ... ..	...	394 12 8	
Athni ... ..	70	Do. ... ..	...	440 0 5	
Gokák ... ..	60	Do. ... ..	...	.....	Only 1 lamp is lighted at a cost of Rs. 1 per month, in front of the Taluka Kacheri.
Saundatti-Yellamma ... ..	33	Do. ... ..	...	208 9 6	Exclusive of 2 lamps periodically lighted on the Yellamma Hill.
Yamkanmardi ... ..	10	Do. ... ..	...	56 11 6	
Total ... ..	422	.....	...	2,959 7 4	
Dhárwár ... ..	323	Kerosine ... ..	3	3,509 0 11	
Hubli ... ..	361	Do. ... ..	7	3,739 11 9	
Gadag-Bettigeri ... ..	146	Do. ... ..	...	1,435 6 0	
Navalgund ... ..	15	Do. ... ..	...	164 3 4	
Yamnúr ... ..	20	Do. ... ..	4	.....	Lighted only for 5 days during the fair. Cost Rs. 23-9-6 paid after 31st March and hence not included here.
Nargund ... ..	25	Do. ... ..	4	201 15 0	
Ránebennur ... ..	30	Do. ... ..	...	168 4 9	Only 25 lamps were in use during the year.
Gudguddápur ... ..	2	Do. ... ..	...	6 15 0	
Byádgi... ..	30	Do. ... ..	...	235 3 0	
Háveri... ..	26	Do. ... ..	...	156 8 4	
Total ... ..	978	.....	18	9,632 4 1	
Bijápur ... ..	218	Kerosine ... ..	8	1,752 4 1	Out of 218 lamps, 7 became unfit and 15 added during the year; so that at the end of the year there were in all 221 lights.
Básgalkot ... ..	140	Do. ... ..	...	702 14 10	
Ilkal ... ..	63	Do. ... ..	-26	204 1 5	35 lamps on an average were lighted during the year.
Guledgud ... ..	97	Do. ... ..	-1	877 1 6	
Total ... ..	513	.....	-19	3,536 5 10	
Kárwár ... ..	79	.....	4	698 13 3	
Kumta... ..	96	.....	...	682 0 9	
Sirsi ... ..	61	.....	...	418 13 3	
Haliyál... ..	50	.....	...	355 1 8	
Honávar ... ..	Information not available.	.....	.....	.....	
Bhatkal ... ..	30	.....	20	577 13 3	
Gokarn... ..	10	.....	3	68 15 4	
Ulvi ... ..	6	.....	...	.....	Not lighted as the fair was not held during the year.
Total ... ..	332	.....	27	2,801 9 6	
Vengurla ... ..	113	.....	-3	871 10 4	3 lamps used in the Segregation Camp discontinued.
Rájápur ... ..	...	.....	...	.....	
Ratnágiri ... ..	33	.....	...	352 1 9	
Chiplún ... ..	81	.....	2	798 9 6	
Dápoli ... ..	35	.....	...	210 12 6	
Total ... ..	262	.....	-1	2,233 2 1	

Name of Municipality.	Number of lights on the 31st March 1899.	Description of lights.	Number of lights added during the year.	Cost of lighting incurred during the year 1899-1900.	Remarks.
				Rs. a. p.	
Alibág ...	30	.....	...	485 0 3	
Pen ...	55	.....	...	530 15 6	
Roba-Ashtami ...	18	.....	—8	59 10 6	
Mahád ...	57	.....	3	443 3 6	
Panvel ...	66	.....	1	466 7 7	
Uran ...	69	.....	...	614 13 0	
Total ...	295	.....	—4	2,609 2 4	
Divisional Total for 1899-1900 ...	2,802	.....	+21	23,771 15 2	
Divisional Total for 1898-99 ...	2,871	.....	—32	20,283 8 2	

31. The number of lights on 31st March 1900 was 2,823. The number has on the whole decreased. The expenditure, however, shows a considerable rise for reasons mentioned in paragraph 22 above. Rájapur has not yet been able to provide its streets with lamps; though with less than half its income, Yamkanmardi and Dápoli can afford street lighting in a decent way. Gokák has 60 lamps; but could not light them for want of funds.

32. The subjoined statement shows the outstanding balance on account of direct taxes on 31st March 1900:—

No.	Name of Municipality.	OUTSTANDING BALANCE ON 31st MARCH 1900.									Total	REMARKS.
		House-tax.	Conservancy Licns.	Wheel-tax.	Dog-tax.	Ground rent.	Tax on animals	Water-rate.	Shop-tax or shop-rents.	Miscellaneous.		
		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 ...	851 15 0	1,483 13 11	645 14 0	...	.....	...	.....	140 11 4	...	3,323 8 9	Exclusive of Rs. 2,738-14-0 written off as irrecoverable.
2	Nipáni ...	423 8 0	.....	.....	...	.....	...	.....	.....	...	423 8 0	
3	Athni ...	303 11 8	.....	.....	...	.....	...	.....	.....	...	303 11 8	Rs. 123-8-0 since collected.
4	Gokák ...	300 4 0	263 12 0	.....	...	.....	...	.....	.....	...	364 0 0	Exclusive of Rs. 735-2-0 written off as irrecoverable.
5	Secundatti-Yellama.	20 8 0	.....	.....	...	.....	...	.....	.....	...	20 8 0	Rs. 30-0-0 written off.
6	Yamkanmardi ...	251 0 0	.....	.....	...	.....	...	.....	.....	...	251 0 0	Rs. 79-12-0 written off.
	Total ...	2,145 16 2	1,947 9 11	645 14 0	...	.....	...	.....	140 11 4	...	4,890 2 5	
7	Dhárwar ...	8,149 13 0	.....	1,625 13 0	...	1,143 3 6	...	.....	3,363 7 0	...	14,281 5 0	Rs. 35-4-0 remitted.
8	Hubli ...	1,850 14 8	.....	835 2 0	...	.....	...	1,763 1 9	.....	...	4,440 2 5	Rs. 522-18-11 remitted.
9	Godag-Bettigori ...	1,577 0 0	.....	81 8 0	...	.....	...	.....	.....	...	1,658 8 0	Rs. 63-8-0 remitted.
10	Navalgund ...	349 0 0	.....	.....	...	.....	...	.....	.....	...	349 0 0	
11	Yamnur ...	.....	.....	.....	...	.....	...	.....	.....	...	.....	
12	Nargund ...	751 0 0	.....	.....	...	.....	...	.....	.....	...	751 0 0	
13	Ranebennur ...	20 10 0	.....	.....	...	.....	...	.....	.....	...	20 10 0	
14	Godguddapur ...	19 0 0	.....	.....	...	.....	...	.....	.....	...	19 0 0	
15	Rvalgi ...	1 0 0	.....	.....	...	.....	...	.....	.....	...	1 0 0	
16	Háveri ...	.....	.....	0 0 0	...	.....	...	.....	.....	...	7 0 0	Rs. 8-8-0 remitted.
	Total ...	12,718 5 8	.....	2,543 7 6	...	11,143 3 6	...	1,763 1 9	3,363 7 0	...	21,635 9 5	
17	Bijapur ...	1,310 8 0	.....	123 1 0	7 0 0	153 11 5	...	.....	.....	...	1,593 4 5	Rs. 152-4-9 remitted.
18	Bicalkot ...	3,101 4 0	.....	227 0 0	...	.....	...	.....	.....	...	3,328 4 0	Rs. 342-4-0 remitted.
19	Ikál ...	40 0 0	.....	.....	...	.....	...	.....	.....	...	40 0 0	
20	Guledgud ...	.....	.....	.....	...	.....	...	.....	.....	...	.....	
	Total ...	4,360 13 0	.....	340 1 0	7 0 0	153 11 5	...	.....	.....	...	4,870 8 5	
21	Kárwár ...	519 5 0	.....	.....	...	.....	...	.....	.....	...	519 5 0	
22	Nunta ...	1,411 6 8	193 8 0	.....	...	.....	...	.....	.....	...	1,604 4 8	Rs. 137-7-9 since collected.
23	Sirei ...	253 15 0	.....	.....	...	.....	...	.....	.....	...	253 15 0	
24	Haliyál ...	12 2 0	.....	4 0 0	...	243 11 10	...	.....	.....	...	1,519 14 8	
25	Honávar ...	.....	.....	893 0 0	...	.....	83 12 0	.....	.....	...	538 10 10	
26	Bhátkal ...	.....	.....	.....	...	.....	.....	.....	.....	...	523 14 0	
27	Gokara ...	.....	.....	.....	...	.....	.....	.....	.....	...	.....	
28	Ulvi ...	.....	.....	.....	...	.....	.....	.....	.....	...	.....	
	Total ...	2,256 0 2	193 8 0	402 0 0	...	243 11 10	83 12 0	.....	.....	...	3,999 0 0	



No.	Name of Municipality.	OUTSTANDING BALANCE ON 31st MARCH 1900.										Total.	REMARKS.
		House-tax.	Conservancy Cess.	Wheel-tax.	Dog-tax.	Ground rent.	Tax on animals.	Water-rate.	Shop-tax or shop-rents.	Miscellaneous.			
		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.	
29	Vengurla...	110 14 0	.....	9 1 0	...	.....	...	.....	.....	...	125 15 0	Major portion recovered since.	
30	Rajapur...	184 11 1	.....	.....	...	.....	...	.....	.....	...	184 11 1		
31	Ratnágiri...	772 4 4	199 12 10	148 14 0	...	.....	...	363 4 11	.....	...	1,494 4 1		
32	Chiplun...	54 7 8	.....	.....	...	.....	...	.....	.....	...	54 7 8		
33	Dapoli...	264 0 0	.....	55 0 0	...	.....	87 11 0	.....	.....	...	406 11 0	Includes Rs. 72 written off.	
	Total...	1,343 5 1	199 12 10	212 15 0	...	.....	87 11 0	363 4 11	.....	...	2,306 0 10		
34	Alibág...	376 6 2	230 8 0	.....	...	.....	...	.....	.....	...	606 14 2	Rs. 26-8-0 remitted.	
35	Pen...	919 8 0	670 8 0	.....	...	.....	...	.....	.....	...	1,590 0 0		
36	Roha-Ashrami...	202 0 0	.....	.....	...	.....	...	.....	.....	...	202 0 0	Rs. 24 remitted.	
37	Mahád...	10 8 0	103 0 0	.....	...	.....	...	.....	.....	...	113 8 0		
38	Panvel...	473 12 0	331 14 0	.....	...	.....	1,253 10 8	281 6 0	.....	...	2,440 10 8		
39	Uran...	19 13 0	2 8 0	.....	...	.....	.....	.....	.....	...	22 5 0	Includes Rs. 4 remitted.	
	Total...	2,101 15 8	1,338 6 0	.....	...	.....	1,253 10 8	281 6 0	.....	...	4,975 6 4		
	Grand Total for 1899-1900...	24,925 5 9	8,594 4 9	4,159 5 6	7 0 0	1,544 10 9	171 7 0	3,390 1 4	3,785 8 4	...	41,506 11 8		
	Grand Total for 1898-99...	35,758 3 0	5,909 4 2	3,950 13 11	7 13 0	1,306 10 8	370 5 0	7,740 13 9	4,830 15 6	...	59,797 14 0		

33. The decrease of Rs. 18,231-11-5 in the total outstanding balances is satisfactory, the reduction having occurred chiefly under house-tax, conservancy cess, water-rate, and shop-tax or shop-rents. Particular attention seems to have been bestowed on the recovery of house-tax arrears by Gokák, Saundatti-Yellamma, Dhárwár, Hubli, Ratnágiri, Alibág and Panvel. At Dhárwár, however, the house-tax arrears are still undesirably large. In the opinion of the President owing to the dislocation of trade and many plague deaths among the taxpayers the process of collection must be slow and deliberate. But considering the comparatively small arrears at Hubli where, perhaps, plague was worse, the above excuse cannot be completely accepted. House-tax arrears have appreciably increased only in Bágalkot. This was due to the evacuation of the town. The outstandings will be collected during the current year. The recovery of the outstandings of the conservancy cess in Belgaum, Gokák, Pen and Panvel and of the water-rates at Hubli, Ratnágiri and Panvel and of market rents in Dhárwár received considerable attention. Guledgud would seem to be the only Municipality which has uniformly avoided arrears. It is remarkable to note the promptness with which such small Municipalities as Saundatti-Yellamma, Ráne-bennur, Byádgi, Haveri, Ilkal and Uran can collect their taxes, an example which larger Municipalities with adequate establishments might advantageously follow.

34. The following table contrasts the total outlay incurred in 1898-99 and 1899-1900 under the heads of "Water-supply," "Drainage," and "Conservancy" in each of the districts of the Division.

Name of District.	Water-supply.		Drainage.		Conservancy.	
	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum...	1,171 14 6	2,670 4 0	323 6 4	287 9 9	23,004 5 4	27,152 0 7
Dhárwár...	15,457 6 11	15,923 10 6	1,704 13 1	465 8 6	32,107 13 9	1,09,363 15 7
Bijápur...	2,398 11 7	1,814 14 11	1,608 1 3	1,180 5 10	14,172 7 2	15,892 11 1
Kánara...	306 1 1	142 1 11	434 1 7	409 11 5	7,891 12 4	7,824 12 0
Ratnágiri...	3,230 3 0	5,931 13 11	.....	.....	5,263 9 4	5,372 5 3
Kolába...	2,242 13 6	1,985 6 7	.....	.....	9,203 13 9	9,476 2 1
Total...	24,802 2 7	28,468 3 10	4,076 6 3	2,432 14 6	91,733 12 8	1,75,081 14 7

35. The Collector of Belgaum reports that there was no occasion for enforcement of the provisions of the Bombay Municipal Servant's Act of 1890

during the year (paragraph 2 of Government Resolution No. 6167 of 10th November 1897). The following table compiled from special returns called for from the several Municipalities gives the expenditure incurred on Education within municipal limits from the funds, exclusive of Provincial and Local Fund grants and school fees:—

Name of Municipality.	No. of schools within Municipal limits maintained by the Municipality.	Number of pupils.	STRENGTH OF TEACHING STAFF.		Other expenses in connection with Schools.	Expenditure on other Educational objects falling under Clause 15 or 21 of Section 24 of Act VI of 1873.	Total Municipal expenditure on Education.	Total Municipal receipts from school-fees and Educational grants.	Expenditure of the Municipality from its revenue other than school-fees and grants.	Total income of the Municipality, excluding opening balance.	Percentage of Column 11 to Column 10.
			No.	Aggregate cost on account of salary.							
1	2	3	4	5	6	7	8	9	10	11	12
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Belgaum ...	11	835	64	7,329 15 4	1,360 7 8	180 0 0	8,879 6 10	3,846 10 4	6,032 12 6	64,570 14 8	7.8
Nipani ...	4	390	17	2,371 2 4	226 7 8	.....	2,597 10 0	1,106 4 8	1,490 5 4	13,904 1 0	10.41
Athni ...	6	533	26	4,350 2 10	964 8 11	.....	5,314 8 2	3,960 4 9	1,354 4 0	24,052 7 10	8.6
Gokak ...	5	316	19	3,152 14 1	379 8 1	72 0 0	3,604 0 2	2,172 14 6	1,431 1 9	14,034 4 7	10.2
Saundatti-Yellamma...	2	256	13	2,233 0 0	223 4 8	10 0 0	2,521 4 3	1,250 1 9	1,271 2 6	7,690 10 7	16.52
Yamkanmardi ...	1	140	6	831 12 6	73 14 4	.....	906 10 19	496 9 6	410 1 4	3,191 16 6	18.8
<b>Total ...</b>	<b>29</b>	<b>3,020</b>	<b>143</b>	<b>20,818 15 1</b>	<b>3,340 9 9</b>	<b>263 0 0</b>	<b>23,821 8 10</b>	<b>12,631 13 5</b>	<b>10,969 11 5</b>	<b>1,26,474 5 9</b>	<b>8.6</b>
Dhárwár ...	15	1,270	68	8,106 1 3	1,358 3 4	.....	10,064 4 7	3,977 12 3	6,078 8 4	55,994 1 2	10.28
Hubli ...	17	1,004	75	12,661 5 9	1,875 14 11	100 0 0	14,636 4 9	4,994 15 6	9,635 5 2	1,56,332 10 8	6.16
Gadag-Bettigeri...	8	620	38	6,263 12 1	1,634 3 10	100 0 0	7,897 15 11	3,385 12 9	4,512 3 3	55,203 2 0	8.2
Navalgund ...	8	239	9	1,078 7 11	78 10 10	10 0 0	1,167 2 9	1,084 7 8	73 11 3	9,287 4 10	8
Yamnár ...	.....	.....	.....	.....	.....	.....	.....	.....	756 6 4	6,816 5 6	11.09
Nargund ...	5	312	12	1,600 0 0	371 10 10	12 0 0	1,983 10 10	1,227 4 6	766 1 4	7,432 6 10	10.4
Ranebennur ...	5	423	16	2,107 7 9	289 4 11	.....	2,396 12 8	1,619 11 4	777 1 4	7,432 6 10	10.4
Gudguddapur ...	.....	.....	.....	.....	.....	.....	.....	.....	711 0 6	9,081 2 9	6.89
Bvadgi ...	2	207	10	1,152 8 5	194 3 2	.....	1,346 9 7	.....	625 0 1	9,081 2 9	6.89
Havgi ...	3	325	11	1,732 15 3	223 11 8	.....	1,956 10 11	1,820 5 4	430 5 7	5,169 8 11	8.4
<b>Total ...</b>	<b>68</b>	<b>4,460</b>	<b>229</b>	<b>84,793 8 5</b>	<b>6,415 15 6</b>	<b>215 0 0</b>	<b>41,423 7 11</b>	<b>18,631 5 8</b>	<b>23,892 2 3</b>	<b>3,05,309 10 10</b>	<b>7.4</b>
Bijapur ...	7	725	26	3,760 6 1	640 2 7	120 8 4	4,521 3 0	2,633 10 9	1,887 8 9	38,107 6 3	4.96
Bagalkot ...	5	484	28	5,197 5 9	625 14 2	68 0 0	5,891 5 5	2,846 10 6	3,044 10 11	20,401 10 2	14.9
Ilkal ...	3	192	7	951 9 9	141 3 2	126 0 0	1,217 12 11	706 2 0	511 10 5	7,257 1 11	7.01
Guledrud ...	4	470	19	3,103 15 6	545 9 5	.....	3,648 8 10	1,673 4 0	1,775 4 10	16,545 3 5	10.7
<b>Total ...</b>	<b>19</b>	<b>1,971</b>	<b>77</b>	<b>13,012 8 0</b>	<b>1,953 13 10</b>	<b>313 8 4</b>	<b>16,278 14 2</b>	<b>8,059 11 9</b>	<b>7,319 3 5</b>	<b>82,311 4 9</b>	<b>6.7</b>
Kárwár ...	9	646	30	4,217 2 2	621 8 10	.....	4,838 11 0	2,621 4 5	2,217 6 6	12,959 14 5	17.1
Kumta ...	9	753	23	5,853 14 7	641 14 2	60 0 0	6,555 12 9	3,637 6 2	2,928 4 7	16,036 7 7	18.13
Birni ...	6	400	22	4,239 1 11	344 3 9	60 0 0	4,693 5 8	2,057 13 2	2,635 8 6	14,464 11 8	18.01
Hallyal ...	4	109	10	1,833 5 8	154 6 6	.....	2,037 10 1	1,217 6 5	720 8 9	7,554 0 2	9.6
Honávar ...	.....	.....	.....	.....	.....	Information not available.	.....	.....	.....	.....	.....
Bhatkal ...	3	291	9	1,428 0 0	309 2 6	.....	1,637 2 6	920 10 8	716 2 10	5,976 2 0	13.16
Gokarn ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ulvi ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total ...</b>	<b>51</b>	<b>3,459</b>	<b>99</b>	<b>17,681 8 4</b>	<b>1,971 1 9</b>	<b>120 0 0</b>	<b>19,772 19 1</b>	<b>10,584 8 11</b>	<b>9,182 1 2</b>	<b>56,990 3 10</b>	<b>16.1</b>
Yengurda ...	6	666	33	5,573 10 5	2,297 9 11	.....	7,871 3 4	4,281 11 2	3,589 9 2	22,007 1 5	11.7
Bajapur ...	2	352	7	1,043 2 2	215 15 9	10 0 0	1,269 1 11	702 4 3	566 13 8	7,803 15 5	7.26
Ratnagiri ...	8	467	18	2,631 10 10	406 8 8	.....	2,998 1 8	1,896 6 0	1,091 11 6	18,314 6 10	3.9
Chiplún ...	2	421	15	2,016 1 1	303 13 8	50 0 0	2,369 14 9	1,160 7 0	1,789 7 9	10,646 0 11	15.8
Bapoli ...	1	201	5	890 8 9	99 6 11	.....	979 15 8	833 15 4	96 0 2	3,967 0 2	2.5
<b>Total ...</b>	<b>18</b>	<b>2,328</b>	<b>78</b>	<b>12,694 1 8</b>	<b>3,324 4 11</b>	<b>60 0 0</b>	<b>16,078 6 2</b>	<b>8,944 11 9</b>	<b>7,132 10 5</b>	<b>62,406 8 9</b>	<b>11.4</b>
Allibág ...	2	296	15	2,655 11 5	264 15 0	.....	2,920 10 5	1,995 2 8	1,126 7 9	11,553 11 5	9.7
Pen ...	4	547	20	4,418 5 4	933 14 6	225 0 0	5,702 8 10	4,281 2 10	1,421 0 0	19,303 9 4	10.2
Roha-Asthani...	3	810	32	1,755 5 6	350 1 9	.....	2,105 7 3	1,514 1 8	691 5 7	9,077 4 0	11.8
Mahad ...	4	642	21	4,254 14 6	756 0 2	25 0 0	5,034 14 10	3,618 7 11	1,416 6 11	18,009 7 2	10.8
Panvel ...	5	540	22	3,910 8 6	1,084 3 0	.....	4,974 11 5	3,583 3 6	1,391 7 11	19,643 3 5	7.98
Urán ...	2	396	12	2,090 11 5	506 8 8	.....	2,597 4 1	1,064 14 0	1,532 6 1	8,579 3 5	17.9
<b>Total ...</b>	<b>23</b>	<b>2,668</b>	<b>102</b>	<b>19,280 8 9</b>	<b>3,904 11 1</b>	<b>350 0 0</b>	<b>23,535 3 10</b>	<b>16,067 1 7</b>	<b>7,478 2 3</b>	<b>71,466 7 8</b>	<b>16.4</b>
<b>Divisional Total for 1899-1900.</b>	<b>178</b>	<b>15,806</b>	<b>738</b>	<b>1,17,780 1 10</b>	<b>20,809 8 10</b>	<b>1,320 8 4</b>	<b>1,39,910 3 0</b>	<b>76,009 5 1</b>	<b>64,900 13 11</b>	<b>7,05,117 9 2</b>	<b>9.2</b>
Do. 1898-99.	180	16,421	750	1,20,892 0 0	21,446 14 6	1,155 6 0	1,43,326 4 6	81,321 2 9	62,005 2 0	6,75,043 5 7	9.1
+ or -	-4	+355	-23	-2,901 14 2	-639 5 8	+165 2 4	-3,416 1 6	-6,311 13 5	+2,835 11 11	+29,499 3 7	+4.1

86. The total number of schools fell by 1, exclusive of those in Honávar. Navalgund and Chiplún closed their Anglo-Vernacular schools and Ilkal its Hindustáni school on account of plague. The small Municipality of Bhatkal opened a Second Grade Anglo-Vernacular school, which is reported to be a self-supporting institution. At Athni an English sixth standard class was opened as an experiment. The attendance in the various schools rose by 385. There was a rise in the number in Dhárwár, Hubli, Pen and Panvel owing to the abatement of plague, and a fall in Belgaum, Gadag-Bettigeri and Bagalkot due to the outbreak of plague. The number of teachers fell (by 22) owing to the closure of

the schools at Navalgund, Ilkal and Chiplun and to the omission of the Honavar figure of 12. The salaries of teachers, and so the total expenditure on Municipal schools, fell in proportion. For the same reason there was a considerable reduction in school fees. There was, therefore, a larger demand for educational charges on Municipal income, exclusive of grants and fees, in the case of a little less than half the number of Municipalities. At Nipani, Gokak, Saundatti-Yellamma, Yankanmardi, Dhárwár, Nargund, Ranebennur, Bágalkot, Guledgudd, Kárwár, Kumta, Sirsi, Bhatkal, Vengurla, Chiplun, Pen, Roha-Ashtami, Mahád and Uran, the pressure on Municipal finances proper exceeded 10 per cent., having reached close upon 20 per cent. in 6, all of them comparatively small Municipalities.

37. The following table, which is based on a principle different from that of the foregoing statement is framed from information called for from the several Municipalities in order to ascertain whether in any of the Municipal Boards the educational charges bear an improperly high percentage of the total expenditure and whether the Local Funds are paying their due share in each case.

Name of Municipality.	Total Number of Scholars on the rolls.	Number of Scholars whose parents pay fees outside Municipal limits.	Total expenditure on schools.	Expenditure by the Municipality on Sch. A, supposing the grant from Local Funds is nil.	Local Fund grant now given.	Local Fund grant that should be given as per paragraph 2 of Government Resolution No. 300 of 21st October 1898.
Belgaum ... ..	1,198	400	6,352	4,420	.....	1,479
Nipani ... ..	421	141	2,905	1,807	375	538
Athni ... ..	427	214	2,790	1,551	415	623
Gokak ... ..	435	203	4,028	2,225	536	1,035
Saundatti-Yellamma ... ..	327	185	2,423	1,404	498	794
Yankanmardi ... ..	143	68	933	550	123	263
Dhárwár ... ..	976	1	9,815	6,667	.....	6
Hubli ... ..	492	79	10,987	7,915	.....	1,271
Gdaz-Betigeri ... ..	792	233	7,323	8,579	.....	1,053
Navalgund ... ..	169	87	1,235	566	464	291
Yannur ... ..	.....	.....	.....	.....	.....	.....
Nargund ... ..	303	212	1,949	1,087	359	761
Ranebennur ... ..	352	160	1,953	993	279	416
Gudrudapur ... ..	.....	.....	.....	.....	.....	.....
Byadgi ... ..	223	122	1,405	630	237	454
Háveri ... ..	279	134	1,366	622	212	299
Bjápur ... ..	652	322	4,420	2,411	610	1,191
Bágalkot ... ..	676	296	6,572	2,282	.....	999
Ilkal ... ..	83	25	1,620	1,075	175	324
Guledgudd... ..	434	95	3,135	1,604	415	364
Kárwár ... ..	853	121	4,675	2,243	500	318
Kumta ... ..	727	188	6,008	2,718	.....	628
Sirsi ... ..	402	107	4,073	2,034	.....	412
Haliyál ... ..	283	89	2,041	1,036	625	329
Honavar ... ..	317	67	1,978	975	315	188
Bhatkal ... ..	262	77	1,400	728	.....	214
Gokarn ... ..	.....	.....	.....	.....	.....	.....
Ulvi ... ..	.....	.....	.....	.....	.....	.....
Vengurla ... ..	910	197	7,303	3,291	.....	693
Rájapur ... ..	229	103	1,210	521	.....	214
Ratnágiri ... ..	499	189	3,255	1,621	575	614
Chiplun ... ..	404	205	3,617	1,513	.....	779
Dzupoli ... ..	187	83	958	400	325	176
Alibág ... ..	222	97	3,204	2,003	620	915
Pen ... ..	594	284	5,917	1,829	770	870
Roha-Ashtami ... ..	339	232	1,957	915	629	619
Mahád ... ..	656	318	4,609	2,083	760	1,698
Panvel ... ..	326	276	5,405	2,817	732	2,410
Urau ... ..	359	76	2,502	1,515	328	337

\* The figures are taken from the rolls at the end of March 1899, in which month the Schools which had been closed owing to plague were reopened.

38. The figures relate to the year 1898-99. They were intended to be presented in the Commissioner's review for that year. This, however, was not possible as the information regarding the Municipalities in the district of Belgaum and Dhárwár reached this office so late as the 26th March and 14th August 1900, respectively. It will be seen that the total number of pupils attending Municipal schools given above differs in the case of 16 Municipalities from that entered in the usual statement of educational expenditure appearing in the Commissioner's review for 1898-99, the difference being due probably to the Municipalities having given the figures as they stood at the date of submit-

ing the information between the 21st August 1899 (Ratnágiri) and 14th August 1900 (Dhárwár). It should be also remembered that owing to plague the number of pupils given by certain Municipalities such as Dhárwár, Hubli, Ilkal and a few others differs materially from that of the normal year, i.e., 1895-96. Making due allowance for the above it appears from the statement that except in the case of Guledgud, Navalgund, Kárwár, Haliyál, Honávar and Dápoli the Local Fund grants now allowed are more or less below the amounts to which they seem to be entitled under the principle laid down in paragraph 2 of Government Resolution No. 8663, dated the 24th October 1885, Revenue Department, namely, that the Local Fund grant to a Municipality should bear to the total cost, which must, in the absence of such grant, be met from Municipal Funds proper, the same proportion as the children in the schools whose parents are payers of the Local Fund Cess on land outside Municipal limits bear to all the children attending the schools. Large Municipalities such as Belgaum, Dhárwár, Hubli, Bágalkot and Gadag-Bettigeri are not in receipt of any grants at all. But in the case of the poorer Municipalities such as Yamkanmardi, Saundatti-Yellamma, Ilkal, Ránnebenur, Nargund, Sirsi, Bhatkal, Panvel, Alibág, Rájápur, and a few others, the question of adequate Local Funds grants would seem to need consideration. All the Collectors, except perhaps Ratnágiri, are unanimous against supplementing the Municipal income by an increase in the rates of school fees. Mr. Bomanji is of opinion that there should be no burdening the Local Funds with educational charges which already bear a high percentage to the total income, and that if it is desired that Municipalities should be given greater relief respecting their school charges an increase in the rates of fees all round must be resorted to without distinction as to payers and non-payers of the Local Fund Cess.

39. The sub-joined statement shows the opening and closing balances of the several Municipalities in the Division for the year under report.

No.	Name of Municipality.	Opening balance in 1899-1900.			Closing balance in 1899-1900.		
		Rs.	a.	p.	Rs.	a.	p.
1	Belgaum	5,048	9	6	14,293	13	4
2	Nipáni	1,438	3	6	2,775	2	6
3	Athni	4,822	10	8	10,219	7	8
4	Gokák	501	2	7	2,852	12	4
5	Saundatti-Yellamma	9,802	11	8	8,191	1	4
6	Yamkanmardi	1,357	3	1	1,772	10	3
	Total	22,470	9	0	40,104	15	5
7	Dhárwár	3,852	4	1	1,223	0	7
8	Hubli	8,398	2	8	11,424	4	7
9	Gadag-Bettigeri	1,080	1	5	7,273	4	1
10	Navalgund	2,647	2	10	1,715	3	9
11	Yámnur	478	15	0	2,550	6	11
12	Nargund	801	1	5	1,749	5	3
13	Ránnebenur	233	10	3	170	6	2
14	Gudguddápur	639	12	10	552	10	3
15	Byádgi	4,397	1	9	3,010	9	10
16	Háveri	1,838	12	6	816	8	11
	Total	24,317	0	9	30,485	12	4
17	Bijápur	25,310	5	5	24,381	12	5
18	Bágalkot	7,297	0	11	5,173	8	11
19	Ilkal	2,529	13	5	4,054	9	2
20	Guledgud	2,584	14	11	1,861	9	1
	Total	37,722	2	8	35,471	7	7

No.	Name of Municipality.	Opening balance in 1899-1900.	Closing balance in 1899-1900.
		Rs. a. p.	Rs. a. p.
21	Kárwár	3,000 12 1	2,548 12 3
22	Kumta	5,263 4 6	4,841 15 4
23	Sirsi	9,661 9 11	5,858 2 10
24	Haliyál	2,307 4 0	1,155 6 2
25	Honávar	528 7 8	.....
26	Bhatkal	1,874 7 10	1,194 5 4
27	Gokarn	647 0 5	1,121 2 11
28	Ulvi	3,037 3 9	3,030 3 9
	Total	26,320 2 2	19,750 0 7
29	Vengurla	2,326 15 1	1,855 14 8
30	Rájápur	2,456 1 6	2,325 0 1
31	Ratnágiri	266 7 4	946 2 3
32	Chiplun	6,503 2 0	6,331 1 10
33	Dápoli	1,410 1 9	1,763 7 7
	Total	12,965 11 8	13,721 10 5
34	Alibág	363 12 0	994 13 10
35	Pen	2,241 10 4	1,944 10 3
36	Roha-Ashtami	845 15 9	1,090 8 5
37	Mahád	1,403 7 5	1,483 8 1
38	Panvel	1,238 7 5	362 13 9
39	Uran	4,868 2 5	5,618 8 2
	Total	10,961 7 4	11,494 14 6
	Divisional Total	*1,34,757 1 7	1,51,028 12 10

\* For difference of Rs. 3,200 between this and the closing balance for 1898-99 see note at foot of Statement No. II for 1899-1900.

40. The total closing balances have increased by Rs. 16,271-11-3 over those of the preceding year, the accumulations being much larger than in 1898-99 in Belgaum, Athni, Hubli and Gadag. Belgaum has held this large amount in reserve as a provision against expenditure in connection with plague, while considering its large transactions, the amount at Hubli can hardly be considered excessive. Athni is said to have been accumulating money to be devoted to the water-works project which is much needed. The Bijápur Municipality holds an unspent balance which is only a little less than two-thirds of its annual income. It has, however, reduced its accumulations by about Rs. 1,000 during the year. The balances do not seem to be abnormally large in any case. But the list of wants repeated year after year seems to indicate in many cases a want of energy on the part of the Municipal executive to spend the money available on useful and urgent projects.

41. The subjoined statement summarises the wants of the several Municipalities as given in their reports.

No.	Name of Municipality.	Wants.
1	Belgaum	Road repairs; adequate water-supply; good drainage.
2	Nipáni	Improvement of water-supply by means of a system of distribution to private houses; improvement of roads; additional public latrines; more lamp posts.
3	Athni	Improvement of water-supply; new roads and repairs to old ones; more street lamps; more public latrines; drainage; arrangement for watering roads and streets.
4	Gokák	A building for the Municipal office; enclosure for a cattle market; a meat and fish market; a slaughter-house; a vegetable market; street-lighting.

No.	Name of Municipality. *	Wants.
5	Saundatti-Yellamma ...	More dharmshalas; the diversion of the road from Saundatti to the hill so as to avoid a very steep gradient; more water wells on the hill for pilgrims and cattle; water-supply in the town of Saundatti.
6	Yamkaumardi ...	Improvement of water-supply; a school building; more street lights; public latrines.
7	Dhárwár ...	A fire-engine; substitution of bhangi latrines for pit privies; a good building for the municipal office; construction of a well.
8	Hubli ...	A comprehensive system of drainage; extended distribution of water-pipes; filtration of the Unkal tank-water; more public latrines; a building for the Anglo-Vernacular School in a healthy locality; improvement of the hutting grounds; a fire-engine.
9	Gadag-Bettigeri ...	Renewal of wells; drainage; more latrines; increased accommodation for schools; slaughter-house.
10	Navalgund ...	Improved water-supply; new drains; public latrines; a new school-house; surface drainage.
11	Yámnur ...	Not specified; probably the same as last year's.
12	Nargund ...	Improvement to roads; improvement of water-supply; a building for the Municipal office.
13	Ránebennur ...	A market; public latrines; metalled roads; good gutters.
14	Guddguddápur ...	Maintenance of roads; water-supply.
15	Byádgi ...	A dispensary; public latrines; a market.
16	Háveri ...	Good water-supply; masonry gutters and metalled roads; public latrines; a new school-building.
17	Bijápur ...	Improvement of the gutters in the new Bázár; water-supply there; latrines in the town generally; a beef-market.
18	Bágalkot ...	A cotton market; surface drainage; roads and gutters; more latrines; a fire-engine; a plentiful water-supply for road-watering, for extinguishing fires and for ensuring drainage.
19	Ilkal ...	Two more trench latrines; more street lanterns; a convenient site for natural purposes; a building for the Municipal office.
20	Guledgudd ...	Improved water-supply; a slaughter-house; a Municipal office; improved drainage; road repairs; road-side gutters; latrines and sites for natural purposes.
21	Kárwár ...	A site for the depositing of town sweepings; a dharmshála and waiting room at the bandar extension to some school buildings; public latrines; road-side gutters in the bázár.
22	Kumta ...	A better building for Kánarese School No. I; a school-house at Hervatta.
23	Sirsi ...	A building for the 1st grade Anglo-Vernacular School; a mutton and fish market; a slaughter-house; a well in the Bidkibail.
24	Haliyál ...	Water-supply.
25	Honávar ...	Information not available.
26	Bhatkal ...	Buildings for Hindustáni and English Schools; good streets; more street lamps; a fire-engine
27	Gokarn ...	No wants of immediate urgency.
28	Ulvi ...	Do. do.
29	Vengurla ...	Repairs to the Vernacular School building.
30	Rájápur ...	Repairs to water-works; public latrines; a vegetable market; a fish market; a slaughter-house.
31	Ratnágiri ...	Information not furnished.
32	Chiplun ...	A separate dispensary building; a building for the Municipal office; public latrines; a building for the Pethmap School.
33	Dápoli ...	A fish market.
34	Alibág ...	Deepening Veshvi tank; land for depositing refuse; additional dust-bins; a fish market.
35	Pen ...	An iron cart for carrying away night-soil; four public latrines; repairs of leaks in the embankment of the Municipal tank; a fire-engine.
36	Roha-Ashtami ...	Repairs to the water-works involving a large outlay.
37	Mahád ...	A vegetable market; protection of the town from floods of the Savitri river; drainage; a good supply of drinking water.
38	Panvel ...	Drainage to match the water-works; a dispensary building; public latrines, a building for the Municipal office and the English School.
39	Uran ...	No wants of importance.

42. It will be seen that almost every Municipality in the above ghat districts except Hubli complains of the want of a plentiful water-supply. In Hubli a large outlay on well executed water-works has permanently removed the sufferings of the people in that respect. Other Municipalities are not so favour-

ably situated either locally or financially and must content themselves with wells and tanks, which do not give a good supply throughout the year. School and Dispensary Buildings, markets and offices are costly, but it is not understood why dust-bins, latrines, gutters, night-soil carts requiring a small outlay cannot be provided with a little energy. The enumeration of their wants by several Municipalities is invariably followed by the vague remarks to the effect that "these are the wants which will be supplied as funds permit, or which must wait for some years to come." Those Municipalities whose finances have been seriously crippled by plague charges will be unable to undertake any large works for some years to come, but those bodies whose income and expenditure have not been materially affected, might certainly make some progress every year in providing for their minor wants.

43. The subjoined table exhibits the results of the registration of vital statistics performed by Municipal agency.

No.	Name of Municipality.	Births.	Rate per 1,000.	Deaths.	Rate per 1,000.	Remarks.
1	Belgaum ...	277	9.9	2,333	83.46	
2	Nipáni ...	232	19.8	764	65.1	
3	Athni ...	571	54.8	417	40.3	
4	Gokák ...	385	31.8	463	38.2	
5	Saundatti-Yellamma ...	316	35.38	268	30.	
6	Yamkaumardi ...	163	28.2	210	36.8	
7	Dhárwár ...	756	23.02	1,587	48.32	
8	Hubli ...	1,287	24.47	3,268	62.13	
9	Gadag-Bettigeri ...	1,034	43.3	838	35.1	
10	Navalgund ...	192	21.4	152	16.9	
11	Yamnur ...	Temporary Municipality.				
12	Nargund ...	343	35.7	229	23.9	
13	Ránebennur ...	569	41.3	435	31.6	
14	Gudguddápur ...	Temporary Municipality.				
15	Byádgí ...	219	42.5	283	54.9	
16	Háveri ...	295	43.65	208	30.77	
17	Bijápur ...	568	33.89	594	35.44	
18	Bágalkot ...	550	30.4	702	38.9	
19	Ilkal ...	315	39.4	252	31.5	
20	Guledgud ...	705	45.5	590	38.1	
21	Kárwár ...	530	36.35	298	21.12	
22	Kumta ...	385	35.9	270	25.2	
23	Sirsi ...	92	13.8	244	36.7	
24	Háliyál ...	163	26.3	249	40.2	
25	Honávar ...	Information not available.				
26	Bhátikal ...	234	39.3	174	29.2	
27	Gokarn ...	Temporary Municipalities.				
28	Ulvi ...					
29	Vengurla ...	409	40.35	239	23.58	
30	Rájápur ...	259	33.27	192	24.66	
31	Ratnágiri ...	323	22.5	575	40.2	
32	Chiplún ...	354	30.21	325	27.13	
33	Dápoli ...	106	39.36	69	25.62	
34	Alibág ...	127	21.5	141	23.9	
35	Pen... ...	93	12.4	267	35.7	
36	Roha-Ashtami ...	139	26.6	141	27.	
37	Mahád ...	208	30.2	195	28.3	
38	Panvel ...	241	23.13	387	36.95	
39	Uran ...	177	25.2	266	37.8	
	Total for 1899-1900 ...	12,617	29.65	17,625	41.41	
	Do. 1898-99 * ...	12,226	28.7	19,705	45.009	
	+ or - ...	+ 391	+ .95	-2,080	-4.599	

\* Exclusive of the Honávar figures.

44. There was a rise of 391 in births, while the number of deaths fell by 2,080. The former shows a decrease in 15 Municipalities and an increase in 19.

The migration of the inhabitants during plague epidemics must have caused the considerable fall in the number of registered births noticeable at Belgaum, Nipáni, Yamkanmardi, Dhárwár, Sirsi and Haliyál. Compared with the total number of births ascertained in 1895-96, which was a normal year, when it was 14,800, the decrease during the year comes to 2,183. The decrease during the last four years or so caused by plague in the population of Belgaum, Dhárwár, Hubli, Gadag-Bettigeri, Alibág, Uran, and a few others, must be taken into account in calculating the rate per mille of births or deaths.

As it is, the standard rate for births of 50 per mille has even been exceeded by Athni, while Saundatti-Yellamma, Gadag-Bettigeri, Ránebennur, Byádgi, Háveri, Ilkal, Guledgud, Kárwár, Kumta, Bhátka, Vengurla and Dápoli make, on the whole, a satisfactory approach to it.

The death-rate calls for no special remark, the fluctuations in it in the case of certain Municipalities—Belgaum, Nipáni, Gokák, Yamkanmardi, Dhárwár, Hubli, Byádgi, Bágalkot, Sirsi, Haliyál and Panvel, being due to the varying severity of the plague. The mortality returns seem on the whole to be well attended to. Bye-laws regarding the registration of vital statistics are in force in all the permanent Municipalities. But it would appear from the statement of prosecutions further on, that only 32 persons were prosecuted for breach of them against 67 and 23 convicted against 50 in the preceding year.

The reward system referred to in Government Resolution No. 408, dated 21st January 1898, was introduced in all the Municipalities of the Belgaum District, and in Hubli, Gadag-Bettigeri, Bijápur, Kárwár, Kumta, Pen and Roha. But it was only in 2 Municipalities—Kumta and Pen—that rewards amounting to Rs. 4-8-0 and annas 8, respectively, were given to persons giving information of unregistered births and deaths.

Dhárwár did not introduce the system, it is said, owing to plague. The 5 Municipalities of the Dhárwár District and Bágalkot and Ratnágiri promise to introduce it during the current year. The Collector of Kánara thinks the rewards system needless in Sirsi, Haliyál and Bhátka. There seems on the whole to be a want of sufficient earnestness in bringing the system into effective use. In 7 Municipalities only—Nipáni, Saundatti-Yellamma, Nargund, Haliyál, Roha, Yamkanmardi and Navalgund—is assistance stated to have been rendered to them by village officers. In Gadag-Bettigeri, where the village officers are said to have refused to help, their conduct is being inquired into. In other Municipalities it is not clear whether assistance is being given or not.

45. The following statement gives the number of Municipal prosecutions with their results :—

No.	Name of Municipality.	Number of prosecutions instituted for the recovery of Municipal dues.	Number of such cases ending in conviction.	Number of such cases remaining undispensed of at the close of the year.	Number of prosecutions for breach of bye-laws regarding registration of births and deaths.	Number of such cases ending in conviction.	Number of prosecutions for other offences under the District Municipal Acts.	Number of such cases ending in conviction.	Remarks.
1	2	3	4	5	6	7	8	9	10
1	Belgaum ... ..	(a) 4,786	398	1,613	...	...	...	...	(a) 2,780 withdrawn.
2	Nipáni ... ..	61	51	8	...	4	...	1	
3	Athni ... ..	19	16	3	...	...	14	10	
4	Gokák ... ..	(b) 35	2	7	...	...	(c) 2	1	(b) 26 withdrawn, (c) 1 withdrawn.
5	Saundatti-Yellamma ... ..	25	10	9	...	...	9	2	
6	Yamkanmardi ... ..	...	...	...	...	...	...	...	
7	Dhárwár ... ..	(d) 7,870	127	8,142	...	...	544	542	(d) 4,288 withdrawn including probably 187 of the previous year, the rest withdrawn, &c.
8	Hubli ... ..	5,164	136	778	...	6	...	350	154
9	Gadag-Bettigeri ... ..	(a) 322	9	119	...	...	...	36	32
10	Navalgund ... ..	12	9	...	...	...	2	2	(e) 194 withdrawn.
11	Yamnur ... ..	...	...	...	Temporary.	...	...	...	
12	Nargund ... ..	(f) 11	...	...	...	...	(g) 5	2	(f) all withdrawn (g) 3 withdrawn.
13	Ránebennur ... ..	53	1	7	...	...	...	...	50 withdrawn.



No.	Name of Municipality.	Number of prosecutions instituted for the recovery of Municipal dues.	Number of such cases ending in conviction.	Number of such cases remaining undispensed of at the close of the year.	Number of prosecutions for breach of by-laws regarding registration of births and deaths.	Number of such cases ending in conviction.	Number of prosecutions for other offences under the District Municipal Acts.	Number of such cases ending in conviction.	Remarks.
1	2	3	4	5	6	7	8	9	10
14	Guddguddápur ...	...	...	Temporary.	...	...	...	...	11 withdrawn.
15	Byádgí ...	13	...	2	...	...	...	...	25 withdrawn.
16	Haveri ...	43	14	...	...	...	...	...	...
17	Bijápur ...	953	634	61	...	...	62	36	...
18	Bágalkot ...	1	1	...	...	...	48	39	...
19	Ilkal ...	...	...	...	...	...	...	...	...
20	Guledgud ...	...	...	...	...	...	...	...	...
21	Kárwár ...	273	226	47	...	...	...	...	...
22	Kumta ...	(h) 125	...	...	8	8	(i) 30	12	(h) compromised ; (i) 8 discharged.
23	Sirai ...	(j) 279	...	191	3	3	1	1	(j) 85 withdrawn and 3 dismissed.
24	Haliyál ...	(k) 341	...	13	...	...	1	...	(k) 328 withdrawn.
25	Honávar ...	...	...	Information not available.	...	...	...	...	...
26	Bhatkal ...	237	...	...	...	...	...	...	All withdrawn.
27	Gokarn ...	...	...	...	...	...	...	...	...
28	Ulvi ...	...	...	Temporary Municipalities.	...	...	...	...	...
29	Vengurla ...	126	...	66	...	...	...	...	60 withdrawn.
30	Rájápur ...	...	...	...	...	...	1	...	Acquitted.
31	Ratnágiri ...	(l) 1,302	590	390	...	...	15	11	(l) 822 withdrawn.
32	Chiplún ...	(m) 86	...	...	3	3	10	10	(m) discharged.
33	Dápoli ...	14	...	...	...	...	...	...	All withdrawn.
34	Alibág ...	(n) 480	295	12	4	4	...	...	(n) 173 withdrawn.
35	Pen ...	512	3	501	2	2	2	2	...
36	Roha-Ashtami ...	(o) 307	...	157	...	...	2	...	(o) The rest with- drawn, &c.
37	Mahád ...	65	76	9	...	...	(p) 24	15	(p) 2 acquitted; 7 withdrawn.
38	Panvel ...	(q) 567	27	8	1	...	...	...	(q) 532 acquitted, discharged, &c.
39	Uran ...	18	...	9	1	...	...	...	9 withdrawn, &c.
	Total for 1898-1900 ...	23,624	2,620	7,152	32	23	1,142	866	
	Total for 1898-99 ...	24,266	11,584	6,430	67	50	871	535	

46. More than half the cases in respect of the recovery of Municipal taxes were either withdrawn or compounded on payment of the amounts due. As elsewhere remarked, failure in the punctual payment of admitted liabilities is, in the majority of instances, due more to indolence and apathy than to any real inability to pay. The fear of annoyance and the indignity of a *quasi* criminal law suit when a complaint is actually instituted lead to prompt payment by defaulting tax-payers at least of the higher and middle classes. A little judicious firmness for a few years on the part of those Municipalities, such as Belgaum, Dhárwár, Hubli and a few others, where a large amount of direct taxes is in arrears, will doubtless break lazy cess-payers of their unpunctual habits, which seem to have been hitherto encouraged by the supineness of the collecting agency and of the magistracy, who are not prompt in the disposal of cases. The Collector of Dhárwár reports that great progress is being made since the close of the year in collecting the house-tax arrears of the Dhárwár Municipality.

#### Audit of Accounts.

47. The work of auditing the accounts of the year was completed in all the Municipalities except Kárwár, Gokarn and Alibág. At Kárwár, Gokarn and Alibág the accounts were under audit. No mistakes of importance were discovered. At Gadag-Bettigeri an octroi kárkún was fined for irregularity in his accounts, while a house-tax kárkún, who was under suspension for a similar fault, was dismissed. At Sirsi the auditors appointed could not, as remarked elsewhere, examine the whole year's accounts owing to the mutilated condition of the day-book, the ledger and some vouchers.

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

AVERAGE CONSUMPTION PER HEAD.										
Number.	Name of Municipality.	Incidence of Octroi.	Grain.	Sugar.	Ghee.	Oils and Oil Seeds Proper.	Class V.—Drugs, Gums and Spices.	Class VI.—Tobacco.	Class VII.—Cloth.	Class VIII.—Metals.
			Standard 10 Maunds.	Standard 27 Seers (7 Seers Refined, 20 Seers Unrefined).	Standard 9 Seers.	Standard 7½ Seers.	Standard Rs. 2-8-0.	Standard 6 Seers.	Standard Rs. 12.	Standard Rs. 2-8-0.
1	2	3	4	5	6	7	8	9	10	11
		Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	Rs. s. p.
1	Belgaum	0 12 7	7 11 44	0 11 28	0 9 50	2 12 16	1 7 10	0 7 13	9 10 8	0 12 4
2	Nipáni	0 5 7	4 20 49	0 9 39	0 11 21	0 12 10	0 38 6	4 5 6	0 12 2	0 5 2
3	Athni	1 0 7	32 20 38	0 9 33	5 31 61	4 3 4	0 13 63	0 12 3	0 12 7	0 12 2
4	Gokák	0 4 7	5 12 45	1 20 57	1 1 19	0 3 10	0 3 32	13 0 8	0 2 6	0 2 6
5	Saundatti-Nellamma	0 3 3	1 0 54	0 7 54	0 0 2	0 0 61	3 3 3	0 0 63	5 5 10	0 1 7
6	Dhárwár	0 8 0	4 28 10	0 28 17	0 9 2	0 3 25	0 0 3	0 0 0	6 4 4	0 0 1
7	Hubli	0 13 2	7 37 54	1 13 11	0 4 51	0 5 54	5 6 3	0 1 11	2 9 9	0 0 1
8	Gadag-Bettigeri	0 12 1	9 28 45	1 7 69	0 5 35	0 10 50	1 7 2	0 0 0	3 0 5	0 0 0
9	Navalgund	0 3 1	1 28 29	0 14 47	0 0 4	0 0 34	1 3 9	0 0 0	4 14 9	0 0 1
10	Byádgí	0 5 4	5 15 35	0 0 9	0 7 3	0 0 0	0 0 0	0 0 0	11 8 11	0 1 7
11	Bijápur	1 9 5	28 24 43	0 10 78	0 2 68	0 10 36	3 10 5	0 4 59	2 10 1	0 0 0
12	Bijapur	0 9 11	6 6 42	0 4 38	0 6 31	0 4 23	1 14 11	0 2 26	4 12 6	0 0 0
13	Ilkal	0 5 7	6 37 25	0 23 3	0 0 52	0 2 0	3 2 10	0 2 71	4 12 6	0 0 0
14	Guledgud	0 5 10	2 27 63	0 1 26	0 19 63	0 4 1	0 0 3	0 2 34	6 4 6	0 0 0
15	Kárwár	0 3 8	3 7 51	0 1 77	0 0 29	0 1 2	0 0 0	0 1 27	2 7 3	0 2 2
16	Kumta	0 7 10	7 26 54	0 17 9	0 0 71	0 18 28	1 0 10	0 0 76	8 8 10	0 1 0
17	Sirsi	0 5 11	4 27 30	0 9 8	0 0 47	0 4 5	0 1 1	0 0 0	2 0 4	0 5 10
18	Hallyál	0 2 9	3 24 54	0 1 36	0 0 0	0 7 33	2 5 1	0 1 78	2 0 4	0 0 0
19	Honávar	Informat.	on not avail.	able.	0 4 33	0 0 3	0 1 48	3 4 9	8 3 5	0 7 6
20	Bhatkal	0 7 4	4 33 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	1 0 11	0 5 2
21	Gokarn	0 1 6	0 36 23	0 3 20	0 0 17	0 0 74	0 0 3	0 0 7	10 13 7	2 5 10
22	Vengurla	0 7 2	8 20 40	0 13 45	0 8 37	0 23 19	3 5 3	0 12 23	4 0 11	0 1 10
23	Rájápur	0 8 6	6 12 50	0 4 7	0 6 14	0 8 12	5 15 2	0 13 26	4 0 2	0 3 1
24	Ratnágiri	0 2 8	3 23 49	0 4 55	0 0 62	0 4 47	0 0 0	0 4 2	4 11 4	0 9 9
25	Chiplún	0 7 1	11 14 65	0 15 42	0 2 78	1 4 53	0 13 2	0 0 0	4 11 4	0 9 9
26	Alibág	0 3 6	6 9 38	0 32 14	0 5 38	0 13 64	0 0 0	0 5 11	0 5 1	0 0 0
27	Pen	0 4 3	13 9 27	0 6 80	0 4 23	0 0 0	0 0 0	0 4 35	0 14 10	0 1 9
28	Roha-Ashámí	0 2 9	7 33 8	0 0 44	0 0 0	0 4 10	0 0 0	0 2 44	3 6 3	0 1 9
29	Mahád	0 9 4	8 0 73	0 8 72	0 2 44	1 4 50	1 10 70	0 0 0	0 0 0	0 0 0
30	Panvel	0 5 3	6 6 70	0 31 54	0 5 1	0 12 52	0 0 0	0 7 54	0 4 26	0 13 6

49. The incidence of octroi has risen in 15 Municipalities and fallen in the same number. It was highest in Bijápur (Re. 1-9-5) and lowest in Gokarn (Re. 0-1-6). The following are the instances in which the standards of consumption sanctioned by Government Resolution No. 454 of 24th January 1898 have been exceeded:—

**Grain (10 maunds).**—The standard was considerably exceeded at Athni and Bijápur, and slightly at Chiplún and Pen. The plague at Sánгли, Miraj, and Kolhápur drove the trade of these places into Athni which for this reason as well as owing to famine imported grain very largely. The President also states that the increase in population by nearly 40 per cent. since the last census must naturally push the consumption of grain beyond the standard rate. At Bijápur the reason of the excess is stated to be that the merchants had been keeping large stocks in the hope of a rise in prices, and the population of the town has increased by some 50 per cent. which would reduce the excess consumption by more than half.

**Sugar.**—Gokák, Hubli and Gadag-Bettigeri much exceeded the sanctioned standard, while there was a slight excess at Dhárwár and Alibág. It may be chiefly attributed to the fact that generally the excess is exported to the rural tracts surrounding these towns in small quantities without the benefit of the refund rules, either during the year or later on, in due course.

**Oils and Oil-seeds (7½ seers).**—The standard was exceeded in Belgaum, Nipáni, Athni, Gokák, Gadag-Bettigeri, Bijápur, Kumta, Vengurla, Rájápur, Chiplún, Alibág, Mahád, and Panvel; and the excess was particularly marked at Athni, Gokák, Vengurla, Chiplún and Mahád. As remarked by the Belgaum Municipality, if the actual exports on which refunds remained unclaimed be left out of account the rate of consumption would be much below the standard. Oil-seeds imported in Athni and Gokák in large quantities were re-exported in the shape of oil. On such no refund can be granted. In Kumta the excess was due to the fact that 260 applications for refund remained undisposed of at the end of the year. Chiplún offers no explanation, beyond praising the efficient working of its refund rules. The general explanation is that the excess goods

were exported in small quantities for consumption outside Municipal limits, an explanation which is applicable to the excess under *Drugs, gums and spices also*.

*Tobacco (6 seers).*—The excess is noticeable at Belgaum, Nipani, Athni, Vengurla, Rájapur and Panvel, and prominently at Nipáni. Obviously the refund rules do not cover the small exports of this commodity. Six-seers of tobacco is a very liberal allowance per head.

50. The following statement shows at a glance the amounts spent by the several Municipalities in connection with plague during the year under report and in the year previous:—

Name of Municipality.	Expenditure on Plague in					
	1899-1900.			1898-1899.		
	Rs.	a.	p.	Rs.	a.	p.
Belgaum ... ..	19,819	7	1	12,946	10	5
Nipáni ... ..	1,530	3	6	212	14	9
Athni ... ..	710	7	2	994	3	2
Gokák ... ..	952	10	11	1,395	11	11
Saundatti-Yellámma ... ..	800	0	1	346	6	1
Yamkanmardi ... ..	...	...	...	291	2	9
Dhárwár... ..	20,780	3	7	32,791	8	3
Hubli ... ..	46,041	7	0	55,771	10	2
Gadag-Bettigeri ... ..	14,034	6	11	19,118	5	11
Navalgund ... ..	2,385	1	8	1,553	2	0
Yamnur ... ..	.....	.....	.....	.....	.....	.....
Nargund ... ..	613	0	3	1,116	13	1
Banebennur ... ..	1,377	7	4	1,347	10	5
Guddguddápur ... ..	.....	.....	.....	.....	.....	.....
Byadgi ... ..	1,789	4	1	639	8	11
Haveri ... ..	589	12	7	1,009	1	9
Bijápur ... ..	3,749	15	7	2,717	18	5
Bágalkot ... ..	2,628	14	11	1,693	6	8
Ilkal ... ..	738	13	11	2,287	6	2
Guledgud... ..	1,241	0	10	332	9	8
Kárwár ... ..	544	4	6	724	8	4
Kumta ... ..	794	12	11	278	13	6
Sirsi ... ..	1,560	13	7	443	15	1
Haliyál ... ..	1,443	7	9	1,228	7	4
Honávar ... ..	.....	.....	.....	94	5	7
Bhatkal ... ..	213	10	9	170	11	2
Gokarn ... ..	14	0	3	72	2	2
Ulvi ... ..	.....	.....	.....	.....	.....	.....
Vengurla... ..	878	4	2	726	8	7
Rájapur ... ..	.....	.....	.....	10	11	0
Ratnágiri... ..	5,787	12	3	1,454	3	1
Chiplún ... ..	149	6	0	111	8	4
Dápoli ... ..	14	0	1	19	4	0
Alibág ... ..	1,096	1	11	300	9	9
Pen ... ..	1,833	0	2	958	12	4
Roha-Ashtami ... ..	82	8	4	187	3	3
Mahád ... ..	.....	.....	.....	241	8	9
Panvel ... ..	3,471	14	5	1,224	12	2
Uran ... ..	222	11	10	138	0	0
Total ... ..	1,37,889	2	4	1,44,910	12	11

51. The aggregate expenditure in connection with plague shows a decrease of Rs. 7,021-10-7 as compared with the preceding year. Large amounts were spent at Belgaum, Ratnágiri and Panvel. In Belgaum the plague operations were devised and directed by the plague committee. Ratnágiri devoted a large amount to the thorough disinfection of houses and seems to attribute its subsequent immunity from plague to that step. At Panvel the increase was due to the re-adjustment during the year of the advances made for plague purposes in

the last three years, the plague charges for the year under report being only Rs. 536-5-5. There was a considerable reduction in plague expenditure at Dhárwár, Hubli and Gadag-Bettigeri, where the expenditure was not so severe as in the year previous. Plague appeared in an epidemic form for the first time during the year in Nipáni, Gokák, Saundatti-Yellamma, Byádgi, Bágalkot and Sirsi. Bijápur is the only municipality where money was liberally spent on precautionary measures, which, it is said, have hitherto protected the town. Only two municipalities, Yamkanmardi and Mahád, did not incur any expenditure in connection with plague. Nineteen per cent. of the total income of all the municipalities in the Division was engrossed by plague. Except at Bijápur, where help was given by the municipality to the needy by opening small relief works and a poor-house, no expenditure was incurred by any municipality on account of famine. One or two municipalities spent a small amount in grain compensation allowance to municipal servants.

#### *Rates of Octroi and Refund Rules.*

52. On receipt of Government Resolution No. 2365, dated the 6th June 1899, the Collectors in the Division were asked in this office No.—P 889 of the 23rd idem, to examine the octroi schedule of each municipality in their districts in the manner suggested in paragraph 6 of the Government of India Resolution No. 55—60, dated 24th April 1899, quoted in the Bombay Government Resolution mentioned above, and to forward to this office a copy of the refund rules in force with their opinion as to their efficacy reporting at the same time any exceptions, as regards rates, to the principles stated in the Government of India Resolution. Four Collectors—Kánara, Kolába, Belgaum and Dhárwár—have furnished the requisite information. The other two Collectors have been requested to supply it as early as possible.

The Kánara schedules of taxation and refund rules were submitted to Government with this office No. P.—684 of 16th April 1900. The existing octroi rates exceed the prescribed standards (Rs. 1-9-0 per Rs. 100 worth of articles which are liable to sea customs duty, except salt, opium, &c., and Rs. 3-2-0 on ghee, timber and tobacco which are entirely products of this country) in the case of a few articles in all the seven octroi levying municipalities. The Collector suggested that the excess rates can be reduced to the level of the standards and the loss resulting therefrom counterbalanced by raising the present rates in cases in which they are below the standards and by the insertion of additional taxable articles in the schedules. He, however, makes exceptions in the case of firewood in Kárwár, Kumta, Honávar and Bhatkal and building materials in the last-named municipality, and has suggested that the present rates on firewood may be allowed to stand, as it is the principal item of revenue and is free from import duty. Steps will be taken to secure strict compliance with the orders of the Government of India as directed in paragraph 3 of Government Resolution No. 5368 of 12th October 1900. Rules for the grant of refunds have been framed and adopted by all the municipalities. Those at Kárwár, Sirsi, Honávar and Bhatkal are said to be liberal and to afford every facility for refunds, while those at Kumta, Haliyál and Gokarn are reported to be defective. The latter bodies have been asked to redraft their refund rules on the model of those prepared by the Divisional Commissioners and approved by Government in their letter No 4141 of 7th November 1894. In Kolába the Government of India rates are exceeded in only two municipalities, *i.e.*, on chunam, bricks, tiles, timber and cloth in Alibág and on cocoanuts and sugar in Roha-Ashtami. In the former the rates have since been reduced, and the latter municipality has been asked to modify the rates so as not to exceed the maximum fixed. Rules for the grant of refunds have been framed by all the municipalities. Those of Alibág and Roha-Ashtami are reported to have been working well. In Panvel and Mahád little advantage is said to have been taken of the rules by traders, a result very probably due to the imperfect publication of them. The municipalities have been asked to remedy the defect.

The Belgaum and Dhárwár schedules and refund rules have been recently received and are being scrutinized in my office. They will be shortly submit-

ted to Government separately. The following table shows the articles on which the *ad valorem* rates per Rs. 100 at present levied by the municipalities in the two districts are reported to exceed the standard laid down by the Government of India :—

Name of Article,	Rate of Octroi on Rs. 100 worth of the article at present levied in the Municipality of										
	Belgaum.	Nipani.	Athul.	Gokak.	Saundatti-Yellamma.	Dharwar.	Hubli.	Gadag-Bettigeri.	Navalgund.	Byadgi.	
	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.	
Sugar-cane ... ..	2 5 0	5 0 0	...	4 2 8	...	...	...	...	...	...	
Fresh fruit of all kinds ... ..	2 8 0	2 8 0	...	...	...	...	...	...	...	...	
Onions ... ..	2 5 6	3 8 0	1 10 8	...	...	...	2 1 4	...	...	...	
Potatoes ... ..	1 10 8	...	...	...	...	1 11 4	...	...	...	...	
Sweet potatoes ... ..	2 8 0	...	1 10 8	...	...	...	...	...	...	...	
Pumpkins ... ..	3 2 0	5 0 0	...	...	...	...	...	...	...	...	
Carrots ... ..	4 2 8	5 0 0	3 5 4	2 1 4	...	...	...	...	...	...	
Other vegetables ... ..	3 2 0	5 0 0	...	...	...	...	...	...	...	...	
Cocoanuts ... ..	1 10 0	...	...	...	...	...	...	...	...	...	
Oil-cakes ... ..	2 8 0	...	1 10 8	2 1 4	...	2 1 4	3 6 0	2 0 0	2 0 0	...	
Cotton seeds ... ..	2 8 0	1 10 8	...	...	...	...	...	...	...	...	
Hemp seeds ... ..	2 8 0	...	...	...	...	...	...	...	...	...	
Other oil-seeds used for food ... ..	2 8 0	...	...	...	...	...	...	...	...	...	
Charcoal ... ..	2 5 6	...	...	...	...	...	2 1 4	...	...	...	
Kardli seeds ... ..	2 0 0	...	...	...	...	...	...	...	...	...	
Kardli seeds ... ..	2 0 0	...	...	...	...	...	...	...	...	...	
Soap nuts ... ..	2 8 0	2 8 0	...	...	...	3 0 10	...	...	...	...	
Shekelal ... ..	2 8 0	...	...	...	...	3 0 10	...	...	...	...	
Marking nuts ... ..	6 4 0	5 0 0	1 14 0	1 10 8	...	...	...	...	...	...	
Stones and sand ... ..	6 4 0	5 0 0	...	...	...	...	8 5 4 (sand only)	...	...	...	
Burnt bricks and tiles ... ..	3 2 0	2 8 0	...	...	...	...	...	...	...	...	
Limestone and lime ... ..	6 4 0	3 2 0	...	2 1 4	...	...	...	...	...	...	
Unburnt bricks ... ..	12 8 0	3 2 0	...	8 5 4	...	...	...	...	...	...	
Chunam ... ..	6 4 0	2 8 0	...	4 2 8	...	...	...	...	...	...	
Bamboo ... ..	2 8 0	2 8 0	...	...	...	...	...	...	...	...	
Jungle-wood Rafters ... ..	2 8 0	2 1 4	...	...	...	...	...	...	...	...	
Coriander ... ..	1 14 0	...	...	...	...	...	2 1 4	...	...	...	
Green vegetables of all kinds ... ..	...	3 2 0	...	...	...	...	...	...	...	...	
Cashew nuts ... ..	...	2 8 0	...	...	...	...	...	...	...	...	
Fire-wood ... ..	...	8 5 4	3 8 0	8 5 4	...	2 10 1	3 2 0	...	...	...	
Cowdung cakes ... ..	...	8 5 4	...	8 5 4	...	...	4 2 8	...	...	...	
Ajvan seeds ... ..	...	2 0 0	...	...	...	...	...	...	...	...	
Fashan Ched ... ..	...	2 0 0	...	...	...	...	...	...	...	...	
Nagar Motha ... ..	...	5 0 0	...	...	...	...	...	...	...	...	
Tiles ... ..	...	2 8 0	...	8 5 4	...	...	2 1 4	...	...	...	
Cardamoms ... ..	...	...	...	...	...	1 14 8	...	3 3 0	...	...	
Coarse brown Sugar ... ..	...	...	...	...	...	...	2 1 0	...	...	...	
Cotton sticks, including Fur, Pundi, sticks, &c. ... ..	...	...	...	...	...	2 10 1	2 1 4	...	...	...	
Cot stones and other building stones ... ..	...	...	...	...	...	...	2 1 4	...	...	...	
Tamarind ... ..	...	...	...	...	...	...	3 2 0	...	...	...	
Methya ... ..	...	...	...	...	...	...	1 10 8	...	...	...	
Mustard seeds ... ..	...	...	...	...	...	...	1 10 8	...	...	...	
Betel leaves ... ..	...	...	...	...	...	...	2 1 4	...	...	...	
Tobacco, snuff and cheroots ... ..	...	...	...	...	...	...	13 8 0	...	...	...	
Sonamukhi ... ..	...	...	...	...	...	...	...	1 14 0	1 14 0	...	
Poppy head ... ..	...	...	...	...	...	...	...	1 14 0	1 14 0	...	
Zinc ... ..	...	...	...	...	...	...	...	2 0 0	2 0 0	...	
Timber ... ..	...	...	...	...	...	...	...	...	...	6 6 0	

In the Belgaum District the *ad valorem* rates in the case of many articles seem to greatly exceed the standard fixed by the Government of India.

The refund rules of the five Municipalities in the Districts, with the exception of those of Saundatti-Yellamma and Gokak, which are too brief and therefore in a way incomplete, seem to provide against any possibility of octroi taxation developing into a transit duty.

As regards the Dharwar District, in Hubli the Government of India rates are exceeded more or less in the case of 23 articles and in Dharwar 9. The Collector observes that most of the articles are of Indian production and are locally consumed or required in large quantities. The finances of these two Municipalities having been much crippled by heavy expenditure on plague operations, which necessitated their contracting large debts, any reduction in their income by reducing the existing rates of octroi is, in the opinion of the Collector, likely seriously to tell upon their administrative efficiency. If the reduction of rates to the Government of India standards in the case of a few articles be effected, Hubli, it is estimated, will suffer a loss of over Rs. 6,000 in its annual income. It must, however, be noted that their plague liabilities have been separately provided for by the imposition of additional taxation such as tolls, increase of house-tax, wheel-tax, &c. In Byadgi the rate is exceeded in the case of timber only, and the President reports that steps are being taken to reduce it to the standard. As regards Gadag-Bettigeri and Navalgund also the President reports that in the few cases in which they are higher than those

fixed by the Government of India the rates can be reduced without seriously affecting the Municipal revenue. The refund rules of the five Municipalities are said to work fairly well except in Gadag-Bettigeri and Navalgund, where the people do not sufficiently avail themselves of the concessions provided.

There are no bonded warehouses in any Municipality in the Division.

53. The information required by Government Circular No. 2578 of the 2nd July 1889, regarding the differentiation of Municipalities with reference to their efficiency of administration is given below.

#### *Belgaum District.*

Plague broke out for the third time in epidemic form, and more drastic measures than on the first two occasions were adopted. A large amount of money was spent on them. The receipts from octroi, house-tax, bhanga cess, wheel-tax, rents and school-fees fell off heavily. The best efforts of the Municipality were directed to the speedy realization of Municipal dues as they fell due and of as much as possible of the large arrears of revenue that were left at the end of the first epidemic in 1897-98. Ordinary expenditure had at the same time to be economised. With prospects of diminished revenue and the necessity for further expenditure on plague in the immediate future, it will be difficult for the Municipality to provide for its most urgent wants, *e.g.*, the repair of roads which are in a neglected condition. The attendance of the Municipal Commissioners at general meetings was far from satisfactory. The same may be said of managing and other committee meetings. The working of the Belgaum Municipality is pronounced by the Collector to be on the whole satisfactory. The President considers the financial condition of the Nipani Municipality to be unsatisfactory and reports that special efforts are being made to improve it by collecting arrears and curtailing expenditure. The attendance of Municipal Commissioners was bad, but otherwise the working of the body was satisfactory. Nipani had, owing to plague, a hard year to pass through, but it seems to have surmounted its difficulties. As regards Athni, it is the only taluka town which hitherto has succeeded in escaping the ravages of the plague. Its trade has consequently increased owing to plague abroad and famine in the taluka bringing to it larger octroi revenue. It possessed a handsome closing balance after a year's satisfactory administration. Of Gokak, the President says, that with limited resources at its disposal the Municipality has been doing good work without faction or friction, for which credit is given to the Chairman, Mr. Nirvanappa Balappa. Excepting the indifference of some of the Municipal Commissioners, the working of Saundatti-Yellama is considered to be generally satisfactory. Party feeling runs high. The President, Mr. Boyd, referring to the unquestionably shady character of one of the Commissioners regrets that there should be no means of getting rid of him. The matter is engaging the Collector's attention. The small Municipality of Yamkanmardi is doing good work.

#### *Dhárwar District.*

The one unwelcome feature of the Dhárwar Municipality is its large arrears of taxes, especially the house-tax. The matter is, however, receiving the special attention of the Collector and fair progress is reported to have been made since the close of the year. The townspeople have been severely smitten by plague with its attendant dislocation of trade and loss of bread-winners. The process of collection will, therefore, probably be slow. If plague does not recur, the financial equilibrium will be restored and the current charges will be punctually met. But it will be a long time before any considerable undertaking can be thought of, as the repayment of the Government loan of Rs. 40,000 hangs like a mill-stone round the neck of the Municipality. Mr. Doderet speaks in high terms of the efficient non-official Vice-President, Ráo Sáheb Malapur, and of the good work done by Ráo Sáheb Katti, Chairman of the Managing Committee. As regards Hubli, the Vice-President says that despite the unpunctual attendance of the Commissioners, considerable interest was shown by them in municipal matters, the zeal displayed by the members of the Managing Committee

being particularly remarkable during the trying times of plague. The financial condition of the Municipality, notwithstanding the many calls upon it, is said to be fairly good, as additional taxation has been imposed to meet special expenditure. The Collector remarks that plague has hit the town hard in the last few years, and expenditure, which should have been incurred on improving the drainage, has been diverted to meet charges on account of the epidemic. It is hoped that the thorough cleaning, which part of the town has lately undergone, has been of some use and that the money so laid out may not be regarded as having been thrown away. The Collector notes with satisfaction the commendations bestowed upon the Vice-President, Dr. Cardoz, who has recently been decorated with the Kaiser-i-Hind medal, and on the Chairman of the Managing Committee, Mr. Coen. He bestows warm praise on the tact and discretion of Mr. Westropp, the President, to which the safe steering of the Municipal ship through the dangers of plague and the consequent dislocation of finances was in a great measure due.

The affairs of the Gadag-Bettigeri Municipality were managed satisfactorily during the year. Mr. Manvi, the Vice-President, and three other members are said to have taken keen interest in the administration of the Municipality. A new feature, which deserves to be adopted in other large Municipalities developed by Gadag-Bettigeri, is the appointment, for the first time, of a Works Committee to devise and look after Municipal Public Works. The Municipality has at last succeeded in completing the cotton market scheme which was conceived so far back as 1884. It was a great want in a commercial town like Gadag, and has been satisfied. The affairs of the Navalgun Board were managed smoothly and satisfactorily without the disagreement among the non-official members which seems to have existed before. The sanitary condition of Nargund is good, though an increase to the conservancy establishment is desirable. The financial condition of this body appears to be sound in spite of the small debt incurred for plague expenditure. Ranebennur became infected for the first time. Plague expenditure disturbed its finances. There was a certain apathy among Municipal Commissioners in their attendance at meetings. The Municipality has borrowed Rs. 1,500 from Government to be repaid by increased revenue from the imposition of tolls on roads. It is satisfactory to note the punctuality with which its taxes have been collected. Plague appeared during the year in Byádgi, which had hitherto escaped the scourge. Measures for its suppression monopolised the resources of the Municipality so much that out of more than Rs. 4,000 proposed to be spent on repairs to roads, it could spare only a fourth of the amount for that object. There was a smaller number of Managing Committee meetings. The collection of house-tax shows fair results. Háveri had a normal income, but it has bad roads unsusceptible of improvement without additional income in the shape of road-tolls. The Collector rightly deprecates the absurd ambition of the Municipality to possess an expensive school-house by raising a loan of Rs. 12,000, to be liquidated by raising the already high house-tax rates. The administration of Yamnur and Gudguddápur was as uneventful as last year.

#### *Bijápur District.*

Mr. Drew, the Collector and President, in speaking of the Bijápur Municipality, observes that as a body the members are sensible, practical men, ready to listen to suggestions and vote money for carrying out those that commend themselves. The Municipality acted loyally in relief of famine by opening road-repair works, metal-breaking and clearing of wells and tanks, the latter especially being of great service. The Vice-President, Ráo Sáheb Raghavendra Krishna, Pleader, is especially commended for his public spirit and energy. That such a large town as Bijápur, possessing direct railway communication, has hitherto escaped from the plague is a matter for congratulation, and reflects credit on the careful working of the precautionary measures adopted. The financial condition of the Municipality is sound. At Bágalkot the outbreak of plague and the consequent evacuation of the town caused a considerable loss of income. The working of the refund rules is not what it ought to be. The expenditure on sanitation was satisfactory so far as it went; but there is much to be done to

put the town in a really sanitary condition. Plague and famine have much interfered with the timely collection of taxes. Registration of births and deaths was not properly done. Financially, however, the Municipality seems on the whole to be doing well. At Ilkal the attendance at quarterly and Managing Committee meetings was unsatisfactory. The refund rules are reported to have been liberally worked. Several sub-committees which ought to have been appointed in April 1899 were constituted so late as December following. The sanitary condition is not so good as it ought to be. The Municipality owes Rs. 3,500 to Government. The increase in the octroi and house-tax rates when sanctioned will enable the Municipality to pay back the loan as well as to look to its more urgent needs, public latrines being the immediate want. At Guledgud fresh elections were held during the year on the expiry of the term of office of the old Board. The attendance of voters at the Poll was fair, but not so high as the factions in the town might have led one to expect. Meetings were well attended. The sanitary condition of the town is not particularly good. For want of a suitable resident gentleman for the duties, the idea of appointing a Special Magistrate to try, among others, prosecutions for nuisances had to be abandoned. The Collector hopes that with the cessation of expenditure on plague the Municipality will be able to spend at least a thousand rupees annually on permanent improvements.

#### *Kánara District.*

Mr. Lucas having lately joined the district as Collector could not form a decided opinion on the general working of the Kárwár Municipality. He is not, however, satisfied with the doings of the School Committee under the presidentship of Mr. K. M. Raghavendrarao. The midwife engaged by the Municipality is said to be much appreciated. The Collector expresses regret at the contemplated resignation of the presidentship by Mr. Dattatrya Krishna, a non-official, who controlled the affairs of the Municipality for 14 years with credit. Thanks to the precautionary measures adopted, Kumta has escaped infection and the services of the Subordinate Judge, Ráo Sáheb Tilak, in this connection are considered very valuable. The commendations bestowed by the President upon the Vice-President Mr. Bhagwat and other Commissioners are well deserved. The Collector considers Kumta to be the best managed Municipality, clean and well cared for, and with educational facilities much above the average. The Collector is unable to speak with any eulogy regarding the working of the Sirsi Municipality. When plague broke out the Municipal Commissioners did less than nothing towards helping to carry out measures for its suppression which owed their success to the activity of Ráo Bahádur K. P. Joshi and the Assistant Surgeon, Mr. Dixon. Considering the size of the Municipality the decrease in the year's income was very large, amounting to Rs. 8,809. As regards the administration of Haliyál, only two Commissioners are said to take any interest in the affairs of the Municipality. Owing to deficient rainfall and the re-appearance of plague in the town, the townspeople had a hard time of it. Plague expenditure put a heavy strain on its finances. Things are expected to improve owing to the removal of the Secretary who was hopelessly inefficient. Comparing the present state of Haliyál with its condition of 12 years ago Mr. Lucas notices improvement in the general aspect of the town except in the matter of its water-supply, which it is a pity there is no immediate chance of improving. The working of the little Municipality of Bhatkal is pronounced on the whole to be satisfactory. Its taxes are collected betimes. The Collector considers the sanitation, especially in the Navayat part of the town, any thing but good, and is of opinion that the immunity from plague hitherto enjoyed by Bhatkal is due more to good luck than to anything else. The Municipality has managed to provide itself with an English School which for the present is a self-supporting institution. There was nothing of importance in the administration of the Gokarn and Ulvi Municipalities, except that owing to some misunderstanding of the District Magistrate's orders about closing the Shivaratri fair at Gokarn, pilgrims from prohibited districts attended the fair which however passed off without any outbreak of plague.



*Ratnágiri District.*

Of Vengurla the Collector, Mr. Bomanji, remarks that if the Municipal Commissioners would give up their private quarrels it would be a very well managed town. It appears the Municipality cannot afford to maintain an Assistant Surgeon and has referred to the Surgeon-General the question of his replacement by a Hospital Assistant. There is much room for improvement in the conservancy arrangements at Rájápur where the sanitary condition is not satisfactory. The Municipality paid during the year Rs. 1,000 out of its large water-works debt. Nothing useful, however, can be expected from Rájápur until its financial condition is improved. The President notices that the payment of octroi refunds has practically ceased. As regards Ratnágiri Mr. Bomanji refers to indications that the Municipality is divided within itself and that there is not that readiness to listen to advice and reason which might be expected. The President, Mr. Namjoshi, is said to have worked with his usual zeal during a year of difficulty brought on by plague and famine. The financial condition of the Municipality is however very deplorable, its total liabilities, old and new, amounting to nearly 40,000. The attendance at meetings at Chiplún is regarded by the Collector as very unsatisfactory. Three quarterly and seven general meetings had to be adjourned for want of a *quorum*. It is satisfactory to note the promptness with which its taxes are collected by the Municipality. The Collector refers to certain not very creditable quarrels which went on amongst the Municipal members over the local Anglo-Vernacular School. The Collector has reiterated his last year's remark about Dápoli that this village ought no longer to remain a Municipality. He thinks that it may, with advantage, be converted into a notified area under the new Municipal Act now before the Legislative Council. Its house-tax arrears are comparatively large. The Municipality has not been able to introduce the Halalcore Cess which was sanctioned as far back as 1897.

*Kolába District.*

The Municipality of Alibág was, during its suspension, administered by a committee of three persons under the general control of the Collector. During the period of suspension the old executive staff was almost entirely replaced with the result that the toll and the octroi receipts increased and the taxes were recovered promptly. The Collector observes that if the taxes are collected as punctually as in the year under report, and close supervision maintained over the tax collecting establishment, the Municipality can well afford to pay the annual contribution of Rs. 800 towards the local dispensary. The year's administration under the new committee seems on the whole to have been very satisfactory. The Municipality of Pen is not maintaining itself within its annual income. Its house-tax and conservancy outstandings are comparatively large owing to the lethargy of the municipal executive. The registration of vital statistics is defective. Mr. Bagnell thinks that its general administration was fairly satisfactory. The administration of Roha appears to the President smooth and satisfactory. Mr. Bagnell however remarks that it requires to be more energetic and that far more interest is needed in municipal matters from the members than was exhibited by them during the year under report. The Municipality owes to Government Rs. 2,685 on account of plague charges and contemplates applying for a loan of Rs. 3,000. The financial condition of Mahád is sound. It is one of the few Municipalities which have hitherto escaped from plague. Arrears of taxes are comparatively trifling. Education is well attended to and on the whole the Board is carrying on its administration in a fairly satisfactory way. The majority of the Commissioners at Panvel are said to be wanting in interest in the working of the Municipality. The financial condition of this Board is described by the President as deplorable, the Municipality being heavily in debt on account of its water-works and plague charges. It has applied for a loan of Rs. 14,000 repayable from additional revenue derived from an increase in its house-tax and water-rates. Outstandings of direct taxes are large. The zeal of the Vice-President, Mr. A. B. Patwardhan, and Mr. Tipnis, a Municipal Commissioner, is commended by the President. The affairs of the Uran Municipality were fairly well managed during the year. The Collector however deprecates the dilatoriness displayed by the members in increasing the house-tax to improve its financial condition, which is still unsettled owing to plague expenditure.

*General remarks.*

54. With a few exceptions, the Municipalities in the Division have had difficult times to contend with. The plague epidemic has weakened their resources. Some were driven to the necessity of raising loans. Their income fell off while their expenditure increased. As was to be expected, under the exceptional circumstances of the year, arrears of taxes were large, notwithstanding the steps taken with the assistance of Honorary Magistrates to recover outstandings. The character and efficiency of the Municipalities as corporations and of the members individually have been of all descriptions—good, bad and indifferent.

I have the honour to be,

Sir,

Your most obedient Servant,

A. F. WOODBURN,

Commissioner, S. D.

No. 2272 of 1900.

GENERAL DEPARTMENT.  
Karachi, 9th October 1900.

## MEMORANDUM.

The Commissioner in Sind has the honour to submit the Annual Administration Report on the working of the Municipal Boards in the Province of Sind for the year ending 31st March 1900, together with statistical tables, Nos. I to IV, compiled in his office, in the forms prescribed by the Government of India. A printed compilation containing the reports submitted by the several Municipalities, together with the remarks of the respective Collectors and Deputy Commissioners and of the Commissioner in Sind, on the reports, will be submitted later.

In accordance with the orders regarding the curtailment of reports, in Government Circular No. 3290, dated the 29th July 1899, tabular statements, which are merely extracts from Statements Nos. I to IV appended to this report, have been omitted.

*I and II.—Date of Establishment and Population.*

2. This information is furnished in Statement I.
3. The population of Karachi, Hyderabad and Jacobabad includes, as usual, the population in Cantonment limits.
4. The total number of Municipalities was the same as in the preceding year, *viz.*, 25, and the total municipal population, according to the census of 1891, consequently remained the same, *viz.*, 350,218.

*III.—Boundaries.*

5. The boundaries of the Municipalities of Tando Adam and Garhi Yasin were slightly extended; the revised limits were published as under:—

Tando Adam	... Sind Official Gazette, Part I, dated 12th July 1900, page 3.
Garhi Yasin	... Sind Official Gazette, Part I, dated 27th July 1899, page 184.

*IV.—Meetings.*

6. The following table exhibits the number of meetings of the municipal bodies during the year under report and the attendance thereat:—

District.	No.	Name of Municipality.	Number of Commissioners.	Number of Members in the Managing Committee.	GENERAL MEETINGS.		Meetings of the Managing Committee.	AVERAGE ATTENDANCE AT MEETINGS.			Number of persons not attending two-thirds of the Meetings.	Remarks.
					Quarterly.	Special.		Quarterly General.	Special.	Managing Committee.		
Karachi	1	Karachi ...	24	10	4	17	49	24	18.17	8.34	24	
	2	Kotri ...	13	6	4	18	30	9.25	7.85	4.88	3	
	3	Maujhand ...	10	4	4	2	25	7.5	8	3.6	Nil.	
	4	Schwab ...	12	5	4	4	43	8.75	8.0	8.8	4	
	5	Bubak ...	10	5	4	2	24	6.7	7.0	4.2	3	
	6	Tatta ...	12	7	4	11	24	9.7	9.2	4.6	3	
	7	Keti Bandar ...	10	6	4	11	33	5.75	5.86	4.21	3	
Hyderabad.	1	Hyderabad ...	25	9	4	25	19	15.2	15.4	6.6	13	
	2	Tando Md. Khan ...	10	6	4	7	54	7	7	4	4	
	3	Hala ...	10	6	4	18	24	5.75	5.61	3.71	6	
	4	Matiari ...	9	5	4	18	24	5.25	6	3.70	3	
	5	Tando Alahyar ...	10	7	4	9	20	5.50	7.22	4.80	5	
	6	Tando Adam ...	9	5	4	22	42	6.75	6.54	3.83	3	
	7	Nasarpur ...	8	5	4	9	21	4.50	5.23	4.57	3	

District.	No.	Name of Municipality.	Number of Commissioners.	Number of Members in the Managing Committee.	GENERAL MEETINGS.		Meetings of the Managing Committee.	AVERAGE ATTENDANCE AT MEETINGS.			Number of persons not attending two-thirds of the Meetings.	Remarks.
					Quarterly.	Special.		Quarterly General.	Special.	Managing Committee.		
Shikarpur.	1	Shikarpur ...	30	6	*13	22	32	19.85	19.45	4.5	15	* With adjournments.
	2	Sukkur ...	30	3	4	16	54	20.	17.94	6.57	19	
	3	Garhi Yasin ...	12	3	4	2	24	8.75	11.	4.08	2	
	4	Rohri ...	12	3	4	3	18	9.	8.8	1.16	5	
	5	Ghotki ...	12	3	4	3	24	8.	9.	3.79	2	
	6	Larkhana ...	12	3	4	3	24	10.25	9.	5.04	2	
	7	Kambar ...	12	3	4	5	25	8.	8.4	4.44	4	
	8	Ratodero ...	12	3	4	5	24	6.25	7.8	4.6	5	
Thar and Parkar.	1	Umarkot ...	12	3	4	3	23	8.	9.	4.87	4	
	2	Mithi ...	12	7	4	2	24	9.	7.50	5.45	5	
Upper Sind Frontier.	1	Jacobabad...	15	6	4	1	29	11.25	12.0	4.8	1	

7. All the Municipalities held the required number of quarterly general meetings. The thirteen meetings in Shikarpur include adjournments.

8. The tendency to hold too many special meetings commented upon in last year's report was less marked during the year under report. The eighteen special meetings in a small Municipality like Matiari and 22 in Tando Adam appear unnecessarily numerous, and no explanation therefor has been vouchsafed by these bodies.

9. Hyderabad, Tando Alahyar, Nasarpur, Rohri and Umarkot failed to hold two Managing Committee Meetings every month; while the number of those held by the Municipalities of Sehwan (42), Tando Mahomed Khan (54), Tando Adam (42), Sukkur (54), was unduly large.

10. The average attendance at the general meetings was, on the whole, satisfactory. There was a slight falling off in Hyderabad, Tando Alahyar, Nasarpur and Sukkur, and an improvement in Kotri, Sehwan, Tatta, Kambar, Umarkot, Mithi and Jacobabad.

11. The number of members who failed to attend two-thirds of the meetings was 139 against 150 in 1898-99. There is an improvement generally in the case of the Municipalities in the Karachi, Shikarpur and Thar and Parkar Districts and the Jacobabad Municipality; and a falling off in the Hyderabad District. In Karachi, Hyderabad, Sukkur and Shikarpur, the percentage of failures was 70, 52, 63 and 50 per cent. against 64, 56, 73 and 40 per cent. respectively in 1898-99. When reviewing separately the reports of the various Municipalities the Commissioner will take the opportunity of commenting, when necessary, on the attendance of the members.

12. The statements showing the constitution of the Municipal bodies in Sind will be found in Statement I, appended to this report. The total number of Municipal Commissioners was 353, of whom 73 are elected and 280 nominated as against 351 in the preceding year.

13. The elective system obtains in six Municipalities, viz., Karachi, Kotri, Hyderabad, Shikarpur, Sukkur and Jacobabad. As stated in paragraph 12 of last year's report, the triennial

terms of office of all the Municipal Boards except Karáchi, Hyderabad, Sukkur and Shikárpur expired at the end of the year 1898-99, and new Boards were constituted at the beginning of the year under report. The following tables contain the information required by Government Resolution No. 2617, dated the 17th September 1887, regarding the elections at Kotri and Jacobabad :—

Name of Municipality.	Number of ward.	Number of Voters entitled to vote.	Number of Voters who recorded their votes.	Percentage of Voters who recorded their votes to total numbers of Voters.	Remarks.
Kotri ... ..	1	42	17	40.48	
	2	47	7	14.89	
	3	26	19	73.08	
	4	37	16	43.24	
	5	46	34	73.91	
	6	46	42	91.30	
		244	135	59.46	
Jacobabad ... ..	1	56	34	60.71	
	2	86	69	80.23	
	3	30	30	100.00	
	4	70	67	95.71	
	5	24	13	54.16	
		266	213	80.07	

Judging from the above figures the interest evinced in the elections justified the extension of the elective franchise to the two Municipalities referred to.

#### V.—Imports.

14 The following changes were made in the schedule of taxation of the Municipalities mentioned below :—

#### Karáchi District.

##### (1) Schwán—

The octroi duty on grain was raised from 9 pies to 1 anna per maund.

##### (2) Bubak—

The duty on the following articles was enhanced as follows :

	From	To	
	Rs. a. p.	Rs. a. p.	
Dried fruit ... ..	0 2 6	0 3 6	per maund.
Fresh „ ... ..	0 2 6	0 3 0	„
Fish ... ..	0 0 2	0 0 3	„
Ghi ... ..	0 10 0	1 0 0	„
Oil-seed ... ..	...	0 0 9	„

##### (3) Keti Bandar—

The octroi schedule of this Municipality, whose financial position has been for some time precarious, was thoroughly overhauled and the new schedule sanctioned is appended below.

*Schedule of Taxes for the Keti Bandar Municipality.*

No.	Class.	Articles.	Rate.		Per.	
			Rs.	P.		
1	Articles of food or drink for man or animal.	Betel-nut ...	0	8	0	Cwt.
		Fruits, dry, except dates ...	0	8	0	Maund.
		Ghi and butter ...	1	0	0	"
		Grain and seeds of all kinds ...	0	0	10	"
		Molasses or jagri ...	0	4	0	"
		Sugar, sugar-candy, sweetmeats and honey ...	0	6	0	Cwt.
		Dates of palm trees ...	0	1	0	Maund.
3	Articles used for fuel, lighting or washing.	Copra ...	0	2	6	"
		Oil ...	0	6	0	"
		Firewood ...	0	0	3	"
4	Articles used in the construction of buildings.	Timber of all description used in construction ...	0	0	3	Rupee <i>ad valorem</i> .
		Bamboos ...	0	12	0	100
		Rafters ...	0	3	0	100
		Reed punkhas ...	0	0	3	Each.
		Bush punkhas (Pan) ...	0	0	1	"
		Tarra ...	0	0	1	"
5	Drugs, spices and perfumes.	Drugs and spices of all kinds, except bhang, charas and opium, 1st Class. Do. do. 2nd Class.	0	8	0	Maund.
			0	4	0	"
6	Tobacco ...	Tobacco (country) ...	0	12	0	"
8	Metals and articles of metals.	Brass and brass manufactures of all kinds, copper and copper manufactures of all kinds, lead and lead manufactures, &c., salt-petre or zinc manufacture, steel and steel manufacture, tin and tin manufactures of all kinds.	1	8	0	Cent. <i>ad valorem</i> .

**HYDERABAD DISTRICT.**

**TANDO ALAHYAR.**

*Grain.*—Octroi duty raised from 6 pies to 9 pies per maund.

*Ghi.*—Octroi duty raised from 8 annas to Re. 1 per maund.

*Piece-goods.*—Octroi duty raised from 12 annas per Rs. 100 to Re. 1.

**SHIKARPUR DISTRICT.**

*Shikarpur.*—Octroi duty of 1 anna 3 pies per maund on wheat sanctioned for a further twelve months from June 1899.

*Sukkur.*—The following additional water-rate was introduced from the 1st July 1899 for New Sukkur, Ghariabad and the European Quarter:—

(a) On houses of the annual rental value of Rs. 51 to 100 at 4 annas per mensem per house.

(b) Do. do. 101 to 200 at 8 " "

(c) Do. do. 201 to 400 at Re. 1 " "

(d) Do. do. 401 to 500 at Re. 1-8 " "

(e) Do. do. 501 to above Rs. 2 " "

Rates (b) to (e) are applicable to Old Sukkur also. Instead of (a) the following apply :—

- (1) On houses of annual rental of Ra. 25 to 50 at 1 anna per mensem per house.  
 (2) Do. do. 51 to 100 at 2 " "

15. With reference to paragraph 2 of Government Resolution No. 2365, dated the 6th June 1899, directing that information should be furnished in reports showing the action taken during the year to confine octroi taxation to articles which are consumed locally in sufficient quantities to yield a sufficient income from a light duty, and to prevent the tax from degenerating into a transit duty, the Commissioner would remark that the minimum refund paid in several Municipalities is 4 annas and in no case is the minimum above 8 annas. The octroi schedules of all the Municipalities have been carefully examined on the principles laid down by the Government of India, and with the exception of Karachi, where the measures for the abolition of terminal charges and the substitution of octroi on additional articles are being concerted by the Municipality in consultation with the Chamber of Commerce, there are no Municipalities in which octroi has been allowed to degenerate into transit dues. A slight tendency in this direction was noticed last year in the Jacobabad Municipality where the refunds on mustard and rapeseed imported from Baluchistan and then exported bore a high percentage to the octroi collections. The Municipality has since been called upon to consider the advisability of abolishing the tax on these imports. As regards the general question of reducing octroi duties on articles liable to Sea Customs duty to the limits prescribed by the Government of India, the Commissioner begs to state that the matter is engaging his attention and will shortly be made the subject of a special report to Government.

16. The following statement contrasts the income of the several Municipalities for the year 1899-1900 with that of the preceding year:—

Income.

Income.

Details.	1899-1900.			1898-99.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<b>1. Municipal Rates and Taxes—</b>												
Octroi	14,05,823	13	4	13,88,009	11	9	17,814	1	7	.....		
Tax on houses and lands	1,31,733	13	3	69,615	1	4	62,118	11	11	.....		
„ animals and vehicles	36,311	10	9	40,258	4	4	.....			3,946	9	7
„ professions and trades	.....			.....			.....			.....		
Tolls on roads and ferries	5,526	1	0	4,821	15	6	704	1	6	.....		
Water-rate	1,86,509	0	9	1,42,955	8	9	43,553	8	0	.....		
Lighting-rate	.....			.....			.....			.....		
Conservancy (including scavenging and latrine rates)	85,801	1	6	86,753	3	2	.....			2,951	1	8
Other taxes	545	0	0	621	8	0	.....			76	8	0
Total	18,52,250	8	7	17,35,034	4	10	1,24,190	7	0	6,974	3	3
<b>2. Realizations under Special Acts—</b>												
From pounds	9,042	7	7	9,098	1	8	544	5	11	.....		
„ hackney carriages	388	10	10	.....			388	10	10	.....		
„ license for the sale of spirits and drugs	110	0	0	105	0	0	5	0	0	.....		
„ Other sources (i.e., vaccination fees, &c.)	799	7	0	574	8	0	224	15	0	.....		
Total	10,940	9	5	9,777	9	8	1,162	15	9	.....		

Details.	1899-1900.			1898-99.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<b>3. Revenue derived from Municipal property and powers apart from taxation—</b>												
Rents of houses, lands, serais, dakh bungalows, &c.	42,074	14	2	42,932	15	6	.....	.....	.....	858	1	4
Sale-proceeds of lands and produce of lands ... ..	46,159	4	5	47,596	11	0	.....	.....	.....	1,437	6	7
Conservancy receipts (other than rates and taxes) ... ..	4,180	0	6	4,201	12	6	.....	.....	.....	21	12	0
Fees and revenue from Educational institutions ... ..	17,555	10	9	14,201	6	3	3,354	4	6	.....	.....	.....
Do. from Medical institutions ... ..	2,360	11	8	496	11	11	1,873	15	9	.....	.....	.....
Do. from markets and slaughter-houses.	91,608	1	10	79,742	10	4	11,865	7	6	.....	.....	.....
Do. from tramways ... ..	3,407	15	4	3,407	15	4	.....	.....	.....	.....	.....	.....
Other fees ... ..	30,869	3	5	36,516	4	2	.....	.....	.....	5,647	0	9
Fines under Municipal and other Acts.	4,281	2	1	4,620	10	8	.....	.....	.....	339	8	7
Interest on investments ... ..	5,278	10	3	4,978	11	0	299	15	3	.....	.....	.....
Premium on loans ... ..	77	8	0	.....	.....	.....	77	8	0	.....	.....	.....
<b>Total ...</b>	<b>2,47,855</b>	<b>2</b>	<b>5</b>	<b>2,38,685</b>	<b>12</b>	<b>8</b>	<b>17,471</b>	<b>3</b>	<b>0</b>	<b>8,908</b>	<b>13</b>	<b>3</b>
<b>4. Grants and Contributions for general purposes—</b>												
From Government ... ..	50,752	11	3	49,907	1	3	.....	.....	.....	47,154	6	0
Do. Local Funds ... ..	20,202	15	6	28,135	12	9	.....	.....	.....	7,933	13	3
Do. other sources ... ..	7,325	14	3	6,250	0	0	1,075	14	3	.....	.....	.....
<b>Total ...</b>	<b>78,281</b>	<b>9</b>	<b>0</b>	<b>73,292</b>	<b>14</b>	<b>0</b>	<b>1,075</b>	<b>14</b>	<b>3</b>	<b>55,067</b>	<b>3</b>	<b>3</b>
<b>5. Miscellaneous—</b>												
Recoveries (1) on account of services rendered to private individuals, (2) on account of plague expenditure ... ..	12,149	15	2	27,811	3	1	.....	.....	.....	15,461	3	11
Other items ... ..	25,552	3	7	22,773	15	9	2,778	10	.....	.....	.....	.....
<b>Total ...</b>	<b>37,702</b>	<b>2</b>	<b>9</b>	<b>50,385</b>	<b>2</b>	<b>10</b>	<b>2,778</b>	<b>3</b>	<b>10</b>	<b>15,461</b>	<b>3</b>	<b>11</b>
<b>6. Extraordinary and Debt—</b>												
Sale-proceeds of Government Securities and withdrawals from Savings Banks.	15,320	11	1	17,930	0	0	.....	.....	.....	2,609	4	11
Loans. { Government ... ..	50,000	0	0	3,00,000	0	0	.....	.....	.....	2,50,000	0	0
{ Raised in the market from private individuals ... ..	5,41,248	7	0	1,50,500	0	0	3,90,748	7	0	.....	.....	.....
Realization of Sinking Fund for repayment of loans ... ..	25,000	0	0	.....	.....	.....	25,000	0	0	.....	.....	.....
Advances. { Permanent ... ..	710	0	0	245	0	0	465	0	0	.....	.....	.....
{ Other ... ..	1,08,915	14	0	56,731	10	9	52,184	3	3	.....	.....	.....
Deposits... ..	70,502	3	0	77,608	15	3	.....	.....	.....	1,006	12	3
<b>Total ...</b>	<b>8,17,697</b>	<b>2</b>	<b>1</b>	<b>6,02,915</b>	<b>10</b>	<b>0</b>	<b>4,89,397</b>	<b>10</b>	<b>3</b>	<b>2,53,616</b>	<b>1</b>	<b>2</b>
<b>Grand Total ...</b>	<b>30,44,725</b>	<b>3</b>	<b>3</b>	<b>27,69,091</b>	<b>6</b>	<b>0</b>	<b>2,75,633</b>	<b>13</b>	<b>3</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
<b>Increase ...</b>	<b>2,75,633</b>	<b>13</b>	<b>3</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>

\* Includes Rs. 26,000 added to the figures of the Hyderabad Municipality on account of the adjustment made by the Accountant General under his No. B. K.-1017, dated 1st November 1899, and Rs. 33,000 sanctioned by Government in Government Resolution No. 2907, dated 15th June 1899, as a grant-in-aid to the Sukkur Municipality for plague expenditure.

17. The total gross income of the Municipalities amounted to Rs. 30,44,725-3-3 as against Rs. 27,69,091-6-0 in the preceding year, or an increase of Rs. 2,75,633-13-3. Deducting Extraordinary and Debt items for the two years, the receipts compare as follows:—

	Rs.	a.	p.
1899-1900 ... ..	22,27,028	0	2
1898-1899 ... ..	21,66,175	12	0
<b>Increase in 1899-1900 ... ..</b>	<b>60,852</b>	<b>4</b>	<b>2</b>



18. The increases and decreases under the major heads of municipal revenue were as follows :—

				Increase.		
				Rs.	a.	p.
Rates and Taxes	...	...	...	1,17,216	3	9
Realization under Special Acts	...	...	...	1,162	15	9
Revenue from property and powers apart from taxation	...	...	...	9,167	5	9
Extraordinary and Debt	...	...	...	2,14,781	9	1
Total				3,42,328	2	4
				Decrease.		
				Rs.	a.	p.
Grant and Contributions	...	...	...	51,011	5	0
Miscellaneous	...	...	...	12,688	0	1
Total				66,699	5	1
<i>Difference—Increase in 1899-1900</i>				2,75,633	13	3

19. The principal detailed heads under which increases occur are (1) octroi, (2) tax on houses and lands, (3) water-rate, (4) fees and revenue from educational institutions, (5) fees and revenue from medical institutions, (6) fees and revenue from markets and slaughter-houses, (7) grants and contributions from other sources, (8) other items.

Causes of increase. 19. The following are the principal causes assigned for the increases :—

				Rs.	a.	p.
Octroi—Increase	...	...	...	17,814	1	7

The gross receipts, the refunds paid away, and the net realizations of the several Municipalities, are given in Statement III appended to this report. The net octroi receipts for the year under report, compared with those of the preceding year, were as follows :—

				Rs.	a.	p.
1898-1899	...	...	...	6,34,622	10	1
1899-1900	...	...	...	6,30,862	9	1

The increase in gross receipts occurs principally in Karáchi (Rs. 1,14,537-6-3), Shikárpur (Rs. 3,301-4-6) and Umákot (Rs. 4,177-13-5). *Per contra*, Hyderabad, Sukkur and Jacobabad show decreases of Rs. 35,114-15-11, Rs. 10,455-2-9 and Rs. 10,668-12-3, respectively.

20. Of the increase in Karáchi, Rs. 35,225-10-11 were on account of terminal charges, and the balance on account of octroi duty on grains, dried fruits, sugar, tobacco, cotton seeds, large stocks of which remained with Karáchi merchants at the end of the year. In Shikárpur the additional income from octroi was obtained chiefly from wheat, sugar-candy and dried fruit. The Shikárpur merchants, who are reported to have speculated largely in wheat owing to the demand caused by the prevalence of scarcity in parts of India, imported large stocks of it, but the increased imports of sugar-candy and dried fruits appear to have been due to trade fluctuation. The prevalence of famine in the Sind Desert and Márwár and the enormous immigration into the Thar and Párkar District attracted unusually large imports of grain into that district and consequently the octroi from grain in Umákot increased by Rs. 5,217-13-3. The prevalence of plague in Hyderabad for six months of the year, during which time the town was partially deserted and trade slack, caused a heavy drop of Rs. 35,114-15-11 in that Municipality's octroi revenue. The decrease shown against Sukkur is really Rs. 2,103-14-4 only due to the fact that ghi, sugar and oil are now bonded on importation and the duty levied only on the quantity taken into the town for local consumption. The net receipts from octroi for the two years were—

				Rs.	a.	p.
1899-1900	...	...	...	47,988	6	10
1898-1899	...	...	...	50,097	5	2

21. The decrease in the octroi revenue of the Municipality of Jacobabad in 1898-99 was principally due to the smaller duty realised on rape and mustard-seed imported from Baluchistan, owing to an unfavourable season.

22. (2) *Tax on houses and lands.*—Increase Rs. 62,118-11-11.—The only Municipalities that levy a house-tax are Karáchi, Kotri, Ketí Bandar, Tando Muhammad Khan, Shikárpur and Sukkur. The increase is almost entirely due to Karáchi and Sukkur. The increase in the case of the former Municipality is Rs. 6,595-11-6 on account of the ordinary house-tax, and Rs. 41,446-11-2 in plague house-tax. The improvement in case of the ordinary tax is due to the collection of arrears, and in the plague-tax to the fact that it was levied during the whole year as against three months in the preceding year. In Sukkur the increase amounting to Rs. 11,332-7-11 was due to the recovery of two years' assessment during 1899-1900.

23. (3) *Water-rate.*—Increase Rs. 43,553-8-0.—In Karáchi there was an increase of Rs. 47,483-14-1 on account of the plague water-rate and a decrease of Rs. 4,160-12-7 in the ordinary water-rate, or a net increase of Rs. 43,323-1-6. A number of water connections were cut off from houses which remained vacant, owing to the prevalence of plague. The plague water-rate came into force from the 1st January 1899, and the collections in 1898-99 were therefore for three months only as against 12 months in 1899-1900. There was also an increase of Rs. 2,348-9-0 in Sukkur owing to an increase in the number of water connections and the levy of the additional water-rate referred to in paragraph 14 of this report. From Heading 5 of Supplementary Statement II appended to this report it will be seen that Karáchi, Hyderabad, Sukkur and Jacobabad are the only Municipalities that levy a water-rate.

24. (4) *Fees and Revenue from Educational Institutions.*—Increase Rs. 3,354-4-6. (5) *Fees and Revenue from Medical Institutions.*—Increase Rs. 1,873-15-9.—The revenue from these sources is liable to slight fluctuations, which do not call for particular notice. The income is made up almost entirely of hospital stoppages and the proceeds from the sale of dead stock articles.

25. (6) *Fees and Revenue from Market and Slaughter-houses.*—Increase Rs. 11,865-7-6.—Of the gross increase, Karáchi is responsible for Rs. 5,280-11-6, Sukkur for Rs. 1,052-1-3, Jacobabad for Rs. 5,544-6-2. In Karáchi enhanced fees were levied during the year for stalls and sittings in the municipal markets and on animals brought for sale within market precincts. The contract for slaughter yards was also given out on more favourable terms than last year. The small increase in Sukkur was due to a greater number of stalls having been taken up in the Victoria Market. The large improvement in receipts in the case of the Jacobabad Municipality was due to the rent obtained from shops in the new market opened in March 1899.

26. (7) *Grants and Contributions from other sources.*—Increase Rs. 1,075-14-3. (8) *Other items.*—Increase Rs. 2,778-3-10.—The increase in both cases is small and due to ordinary fluctuations in receipts.

27. On the other hand there were decreases in the revenue from (a) tax on animals and vehicles; (b) conservancy (including scavenging and latrine rates); (c) sale proceeds of land and the produce of lands; (d) other fees; (e) grants and contributions from Government; (f) grants and contributions from Local Funds; (g) recoveries on account of services rendered to private individuals, for which the following reasons are given by the Municipalities concerned.

28. (a) *Tax on animals and vehicles.*—Decrease Rs. 3,946-9-7.—The falling off is attributable to the large recoveries of arrears made by the Karáchi Municipality in the preceding year.

29. (b) *Conservancy (including scavenging and latrine rates).*—Decrease Rs. 2,951-1-8.—The Municipalities that levy a conservancy cess are Karáchi, Sehwan, Bubak, Hyderabad, Nasarpur, all the Municipalities in the Shikárpur District except Sukkur, and Jacobabad. The decrease in the town of Karáchi alone was Rs. 2,282-5-5, due to the absence of a number of people owing to the plague. The remainder of the deficit resulted from ordinary variations in receipts in the other towns.

30. (c) *Sale-proceeds of land and the produce of lands.—Decrease Rs. 1,437-6-7.*—The revenue derived by the Hyderabad Municipality from this source was Rs. 1,297-14-9 only, as compared with Rs. 13,640-10-4 in 1898-99. There was little or no demand for land owing to the presence of plague, and the sales of land were very few in consequence. This large deficit was partly counterbalanced by an increase of Rs. 9,773-3-10 in Karachi and Rs. 2,217-13-7 in Sukkur.

31. (d) *Other fees.—Decrease Rs. 5,647-0-9.*—The decrease was principally owing to a falling off of Rs. 5,893-13-5 in baidar fees in Sukkur, owing to slackness in the river traffic on account of the general failure of crops.

32. (e) *Grants and Contributions from Government.—Decrease Rs. 47,154-6-0.*—The figures for 1898-99 included the Government grants of Rs. 33,000 and Rs. 26,000 to the Municipalities of Sukkur and Hyderabad on account of plague expenditure, sanctioned in Government Resolution No. 2807, dated 15th June 1899, Financial Department.

33. (f) *Grants and Contributions from Local Funds.—Decrease Rs. 7,932-13-3.*—The Shikarpur District Local Board in 1898-99 contributed Rs. 4,500 and Rs. 5,000 towards the plague expenditure incurred by the Municipalities of Sukkur and Rohri respectively, whereas that body contributed Rs. 500 only to the Sukkur Municipality during the year under report, and nothing towards Rohri Municipality. There was a small increase of Rs. 1,486-12-0 in Karachi.

34. (g) *Recoveries on account of services rendered to private individuals and of plague expenditure.—Decrease Rs. 15,461-3-11.*—Almost the whole of the decrease is on account of the small recoveries of plague expenditure by the Karachi Municipality in 1899-1900, as compared with those made in the previous year, the difference being Rs. 14,188-7-4. There was also a falling off of Rs. 1,430-5-5 in the realizations of the same Municipality on account of services to private individuals.

35. The subjoined statement shows the number of prosecutions instituted and convictions secured under the Municipal and other Acts:—

Name of Municipality.	Number of cases reported.	Number convicted.	Cases under Section 84 of the District Municipal Act.		Remarks.
			Reported.	Convicted.	
Karachi	6,163	*7,640	6,043	*7,522	*Includes cases for 1898-99.
Kotri	61	61	Nil.	Nil.	
Mánjhand	10	10	Do.	Do.	
Sehwan	3	3	Do.	Do.	
Bubak	3	3	Do.	Do.	
Tatta	32	28	Do.	Do.	
Keti-Bandar	10	10	Do.	Do.	
Hyderabad	9,046	4,269	8,995	4,223	
Tando Mahammad Khán	32	28	Nil.	Nil.	
Hála	25	21	Do.	Do.	
Matiári	50	48	Do.	Do.	
Tando Alahyár	31	31	Do.	Do.	
Tando Adam	11	10	Do.	Do.	
Nasarpur	19	19	Do.	Do.	
Shikarpur	627	591	Do.	Do.	
Sukkur	404	231	225	62	
Garhi Yásín	18	18	Nil.	Nil.	
Rohri	118	118	63	63	
Ghotki	30	30	1	1	
Larkhána	130	129	Nil.	Nil.	
Kambar	59	53	Do.	Do.	
Ratodero	26	26	Do.	Do.	
Umarkot	20	20	Do.	Do.	
Mithi	Nil.	Nil.	Do.	Do.	
Jacobabad	33	29	3	3	
Total	16,955	13,431	15,330	11,811	

36. The receipts under this head were Rs. 2,14,781-9-1 more than in the preceding year. The heads under which the principal increases and decreases occur are—

- Extraordinary and debt.
- (a) *Loans from Government—Decrease Rs. 2,50,000.*—The Karáchi Municipality received advances from Government, amounting to Rs. 3,00,000, in 1898-99 to meet expenditure in connection with plague as against Rs. 50,000 in the year under report.
- (b) *Loans raised in the market from private individuals—Increase Rs. 3,90,748-0-7.*—A sum of 4 lákhs, at 98 per cent., or Rs. 3,92,000, was borrowed by the Karáchi Municipality from the Bank of Bombay, with the sanction of Government, to pay off the loans and advances received by the Municipality from Government. The Hyderabad Municipality raised two loans, one of Rs. 1,26,000 and the other of Rs. 24,000, to pay off an advance of Rs. 76,000 received from Government for erecting new engines at Gidu and the Government advances on account of plague expenditure.
- (c) *Realizations of Sinking Funds for repayment of Loans—Increase Rs. 25,000.*—This represents a transfer of Rs. 25,000 made by the Karáchi Municipality from their loan account to plague account.
- (d) *Other Advances—Increase Rs. 52,184-3-3.*—The Hyderabad Municipality received during the year the balance of Rs. 61,000, out of the Government advance of Rs. 76,000, towards the cost of erecting the water-works engines at Gidu.

37. The following table shows the incidence of taxation and income per head of population in each district as well as for the whole province :—

Name of District.	1899-1900.		1898-99.	
	Taxation, including Octroi (net).	Municipal Income (net) per head of Population.	Taxation, including Octroi (net).	Municipal Income (net) per head of Population.
	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.
Karáchi ... ..	4 10 11	9 13 2	3 11 6	8 12 3
Hyderabad ... ..	1 12 3	5 0 4	2 1 2	3 10 8
Shikárpur ... ..	2 3 11	3 14 8	2 0 5	3 8 10
Thar and Párkar ... ..	2 4 5	3 5 7	1 8 5	2 9 10
Upper Sind Frontier ... ..	3 2 3	4 12 8	2 11 0	4 3 7
For the whole of Sind ... ..	3 1 3	6 7 8	2 11 3	5 9 10

The incidence per head of taxation has risen considerably in the Karáchi District and slightly in all the other districts, except Hyderabad, for reasons which have already been stated in this report. The figures for the Karáchi District are almost entirely regulated by those of the Karáchi Municipality. The incidence of income per head for the Karáchi and Hyderabad Districts is inflated by the inclusion of receipts under Extraordinary and Debt. In the five leading Municipalities in the province the incidence of taxation and income was as under :—

Name of Municipality.	1899-1900.		1898-99.	
	Taxation, including Octroi (net).	Municipal Income (net) per head of Population.	Taxation, including Octroi (net).	Municipal Income (net) per head of Population.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ... ..	5 8 10	11 13 5	4 0 3	10 3 0
Hyderabad ... ..	2 0 9	6 10 6	2 10 11	4 15 1
Shikárpur ... ..	2 6 3	3 5 7	2 4 8	2 13 1
Sukkur ... ..	2 8 1	6 3 1	2 1 0	5 15 6
Jacobabad ... ..	3 2 3	4 12 8	2 11 0	4 3 7

Consumption per head of population of articles liable to octroi duty.

38. The consumption per head of population of all articles liable to octroi duty will be found in Statement IV appended to this report. The most striking excesses were the following :—

*Grain (10 maunds).*

	M. s. t.
Tando Muhammad Khán ... ..	... 12 14 12
Tando Alahyar ... ..	... 14 26 28
Tando Adam ... ..	... 16 26 27
Garhi Yásin ... ..	... 12 15 24
Rato-dero ... ..	... 16 39 45
Umarkot ... ..	... 26 25 50

*Sugar, refined (7 seers).*

Hála ... ..	... 0 11 16
Tando Muhammad Khán ... ..	... 1 8 67
Tando Alahyar ... ..	... 0 11 67
Tando Adam ... ..	... 0 37 25
Matári ... ..	... 0 14 42
Sukkur ... ..	... 0 21 45
Lárhána ... ..	... 0 29 65

*Sugar, unrefined (20 seers).*

Rato-dero ... ..	... 0 28 45
Umarkot ... ..	... 0 23 9

*Ghi (9 seers).*

Sehwan ... ..	... 0 11 33
Tatta ... ..	... 0 15 46
Tando Allahyar ... ..	... 0 13 2
Tando Adam ... ..	... 0 17 78
Shikárpur ... ..	... 0 12 43
Umarkot ... ..	... 0 17 63

*Oil of sorts (7½ seers).*

Kotri ... ..	... 0 9 32
Bubak ... ..	... 0 17 63
Matári ... ..	... 0 10 8
Tando-Alahyar ... ..	... 0 12 73
Umarkot ... ..	... 0 16 33

*Tobacco (6 seers).*

	Seers.	Tolas.
Tando Adam ...	9	75
Garhi Yasin ...	0	10
Ghotki ...	8	8
Larkhána ...	7	59
Kambar ...	13	12

*Cloth (Rs. 12).*

	Rs.	a.	p.
Tando Muhammad Khán ...	54	14	10
Hála ...	22	6	6
Tando Alahyar ...	45	9	11
Tando Adam ...	42	12	2
Larkhána ...	31	2	0
Kambar ...	24	15	10
Rato-dero ...	23	0	4
Jacobabad ...	22	8	6

*Metals (Rs. 2-8-0).*

Tando Adam ...	4	10	2
Larkhána ...	3	10	1

39. The Municipalities of Karáchi, Mánjhand, Hyderabad, Nasarpur, Rohri and Mithi are the only Municipalities in which the Government standards have not been exceeded. The Municipalities of Tando Muhammad Khán, Tando Alahyar, Tando Adam, and Matiári, all in the Hyderabad District, are as before the chief offenders. The excesses in the case of grain in Tando Adam and Umarmot; sugar in Sukkur and Tando Adam; ghi in Umarmot and Tando Adam; oil of sorts in Bubak and Umarmot; tobacco in Kambar, and cloth in Tando Muhammad Khán, Hála, Tando Alahyar, Tando Adam, and Larkhána are very great. The explanation advanced by the Presidents of some of the Municipalities concerned, *viz.*, that owing to the scarcity in the Provinces surrounding Sind a stream of immigration poured into Sind and spread over the Province, and particularly into the larger towns, and that although the consumption of octroi paying articles by the immigrants was necessarily exiguous when regarded individually, yet collectively it materially affected the statistics, may be accepted as accounting for most of the increases on last year's figures. On the whole there is an improvement shown on last years figures, while there is also to be set off the very considerable increase in refunds.

The fact that the incidence is based on the population recorded at the census of 1891, and not on the actual population, makes the statistics to some extent unreliable for the purpose of seeing whether octroi taxation is properly confined to articles consumed in the town or not. As an illustration of this the case of Sukkur, which shows an excess of 14 seers 45 tolas in sugar, may be taken. Sugar is one of the commodities which was treated under the Bonded Warehouse rules in Sukkur from the 6th May 1899 or for more than ten months of the year, and the octroi duty was levied only on the quantity actually removed into the town for consumption. Yet the incidence of consumption is far in excess of the Government standard. The inference is that either the Government standard or the population or both, is pitched too low. There is a general agreement among the Presidents of Municipalities that some of the standards, especially of cloth, ought to be much higher. Suitable facilities have been provided for the grant of refunds in all Municipalities, and the minimum claim is in some towns fixed as low as 4 annas. Still, there is no doubt, a fraction of the imports are again exported without refunds, either because they are not claimed, or because the raw material on which the duty was paid is converted into the manufactured article in the town and then exported, or because the quantities are too small to admit of refunds. This latter is particularly the case when the Municipal town is the market for a populous country side, and in such cases, the small tax on the outside consumers is really unobjectionable.

40. The following statement shows the municipal expenditure in the Province during the year 1899-1900 as compared with that of the preceding year:—

Details.	Expenditure in 1899-1900.	Expenditure in 1898-99.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<b>1.—General Administration and collection charges—</b>				
General Administration, office establishment, inspection, Honorary Magistrate's establishment, &c. ...	71,926 15 7	74,415 0 3	.....	2,488 0 8
Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper &c. ...	73,969 15 7	69,612 0 2	4,359 15 5	.....
Collection of tolls on roads and ferries ...	.....	.....	.....	.....
Survey of land ...	8,874 8 5	8,090 10 3	283 14 2	.....
Refunds ...	7,75,186 9 0	7,43,438 10 6	31,697 14 6	.....
Pensions and Gratuities... ..	10,015 0 8	3,479 6 5	6,535 10 0	.....
<b>Total ...</b>	<b>9,39,423 1 0</b>	<b>8,99,033 11 7</b>	<b>42,877 6 1</b>	<b>2,488 0 8</b>
<b>2.—Public Safety—</b>				
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	5,966 9 11	3,629 0 5	2,337 9 6	.....
Police (establishment, purchase of clothing, &c.) ...	728 0 11	82 3 1	640 13 10	.....
Lighting (establishment, purchase of lamps, oils and repairs) ...	46,526 12 3	45,652 0 6	874 11 9	.....
Rewards for destruction of wild animals ...	15 3 0	12 2 0	3 1 0	.....
<b>Total ...</b>	<b>53,231 10 1</b>	<b>49,375 6 0</b>	<b>3,856 4 1</b>	<b>.....</b>
<b>3.—Public Health and Convenience—</b>				
Water-supply. { Capital outlay ...	71,855 3 6	1,11,714 6 4	.....	39,859 2 10
{ Establishment, repairs, &c. ...	64,681 2 3	68,835 15 0	.....	4,154 12 4
{ Capital outlay ...	8,260 12 2	10,490 7 6	.....	2,229 11 4
Drainage. { Establishment, repairs, &c. ...	26,693 5 9	34,392 2 5	.....	5,758 12 8
Conservancy (including road cleaning and watering, &c.) ...	2,83,193 15 1	2,87,001 5 3	.....	3,807 8 2
Hospitals and Dispensaries ...	76,259 3 9	64,675 9 11	11,683 9 10	.....
Vaccination ...	14,682 10 11	9,760 9 3	4,916 1 8	.....
Markets and Slaughter-houses ...	15,188 6 0	36,608 7 1	.....	21,420 1 1
Pounds ...	957 2 7	741 7 8	215 10 11	.....
Dak Bugalows and Scrais ...	2,410 2 0	4,071 12 2	.....	1,661 10 2
Arboriculture, Public gardens and experimental cultivation ...	32,784 4 1	35,215 7 11	.....	2,431 3 10
Registration of Births and Deaths ...	2,529 14 7	2,247 12 0	282 2 7	.....
{ Establishments ...	6,386 3 0	7,419 2 10	.....	1,032 16 10
{ Buildings ...	11,190 11 0	12,501 7 0	.....	1,310 12 0
{ Roads ...	1,22,044 7 1	1,08,681 6 10	13,363 0 3	.....
{ Stores... ..	117 4 4	23 0 0	94 4 4	.....
Plague ...	1,45,880 1 8	2,35,915 14 7	.....	1,40,035 12 11
Cholera ...	2,943 15 11	.....	2,943 15 11	.....
<b>Total ...</b>	<b>8,89,948 14 1</b>	<b>10,80,202 5 9</b>	<b>33,498 13 6</b>	<b>2,23,752 5 2</b>
<b>4.—Public Instruction—</b>				
Schools and Colleges ...	1,19,046 12 1	1,21,619 7 0	.....	1,972 10 11
Contributions ...	17,043 14 9	18,699 1 6	.....	1,656 2 9
Libraries, Museums, &c. ...	11,097 0 11	13,242 5 1	.....	2,145 4 2
<b>Total ...</b>	<b>1,48,387 11 9</b>	<b>1,53,560 13 7</b>	<b>.....</b>	<b>5,173 1 10</b>
<b>5.—Contributions for general purposes ...</b>	<b>81,293 7 0</b>	<b>27,002 3 3</b>	<b>3,691 3 9</b>	<b>.....</b>
<b>6.—Miscellaneous—</b>				
Interest on { Interest due on account of previous years ...	17,913 10 8	2,285 0 0	15,628 10 8	.....
{ Interest due on account of current year ...	60,050 14 11	66,336 6 1	13,714 8 10	.....
Discount ...	.....	.....	.....	.....
Actual cost of work done for private individuals ...	2,248 5 0	4,041 10 6	.....	1,793 5 6
Other items ...	34,160 8 1	60,444 13 8	.....	26,284 10 7
<b>Total ...</b>	<b>1,34,373 1 8</b>	<b>1,33,107 14 3</b>	<b>20,343 3 6</b>	<b>28,076 0 1</b>

Details.	Expenditure in 1899-1900.		Expenditure in 1898-99.		Increase.		Decrease.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
<b>7.—Extraordinary and Debt—</b>								
Investments ...	4,059	8 0	.....	.....	4,059	8 0	.....	.....
Payment to Sinking Funds ...	1,28,028	12 0	43,421	4 3	84,607	7 9	.....	.....
Repayment of loans ...	4,07,692	5 1	1,27,232	0 0	2,80,450	5 1	.....	.....
Advances ...	310	0 0	545	0 0	.....	.....	235	0 0
Transfer from Loan account to Plague account ...	95,356	8 8	47,632	13 11	47,723	5 4	.....	.....
Deposits ...	25,000	0 0	.....	.....	25,000	0 0	.....	.....
.....	74,793	5 7	76,587	12 9	.....	.....	1,794	7 2
<b>Total ...</b>	<b>7,35,230</b>	<b>1 11</b>	<b>2,95,418</b>	<b>14 11</b>	<b>4,41,840</b>	<b>10 2</b>	<b>2,029</b>	<b>7 2</b>
<b>Grand Total ...</b>	<b>29,31,887</b>	<b>15 6</b>	<b>26,38,301</b>	<b>5 4</b>	<b>2,93,586</b>	<b>10 2</b>	<b>.....</b>	<b>.....</b>

\* Includes Rs. 26,000 added to last year's figures on account of adjustment made by the Accountant General under his No. B. K. 1017, dated 1st November 1899, against the Hyderabad Municipality.

41. The total expenditure during the year amounted to Rs. 29,31,887-15-6 as against Rs. 26,38,301-5-4 in 1898-99, or an increase of Rs. 2,93,586-10-2. Omitting Extraordinary and Debt, there is a decrease of Rs. 1,46,224-8-10, to which the following heads chiefly contributed:—

	Decrease.	
	Rs.	a. p.
(1) Water-supply—	39,859	2 10
Capital outlay ...	.....	.....
Establishment ...	4,154	12 4
(2) Drainage—	2,229	11 4
Capital outlay ...	.....	.....
Establishment ...	5,959	12 8
(3) Markets and Slaughter-houses	21,420	1 1
(4) Plague Expenditure	1,40,035	12 11
(5) Other Items	26,284	10 7

42. The following statement shows the percentage of the cost of Head Office Establishment and Tax Collecting Establishment to the total net income of each of the Municipalities.

Name of Municipality.	Total Net Income.	Head Office Establishment.	Octroi and other Establishment.	Percentage of 1899-1900.			Percentage of 1898-99.					
				Head Office.	Octroi, &c.	Total.	Head Office.	Octroi, &c.	Total.			
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Karachi ...	12,45,478	4 8	32,161	5 8	38,945	14 6	2.58	3.12	5.70	3.14	3.22	6.36
Kotri ...	21,279	13 1	923	13 10	1,004	11 0	4.34	4.72	9.06	3.51	3.52	7.33
Mánjhand ...	2,461	7 0	245	8 7	249	2 8	9.97	10.14	20.11	7.93	9.46	17.39
Behwan ...	13,973	10 1	711	11 6	791	6 5	5.09	5.66	10.75	4.83	4.65	9.18
Bubak ...	4,213	9 5	510	15 4	343	15 6	12.12	8.28	20.40	11.75	7.90	19.65
Tatta ...	28,727	8 5	1,211	0 5	1,035	2 8	4.21	3.60	7.31	4.48	4.52	9.00
Keti Bandar ...	6,463	12 7	462	12 0	593	6 7	7.14	9.17	16.31	6.79	9.92	16.71
Hyderabad	5,86,317	13 0	8,472	3 4	6,473	10 4	2.19	1.67	3.66	3.31	2.42	5.73
Tando Muhammad Khan ...	9,096	1 2	737	9 0	680	11 7	8.01	7.25	15.26	7.69	8.39	16.3
Háls ...	6,431	6 6	395	8 0	292	12 6	6.15	4.55	10.70	7.73	5.64	13.37
Matiári ...	6,471	0 3	596	14 0	442	9 0	9.22	6.83	15.05	12.31	8.21	20.52
Tando Alahyár ...	10,478	10 1	743	10 11	407	0 0	7.10	3.63	10.68	8.17	5.47	13.64
Tando Adam ...	10,574	6 8	743	8 9	542	12 2	7.03	5.13	12.16	7.04	6.49	13.53
Nasarpur ...	4,030	1 3	319	8 6	232	0 0	7.94	5.75	13.69	3.81	8.81	17.62
Shikárpur ...	1,40,726	6 6	6,997	9 11	4,777	2 3	4.97	3.39	8.36	5.24	3.61	8.86
Sukkur ...	1,31,393	4 7	10,053	14 8	2,247	10 8	5.54	4.54	10.08	6.02	4.15	10.17
Garhi Yásin ...	11,696	9 8	874	6 10	1,118	8 11	7.48	9.56	17.03	4.68	7.11	11.79
Bobri ...	23,408	2 10	949	5 9	1,211	1 7	4.06	5.17	9.23	3.48	4.13	7.61
Ghotki ...	11,214	9 2	497	15 3	413	11 0	4.44	3.69	8.11	4.60	8.25	12.85
Larkhána ...	40,383	1 1	1,535	2 4	1,422	9 9	3.80	3.52	7.32	4.38	3.76	8.14
Kambar ...	14,384	5 7	452	1 4	732	1 4	3.15	5.03	8.18	4.67	5.43	10.80
Ráto-dero ...	8,592	8 2	338	12 8	485	7 2	5.94	5.64	9.58	4.12	4.69	9.01
Umarkot ...	18,737	3 8	365	0 0	500	8 1	1.9	2.6	4.5	2.65	3.94	6.59
Mithi ...	3,711	8 1	60	0 0	314	7 11	1.61	8.47	10.08	1.70	12.13	13.83
Jacobabad	59,431	12 3	1,576	8 5	2,736	8 4	2.65	4.60	7.25	2.75	5.20	7.95
<b>Total ...</b>	<b>22,66,674</b>	<b>5 9</b>	<b>41,926</b>	<b>11 7</b>	<b>73,969</b>	<b>15 11</b>	<b>1.84</b>	<b>3.26</b>	<b>5.10</b>	<b>4.03</b>	<b>3.53</b>	<b>7.56</b>



The rise in the percentage of the cost of establishments to net income is slight in Sehwan and Bubak; more perceptible in Mánjhand, while in Garhi-Yasin it is very marked, but probably only temporary.

The net incomes of the Municipalities of Mánjhand and Bubak were as usual very small, and the cost of establishment was therefore heavy, *viz.*, one-fifth. The income of these bodies is not capable of much expansion and the establishments maintained are not extravagantly large.

43. *Water-supply—Capital outlay—Decrease Rs. 39,859-2-10; Establishment—Decrease Rs. 4,154-12-4.*—The decrease in capital outlay is principally due to the Hyderabad Municipality. Last year the charges incurred by them under this head consisted mainly of the cost of the new engines and engine-house at the Fort-lift; in the year under report, new engines were set up at the Gidu lift, but the cost of the latter was Rs. 38,246-2-8 less. The Fort-lift engines cost Rs. 73,979, the engine-house Rs. 4,291 and the Cantonment main Rs. 26,000 as compared with Rs. 55,587, the cost of the new engines at Gidu up to the close of the year 1899-1900. There was also a decrease of Rs. 3,077-7-10 in charges debitable to establishment in Hyderabad owing to reduced expenditure on fuel for boilers and stores. The Sukkur Municipality effected a saving of Rs. 1,107-2-10 in establishment charges and Rs. 96-6-0 in Capital outlay.

The Karáchi Municipality spent Rs. 19,038-14-8 on account of Water-supply—Rs. 2,648-12-4 in Capital outlay and Rs. 16,390-2-4 in repairs and establishment, &c., and the Sukkur Municipality Rs. 10,479-2-4 in establishment and repairs.

Karáchi receives its water-supply from the Malir River. The Water-works situated 7 miles north-east of the Malir Railway Station and 18 miles from Karáchi, consist of two large wells 40 feet in diameter from which the water is carried by gravitation through a conduit to the distributing reservoir. Another conduit 7 miles long connects the wells with the Malir River. Owing to no rain having fallen in 1899, it was found necessary in September to economise the water by restricting the distribution to certain hours only, reducing the size of the pipes supplying water to public gardens and discontinuing the use of Malir water for road-watering. Considerable extensions of the distributing mains were made during the year, *viz.*, 9,920 feet of 4 inch, 4,861 of 3 inch, and 800 of 1½ inch pipes, chiefly to convey water to plague and cholera camps across the Lyari River.

In Hyderabad new engines were erected at Gidu, the Fort-lift engines having been installed in the preceding year. The scheme of the high-level reservoir to serve the higher parts of the town and of the removal of the in-take pipe further into the river has not yet been completed.

The Sukkur Water-works are reported to be disappointing. The supply is clean and wholesome, but inadequate. The fact is that the yield from the collecting gallery being merely percolation water from the river, fluctuates with the rise and fall in the river. The Municipality proposed to increase the supply by extending the gallery by means of a tunnel in the bed of the river to a point about 100 feet below the first pier of the Lansdowne Bridge, but the Railway authorities objected to the tunnel on the ground that it would endanger the bridge. A scheme for obtaining water direct from the river and pumping it into the service reservoir is under consideration.

Karáchi, Hyderabad, Sukkur are the only Municipalities which have artificial water supplies. In the others, water is obtained from tanks and wells, canals, or the River Indus.

44. *Drainage—Capital outlay—Decrease Rs. 2,229-11-4—Establishment Decrease Rs. 5,959-12-8.*—The decrease is due to fluctuations and does not call for detailed remarks.

The total expenditure on drainage amounted to Rs. 36,894-1-11. The Karáchi Drainage Works are on the Shone system which has so far been applied only to certain quarters of the town. Its extension is still deferred for lack of funds. The night-soil and sullage of the town outside the drainage area is removed by means of carts and deposited in the night-soil depôt whence it is forced to the

Sewage Farm and utilized successfully in the cultivation of crops. The cost of working the drainage system during 1899-1900 was Rs. 22,911-11-2, or Rs. 0-3-6 per 1,000 gallons of sewage delivered at the Farm. The revenue obtained from the Farm in return amounted to Rs. 9,631-6-5 during the year.

The execution of the scheme of underground sewers in Hyderabad for which a project has been drafted by Mr. Ault of the firm of Messrs. Shone and Ault, had to be postponed for the want of funds. Sukkur still uses open surface drains.

45. *Markets and Slaughter-houses.*—Decrease Rs. 21,420-1-1.—In 1898-99 the Jacobabad Municipality spent Rs. 20,290 on a new market, and Rs. 890 in repairs to municipal shops, and only Rs. 4,782 in 1899-1900. There was also a decrease of Rs. 1,866-10-5 in Sukkur, and Rs. 1,279-15-6 in Shikárpur.

46. *Expenditure on account of Plague.*—Decrease Rs. 1,40,035-12-11.—The expenditure in Karáchi amounted to Rs. 88,740-6-11 only, as against Rs. 276,598-12-4 in the preceding year, and was made up of the cost of lime-washing and disinfecting houses, &c., plague hospitals, segregation camps, general health camps, establishment, &c. The large decrease is a matter for satisfaction. The plague measures were conducted under the orders of the Plague Committee. The expenditure in Hyderabad, where plague broke out in April and prevailed during the remainder of the year, was Rs. 23,890-7-8 as against Rs. 9,088-7-6 in 1898-1899.

The large decrease shown would have been still larger, but for the fact that the plague expenditure in the Karáchi District only was shown separately last year under this head, whereas this year such expenditure has been shown separately in all cases.

47. *Other Items.*—Decrease Rs. 26,284-10-7.—Last year Rs. 44,556-13-7 on account of plague expenditure was included under "Other Items," and hence the decrease this year.

48. The large increases in expenditure shown against Refunds (Rs. 81,697-14-6), Hospitals and Dispensaries (Rs. 11,683-9-10), Roads (Rs. 13,363-0-3), Interest on Loans (a) on account of previous years (Rs. 15,623-10-8) and (b) on account of the current year (Rs. 13,714-8-10), deserve notice.

49. *Refunds.*—Increase Rs. 31,697-14-6.—The increase was principally due to the Karáchi Municipality where the rise in refunds amounted to Rs. 69,276-0-6. Refunds in Karáchi bear a fairly constant ratio, approximately  $\frac{2}{3}$ ths, to octroi receipts, and an increase in receipts implies an increase in refunds. On the other hand, Hyderabad shows a decrease of Rs. 9,012-13-7, Sukkur Rs. 8,313-9-1, and Jacobabad Rs. 15,561-15-4, all corresponding similarly to a decrease in the gross octroi receipts. Rules for the payment of refunds are in force in all the Municipalities, and are liberally worked.

50. *Hospitals and Dispensaries.*—Increase Rs. 11,683-9-10.—Rs. 7,700-13-11 of the increase occurs in the Karáchi District, owing principally to a refund of a donation of Rs. 5,000 towards the Women's Hospital at Táta, as the donor withdrew his offer; and Rs. 4,308 in the Shikárpur District owing to extensive repairs executed by the Municipalities of Shikárpur and Kambar.

51. *Roads.*—Increase Rs. 13,363-0-3.—The Shikárpur Municipality spent Rs. 20,324-10-1, or Rs. 10,455-0-6 more than in the preceding year, in metalling the roads in the town and vicinity; and the Sukkur Municipality Rs. 7,906-9-1, or Rs. 6,962-1-3 more, also in metalling and repairing roads.

52. *Interest on Loans (a) on account of previous years (increase Rs. 15,623-10-8), and (b) on account of the current year (increase Rs. 13,714-8-10).*—The Municipality of Karáchi paid Rs. 15,816-2-8 on account of interest charges on Loans and Advances received from Government for the previous year, and Rs. 10,054-12-9 on account of interest for the half-year on the loan of 4 lakhs mentioned above; and the Hyderabad Municipality Rs. 3,745-8-0, or an increase of Rs. 1,073-10-3, on the loans taken up during the year.

Vital Statistics.

53. The following statement shows the population and the number of births and deaths registered in the Municipalities during the year :—

Name of Municipality.	Population.	BIRTHS.		DEATHS.	
		Number.	Per 1,000 of population.	Number.	Per 1,000 of population.
Karachi ...	1,05,199	4,484	45.66	9,339	95.10
Kotri ...	7,909	185	23.39	208	26.30
Mánjhand ...	2,544	138	54.25	95	37.34
Sehwan ...	4,624	210	45.41	220	47.58
Bubak ...	2,876	182	56.33	114	39.64
Tatta ...	8,969	401	44.70	340	37.90
Ketti Bandar ...	2,503	87	34.75	121	48.34
Hyderabad...	58,048	1,989	36	2,754	50
Tando Muhammad Khán	4,126	205	49.88	161	39.02
Hála ...	5,058	201	39.73	110	21.74
Matiári ...	5,815	201	34.56	109	18.74
Tando Alahyár ...	4,308	156	36.21	107	24.83
Tando Adam ...	5,088	255	50.67	178	34.37
Nasarpur ...	3,914	84	21.46	70	17.83
Shikárpur ...	42,004	2,065	49.16	1,703	40.54
Sukkur ...	29,302	1,201	40.98	983	33.54
Garhi Yásin ...	5,959	225	39.60	180	30.21
Rohri ...	8,786	575	65.44	366	41.65
Ghotki ...	3,243	182	56.12	152	46.87
Lárkhána ...	12,019	708	58.74	426	35.44
Kambar ...	5,341	185	34.63	162	30.33
Ráto-dero ...	3,549	163	45.92	83	23.38
Umarkot ...	3,703	157	42.4	1,371	370.34
Mithi ...	2,991	106	35.44	299	99.97
Jacobabad ...	12,396	327	26.38	477	38.48
Total ...	3,50,218	14,670	41.88	20,123	57.45

Karachi and Hyderabad are the only Municipalities which maintain special establishments for the registration of births and deaths; elsewhere the work is done by the ordinary staff in addition to their other duties. In the former town the establishment consists of one Superintendent, six Sub-Registrars and one kárkún. In Hyderabad there is one Registrar and three assistants. In Tatta and Keti Bandar the system of obtaining a certificate from the local medical officer before the removal of the corpse for burial or cremation was continued. An effort appears to have been made to introduce the same system in Hála, but the attempt failed owing to strong popular feeling against the measure. The statistics for the larger municipalities—Karachi, Hyderabad, Sukkur, Shikárpur, Lárkhána, Jacobabad, Umarkot—may be regarded as accurate.

The registration is fairly accurate in most of the other municipalities, except in the case of the smaller municipalities of the Hyderabad District. It is, however, improving in these latter, where a few prosecutions have had a good effect.

The high rates in Karachi and Hyderabad are due to plague, and in Umarkot and Mithi to the famine in the Desert and the establishment in those towns of poor houses to which large numbers of the infirm and sick were attracted.

Bye-laws under Section 33 (a) of Bombay Act II of 1884 for the registration of births and deaths exist in all the municipalities.

The number of prosecutions and convictions for breaches of the bye-laws relating to the registration of births and deaths were as follows:—

	Prosecutions.	Convictions.
Karachi ...	80	29
Tando Alahyár ...	2	2
Matiári ...	4	1
Nasarpur ...	8	1
Sukkur ...	14	9
Lárkhána ...	3	3
	56	45

54. The compulsory Vaccination Act (Bom. I of 1892) was most successfully introduced into Larkhána from the 1st April 1900. Karáchi and Larkhána are the only towns in which the Act is at present in force. A proposal to introduce the Act into other of the larger towns in the Province is under consideration.

Extraordinary and Debt Expenditure. 55. The fluctuations under Extraordinary and Debt were as follows:—

(1) *Investments in Securities other than Sinking Funds—Increase Rs. 4,059-8-0.*—There were no transactions of the kind in the preceding year, whereas in 1899-1900 Kotri invested Rs. 1,000 and Ghotki Rs. 3,000.

(2) *Payments to Sinking Funds—Increase Rs. 84,607-7-9.*—The Karáchi Municipality paid Rs. 66,222-14-4 into the Sinking Fund on account of payments due for 1897-98 and 1898-99, and Rs. 48,472-8-5 for repayment of plague loans. The Sukkur Municipality paid Rs. 3,053-5-3 on account of interest due to their Sinking Funds, Rs. 8,280 on account of the two-lákh loan, and Rs. 2,000 on account of the one lákh loan.

(3) *Repayment of Loans—Increase Rs. 2,80,450-5-1.*—The increase is chiefly due to larger payments by Rs. 2,24,840-13-8 and Rs. 50,500 made by the Municipalities of Karáchi and Hyderabad respectively, in liquidation of their Loan debts.

(4) *Other Advance—Increase Rs. 47,723-5-4.*—During the year under report the advances made by Government for plague expenditure to the Hyderabad Municipality in 1897 and 1899-1900 and towards the cost of the Gidu-lift machinery were repaid, and hence the increase.

56. A statement in the form prescribed in Government Resolution No. 5434, dated the 28th September 1898, showing the financial position of the Municipalities that are indebted to Government in respect of loans, is appended to this report.

*Karáchi.*—The balance of loans remaining unpaid on the 31st March 1900 was Rs. 12,04,079-12-11, which is arrived at as follows:—

	Rs.	a.	p.
<i>Loans taken—</i>			
Loans raised in 1884	1,11,500	0	0
Do. 1887	3,00,000	0	0
Do. 1892-93 and 1893-94	6,00,000	0	0
Do. 1894-95 and 1895-96	1,00,000	0	0
Loans and Advances raised in 1896-97 and 1897-98 (for plague expenditure)	2,00,000	0	0
Loans raised in 1898-99	3,00,000	0	0
Advance from Government in 1899-1900	50,000	0	0
Loan raised in 1899-1900	4,00,000	0	0
Total	20,61,500	0	0
<i>Repayments of loans—</i>			
<i>Deduct—</i>			
Amount repaid to Debenture holders on account of loan of 1884 and 1887 up to 31st March 1899	1,60,000	0	0
Payment to Government on account of loan of one lákh of 1896-97 and 1897-98, payable in 10 years by 20 equal half-yearly instalments (amount of principal paid)	21,430	15	4
Paid to Government in cash	3,25,000	0	0
Adjusted by the Accountant General direct	1,00,000	0	0
	6,06,430	15	4
Balance repayable	14,55,069	0	8

<i>Less—</i>	Rs.	a.	p.	Rs.	a.	p.
Amount invested in Government securities for Sinking Fund, deposited with the Accountant General, Bombay, up to 31st March 1900 ...	2,18,100	0	0			
Balance of plague taxes (cash not invested) ...	32,889	3	9	2,50,989	3	9
				Net balance of loans ...	12,04,079	12 11

The position of the Municipality is sound, but at the cost of very heavy and unpopular taxation, and no loans can be taken up for making the town more sanitary owing to the uncertainty whether fresh outbreaks of plague might not render the Municipality unable to repay them.

*Hyderabad.*—The balance of loans on the 31st March 1900 was Rs. 1,76,248-7-0, which is arrived at as follows:—

<i>Loans—</i>	Rs.	a.	p.
Loan of 1897-98 for improving the water-works plant ...	28,000	0	0
Do. of 1898-99 do. do. ...	50,500	0	0
Do. of 1899-1900 do. do. ...	1,25,248	7	0
Do. of 1899-1900 plague loan ...	24,000	0	0
	Total ...	2,27,748	7 0
<i>Less—</i>			
Repayments up to 31st March 1900 on account of the water works loan ...	51,500	0	0
	Balance of loan ...	1,76,248	7 0

The financial position of the Municipality is sound.

*Sukkur.*—No additional loans were taken up by the Sukkur Municipality during the year. The Municipality's liabilities on account of loans was Rs. 2,92,186-0-4 on the 31st March 1900, which is arrived at as follows:—

	Rs.	a.	p.
Water-works loan of 1893, 20 years ...	2,00,000	0	0
Do. 1895, 30 " ...	1,00,000	0	0
Plague loan of 1897-98 ...	1,00,000	0	0
	4,00,000	0	0
<i>Less—</i>			
Credit of Sinking Fund on 31st March 1900 for payment of the loan of 1893 ...	52,126	1	2
Credit of Sinking Fund on 31st March 1900 for payment of the loan of 1895 ...	14,960	2	1
Amount repaid on account of the plague			
Rs. a. p.			
In 1899-1900 ...	18,855	6	8
In previous year ...	21,872	5	9
	40,727	12	5
	Net balance of loans ...	2,92,186	0 4

The financial position of the Municipality is sound.

57. With reference to Government Resolution No. 2232, dated 1st June 1895, in which a report was called for on the position and prospects of Mofussil Municipalities in the matter of raising loans for carrying out large works of improvement, the Commissioner would again take the opportunity to mention, that besides the Karachi, Hyderabad and Sukkur Municipalities, the Shikarpur Municipality is probably the only one in the Province that is capable of undertaking any large project with the aid of a loan; but that Board have no intention at present of obtaining an artificial water-supply for the town.

58. The opening balances of Municipalities are given in Column 4 of Statement II, and the closing balances in Column 2 of Statement III.

Opening and closing balances.

Balances outstanding.

59. The balances outstanding at the end of the year were—

	Rs.	a.	p.
Karachi ... ..	20,308	15	11
Sehwan ... ..	69	8	0
Bubak ... ..	99	0	0
Keti Bandar ... ..	5	5	0
Tando Alahyar ... ..	1,500	0	0
Shikarpur ... ..	667	9	3
Sukkur ... ..	5,512	5	4
Larkhana ... ..	34	0	6
Kambar ... ..	226	11	0
Rato-dero ... ..	5	10	0

Of the arrears in Karachi, Rs. 15,203-0-11 are on account of arrears due for 1898-99.

A Special Magistrate has been appointed to facilitate recoveries:—

Municipal property.

60. The property of each Municipality is detailed in their respective reports.

Wants of Municipalities.

61. The wants of the Municipalities are many. The following are some of the more important:—

Name of Municipality.	Wants.
Karachi ... ..	Completion of the sewerage system; construction of streets through crowded and insanitary quarters; sub-soil drainage; revision of land registers; covering of the Frere Road nala; construction of the Harris Road; a new Municipal office.
Kotri ... ..	A school building, musafirkhana.
Sehwan ... ..	Paving of streets; a new well; additional Crawford pattern latrines; a female ward in the dispensary; increase of the lighting establishment; more street lamps; donkey carts for the removal of sullage water.
Bubak ... ..	Paving of portion of bazar; extra establishment for the removal of sullage water; extra conservancy establishment; pakka bathing ghât; well for drinking water.
Tatta ... ..	Better water-supply; raising and levelling main bazar with a view to the drainage of rain water.
Keti Bandar ... ..	Better water-supply.
Hyderabad ... ..	Improvement of water-works; efficient system of drainage; a public hall; a new market; drainage of the eastern tanks into the Fuleli Canal; planting of road-side trees; opening up of the town.
Tando Muhammad Khan ... ..	Roofing and paving of the bazar.
Hala ... ..	New slaughter-house; new school-house; dispensary; filling up of pits round the town; drainage of ground round school and market; fruit and vegetable market, &c.
Tando Alahyar ... ..	Street drainage.
Tando Adam ... ..	Removal of sullage water; paving of streets; checking of sand drifts.
Nasarpur ... ..	Improvement in conservancy arrangements; the prevention of sand drifts.
Shikarpur ... ..	Paving of streets; new slaughter-house; metalling of suburban roads.
Sukkur ... ..	Permanent water-supply; removal of the sewage wells and outfall below Miani; complete drainage scheme.
Garhi Yasin ... ..	Paving of streets.
Rohri ... ..	A new market.
Larkhana ... ..	Metalling of roads; paving of streets.
Kambar ... ..	Draining and filling up of hollows round the town; wells for drinking purposes; new building for the Anglo-Vernacular School.
Rato-dero ... ..	Re-roofing of the school; paving of streets.
Umarkot ... ..	Fruit and vegetable market, paving of bazars; school-house for girls; filling in of the Lambo tank.

62. The accounts of all the Municipalities, except Shikárpur, were audited by the special Government Auditor, Sind, and in some cases also by other stipendiary auditors. The Auditor severely criticised the manner in which the Octroi munshi in Tando Alahyar did his work, and the Municipality are holding an inquiry into his conduct. No errors of a serious nature were detected in the other Municipalities.

Audit of accounts.

63. The following is a summary of the reports received from the Collectors and Deputy Commissioners regarding the differentiation of Municipalities.

General remarks.

*Karáchi District.*—The Acting Collector, Mr. C. M. Baker, writes that the administration of the Municipalities in Karáchi District has not changed materially from what it was described to be last year, and that those remarks may be accepted as still holding good. The remarks referred to were—

“Last year’s remarks still hold good. The administration of the Karáchi Municipalities under the guidance of its capable non-official President, assisted by an able Secretary, has been efficiently conducted. Of the minor Municipalities, those at Tatta, Kotri and Sehwan are the more important, in which some interest is taken in Municipal affairs, by the members. But the state of efficiency depends on the Vice-President, who is usually the Mukhtyárkar of the taluka, and the official members. The other three at Bubak, Mánjhand and Keti Bander are small, and are to all intents and purposes entirely managed by local Government officials.”

*Hyderabad District.*—Mr. Barrow, the Collector of Hyderabad, states that, in his opinion, the Municipalities of the Hyderabad District may be classified as follows :—

Hyderabad	...	...	...	...	...	...	} Fair.
Tando Mahammad Khan	...	...	...	...	...	...	
Tando Adam	...	...	...	...	...	...	
Hála	...	...	...	...	...	...	} Indifferent.
Tando Alahyar	...	...	...	...	...	...	
Matiari	...	...	...	...	...	...	
Nasarpur	...	...	...	...	...	...	

“Generally speaking,” he adds, “unofficial members of Municipal bodies outside Hyderabad are very apathetic and leave everything to the official members, although there are a few exceptions.”

*Shikárpur District.*—Mr. Sladen, the Collector, writes :—

“The Sukkur Municipality is undoubtedly the first in point of importance and good administration. I have found as President that the majority of members attend regularly and the Managing Committee carries out its duties efficiently. Many of the members take part in discussions, and sound decisions are usually adopted. The Municipality is burdened with debt, but the condition of finances is strong.

“The Shikárpur Municipality is next in importance. The Municipality is a difficult one to handle and party feeling runs very strong. They have a good Secretary, and the town is fairly well looked after. Special taxation continues to meet the precautionary plague expenditure. The Lárkhána and Rohri Municipalities come next, and these have not yet emerged from the early stage in which the President and Vice-President, the Assistant or Deputy Collector and Mukhtyárkar are more rulers than advisers, the first named is the more important, being the centre of a large grain exporting district. The financial condition of both is sound, though Rohri has not yet recovered from the plague of 1897.

“There is nothing particular to be said about the other Municipalities which have discharged their duties satisfactorily. The town of Garhi Yasin does not seem to be as well looked after as it might be.”

*Thar and Párkar.*—The Deputy Commissioner, Mr. Lucas, writes :—

“There are only two Municipalities in this district, i.e., Umarnkot and Mithi. Both consist entirely of nominated members. The bulk of the revenue of each Municipality is derived from octroi. The Municipalities have paid attention to conservancy, lighting, education, &c., in their respective towns, and spent sums proportionate to their means on medical institutions also. The financial condition of both Municipalities is satisfactory. The Umarnkot Municipality had a balance of Rs. 28,290-0-10 on the 1st April last, excluding Rs. 3,200 invested in Government Promissory Notes. The Mithi Municipality closed the year with a cash balance of Rs. 1,594-14-3, excluding Rs. 1,200 invested in Promissory Notes. The administration of both the institutions may be described as fairly efficient, but dependent on official supervision.”

*Upper Sind Frontier.*—Of the Jacobabad Municipality, Mr. M. D. Mackenzie, the Deputy Commissioner, says :—

"A sufficient number of meetings were held, and the average attendance was satisfactory, being over 50 per cent. Lighting, water-supply and sanitation are well attended to. Markets and slaughter-houses are properly looked after and supply all the wants of the people. . . . a great improvement is noticeable in the registration of vital statistics. Education also receives due attention. . . . The refund rules are liberal and are freely taken advantage of. . . . The financial condition of the Municipality is very satisfactory."

64. The Commissioner would, in conclusion, venture to suggest that it would save a great deal of trouble and labour if this Report were made purely statistical and to consist of figured abstracts only, combining the totals of the statistical appendices which are required for the General Administration Report and the Finance Department's annual statistical return. A Report of this kind cannot be called an Administration Report. Each Municipality prepares its own which is separately reviewed and printed, and if Government wish to know any *details* of a Municipality's work or its taxation or its mode of administration, it can be found readily and in detail described by the Municipality. The Commissioner doubts if any one outside the Secretariat ever reads this very dull printed report, and the combination of the result of the working of all Municipalities small and large can be as easily found, if any one wishes for the information, from the figured statistics. The Supreme Government and the Government of Bombay are, the Commissioner is aware, the most anxious to reduce the useless labour involved by printing reports that are never read. Information as to taxation, expenditure and debt can be more suitably put in at less expense and in less bulky form in the shape of statistics without any written comments. The figures speak for themselves.

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



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**S T A T E M E N T .**

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## Statement of the Financial Position of the Karachi, Hyderabad

(Vide Government Resolution No. 5434,

1	2	3	4	5	6		7	8
					From Government.	In the open Market.		
					SOURCES FROM WHICH BORROWED.			
Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which Loan was taken up.	From Government.	In the open Market.	Period for which required.	Rate of Interest.
			Rs.					
Karachi ...	(1) Water-works ... (2) Boulton Market. (3) Empress Market (4) Lyari Tramway (5) Victoria Museum	Government Resolution No. 3210, dated 3rd September 1883. Government Resolution No. 4269, dated 4th December 1883. Government Resolution No. 1441, dated 21st April 1894.	5,00,000	1884-85. Rs. 1,11,500 1887-88. Rs. 3,00,000 Balances not raised.	Nil.	In the open Market.	30 years...	Rs. 1,11,500 at 5 per cent. Rs. 3,00,000 at 6 per cent.
Do. ...	Drainage Works ...	Government Resolution No. 4672, dated 25th November 1892.	6,00,000	Rs. 5,96,000 in 1892-93 and Rs. 4,000 in 1893-94.	Nil.	Do. ...	30 years...	At 4½ per cent. ...
Do. ...	New Reservoirs for Water-works.	Government Resolution No. 2771, dated 27th August 1894.	1,00,000	Rs. 90,000 in 1894-95 and Rs. 10,000 in 1895-96.	Nil.	Do. ...	30 years...	At 4 per cent. ...
Do. ...	Plague Loan	Government Resolution No. 2599, dated 14th June 1897.	1,00,000	Rs. 25,000 on the 19th February 1897; Rs. 25,000 on the 23rd March 1897 and Rs. 50,000 on the 15th April 1897.	Government.	Nil.	10 years...	At 4 per cent. ...
Do. ...	Do. ...	Government Resolution No. 255, dated 1st June 1900.	4,00,000	10th August 1899	.....	Open Market.	10 years...	At 5 per cent. ...
Do. ...	Do. ...	Advance from Government, Collector of Karachi's No. P-271, dated 19th February 1900.	25,000	31st March 1900	Government.	.....	...	.....
Hyderabad...	Improving Water-works.	Government Resolution No. 327, dated 17th January 1900.	1,28,000	March 1900	.....	1,25,248 7 0	20 years...	At 6 per cent. ...
Do. ...	Plague Loan	Government Resolution No. 6021, dated 12th December 1899.	24,000	December 1899.	.....	24,000	2 years...	At 6 per cent. ...
Sukkur ...	Construction of Works.	Government Resolution No. 3707, dated 24th October 1893 (General Department).	2,00,000	12th December 1893	.....	2,00,000	20 years...	At 5 per cent. ...
		Government Resolution No. 3162, dated 13th September 1895 (General Department).	1,00,000	28th October 1895.	.....	1,00,000	30 years...	At 5 per cent. ...
Do. ...	Plague expenses	Government Resolution No. 3091, dated 15th July 1897 (Financial Department).	1,00,000	5th May 1897	1,00,000	.....	10 years...	At 4 per cent. ...

and Sukkur Municipalities for the year ending 31st March 1900.

dated 28th September 1899.)

9		10			11			12			
SECURITY.		IN CASES IN WHICH SINKING FUNDS HAVE BEEN FORMED.			IN CASES IN WHICH THERE ARE NO SINKING FUNDS.			POSTPONEMENT SANCTIONED.			
Whether secured on the General Revenues or on a particular tax, and if so, the income from the tax.	Secured on mortgage.	Amount (with interest) accumulated during previous years.	Amount paid during the year.	Balance of Loan.	Amount outstanding at the commencement of the year.	Amount repaid during the year.	Balance at end of the year.	Of Instalments.	Of Interest.	Total.	Authority.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
General Revenues of the Municipality.	Nil.			2,00,000 0 0	55,500 0 0	4,000 0 0	51,500 0 0	Nil.	Nil.	Nil.	Nil.
Do. ...	Nil.	1,03,790 8 5	70,700 0 0	6,00,000 0 0	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
Do. ...	Nil.			1,00,000 0 0	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
Do. ...	Nil.	.....	.....	.....	87,395 15 1	8,826 14 5	78,569 0 8	Nil.	Nil.	Nil.	Nil.
.....	.....	.....	50,000 0 0	4,00,000 0 0	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	25,000 0 0	.....	.....	.....	.....	.....	.....	.....
Municipal Revenues.	.....	.....	.....	.....	78,000 0 0	51,000 0 0	.....	.....	.....	.....	.....
Do. ...	.....	.....	.....	.....	.....	.....	1,76,248 7 0	.....	.....	.....	.....
General Revenues of the Municipality.	Nil.	41,000 0 0 1,207 0 6	8,280 0 0 1,639 0 8	1,47,873 14 10	.....	.....	.....	.....	.....	.....	.....
Do. ...	Nil.	42,207 0 6	9,919 0 8	85,039 13 11	.....	.....	.....	.....	.....	.....	.....
Do. ...	Nil.	12,000 0 6 499 2 9	2,000 0 0 400 15 4	.....	.....	.....	.....	.....	.....	.....	.....
Do. ...	Nil.	12,499 2 9	2,460 15 4	.....	78,127 10 3	18,855 6 8	59,272 3 7	.....	.....	.....	.....

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STATEMENT No. L

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## STATEMENT No. I

Statement showing the Constitution of the Municipalities in the Northern Division during the year ending 31st March 1900.

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.	Nom- inated.	Elected.	Total.	Offi- cials.	Non- Officials.	Euro- peans.	Natives.	Remarks.
Ahmedabad ...	1	Ahmedabad ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	144,451	...	17	16	33	9	24	4	29	
	2	Dholka ...		16,484	...	8	7	15	4	11	...	16	
	3	Viramgam ...		23,209	...	8	7	15	4	11	1	14	
	4	Parantij ...		8,776	...	12	...	12	4	8	1	11	
	5	Modasa ...		6,985	...	6	6	12	3	9	1	11	
	6	Dhandhuka ...		9,576	...	10	...	10	6	4	1	9	
	7	Gogha ...		6,415	...	6	6	12	3	9	...	12	
	8	Sanand ...		7,784	...	10	...	10	6	4	...	10	
	9	Dholera ...		10,088	...	10	...	10	6	4	1	9	
	10	Mandal ...		8,080	...	10	...	10	6	4	1	9	
	11	Ranpur ...		5,338	...	10	...	10	6	4	1	9	
		Total ...		247,626	...	107	42	149	57	92	11	138	
Kaira ...	12	Kaira ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	10,101	...	7	7	14	3	11	...	14	
	13	Mehmdabad ...		7,842	...	10	...	10	6	4	1	9	
	14	Nadiad ...		29,048	...	9	9	18	4	14	...	18	
	15	Kapadvanj ...		14,805	...	7	7	14	3	11	...	14	
	16	Dakor ...		9,487	...	10	...	10	6	4	1	9	
	17	Borsad ...		12,159	...	10	...	10	6	4	1	9	
	18	Anand ...		9,214	...	10	...	10	6	4	...	10	
	19	Umreth ...		15,838	...	10	...	10	6	4	...	10	
	20	Od ...		8,082	...	8	...	8	4	4	...	8	
	21	Mahudha ...		9,486	...	10	...	10	6	4	...	10	
		Total ...		125,812	...	91	23	114	50	64	3	111	
Panch Mahals ...	22	Godhra ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	14,691	...	8	7	15	4	11	2	13	
	23	Dohad ...		10,947	...	6	6	12	8	9	...	12	
		Total ...			25,638	...	14	13	27	7	20	2	25
Broach ...	24	Broach ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	40,168	...	13	13	25	6	19	4	21	
	25	Ankleshvar ...		10,692	...	7	6	13	3	10	...	13	
	26	Jambusar ...		12,079	...	9	...	9	4	5	1	8	
	27	Hansot ...		4,436	...	9	...	9	5	4	...	9	
	28	Amod... ..		5,006	...	9	...	9	5	4	1	8	
		Total ...		72,381	...	47	18	65	23	42	6	69	
Surat ...	29	Surat ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	108,698	...	15	15	30	7	23	4	26	
	30	Rander ...		10,921	...	7	6	13	8	10	1	12	
	31	Bulsar ...		12,999	...	8	7	15	4	11	...	15	
	32	Mandvi ...		8,965	...	7	6	13	8	10	...	13	
		Total ...		136,578	...	37	34	71	17	54	5	66	
Thana ...	33	Thana ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	17,455	...	11	10	21	3	18	...	21	
	34	Kurla... ..		11,469	...	6	6	12	3	9	...	12	
	35	Bandra ...		18,817	...	8	8	16	4	12	4	12	
	36	Bassein ...		11,291	...	...	...	...	...	...	...	...	...
	37	Kelva-Mahim ...		10,522	...	9	8	17	4	13	1	16	
	38	Ehiwandi ...		14,387	...	8	7	15	4	11	1	14	
39	Kalyan ...	11,685	...	8	7	15	3	12	...	15			
		Total ...		95,128	...	50	46	96	21	75	6	90	
		GRAND TOTAL.		702,161	...	346	176	522	175	347	33	489	

Superseded by G. R. No. 2485, dated 16th June 1899, under Section 43 of Bombay Act II of 1884 for a period of 2 years.

F. S. P. LELY,  
Commissioner, N. D.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Central Division during the year ending 31st March 1900.

1	2	3	4	5	6								7
					NUMBERS OF MEMBERS OF COMMITTEES.								
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	Remarks.
Ahmednagar	1	Ahmednagar	Bombay Acts VI of 1873 and II of 1884.	36,068	13	13	26	5	20	5	20		
	2	Bhingar	Do.	5,490	7	6	13	3	10	1	12		
	3	Bangamner	Act XXVI of 1850	9,733	7	6	13	3	10	1	12		
	4	Vambari	Bombay Acts VI of 1873 and II of 1884.	5,159	7	6	13	3	11	1	12		
	5	Kharde	Do.	6,069	12	...	12	5	2	1	11		
			Total		62,334	46	30	76	16	68	9	67	
Khandesh	6	Amalner	Bombay Act VI of 1873.	7,968	7	6	13	3	11	...	13		
	7	Pirola	Do.	14,478	8	7	15	3	10	...	15		
	8	Erandol	Do.	12,557	8	7	15	3	12	...	15		
	9	Dharangaon	Do.	14,357	8	7	15	3	12	...	15		
	10	Bhadgaon	Do.	7,969	7	6	13	3	10	...	13		
	11	Mahaj	Do.	999	7	7	14	4	3	2	8		
	12	Chopda	Do.	16,465	8	7	15	3	9	1	14		
	13	Shirpur	Do.	10,142	7	6	13	3	10	1	12		
	14	Sindkheda	Do.	4,715	7	6	13	3	4	1	12		
	15	Betavad	Do.	3,372	7	6	13	3	10	1	12		
	16	Sarda	Do.	7,143	7	6	13	3	10	1	12		
	17	Yaval	Do.	10,901	7	6	13	3	10	1	12		
	18	Bhusaval	Do.	11,445	7	6	13	3	11	3	11		
	19	Jaigaon	Do.	14,672	7	6	13	3	10	1	12		
	20	Dhulia	Do.	21,898	12	12	24	4	21	2	23		
	21	Songir	Do.	4,267	7	6	13	3	10	...	12		
	22	Taloda	Do.	8,095	7	6	13	3	10	1	12		
	23	Shahada	Do.	4,615	7	6	13	3	10	1	12		
	24	Pratishtha	Do.	3,684	7	6	13	3	11	1	12		
	25	Nandurbār	Do.	7,606	7	6	13	3	10	1	12		
26	Fairpur	Do.	9,535	7	6	13	3	11	1	12			
27	Raver	Do.	6,788	7	6	13	3	11	1	12			
		Total		204,104	164	136	300	60	231	19	261		
Nasik	28	Malgason	Bombay Acts VI of 1873 and II of 1884.	15,508	10	9	19	4	15	1	16		
	29	Yeola	Do.	14,861	10	9	19	5	14	1	16		
	30	Nasik	Do.	24,426	13	12	25	6	19	4	21		
	31	Sinuar	Do.	8,319	9	...	9	0	3	1	8		
	32	Isatpuri	Do.	7,544	7	6	13	3	11	5	6		
	33	Trimbak	Do.	4,081	10	...	10	3	7	1	9		
		Total		78,739	69	36	105	26	69	13	62		* There was one vacancy among the nominated Commissioners throughout the year.
Poona	34	Poona City	Acts XXVI of 1850, VI of 1873 and II of 1884.	118,790	18	20	38	10	28	5	33		
	35	Betavad	Do.	8,388	7	6	13	4	9	1	12		
	36	Jejuri	Acts XXVI of 1850 and VI of 1873.	3,469	6	6	12	3	10	1	11		
	37	Bardmati	Do.	5,410	7	6	13	2	11	1	12		
	38	Judapur	Act VI of 1873	5,214	7	6	13	4	9	1	12		
	39	Sindr...	Act XXVI of 1850	5,574	7	6	13	3	10	3	10		
	40	Talegaon Dabhada	Do.	4,470	7	6	13	3	10	1	12		
	41	Lonsavia	Acts VI of 1873 and II of 1884.	4,242	7	6	13	3	11	4	9		
	42	Khed...	Act XXVI of 1850	3,847	7	6	13	3	10	1	12		
	43	Alandi	Do.	2,143	7	6	13	3	10	1	12		
44	Junnar	Acts VI of 1873 and II of 1884.	11,984	9	9	17	4	12	1	15			
45	Poona Suburban	Do.	8,700	9	9	17	5	12	6	11			
		Total		178,357	98	90	188	45	143	26	163		
Satara	46	Satara City	Bombay Acts VI of 1873 and II of 1884.	25,749	13	13	26	6	19	3	22		
	47	Wai	Do.	12,473	9	8	17	4	12	1	13		
	48	Rahimatpur	Do.	6,070	7	6	13	5	8	1	12		
	49	Karad	Do.	12,095	7	6	13	4	9	1	12		
	50	Isatpur	Do.	10,867	7	6	13	3	10	1	12		
	51	Ashta	Do.	11,403	7	6	13	3	11	1	12		
	52	Talegaon	Do.	11,281	7	6	13	3	10	1	12		
	53	Vita	Do.	5,284	7	6	13	3	10	...	12		
	54	Miryi	Do.	4,180	7	6	13	3	10	...	12		
	55	Mhasavadi	Do.	4,415	7	6	13	3	10	...	12		
	56	Malcoimpeh	Do.	3,443	10	...	10	3	7	2	8		
	57	Satara Suburban	Do.	3,853	13	...	13	9	4	9	3		
			Total		118,963	101	98	199	46	121	17	162	
Sholapur	58	Sholapur	Acts XXVI of 1850, Bombay Acts VI of 1873 and II of 1884.	62,329	15	15	30	7	19	3	22		
	59	Barel...	Act XXVI of 1850.	20,589	5	5	10	3	12	2	14		
	60	Karmala	Acts VI of 1873 and II of 1884.	6,115	6	6	12	4	9	1	11		
	61	Pandharpur	Do.	19,976	9	9	18	5	14	...	18		
62	Sangola	Do.	5,733	6	6	12	3	9	...	12			
		Total		114,722	42	42	84	21	63	6	70		
		GRAND TOTAL		751,407	510	402	912	227	685	69	823		

A. WINGATE,  
Commissioner, C. D.

## STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Southern Division during the year ending 31st March 1900.

1	2	3	4	5	6								7	
					NUMBERS 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 ...	1	Belgaum ...	Bombay Acts VI of 1878 and II of 1894 (Amendment Act).	27,952	...	18	12	25	6	18	23	22		
	2	Nipani ...		11,728	...	7	6	13	2	11	...	13		
	3	Athni ...		10,416	...	7	6	13	3	10	...	13		
	4	Gokák ...		12,106	...	7	6	13	3	10	...	13		
	5	Sannatti-Yallamma ...		8,930	...	8	7	15	3	12	...	14		
	6	Yamkanmardi ...		5,772	...	7	6	13	2	11	...	13		
		Total ...			76,904	...	49	43	92	19	78	4	88	
Dharwar ...	7	Dharwar ...			82,841	...	12	12	24	4	20	1	23	
	8	HUBLI ...			52,595	...	12	12	24	4	20	3	21	
	9	Gadag-Bettigeri ...			23,899	...	9	8	17	4	13	1	16	
	10	Navalgund ...			8,989	...	7	6	13	3	10	...	13	
	11	Yamnúr ...			...	...	7	...	7	3	4	...	7	
	12	Nargund ...			9,596	...	7	6	13	3	10	...	13	
	13	Karnobennur ...			13,761	...	7	6	13	2	11	...	13	1 Vacancy of a nominated member.
	14	Gudgudápur ...			...	...	7	...	7	2	5	...	7	
15	Byádgi ...			5,149	...	7	6	13	2	11	...	13	1 Vacancy of a nominated member on 31st March 1900.	
		Total ...			8,768	...	7	6	13	3	10	...	13	
		Total ...			153,588	...	82	62	144	30	114	5	189	
Bijápur ...	17	Bijápur ...			16,769	...	7	6	13	5	8	1	12	
	18	Bogalkot ...			18,034	...	7	6	13	3	10	1	12	
	19	Ilkal ...			11,816	...	7	6	13	3	10	...	13	
	20	Guledgud ...			15,481	...	7	6	13	3	10	1	12	
		Total ...			61,490	...	28	24	52	14	88	3	49	
Kánara ...	21	Kárwar ...			14,579	...	8	8	16	3	13	...	16	1 Vacancy of an elected member.
	22	Kumba ...			10,714	...	7	6	13	3	10	...	13	
	23	Sirsi ...			6,644	...	6	6	12	2	10	...	12	
	24	Haliyál ...			6,180	...	7	6	13	3	10	1	12	
	25	Honávar ...			6,207	...	...	...	...	...	...	...	...	Members not shown owing to non-submission of the report by the Municipality on account of the missing and destruction of Municipal records.
26	Bhatkal ...			5,940	...	6	5	11	3	8	...	11		
27	Gokarna, (temporary) ...			...	...	12	...	12	4	8	...	12		
28	Ulvi Do. ...		...	...	14	...	14	6	8	1	13	2 Vacancies from the beginning of the year.		
		Total ...		50,264	...	60	31	91	24	67	2	89		
Bajnágiri ...	29	Vengurla ...		10,134	...	6	6	12	3	9	1	11		
	30	Rájápur ...		7,784	...	6	6	12	3	9	1	11		
	31	Bajnágiri ...		14,303	...	8	8	16	4	12	...	16		
	32	Chiplun ...		11,717	...	6	6	12	1	11	...	12		
33	Dápoli ...		2,693	...	6	6	12	2	10	...	12			
		Total ...		46,631	...	32	32	64	13	51	2	62		
Koláta ...	34	Allbág ...		5,838	...	4	...	4	3	1	1	3	The number of Commissioners reduced from 7 nominated and 2 elected to 4 nominated members only by Government Resolution No. 290 of 30th May 1899.	
	35	Pen ...		7,462	...	7	6	13	3	10	...	13		
	36	Boha-Ashtami ...		5,212	...	7	6	13	2	11	...	13		
	37	Mahád ...		6,370	...	7	6	13	2	11	...	13		
	38	Parvel ...		10,420	...	7	6	13	3	10	...	13		
39	Uran ...		7,032	...	7	6	13	3	10	1	12			
		Total ...		42,884	...	39	30	69	16	58	2	67		
		GRAND TOTAL ...		431,761	...	290	222	512	116	396	18	494		

A. F. WOODBURN,  
Commissioner, S. D.

STATEMENT No. I.

Statement showing the constitution of the Municipalities in the Province of Sind during the year ending 31st March 1900.

1	2	3	4	5	6							7	
					NUMBER OF MEMBERS OF COMMITTEE.								
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	Date of Establishment.
Karachi	1	Karachi	Bom. II. of 1884	105,199	...	16	18	34	4	30	9	25	D. m. y.
	2	Kotri	VI. of 1873	7,909	...	7	8	13	5	8	1	13	8 9 53
	3	Maujhand	Do.	2,544	...	10	...	10	4	6	1	9	10 8 54
	4	Sehwan	VI. of 1873 and II. of 1884	4,824	...	12	...	12	4	8	1	11	26 5 58
	5	Bubak	VI. of 1873	2,876	...	10	...	10	4	6	1	9	1 7 54
	6	Tatta	VI. of 1873 and II. of 1884	8,969	...	12	...	12	4	8	1	11	16 8 54
	7	Keti Bandar	Do.	2,503	...	10	...	10	4	6	1	9	1 2 54
		Total		134,624	...	77	24	101	29	72	15	86	
Hyderabad	1	Hyderabad	VI. of 1873 and II. of 1884	58,048	...	12	12	25	7	18	5	20	1853
	2	Tando Muhammad Khan	Do.	4,128	...	10	...	10	4	6	1	9	Jan. 1856
	3	Hala	VI. of 1856	5,058	...	10	...	10	4	6	1	9	3 12 59
	4	Matari	Do.	5,815	...	9	...	9	3	6	1	8	20 10 08
	5	Tando Allahyar	Do.	4,808	...	10	...	10	5	5	1	9	1 7 56
	6	Tando Adam	Do.	5,033	...	9	...	9	3	6	1	8	1 5 00
	7	Nasarpur	Do.	3,914	...	8	...	8	3	5	1	7	1 5 60
		Total		86,302	...	69	12	81	29	52	11	70	
Shikarpur	1	Shikarpur	VI. of 1873 and II. of 1884	42,004	...	15	15	30	7	23	1	27	1855
	2	Sukkur	Do.	29,302	...	15	15	30	7	23	4	28	1862
	3	Garhi Yasin	XXVI. of 1850, VI. of 1873, and II. of 1884	5,969	...	12	...	12	4	8	1	11	19 5 70
	4	Rohri	XXVI. of 1850	3,786	...	12	...	12	4	8	1	11	1 9 55
	5	Ghotki	XXVI. of 1850, VI. of 1873, and II. of 1884	3,343	...	12	...	12	4	8	1	11	1 9 55
	6	Larkhans	VI. of 1873	12,019	...	12	...	12	4	8	1	11	1 5 56
	7	Kambar	Do.	5,341	...	12	...	12	4	8	1	11	1 5 63
	8	Rato-daro	Do.	3,549	...	12	...	12	4	8	1	11	1 5 02
		Total		110,203	...	102	30	132	33	84	11	116	
Thar and Parkar	1	Umarkot	VI. of 1873	3,702	...	12	...	12	3	9	...	12	1 5 60
	2	Mitti	Do.	2,991	...	12	...	12	3	9	...	12	22 2 60
		Total		6,693	...	24	...	24	6	18	...	24	
Upper Sind Frontier	1	Jacobabad	VI. of 1873 and II. of 1884	12,896	...	8	7	15	5	10	2	13	3 9 75
GRAND TOTAL ...				350,218	...	280	73	353	107	246	39	309	
GRAND TOTAL FOR THE WHOLE PRESIDENCY, EXCLUDING SIND ...				1,886,329	...	1,146	800	1,946	518	1,428	140	1,806	...
GRAND TOTAL FOR THE WHOLE PRESIDENCY, INCLUDING SIND ...				2,236,547	...	1,426	873	2,299	625	1,674	179	2,115	...

\* 2 vacancies.

† 3 vacancies.

‡ 1 vacancy.

(Signed) J. P. VAUGHAN,  
Acting Assistant Commissioner in Sind.



## STATEMENT

Statement showing the Income of the Municipalities in the

				MUNICIPAL				
				OCTOBER				
1	2	3	4	5	6	7	8	9
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.
Ahmedabad ...	1	Ahmedabad ...	41,804 11 6	1,04,140 9 7	.....	8,939 12 6	8,877 13 7	.....
	2	Dholka ...	7,892 15 7	6,748 2 3	.....	597 9 10	61 4 0	80 6 6
	3	Viramgam ...	9,569 1 11	10,989 12 0	.....	.....	195 5 3	1,172 11 4
	4	Parantij ...	1,994 13 11	.....	.....	.....	.....	.....
	5	Modasa ...	1,439 10 11	.....	.....	.....	.....	.....
	6	Dhandhuka ...	1,902 5 5	.....	.....	.....	.....	.....
	7	Gogha ...	92 11 7	2,500 8 2	.....	64 14 2	193 8 2	38 6 0
	8	Sānand ...	7,635 13 2	.....	.....	.....	.....	.....
	9	Dholera ...	1,519 0 10	.....	.....	.....	.....	.....
	10	Māndal ...	2,212 13 6	.....	.....	.....	.....	.....
	11	Rānpur ...	280 10 2	864 8 10	.....	.....	89 0 9	34 12 6
		Total ...	75,934 12 6	1,25,243 3 10	.....	4,602 4 6	4,366 15 9	1,276 4 4
Kaira ...	12	Kaira... ..	216 8 10	.....	.....	.....	.....	.....
	13	Mehmadabad ...	1,415 13 7	.....	.....	.....	.....	.....
	14	Nadiad ...	21,835 0 3	15,963 5 10	.....	1,680 6 6	1,192 5 0	992 2 3
	15	Kapadvanj ...	7,628 8 11	.....	.....	.....	.....	.....
	16	Dākor... ..	1,074 0 10	.....	.....	.....	.....	.....
	17	Borsad ...	71 3 10	.....	.....	.....	.....	.....
	18	Anand ...	179 10 4	.....	.....	.....	.....	.....
	19	Umreth ...	1,032 14 0	.....	.....	.....	.....	.....
	20	Od ...	3,462 7 3	.....	.....	.....	.....	.....
	21	Mahudha ...	8,966 11 8	.....	.....	.....	.....	.....
		Total ...	45,932 15 6	15,963 5 10	.....	1,680 6 6	1,192 5 0	992 2 3
Panch Mahāls ...	22	Godhra ...	6,329 14 12	.....	.....	.....	.....	.....
	23	Dohad ...	2,639 1 3	.....	.....	.....	.....	.....
		Total ...	8,968 15 5	.....	.....	.....	.....	.....
Broach ...	24	Broach ...	2,961 9 6	54,183 4 7	.....	2,430 7 6	1,227 0 5	416 4 2
	25	Ankleshwar ...	1,175 14 8	4,563 6 4	.....	.....	1,360 14 8	.....
	26	Jambusar ...	8,633 4 8	.....	.....	.....	.....	.....
	27	Hānsot ...	1,509 12 8	.....	.....	.....	.....	.....
	28	Amod... ..	3,450 5 8	.....	.....	.....	.....	.....
		Total ...	12,930 16 2	58,746 10 11	.....	2,430 7 6	2,587 14 8	416 4 2
Surat ...	29	Surat ...	1,24,112 1 11	84,001 9 7	3,065 1 0	5,267 0 9	3,430 1 10	.....
	30	Rānder ...	1,507 7 4	2,098 11 11	.....	626 8 5	.....	75 8 8
	31	Balsar ...	4,755 14 1	1,913 0 6	.....	.....	.....	.....
	32	Māndvi ...	2,923 5 1	.....	.....	.....	.....	.....
		Total ...	1,33,303 12 5	86,616 6 0	3,065 1 0	5,893 9 2	3,430 1 10	75 8 8
Thāna ...	33	Thāna ...	8,793 12 10	5,576 3 6	624 8 0	1,368 0 0	946 13 10	.....
	34	Kurli... ..	1,718 4 10	.....	.....	.....	.....	.....
	35	Bāndra ...	5,940 10 1	.....	.....	.....	.....	.....
	36	Bāsein ...	(a) 2,878 8 10	2,426 2 2	.....	.....	.....	.....
	37	Kelva Māhim ...	436 3 3	.....	.....	202 4 9	.....	.....
	38	Bhiwadi ...	1,575 0 5	.....	.....	.....	.....	.....
39	Kalyān ...	5,256 9 7	.....	.....	.....	.....	.....	
		Total ...	21,599 1 10	8,002 5 3	624 8 0	1,570 4 9	946 13 10	.....
		GRAND TOTAL ...	(a) 2,98,570 8 10	2,96,572 0 3	3,669 9 0	16,177 0 5	12,524 3 1	2,760 3 5

RATES AND TAXES.

				Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.
Class VI. (Tobacco.)	Class VII. (Cloths.)	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.
3,782 8 11	29,025 10 7	2,268 11 5	1,47,010 2 7	18,579 0 6	7,347 4 0	1,243 0 0
104 13 1	658 1 7	93 13 2	8,294 2 5	.....	672 0 0	7 0 0
223 15 1	1,308 4 0	104 5 7	13,989 5 3	3,278 4 10	645 5 0	.....
.....	.....	.....	.....	4,916 0 0	.....	.....
.....	.....	.....	.....	4,218 8 0	.....	.....
21 13 5	16 4 7	3 15 1	2,839 0 7	6,349 4 6	.....	.....
.....	.....	.....	.....	.....	87 4 0	.....
.....	.....	.....	.....	6,061 2 0	.....	.....
.....	.....	.....	.....	2,471 12 0	.....	.....
.....	.....	.....	.....	2,205 8 0	.....	.....
67 12 0	116 12 11	19 0 9	1,141 15 9	1,897 8 0	.....	.....
4,180 14 6	31,120 1 8	2,484 14 0	1,73,274 10 7	50,027 1 10	8,951 13 0	1,250 0 0
.....	.....	.....	.....	9,967 3 4	.....	.....
.....	.....	.....	.....	6,495 15 4	.....	.....
326 1 0	2,152 14 10	704 14 5	23,012 1 10	10,386 15 9	672 0 0	.....
.....	.....	.....	.....	11,171 8 0	.....	.....
.....	.....	.....	.....	5,740 12 0	.....	.....
.....	.....	.....	.....	7,053 6 6	.....	.....
.....	.....	.....	.....	3,800 12 0	.....	.....
.....	.....	.....	.....	9,116 8 0	.....	.....
.....	.....	.....	.....	2,773 12 0	.....	.....
.....	.....	.....	.....	4,387 12 0	.....	.....
326 1 0	2,152 14 10	704 14 5	23,012 1 10	69,924 8 11	672 0 0	.....
.....	.....	.....	.....	9,901 8 0	938 0 0	.....
.....	.....	.....	.....	6,804 0 0	223 0 0	.....
.....	.....	.....	.....	16,705 8 0	1,159 0 0	.....
691 4 10	3,270 5 2	477 13 8	62,696 8 4	13,696 8 0	1,800 0 0	.....
.....	984 12 0	.....	6,909 0 7	5,479 12 0	785 4 0	.....
.....	.....	.....	.....	7,496 11 11	345 0 0	.....
.....	.....	.....	.....	2,313 10 0	289 8 0	.....
.....	.....	.....	.....	4,951 7 0	.....	.....
691 4 10	4,256 1 2	477 13 8	69,605 8 11	38,938 0 11	3,219 12 0	.....
1,988 9 6	.....	.....	97,752 6 8	53,272 6 0	11,344 8 0	282 0 0
.....	.....	.....	3,400 13 0	6,092 4 8	429 8 0	99 0 0
.....	.....	.....	1,916 0 6	9,750 12 5	1,809 4 0	.....
.....	.....	.....	.....	1,892 0 0	641 0 0	.....
1,988 9 6	.....	.....	1,03,069 4 2	71,007 7 1	13,727 4 0	361 0 0
2,868 5 3	.....	.....	11,383 14 7	6,852 12 0	1,115 4 0	.....
184 10 10	.....	.....	184 10 10	3,621 12 7	.....	2,412 10 8
.....	.....	.....	.....	14,901 14 0	8,553 0 0	.....
343 4 1	370 6 7	38 16 5	3,178 12 3	3,031 1 0	.....	19 0 0
26 13 3	23 5 9	.....	252 7 9	2,515 8 0	468 0 0	.....
.....	.....	.....	.....	6,712 10 0	.....	.....
275 8 0	.....	.....	276 8 0	4,853 7 4	2,722 8 0	665 13 0
3,699 9 5	398 12 4	88 15 5	15,276 5 5	42,439 0 11	12,831 12 0	3,097 6 8
10,886 7 3	37,921 14 0	3,706 9 6	3,84,237 14 11	2,84,091 11 8	40,561 9 0	4,728 6 8



REALIZATIONS UNDER SPECIAL ACTS.

Total.	From pounds.	From hackney carriages.	From Licenses for the sale of spirits and drugs.	From other Sources.			Total.
				From licenses for the sale of poisons.	From licenses for the sale of combustible articles.	Local fund cont.	
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
3,34,346 14 3	1,448 4 2	89 11 1	20 0 0	...	.....	...	1,557 15 3
9,773 11 5	102 10 0	.....	5 0 0	...	.....	...	107 10 0
25,695 4 8	76 2 0	.....	25 0 0	...	.....	...	101 2 0
4,946 0 0	52 12 0	.....	.....	...	.....	...	52 12 0
4,248 8 0	.....	.....	.....	...	.....	...	.....
6,349 4 6	86 10 0	.....	.....	...	.....	...	86 10 0
3,131 14 6	10 12 0	.....	.....	...	.....	...	10 12 0
6,051 4 0	211 8 0	.....	.....	...	.....	...	211 8 0
2,471 12 0	79 14 3	.....	.....	...	.....	...	79 14 3
2,305 8 0	79 4 0	.....	.....	...	.....	...	79 4 0
8,039 7 9	185 0 0	.....	.....	...	.....	...	185 0 0
4,08,258 9 1	2,332 12 5	89 11 1	50 0 0	...	.....	...	2,472 7 5
9,067 3 4	233 8 0	.....	.....	...	.....	...	233 8 0
5,495 15 4	32 2 0	.....	.....	...	.....	...	32 2 0
38,218 3 7	521 8 0	.....	.....	...	.....	...	521 8 0
11,171 8 0	21 9 6	.....	.....	...	.....	...	21 9 6
8,542 7 0	84 2 0	.....	.....	...	.....	...	84 2 0
7,053 6 6	304 3 3	.....	.....	5 0 0	.....	...	809 3 3
3,800 12 0	59 0 0	.....	.....	.....	.....	...	59 0 0
9,146 8 0	62 6 0	.....	.....	.....	.....	...	62 6 0
2,773 12 0	53 0 0	.....	.....	.....	.....	...	53 0 0
4,327 12 0	33 2 0	.....	.....	.....	.....	...	33 2 0
1,00,557 7 9	1,454 3 9	.....	.....	5 0 0	.....	...	1,459 3 9
11,340 6 8	482 15 0	.....	15 0 0	...	.....	...	497 15 0
8,637 12 0	304 4 0	.....	.....	.....	.....	...	304 4 0
19,978 2 8	787 3 0	.....	15 0 0	...	.....	...	802 3 0
81,497 6 4	202 6 7	36 6 3	15 0 0	...	.....	...	258 12 10
17,280 2 7	276 6 0	.....	.....	.....	.....	...	276 6 0
7,941 11 11	73 2 6	.....	.....	.....	.....	...	73 2 6
2,608 2 0	33 2 6	.....	.....	.....	.....	...	33 2 6
4,951 7 0	38 4 6	.....	.....	.....	.....	...	38 4 6
1,14,173 13 10	623 6 1	36 6 3	15 0 0	...	.....	...	676 12 4
2,65,753 4 4	1,510 11 8	451 5 3	50 0 0	...	.....	...	2,012 0 9
14,268 7 6	195 6 4	14 3 6	.....	.....	.....	...	209 14 10
19,997 13 10	151 1 3	.....	.....	.....	.....	17 5 6	151 1 3
3,832 13 4	121 10 0	.....	.....	.....	.....	...	121 10 0
3,03,852 7 0	1,978 13 1	465 13 9	50 0 0	...	.....	17 5 6	2,512 0 4
33,574 1 8	142 1 0	.....	.....	.....	.....	...	142 1 0
8,704 9 0	130 15 6	.....	.....	.....	.....	...	130 15 6
46,781 2 0	137 8 0	56 10 0	.....	.....	.....	...	194 2 0
8,894 10 3	20 12 0	10 1 0	10 0 0	.....	.....	...	40 12 0
8,997 13 9	135 6 0	.....	5 0 0	.....	.....	...	140 6 0
12,995 6 0	128 11 8	53 0 0	.....	.....	.....	...	156 11 8
14,266 10 4	214 15 0	26 4 0	.....	.....	.....	...	241 8 0
1,29,154 5 0	910 5 0	150 15 0	15 0 0	...	.....	...	1,076 4 0
10,70,974 13 4	3,086 11 4	742 14 1	145 0 0	5 0 0	.....	17 5 6	8,996 14 11

REVENUE DERIVED FROM MUNICIPAL PROPERTY

Rents of lands, houses, serais, &c. 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.	Fees and revenue from Markets and Slaughter-houses.	Fees and revenue from Tramways.	Fees for temporary counters, &c., 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.	Rs. a. p.
7,493 7 5	6,145 15 4	4,741 4 6	6,107 10 9	10 2 1	7,80 13 7	...	.....
141 4 8	27 6 0	64 15 6	875 9 1	47 11 0	.....	...	.....
1,02 10 5	46 14 1	.....	1,823 0 0	79 3 8	.....	...	.....
9 0 0	3 14 0	3 0 0	628 14 8	46 7 8	.....	...	14 0 0
.....	5 1 0	4 0 0	266 6 2	1 5 0	.....	...	.....
7 8 0	10 12 0	6 5 3	910 0 6	83 15 0	.....	...	84 0 0
.....	.....	.....	129 9 8	.....	.....	...	.....
0 5 9	.....	89 1 0	511 1 6	63 13 6	.....	...	.....
13 18 0	.....	.....	670 8 0	86 13 6	.....	...	.....
.....	.....	0 11 0	89 5 8	13 1 0	.....	...	.....
.....	.....	.....	268 9 0	.....	.....	...	.....
8,668 1 8	6,238 14 5	4,859 5 3	12,282 10 8	877 7 10	7,810 13 7	...	98 0 0
29 5 5	52 8 9	.....	1,720 12 2	.....	.....	...	.....
38 8 0	21 6 5	16 0 0	894 2 7	30 3 6	.....	...	.....
618 8 0	261 15 1	.....	1,379 8 5	34 12 3	332 12 6	...	.....
88 14 11	.....	5 0 0	650 13 0	42 0 0	306 6 0	...	.....
.....	.....	13 8 0	242 15 6	36 1 0	.....	...	.....
18 0 0	35 9 4	15 7 0	503 4 6	11 14 0	.....	...	.....
121 0 0	7 14 2	20 0 0	199 6 6	8 7 0	.....	...	.....
1 4 9	.....	51 1 9	635 4 2	2 5 0	.....	...	.....
.....	.....	16 9 0	119 6 1	.....	.....	...	.....
1 0 6	5 7 0	.....	223 7 5	31 5 0	.....	...	.....
911 9 7	384 12 9	139 9 9	6,528 0 6	196 15 9	638 2 0	...	.....
544 8 1	691 11 2	28 0 0	561 2 0	.....	.....	...	.....
354 0 0	.....	275 0 0	415 4 1	.....	.....	...	.....
898 8 1	691 11 2	308 0 0	975 6 1	.....	.....	...	.....
1,138 12 8	411 11 9	.....	787 7 6	.....	7,025 0 0	...	.....
.....	.....	51 0 0	1,278 9 1	.....	635 0 0	...	40 8 0
87 4 10	.....	.....	1,186 11 0	65 6 0	.....	...	.....
.....	.....	.....	136 14 6	.....	.....	...	.....
.....	.....	.....	126 0 5	.....	.....	...	.....
1,221 1 6	411 11 9	61 0 0	8,509 10 6	65 6 0	7,660 0 0	...	40 8 0
551 1 9	8,618 9 8	8,611 1 0	8,414 8 0	159 4 0	4,890 8 6	...	1,694 8 0
126 6 7	.....	98 0 0	142 12 11	57 8 0	751 6 9	...	.....
325 4 2	132 0 0	5 0 0	212 10 0	398 9 3	475 0 0	...	.....
85 7 6	.....	.....	171 4 0	853 8 5	140 9 0	...	.....
1,088 8 0	3,750 9 3	3,684 1 0	3,941 2 11	1,468 8 8	6,257 6 8	...	1,694 8 0
841 12 8	.....	.....	589 2 0	.....	1,932 4 11	...	6 15 3
24 0 0	.....	2,063 6 9	276 3 6	.....	2,498 8 8	...	.....
1,321 8 2	.....	200 0 0	226 13 0	.....	4,093 6 0	...	.....
.....	46 2 11	788 14 8	442 10 6	.....	171 14 8	...	.....
.....	.....	83 8 0	160 15 0	29 8 0	.....	...	.....
156 14 6	48 2 7	85 0 0	250 10 6	24 4 0	.....	...	8 8 6
310 11 0	.....	1,026 0 0	208 8 0	.....	700 0 0	...	.....
2,654 14 4	94 5 6	4,174 13 5	3,154 14 6	63 13 0	9,390 12 10	...	15 2 9
15,442 4 9	11,572 0 10	13,211 13 5	20,392 18 2	2,167 2 8	31,757 3 2	...	1,848 2 9

AND POWERS APART FROM TAXATION.

Other Fees.			Fines under Municipal and other Acts.	Interest of Investments.			Premium on Loans.	Total.
Fees for occasional occupation of roads.	Fees and revenue from weights and measures.	Other fees.		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.
966 0 0	2,242 4 0	...	1,758 18 6	.....	...	850 0 0	...	38,126 7 2
18 0 0	...	...	83 12 2	.....	...	.....	...	1,258 10 5
71 0 0	...	23 12 9	100 0 0	.....	...	.....	...	3,151 8 9
.....	.....	.....	21 6 0	.....	...	.....	...	722 9 11
.....	.....	.....	72 0 0	.....	...	.....	...	848 12 2
11 8 0	.....	46 4 0	81 11 0	.....	...	.....	...	1,191 15 9
.....	.....	2 12 0	0 4 0	.....	...	.....	...	132 9 6
.....	.....	.....	3 13 0	.....	...	.....	...	612 13 0
.....	.....	.....	47 12 0	.....	...	.....	...	718 9 9
.....	.....	1 7 3	12 10 0	.....	...	.....	...	203 1 3
.....	.....	.....	43 9 0	.....	...	.....	...	825 14 0
1,066 8 0	2,242 4 0	74 4 0	2,226 10 8	.....	...	850 0 0	...	46,793 15 8
.....	.....	.....	171 15 0	.....	...	.....	...	1,974 9 4
21 0 0	.....	.....	93 6 0	.....	...	.....	...	1,114 10 6
127 4 0	.....	105 12 0	213 1 0	.....	...	.....	...	3,073 9 4
42 0 0	.....	25 10 0	220 0 0	.....	...	.....	...	1,309 11 11
.....	.....	.....	24 6 0	.....	...	.....	...	308 6 6
30 0 0	.....	5 7 4	106 14 0	.....	...	.....	...	724 9 2
.....	.....	1 6 0	24 11 0	.....	...	.....	...	378 8 8
17 0 0	.....	10 2 0	20 8 0	.....	...	.....	...	606 7 11
.....	.....	.....	18 4 0	.....	...	.....	...	188 11 10
.....	.....	2 5 4	100 11 0	.....	...	.....	...	439 13 4
237 4 0	.....	150 10 8	991 12 0	.....	...	.....	...	10,178 13 6
.....	.....	.....	190 1 0	.....	...	.....	...	2,015 4 3
.....	.....	.....	84.13 8	.....	...	.....	...	1,129 1 9
.....	.....	.....	274 14 8	.....	...	.....	...	3,144 6 0
.....	.....	.....	251 7 0	1,485 10 8	.....	.....	131 4 0	11,226 5 7
135 0 0	.....	10 0 0	19 12 0	.....	...	.....	.....	2,164 13 1
.....	.....	0 11 6	12 7 0	.....	...	.....	.....	1,352 8 4
83 8 0	.....	.....	21 15 0	.....	...	.....	.....	191 5 6
.....	.....	9 14 0	9 4 0	.....	...	.....	.....	145 2 5
163 8 0	.....	20 9 6	314 13 0	1,485 10 8	.....	.....	131 4 0	16,080 2 11
492 0 0	.....	70 14 9	1,168 1 6	.....	.....	.....	.....	19,076 6 9
.....	.....	5 3 0	26 1 3	806 0 0	.....	.....	.....	1,483 6 6
.....	.....	.....	18 5 0	.....	.....	.....	.....	1,561 12 5
.....	.....	.....	22 14 0	.....	.....	.....	.....	1,278 5 11
492 0 0	.....	76 1 9	1,250 5 9	806 0 0	.....	.....	.....	23,993 15 7
.....	.....	.....	135 9 0	.....	.....	.....	.....	3,505 11 10
.....	.....	10 0 0	29 8 0	.....	.....	.....	101 15 5	4,997 2 11
.....	.....	.....	72 4 0	.....	.....	.....	.....	5,913 15 2
.....	.....	22 14 0	36 0 0	.....	.....	.....	.....	1,508 8 9
.....	.....	.....	4 10 0	.....	.....	243 15 7	.....	461 8 7
.....	.....	.....	28 2 0	.....	.....	139 10 4	.....	740 15 5
.....	.....	.....	36 2 0	.....	.....	.....	.....	2,280 5 0
.....	.....	82 14 0	341 1 0	.....	.....	383 9 11	101 15 5	19,408 3 8
1,954 4 0	2,242 4 0	354 7 11	5,398 9 1	1,791 10 8	.....	1,233 9 11	233 8 5	1,18,599 9 4

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL)

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.
.....	4,504 0 0	.....	1,261 0 8	630 8 4	500 0 0
.....	1,190 0 0	300 0 0	.....	638 2 1	310 0 0
.....	6,258 0 0	50 0 0	.....	338 14 0	400 0 0
.....	820 8 0	350 0 0	18 8 6	548 7 0	200 0 0
.....	812 0 0	400 0 0	.....	369 9 8	200 0 0
.....	1,375 8 0	400 0 0	.....	779 11 1	200 0 0
.....	236 0 0	.....	.....	163 7 7	.....
.....	726 0 0	250 0 0	.....	387 9 8	350 0 0
.....	1,125 0 0	.....	.....	29 2 6	.....
.....	428 0 0	400 0 0	.....	371 10 2	500 0 0
.....	628 0 0	400 0 0	.....	483 8 4	300 0 0
.....	17,898 0 0	2,550 0 0	1,279 4 2	4,690 10 0	2,980 0 0
.....	1,278 0 0	.....	.....	275 11 3	.....
.....	1,159 8 0	400 0 0	38 12 9	189 15 7	550 0 0
.....	2,268 0 0	.....	175 12 8	175 12 7	400 0 0
.....	1,408 0 0	400 0 0	.....	40 8 8	450 0 0
.....	600 0 0	400 0 0	.....	.....	450 0 0
.....	772 0 0	250 0 0	.....	242 5 3	400 0 0
.....	552 0 0	200 0 0	971 11 3	971 11 2	500 0 0
.....	1,172 0 0	.....	511 13 6	511 13 6	.....
.....	492 0 0	.....	372 14 1	372 14 0	.....
.....	886 5 4	400 0 0	566 10 4	.....	500 0 0
.....	10,586 13 4	2,050 0 0	2,637 10 7	2,780 12 0	3,250 0 0
.....	1,012 8 0	.....	.....	891 3 1	.....
.....	1,016 0 0	.....	168 9 11	563 9 7	.....
.....	2,028 8 0	.....	168 9 11	1,454 12 8	.....
.....	2,152 0 0	.....	.....	931 0 0	.....
.....	1,623 13 4	.....	.....	250 0 0	.....
.....	1,310 8 0	400 0 0	.....	755 0 0	146 0 0
.....	719 0 0	.....	.....	288 0 0	.....
.....	552 0 0	.....	.....	300 0 0	.....
.....	7,357 5 4	400 0 0	.....	2,454 0 0	146 0 0
.....	4,016 0 0	1,800 0 0	.....	475 15 4	.....
.....	436 0 0	300 0 0	484 8 8	237 11 2	200 0 0
10,000 0 0	1,159 10 8	1,700 0 0	180 8 0	294 0 0	600 0 0
.....	468 10 8	.....	.....	442 0 0	.....
10,000 0 0	6,070 5 4	3,800 0 0	664 14 8	1,449 10 6	800 0 0
.....	1,924 0 0	.....	.....	896 8 9	.....
.....	6,144 8 0	.....	.....	212 13 11	.....
.....	832 0 0	.....	4,444 10 10	.....	.....
.....	1,697 10 0	.....	.....	598 0 0	.....
.....	951 0 0	800 0 0	.....	936 15 2	1,000 0 0
.....	1,109 0 0	800 0 0	.....	1,051 6 7	400 0 0
128 13 8	1,000 0 0	.....	.....	492 0 0	.....
128 13 8	18,708 2 0	1,600 0 0	4,444 10 10	4,184 12 5	1,400 0 0
10,128 13 8	57,648 2 0	10,400 0 0	9,195 2 2	16,914 9 7	8,556 0 0

PURPOSES.				MISCELLANEOUS.		
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.
.....	.....	.....	6,805 0 9	3,271 15 2	17,781 9 10	31,008 9 0
.....	.....	.....	2,338 2 1	.....	36 0 10	89 0 10
.....	.....	.....	7,041 14 0	.....	2,055 8 11	2,955 8 11
.....	.....	.....	1,937 2 6	.....	27 8 1	27 8 1
.....	.....	.....	1,581 9 3	.....	25 3 6	25 3 6
.....	.....	.....	2,755 3 1	.....	104 4 0	104 4 0
.....	169 0 6	.....	568 8 1	.....	536 14 0	536 14 0
.....	.....	.....	1,663 9 8	.....	12 8 0	12 8 0
2,236 14 0	700 0 0	1,300 0 0	5,391 0 6	.....	81 13 9	81 13 9
.....	.....	.....	1,699 10 2	.....	24 2 4	24 2 4
.....	.....	.....	1,811 8 4	.....	767 6 6	767 6 6
2,236 14 0	869 0 6	1,300 0 0	33,683 12 8	3,271 15 2	22,252 10 9	25,524 9 11
.....	.....	.....	1,553 11 3	.....	94 1 4	94 1 4
.....	.....	.....	2,338 4 4	.....	9 3 6	9 3 6
.....	.....	.....	3,019 9 3	.....	38 15 5	38 15 5
.....	.....	.....	2,296 8 8	.....	14 5 2	14 5 2
.....	.....	.....	1,450 0 0	.....	21 11 10	21 11 10
.....	.....	.....	1,804 5 3	.....	15 9 3	15 9 3
.....	.....	.....	3,195 6 5	.....	567 6 1	567 6 1
.....	.....	.....	2,195 11 0	.....	0 11 11	0 11 11
.....	.....	.....	1,237 12 1	.....	299 3 9	299 3 9
.....	.....	.....	2,352 15 8	.....	0 4 0	0 4 0
.....	.....	.....	21,904 3 11	.....	1,056 8 3	1,056 8 3
.....	.....	.....	1,903 11 1	.....	396 13 9	396 13 9
.....	.....	.....	1,748 8 6	0 14 0	183 14 3	184 13 3
.....	.....	.....	3,651 14 7	0 14 0	580 12 0	581 10 0
.....	.....	.....	4,088 0 0	.....	650 3 6	650 3 6
.....	.....	.....	1,853 18 4	.....	2,143 9 6	2,143 9 6
.....	.....	.....	2,811 8 0	.....	48 11 9	48 11 9
.....	.....	.....	957 0 0	.....	55 12 0	55 12 0
.....	.....	.....	852 0 0	2 13 3	41 13 4	44 10 7
.....	.....	.....	10,357 5 4	2 13 3	2,940 2 1	2,942 15 4
1,06,185 0 1	.....	.....	1,12,476 15 5	.....	271 3 11	271 3 11
.....	.....	.....	1,658 1 10	.....	11 12 2	11 12 2
.....	.....	.....	18,934 2 8	84 0 0	178 3 3	263 3 3
.....	.....	.....	900 10 8	.....	12 0 6	12 0 6
1,06,185 0 1	.....	.....	1,28,969 14 7	84 0 0	473 3 10	557 3 10
488 1 1	.....	.....	3,308 9 10	128 9 1	1,251 3 3	1,379 12 4
850 0 0	100 13 0	.....	6,998 1 11	13,088 10 6	201 6 6	13,290 1 2
.....	.....	.....	5,276 10 10	26,700 5 5	.....	26,700 5 5
.....	.....	.....	2,293 10 0	.....	43 12 1	43 12 1
.....	.....	.....	3,686 15 2	.....	206 3 8	206 3 8
.....	.....	.....	3,489 4 3	.....	103 3 4	103 3 4
.....	228 13 0	.....	1,750 18 0	.....	126 14 1	126 14 1
1,038 1 1	329 9 0	.....	26,834 1 0	39,917 9 2	1,932 10 11	41,850 4 1
1,09,459 15 2	1,198 9 6	1,300 0 0	2,34,801 4 1	43,277 3 7	29,235 15 10	72,513 3 5



EXTRAORDINARY AND DEBT.

Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of Loans.	Advances.	
	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.
		2,000 0 0	17,658 0 0		36,765 14 10
					335 0 0
					89 8 10
					95 0 0
		2,000 0 0	17,658 0 0		37,285 7 8
					25 8 0
					88 13 0
	8,000 0 0				0 8 0
				50 0 0	0 3 8
					0 6 9
	8,000 0 0			50 0 0	65 7 3
					309 11 0
					175 8 0
					485 8 0
20,000 0 0					396 6 1
20,000 0 0					396 6 1
					2,321 0 8
					405 0 6
				100 0 0	
				100 0 0	2,726 1 2
					1,600 0 0
				100 0 0	42 3 6
	4,774 11 7				3 2 0
				100 0 0	
					170 6 0
					789 15 0
	4,774 11 7			200 0 0	2,605 10 6
20,000 0 0	12,774 11 7	2,000 0 0	17,658 0 0	350 0 0	43,564 3 8

## No. II.

## Northern Division during the year ending 31st March 1900.

		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 B) per head of population.	Incidence of Income (column 11) per head of population.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
15,897 15 0	70,321 18 10	4,72,252 4 6	5,13,647 0 0	2 5 0	8 4 4	
.....	2,385 0 0	15,848 2 9	23,741 2 4	0 9 6	0 15 4	
.....	.....	39,945 1 4	40,514 3 3	1 2 4	1 11 6	
.....	89 8 10	7,776 9 4	9,771 7 3	0 9 0	0 14 2	
.....	.....	6,204 0 11	7,693 11 10	0 9 9	0 14 3	
17 8 0	112 8 0	10,599 13 4	12,502 2 9	0 10 7	1 1 8	
.....	.....	4,380 10 1	4,473 3 8	0 7 10	0 10 11	
.....	.....	8,551 10 8	16,187 7 10	0 12 5	1 1 7	
.....	.....	8,693 2 3	10,212 3 1	0 3 11	0 13 9	
.....	.....	4,211 9 9	6,424 7 3	0 4 5	0 8 5	
.....	.....	6,129 4 7	6,359 14 9	0 8 4	1 0 10	
15,915 7 0	72,863 14 8	5,84,592 5 6	6,60,527 2 0	1 10 1	2 5 9	
484 15 0	484 15 0	14,357 11 3	14,574 4 1	0 15 9	1 6 9	
.....	.....	8,990 3 8	10,406 1 3	0 11 2	1 2 4	
296 0 0	321 8 0	45,188 5 7	67,073 5 10	1 5 1	1 8 11	
37 0 0	37 0 0	14,910 11 3	22,539 4 2	0 12 1	1 0 1	
.....	8,038 18 0	18,445 8 4	19,519 9 2	0 14 5	1 15 1	
.....	.....	9,767 1 5	9,838 5 3	0 9 3	0 12 10	
.....	0 8 0	8,001 4 2	8,180 14 6	0 6 7	0 14 0	
10 0 0	60 3 6	12,072 0 4	13,104 14 4	0 9 4	0 12 4	
.....	.....	4,552 7 8	8,014 14 11	0 5 6	0 9 0	
.....	0 6 9	7,214 5 9	16,181 1 5	0 7 6	0 12 3	
827 15 0	8,943 6 3	1,43,499 11 5	1,89,432 10 11	0 12 9	1 2 3	
1,946 0 3	2,255 11 3	18,409 14 0	24,739 12 2	0 12 4	1 4 0	
.....	175 3 0	12,179 9 6	14,718 10 9	0 12 7	1 1 9	
1,946 0 3	2,431 3 3	80,569 7 6	89,458 6 11	0 12 6	1 3 1	
5,311 5 6	25,707 11 7	1,23,418 7 10	1,26,380 1 4	2 0 6	3 1 2	
63 12 0	63 12 0	23,782 8 6	24,958 7 2	1 9 10	2 3 7	
.....	.....	11,927 10 6	15,780 15 2	0 10 4	0 15 9	
.....	.....	3,840 8 0	5,350 2 8	0 9 5	0 13 10	
.....	.....	6,031 8 6	9,481 14 2	0 15 10	1 3 3	
5,375 1 6	25,771 7 7	1,69,000 9 4	1,81,931 8 6	1 9 3	2 5 4	
1,14,996 8 9	1,17,317 4 5	5,17,506 3 7	6,41,618 5 6	2 7 1	4 12 2	
2,357 1 6	2,762 2 0	20,393 12 10	21,901 4 2	1 4 11	1 13 11	
892 8 0	992 3 0	36,899 9 5	41,655 7 6	1 8 7	2 13 5	
.....	.....	6,157 13 11	9,086 3 0	0 15 5	1 8 10	
1,18,245 13 3	1,21,071 14 5	5,80,957 7 9	7,14,261 4 2	2 3 7	4 4 0	
829 0 0	2,429 0 0	44,339 4 3	48,133 1 6	1 14 9	2 8 7	
110 4 0	252 7 6	34,373 6 0	36,091 10 10	0 12 1	2 15 11	
5,658 1 9	10,435 15 4	95,252 2 9	1,01,192 12 10	2 8 10	5 4 0	
217 9 0	317 9 0	18,098 15 2	15,977 7 11	0 12 7	1 2 7	
.....	.....	8,492 15 2	8,929 2 5	0 6 1	0 12 11	
509 11 0	680 1 0	18,195 9 6	19,770 9 11	0 14 5	1 4 3	
1,009 12 0	1,799 11 0	20,486 8 5	25,742 2 0	1 3 6	1 12 10	
8,334 5 9	15,914 11 10	2,34,237 13 7	2,55,836 15 5	1 5 9	2 7 5	
1,50,644 10 9	2,46,991 10 0	17,42,877 7 1	20,41,447 15 11	1 8 4	2 7 8	

(a) The difference of Rs. 800-6-10 between the opening balance of the year under report and the closing balance of the preceding year is due to the correction of a mistake as pointed out in the body of the report.

F. S. P. LELY,  
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 1899-1900.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CESS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1899-1900.			How determined.	Rate per annum.	Amount collected during 1899-1900.	
		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	.....	18,579 0 6		Ahmedabad	Per family for using private privies ... ..	2 8 0	48,575 13 2	
						Do. panch privies having no khalkvas ... ..	2 8 0		
						Do. panch privies having khalkvas ... ..	2 0 0		
						Do. public privies within the city walls ... ..	1 8 0		
						Do. public privies outside the city walls ... ..	1 0 0		
						Per poor family owning a house and using private or panch privy ... ..	0 8 0		
						Do. not owning a house and using private or panch privy ... ..	0 6 0		
						Do. unable to work and living on charity and using a private or panch privy ... ..	0 4 0		
						Do. owning a house and using a public privy ... ..	0 4 0		
						Do. not owning a house and using a public privy ... ..	0 8 0		
						Do. unable to work and living on charity and using a public privy ... ..	0 2 0		
						Surplus of fees recovered for cleansing privies of Railway Station, &c. ... ..	204 9 0		
						Add arrears collected during the year ... ..	8,178 7 2		
Virangam	Class I. 5 per cent. of the rent of shops and buildings ... ..	.....			Virangam	Buildings (except houses of the value of less than Rs. 200) per annum ... ..	1 0 0	7,487 6 7	
	.. II. do. per every 100 square yards of land actually covered with structure, as regards ginning and other steam factories ... ..	.....	3,278 4 10						
	.. III. do. of every plot of open ground used for commercial purposes (the rent to be calculated at annas 2 per every square yard) ... ..	.....							
Parantij	.....	5 0 0 4 0 0 3 0 0 2 0 0 1 0 0 0 8 0	4,946 0 0		Parantij	Nil.			

Modasa ...	Class I. Houses valued at Rs. 1,500 and over...	8 0 0	4,248 8 0	Modasa ...	Nil.
	II. Houses of value from Rs. 1,200 to Rs. 1,500 ...	6 0 0			
	III. do. from Rs. 900 to Rs. 1,200 ...	5 0 0			
	IV. do. " Rs. 700 to Rs. 900 ...	4 0 0			
	V. do. " Rs. 500 to Rs. 700 ...	3 8 0			
	VI. do. " Rs. 300 to Rs. 500 ...	3 0 0			
	VII. do. " Rs. 200 to Rs. 300 ...	2 0 0			
	VIII. do. " Rs. 100 to Rs. 200 ...	1 0 0			
	IX. do. " Rs. 50 to Rs. 100 ...	0 8 0			
Dhandhuka...	Houses valued under Rs. 100 ...	.....	6,349 4 6	Dhandhuka ...	Nil.
	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 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...	.....			
	Shops and warehouses one and a half times the tax on houses of similar value, and in cases where the value is less than Rs. 100 the tax is Rs. 1. ...	.....			
	Sanand ...	Less than Rs. 5 (Rental value) ...			
From Rs. 5 to less than Rs. 8 (Rental value) ...		0 12 0			
Do. Rs. 8 do. Rs. 12 do. ...		1 4 0			
Do. Rs. 12 do. Rs. 18 do. ...		2 0 0			
Do. Rs. 18 do. Rs. 25 do. ...		3 0 0			
Do. Rs. 25 do. Rs. 40 do. ...		4 0 0			
Do. Rs. 40 do. Rs. 50 do. ...		5 0 0			
Do. Rs. 50 do. Rs. 60 do. ...		6 0 0			
Do. Rs. 60 do. Rs. 70 do. ...		7 0 0			
Do. Rs. 70 do. Rs. 80 do. ...		8 0 0			
Do. Rs. 80 do. Rs. 90 do. ...		9 0 0			
Do. Rs. 90 do. Rs. 100 do. ...		10 0 0			
Houses of Rs. 100 rental value and upwards to pay one rupee extra for every Rs. 10 or a fraction thereof. ...		.....			
Dholera ...	Houses upon the structure, materials, storics, &c. ...	.....	2,471 12 0	Dholera ...	Nil.
	Class I ...	5 0 0			
	II ...	4 0 0			
	III ...	3 0 0			
	IV ...	2 0 0			
	V ...	1 0 0			
	VI ...	0 8 0			
	Shops upon annual rent, 1st class ...	2 0 0			
	Do. do. 2nd " ...	1 0 0			
	On each ginning factory... ..	25 0 0			
	Do. each steam cotton press ... ..	50 0 0			
Do. each hand cotton press ... ..	10 0 0				
Mandal ...	Class I ...	5 0 0	2,206 8 0	Mandal ...	Nil.
	II ...	3 0 0			
	III ...	2 0 0			
	IV ...	1 0 0			
	V ...	0 8 0			

SUPPLEMENT TO STATEMENT No. II—continued.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHARGES.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1899-1900.			How determined.	Rate per annum.	Amount collected during 1899-1900.	
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Rānpur ...	Houses of more than one storey. 1st class... ..	3 0 0	1,897 8 C	Rānpur ... Nil.					
	" one storey ... .. 2nd " ... ..	2 0 0							
	" without storey... .. 3rd " ... ..	1 0 0							
	" mud house ... .. 4th " ... ..	0 8 0							
	Shops and cotton yards rented at Rs. 15 and more annually ... .. 1st class ... ..	2 0 0							
	" at less than Rs. 15 and not less than Rs. 10 ... .. 2nd class ... ..	1 0 0							
	" at less than Rs. 10 and not less than Rs. 5 ... .. 3rd class ... ..	0 8 0							
	Class I Tenements of the estimated value exceeding Rs. 99 and up to Rs. 800, one pie per rupee ... ..								
	" II Ditto do. of Rs. 801 and up to Rs. 500, for the first Rs. 300 at the rate of 1 pie per rupee and thereafter annas 3 for every Rs. 50 or fraction thereof ... ..								
	" III Ditto do. of Rs. 501 and up to Rs. 1,000, for the first Rs. 500 as above and thereafter annas 2 for every Rs. 50 or fraction thereof ... ..								
" IV Ditto do. of Rs. 1,001 and up to Rs. 2,000, for the first Rs. 1,000 as above and thereafter annas 4 for every Rs. 100 or fraction thereof ... ..		2,967 3 4	Kaira... Nil.						
" V Ditto do. of Rs. 2,001 and up to Rs. 3,500, for the first Rs. 2,000 as above and thereafter annas 2 for every Rs. 100 or fraction thereof ... ..									
" VI Ditto do. of Rs. 3,501 and up to Rs. 5,000, for the first Rs. 3,500 as above and thereafter anna 1 for every Rs. 100 or fraction thereof ... ..									
" VII Ditto do. exceeding Rs. 5,000, for the first Rs. 5,000 as above and thereafter anna 1 for every Rs. 500 or fraction thereof ... ..									
1st Class to include all property yielding or capable of yielding a yearly rent of Rs. 5 and less than Rs. 10 ... ..	0 8 0								
2nd Class do. Rs. 10 do. " 15 ... ..	1 0 0								
3rd " do. " 15 do. " 20 ... ..	2 0 0								
4th " do. " 20 do. " 25 ... ..	3 8 0								
5th " do. " 25 do. " 30 ... ..	4 8 0								
6th " do. " 30 do. " 40 ... ..	5 8 0								
7th " do. " 40 and more ... ..	6 8 0	5,495 15 4	Mehmadabad... Nil.						
Mehmadabad									

Nadiad	One anna per rupee of annual rental value	10,886 15 9
Kapadvanj...	Houses below Rs. 200 in value	0 12 0
	" of the value of Rs. 200 and upwards but below Rs. 500...	1 4 0
	" Do. Rs. 500 do. Rs. 800...	3 0 0
	" Do. Rs. 800 do. Rs. 1,200...	5 0 0
	" Do. Rs. 1,200 do. Rs. 2,000...	8 0 0
	" Do. Rs. 2,000 do. Rs. 3,000...	10 0 0
	" Do. Rs. 3,000 do. Rs. 4,000 and upwards	12 0 0
	Shops, one and a half times the tax on houses of the same value. Shops below Rs. 200 in value are liable to the same tax as those below Rs. 500 in value.	
Dakor	Houses of Class I	5 0 0
	Do. II	3 0 0
	Do. III	2 0 0
	Do. IV	1 8 0
	Do. V	0 8 0
Borsad...	On every Rs. 100 or portion thereof (House of the market value of every Shop	0 8 0 0 8 0
A'band	Houses—	
	Class I Houses of the value of Rs. 5,000 and upwards	8 0 0
	" II Houses of the value of Rs. 3,000 and upwards, but less than Rs. 5,000...	6 0 0
	" III Do. Rs. 2,000 do. Rs. 3,000...	4 0 0
	" IV Do. Rs. 1,000 do. Rs. 2,000...	2 8 0
	" V Do. Rs. 500 do. Rs. 1,000...	1 4 0
	" VI Do. Rs. 200 do. Rs. 500...	0 8 0
	Shops—	
Class I Shops of the value of Rs. 3,000 and upwards	8 0 0	
" II Shops of the value Rs. 2,000 and upwards, 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. below Rs. 500 in value	1 0 0	
Umreth	Houses—	
	Class I Houses valued at Rs. 5,000 and upwards	8 0 0
	" II Houses valued at Rs. 3,000 and upwards, but less than Rs. 5,000...	6 0 0
	" III Do. Rs. 2,000 do. Rs. 3,000...	4 0 0
	" IV Do. Rs. 1,000 do. Rs. 2,000...	2 8 0
	" V Do. Rs. 500 do. Rs. 1,000...	1 4 0
	" VI Do. Rs. 200 do. Rs. 500...	0 8 0
	Shops—	
Class I Shops exceeding in value Rs. 3,000	8 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 Shops not exceeding in value Rs. 500.	1 0 0	

Nadiad	Ra. 1-8-0 per family per annum using Dattan privy; Ra. 1-8-0 per family per annum using open privy, and annas eight per family per annum using pol privy	
Kapadvanj	Nil.	
Dakor	Nil.	
Borsad	Nil.	
A'band	Nil.	
Umreth	Nil.	

860 0 0

SUPPLEMENT to STATEMENT No. II—continued.

Name of Municipality.	House-tax.			Remarks.	Name of Municipality.	Conservancy Chgo.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1899-1900.			How determined.	Rate per annum.	Amount collected during 1899-1900.	
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Od ...	Class I 4 annas per Rs. 100 of value of houses ... " II (shops) 8 annas do. ... Houses and shops valued under Rs. 100 ...	..... ..... .....	2,778 12 0		Od ...	Nil			
Mahudha ...	On each Rs. 100 of the valuation of houses ... Do. do. shops ... Buildings not exceeding Rs. 100 in value are exempt...	0 4 0 0 8 0 .....	4,387 12 0		Mahudha ...	Nil			
Godhra ...	Class I ... " II ... " III ... " IV ... " V ... " VI ... " VII ... " VIII ... " IX ... " X ... " XI ... " XII ...	0 8 0 1 0 0 1 8 0 2 0 0 3 0 0 4 0 0 5 0 0 6 0 0 7 0 0 8 0 0 9 0 0 10 0 0	9,901 8 0		Godhra ...	Nil			
Dohad ...	Class I ... " II ... " III ... " IV ...	4 0 0 3 0 0 2 0 0 1 0 0	6,804 0 0		Dohad ...	From 1 to 5 persons ... " 6 to 10 persons ... " 11 to 15 persons ... Above 15 persons ...	0 12 0 1 8 0 2 4 0 3 0 0	300 12 0	
Broach ...	Houses of the value of Rs. 800 and upwards but under Rs. 800 ... Do. Rs. 800 do. Rs. 1,500 ... Do. Rs. 1,500 do. Rs. 2,000 ... Do. Rs. 2,000 do. Rs. 3,000 ... Do. Rs. 3,000 do. Rs. 4,000 ... Do. Rs. 4,000 do. Rs. 5,000 ... Do. Rs. 5,000 do. Rs. 8,000 ... Do. Rs. 8,000 do. Rs. 10,000 ... Do. Rs. 10,000 do. Rs. 15,000 ... Do. Rs. 15,000 do. Rs. 20,000 ... Do. Rs. 20,000 do. Rs. 30,000 ... Do. Rs. 30,000 do. Rs. 40,000 ... Do. Rs. 40,000 do. Rs. 50,000 ... Do. Rs. 50,000 do. ...	1 0 0 2 0 0 3 0 0 4 0 0 5 0 0 6 0 0 8 0 0 10 0 0 12 8 0 15 0 0 25 0 0 30 0 0 40 0 0 100 0 0	18,606 8 0		Broach ...	Nil			
Anklesvar ...	4 annas per cent. on the market value of a house...	.....	5,479 12 0		Anklesvar ...	Nil			
Jambusar ...	6 annas per cent. on the capital value of houses ...	.....	7,496 11 11		Jambusar ...	Nil			

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Hansot	Houses below Rs. 100 in value	.....	} 2,313 10 0
	Each house of the value of Rs. 100 and upwards up to Rs. 200	0 8 0	
	Do. do. the value of which exceeds Rs. 200 but does not exceed Rs. 300	0 12 0	
Amod	And annas 4 for every hundred rupees or fraction of a hundred rupees in excess of Rs. 300	.....	} 4,951 7 0
	8 annas per cent. on the value of houses	.....	
Surat	On every shop	1 0 0	} 58,272 6 0
	Class I Rs. 500 and upwards but less than	.....	
	" II Rs. 1,000 do. Rs. 1,000	1 8 0	
	" III Rs. 2,000 do. Rs. 2,000	2 8 0	
	" IV Rs. 3,000 do. Rs. 3,000	3 8 0	
	" V Rs. 4,000 do. Rs. 4,000	4 8 0	
	" VI Rs. 5,000 do. Rs. 5,000	5 8 0	
	" VII Rs. 6,000 do. Rs. 6,000	6 8 0	
	" VIII Rs. 7,500 do. Rs. 7,500	8 0 0	
	" IX Rs. 10,000 do. Rs. 10,000	10 8 0	
	" X Rs. 12,500 do. Rs. 12,500	13 0 0	
	" XI Rs. 15,000 do. Rs. 15,000	15 8 0	
	" XII Rs. 17,500 do. Rs. 17,500	18 0 0	
	" XIII Rs. 20,000 do. Rs. 20,000	20 8 0	
	" XIV Rs. 25,000 do. Rs. 25,000	25 8 0	
Over Rs. 30,000, Rs. 5 for every Rs. 5,000 or part thereof	30 8 0		
Rander	Based on the estimated market value of every house at a scale varying from Rs. 0-4-0 to Rs. 50	.....	6,092 4 5
Bulsar	Rs. 0-4-0 per Rs. 100 of the valuation of houses	.....	9,760 12 5
Mandvi	Class I Rs. 2,000 and upwards	7 0 0	} 1,892 0 0
	" II Rs. 1,000 do. but under Rs. 2,000	6 0 0	
	" III Rs. 700 do. Rs. 1,000	5 0 0	
	" IV Rs. 500 do. Rs. 700	4 0 0	
	" V Rs. 300 do. Rs. 500	3 0 0	
	" VI Rs. 100 do. Rs. 300	1 0 0	
Thana	Per rupee of rent	0 0 8	6,852 12 0
Karla	On the annual letting value of houses	4 per cent. per annum.	2,821 12 7
Bandra	4 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.	.....	14,901 14 0

Hansot	.....	NIL	
Amod	.....	NIL	
Surat	.....	Rs. 1-8-0 per annum per household or family or person separately occupying	30,094 11 7
Rander	.....	Class I " II " III " IV	2 0 0 1 8 0 1 0 0 0 8 0 } 1,290 0 0
Bulsar	.....	Per private privy	2 0 0 601 0 0
Mandvi	.....	NIL	
Thana	.....	On all privies used by households exceeding ten in number per head per mensem Do. do. six and under ten in number per mensem Do. when the household does not exceed ten in number per month	0 2 0 1 0 0 0 8 0 } 2,105 10 0
Karla	.....	4 per cent. per annum on annual rental value of houses	2,485 6 11
Bandra	.....	I.—Houses using Commodes. 1. For bungalows and houses using commodes, the rates are :— (a) For one commode (b) " two commodes (c) " three " (d) " every additional commode	Per mensem in advance. 1 4 0 2 4 0 3 0 0 0 8 0

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SUPPLEMENT to STATEMENT No. II—concluded.

Name of Municipality.	HOUSES-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHARGES.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1899-1900.			How determined.	Rate per annum.	Amount collected during 1899-1900.	
		Rs. a. p.	Rs. & p.			Rs. a. p.	Rs. a. p.		
						Commodies not used for more than 7 days in a month shall not be charged for, provided one commode in the bungalow be paid for. (The above service will be rendered twice a day.) (e) For servants' privy attached to house using commodies, each privy ... .. 0 8 0			
						<i>II.—Privies or Latrines.</i>			
						2. For each privy with seats attached to a house and used by— (a) Six or less than 6 individuals ... .. 0 8 0 (b) More than 6 and not exceeding 10 individuals ... .. 0 12 0 (c) More than 10 and not exceeding 15 individuals ... .. 1 0 0 (d) For each individual in excess of 15 individuals ... .. 0 1 0 (Children under 7 years are not reckoned in levying the above Cesa.) (e) For every additional service required for cleaning privies or latrines besides the one service in the morning, a separate charge similar to that for the morning services shall be levied. (f) For every service to clean urinals and chamber-pots an additional uniform rate of 0 8 0		9,240 4 0	
				Bandra ...		<i>III.—Kitchen Cesspools.</i>			
						3. The charges for emptying the contents of such cesspools are:— (a) For each house occupied by 6 or less than 6 individuals ... .. 0 10 0 (b) For each house occupied by 6 or more than 6, but not exceeding 10 individuals ... .. 1 0 0 (c) For every individual above 10 individuals in a house ... .. 0 2 0 (d) For each chawl of 4 rooms or less ... .. 1 0 0 (e) For every additional room in excess of 4 in a chawl ... .. 0 4 0 (f) If bath-room or privy water be mixed with kitchen cesspool contents an additional charge for emptying such cesspools will be made at double the above rates ... .. (g) For the removal of waste water of every nahani in a house with a water tap attached to the nahani ... .. 2 0 0 (h) Do. do. without water tap ... .. 1 0 0			

				IV.—Haldikhor.			
Baccin	5 per cent, on the annual letting value		3,031 1 0	Baccin	4. Occupiers of one or more houses requiring the exclusive services of a Haldikhor for attending to commodes and privies only will be charged for— (a) A male Haldikhor per month ... .. (b) A female do. do. ... .. besides grain compensation at the rates granted to Government servants.	10 0 0 8 0 0	
Mahim-Kelva	Class I from Rs. 3 to Rs. 8 of rental value		0 8 0	Mahim-Kelva	Class I (cleaned daily) per month ... ..	0 8 0	904 18 0
	" II " 8 " 15 do. ...		1 0 0		" II (do. every second day) per month ...	0 6 0	
	" III " 15 " 25 do. ...		2 0 0		" III (do. do. two days) do. ...	0 4 0	
	" IV " 25 " 50 do. ...		3 0 0		" IV (do. do. three days) do. ...	0 2 0	
	" V " 50 " 75 do. ...		4 0 0				
	" VI " 75 " 100 do. ...		5 0 0		Nil.		
	" VII " 100 " 125 do. ...		6 0 0				
	" VIII " 125 " 150 do. ...		7 0 0				
	" IX " 150 " 175 do. ...		8 0 0				
	" X " 175 " 200 do. ...		9 0 0				
For every Rs. 25 above Rs. 200 ... ..		1 0 0					
Less than Rs. 6 (annual rental value) ... ..		0 18 0					
From Rs. 6 to Rs. 10 do. ... ..		1 11 0					
More than Rs. 10 and not more than Rs. 25 (annual rental value) ... ..		2 13 0					
Do. 25 do. 40 do. ...		4 8 0					
Do. 40 do. 60 do. ...		5 10 0					
Do. 60 do. 75 do. ...		6 13 0					
Do. 75 do. 100 do. ...		7 14 0					
Do. 100 do. 125 do. ...		8 0 0					
Do. 125 do. 150 do. ...		11 4 0					
Do. 150 do. 200 do. ...							
and for every additional Rs. 100 or part of Rs. 100 an additional rate of Rs. 3-6-0 ... ..							
Bhiwadi			6,712 10 0	Bhiwadi	Nil.		
Kalyan	Rs. 5 per cent. per annum on the letting value of houses ... ..		4,853 7 4	Kalyan	For 1 person ... ..	1 0 0	1,853 7 0
					For 2 persons ... ..	1 8 0	
					From 3 to 4... ..	3 0 0	
					" 5 to 6... ..	4 8 0	
					" 7 to 8... ..	6 0 0	
					" 9 to 10... ..	7 8 0	
					" 11 to 12... ..	9 0 0	
					" 13 to 14... ..	10 8 0	
					" 15 to 16... ..	12 0 0	
					" 17 to 18... ..	13 8 0	
			" 19 to 20... ..	15 0 0			
			" 21 to 24... ..	18 0 0			
			" 25 and upwards ... ..	20 0 0			
			Children under 8 years. ... ..	.....			

STATEMENT

Statement showing the Income of the Municipalities in the

1	2	3	4	Municipal						
				Octroi						
				(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.	Class II.	Class III.	Class IV.	Class V.	Class VI.	
				(Articles of food or drink for men or animals.)	(Animals for slaughter.)	(Fuel, lighting and washing.)	(Building materials.)	(Drugs, gums and spices.)	(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	2,850 8 1	26,615 9 6	.....	1,739 5 9	1,199 7 9	273 16 6	283 11 3	
	2	Bhingar	192 3 3	.....	.....	.....	.....	.....	.....	
	3	Sangamner	931 0 0	2,805 13 0	.....	853 6 0	223 14 0	102 2 0	64 13 0	
	4	Vambori	175 7 2	.....	.....	.....	.....	.....	.....	
	5	Khanda	874 6 3	.....	.....	.....	.....	.....	.....	
			Total	4,922 7 3	29,421 6 6	.....	2,692 11 9	1,422 5 9	381 1 6	368 7 3
Khandesh	6	Amalner	3,144 14 6	.....	.....	.....	.....	.....	.....	
	7	Parola	3,547 6 3	.....	.....	.....	.....	.....	.....	
	8	Erandol	6,154 14 0	.....	.....	.....	.....	.....	.....	
	9	Dharangaon	2,414 5 3	.....	.....	.....	.....	.....	.....	
	10	Bhadgaon	1,909 0 8	.....	.....	.....	.....	.....	.....	
	11	Mahel	1,184 4 7	.....	.....	.....	.....	.....	.....	
	12	Chopda	4,865 3 8	822 3 0	263 12 0	23 15 0	175 3 0	39 1 0	27 9 0	
	13	Shirpur	4,312 15 4	1,785 9 9	67 7 0	196 3 0	306 7 6	.....	.....	
	14	Shinkhada	1,621 8 1	.....	.....	.....	.....	.....	.....	
	15	Betavada	1,270 12 1	83 3 0	.....	37 3 0	2 4 0	.....	.....	
	16	Savda	3,313 13 6	.....	.....	.....	.....	.....	.....	
	17	Yatval	2,487 13 9	.....	.....	.....	.....	.....	.....	
	18	Bhusaval	2,404 14 11	.....	.....	.....	.....	.....	.....	
	19	Jalgaon	8,360 3 8	9,039 2 3	.....	1,188 5 0	50 2 6	573 3 3	90 3 0	
	20	Dhulia	17,502 4 9	15,401 3 3	.....	1,619 2 6	483 9 2	1,914 13 6	550 15 0	
	21	Songir	2,306 7 3	.....	.....	.....	.....	.....	.....	
	22	Taloda	1,850 9 1	85 14 0	.....	23 0 0	375 13 0	69 4 0	2 0 0	
	23	Shushda	5,013 9 11	588 1 6	.....	3 11 0	23 0 0	70 5 6	7 3 0	
	24	Prakasba	932 3 3	113 13 6	.....	13 14 0	2 11 0	6 5 6	.....	
	25	Nandurbār	18,808 15 0	3,541 3 0	.....	911 0 0	1,220 1 0	563 2 0	74 0 0	
	26	Falapur	2,002 1 7	.....	.....	.....	.....	.....	.....	
	27	Raver	1,525 10 0	.....	.....	.....	.....	.....	.....	
			Total	1,06,539 1 1	22,163 9 6	334 3 0	4,279 10 6	2,654 6 3	2,236 8 0	766 3 0
	Nasik	28	Malegaon	4,880 0 0	4,316 0 6	.....	410 9 6	147 9 9	312 12 8	110 14 0
		29	Yeola	1,773 13 4	2,673 13 6	.....	949 1 0	584 14 0	143 13 0	174 0 0
		30	Nasik	20,573 4 11	7,913 14 9	.....	1,068 11 6	513 6 9	873 9 0	395 14 0
		31	Sinnar	1,025 11 3	.....	.....	.....	.....	.....	.....
32		Igatpuri	1,001 5 6	.....	.....	.....	.....	.....	.....	
33		Trimbak	359 2 4	.....	.....	.....	.....	.....	.....	
		Total	29,634 4 8	22,108 12 9	.....	2,418 6 0	1,225 13 6	1,230 1 6	590 13 0	
Poona	34	Poona City	37,438 1 8	86,762 11 9	.....	13,801 1 11	12,782 13 8	2,783 0 3	11,397 3 0	
	35	Besvad	2,597 0 3	3,146 13 7	8 6 7	371 9 3	118 13 8	49 12 9	91 9 0	
	36	Jejuri	731 10 3	413 14 0	22 8 0	56 0 9	8 12 3	2 9 3	35 3 6	
	37	Dakmat	10,309 12 10	7,174 6 7	.....	543 15 6	264 3 7	186 5 6	42 15 0	
	38	Indapur	1,199 6 6	1,099 12 10	.....	28 5 3	53 4 0	33 11 3	15 6 9	
	39	Shir	883 3 4	3,422 11 9	.....	423 1 9	100 13 0	220 0 0	41 10 0	
	40	Telegaon (Dabhade)	648 12 2	1,979 11 9	.....	243 4 6	48 8 0	237 0 0	53 0 0	
	41	Kondavia	390 1 6	.....	.....	.....	.....	.....	.....	
	42	Khedi	1,512 15 1	.....	.....	.....	.....	.....	.....	
	43	Alandi	4,796 2 3	.....	.....	.....	.....	.....	.....	
	44	Junnar	74 3 9	.....	.....	.....	.....	.....	.....	
	45	Poona Suburban	12,114 13 3	.....	.....	.....	.....	.....	.....	
			Total	72,463 7 1	1,03,905 2 2	30 14 7	14,863 0 4	13,337 4 10	2,502 12 5	11,676 14 3
	Satara	46	Satara City	5,633 14 8	16,823 11 10	293 11 0	3,312 12 9	340 11 4	396 9 1	470 4 0
47		Wai	1,750 13 11	4,050 16 9	28 6 9	635 13 6	221 5 9	412 3 1	156 4 6	
48		Rahimatpur	203 1 7	433 11 2	.....	38 0 1	0 15 6	44 11 7	7 14 0	
49		Karad	1,341 11 5	2,970 13 6	85 9 0	170 4 7	73 4 9	226 10 6	7 9 0	
50		Indapur	3,110 3 2	.....	.....	.....	.....	.....	.....	
51		Ashta	2,192 12 0	.....	.....	.....	.....	.....	.....	
52		Taqraon	1,250 15 4	3,741 9 8	.....	294 13 1	.....	406 0 3	63 1 0	
53		Vita	584 10 8	999 11 6	.....	34 6 0	0 15 6	6 1 6	1 5 0	
54		Masvad	171 13 1	739 14 0	.....	.....	.....	.....	.....	
55		Malsometh	85 7 0	.....	.....	.....	.....	.....	.....	
56		Satara Suburban	29 3 1	.....	.....	.....	.....	.....	.....	
		Total	13,222 9 3	39,441 7 2	407 10 0	632 7 5	1,145 4 10	1,503 0 9	794 4 0	
Sholapur	57	Sholapur	20,947 6 2	28,484 15 11	.....	628 7 5	4,147 1 2	2,014 9 0	547 0 6	
	58	Karmala	2,115 4 9	4,305 5 0	.....	.....	.....	.....	.....	
	59	Pandharpur	36,150 3 0	17,338 11 3	.....	534 0 0	85 7 0	10 3 0	38 1 0	
	60	Sangola	1,708 13 10	814 1 6	.....	3,175 11 3	751 3 5	1,284 0 0	251 7 0	
			Total	79,884 1 6	51,030 3 1	.....	9,430 3 3	5,015 5 2	2,302 13 3	854 11 3
GRAND TOTAL			3,11,995 10 3	2,76,130 8 4	772 11 7	26,437 12 9	24,800 3 4	13,303 6 5	15,026 3 9	





Under Special Acts.		REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.							
Sources (to be specified in as many columns as may be necessary).		Total.	Rents of lands, houses, serais, daks, bangalows, &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.	Fees and revenue from Markets and Slaughter-houses.	
Punitive Police Tax.	Miscellaneous.								
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.	
...	466 12 0	777 3 4	296 14 6	47 11 4	2,231 0 0	842 7 3	...	10,761 1 6	
...	37 12 0	72 10 0	0 10 0	...	72 1 0	165 1 6	...	137 14 0	
...	...	16 2 3	...	...	148 11 9	1,714 1 9	47 7 0	186 15 4	
...	...	60 0 0	62 9 3	...	...	100 10 3	...	...	
...	...	38 13 3	...	...	55 0 0	...	...	...	
...	504 8 0	972 11 2	360 1 9	476 1 4	2,631 2 3	2,812 4 9	47 9 0	11,097 14 10	
...	...	95 11 0	39 3 1	...	187 0 0	460 12 0	25 2 0	1,180 0 0	
...	...	54 10 8	47 15 10	22 0 0	294 2 0	356 12 3	32 2 0	236 6 6	
...	...	345 7 3	11 3 8	40 0 0	7 8 0	476 8 0	83 5 8	520 8 0	
...	...	176 4 0	40 0 0	...	184 0 0	690 12 0	53 10 0	1,024 7 0	
...	...	84 9 0	101 9 0	...	84 0 0	893 15 3	19 8 0	683 0 0	
...	...	...	14 12 0	...	...	...	...	...	
...	...	80 15 0	...	64 8 4	185 8 7	290 6 0	104 15 10	708 0 11	
...	...	85 5 0	2 0 0	74 11 8	270 0 0	613 5 6	73 6 8	...	
...	...	24 14 0	7 11 0	...	40 0 0	146 7 0	38 2 0	...	
...	...	91 0 0	2 6 0	...	32 10 0	122 5 0	...	399 3 0	
...	...	32 14 0	9 8 0	...	60 0 0	240 4 3	228 13 8	1,228 0 0	
...	...	175 3 2	8 10 0	...	112 4 0	1,013 12 9	120 13 8	674 8 2	
...	...	131 9 8	468 8 8	138 6 0	102 12 0	1,717 18 6	...	1,803 2 3	
...	...	204 11 8	539 18 0	122 10 6	175 0 0	1,394 9 2	102 4 0	1,002 12 0	
...	...	332 8 9	61 3 9	480 2 0	906 0 0	891 11 9	...	1,075 0 4	
...	...	71 14 8	...	...	51 4 0	129 4 9	...	...	
...	...	94 3 0	9 15 3	21 2 2	125 0 0	183 13 8	30 4 0	...	
...	...	124 3 0	648 12 9	62 8 0	96 12 0	324 10 0	32 4 0	...	
...	...	60 10 0	1 0 0	...	...	136 6 6	...	...	
...	...	132 8 0	...	16 1 0	753 4 0	443 18 8	24 14 0	...	
...	...	119 13 0	...	...	12 0 0	638 2 2	...	1,400 0 0	
...	...	46 12 0	5 2 0	...	...	...	...	1,384 18 3	
...	...	2,068 18 2	2,029 7 10	1,100 1 5	3,617 0 7	10,771 12 8	945 8 0	20,982 11 3	
...	...	82 18 6	58 7 9	10 0 0	765 2 10	640 14 9	17 14 0	1,027 15 0	
...	1,498 6 5	1,451 2 3	208 4 3	48 8 0	1,325 14 0	1,313 11 3	...	1,779 2 0	
...	47 10 8	311 10 0	506 0 0	39 1 0	25 0 0	149 15 3	1,081 19 0	367 0 3	
...	...	106 13 8	4 11 0	4 8 0	...	174 1 3	...	107 7 3	
...	...	208 2 6	...	27 8 0	34 14 0	81 1 6	...	396 0 0	
...	...	96 12 0	...	...	...	...	...	126 7 0	
...	1,644 11 1	2,357 5 7	776 7 0	129 0 0	2,364 14 10	2,868 0 0	1,108 1 0	3,938 12 3	
...	...	830 12 0	744 11 2	860 15 9	34,000 4 0	1,486 6 6	184 12 5	17,664 4 6	
...	...	60 15 6	6 9 0	...	...	128 0 0	...	140 8 0	
...	...	56 14 0	7 12 5	...	50 0 0	355 9 0	88 14 0	1,062 11 0	
...	...	106 12 0	60 0 0	...	147 4 8	169 11 0	...	230 10 0	
...	...	12 14 0	24 4 0	80 0 0	92 8 0	188 8 0	...	1,717 12 3	
...	...	15 13 0	19 2 0	...	...	128 2 0	...	...	
...	...	74 16 1	...	57 0 0	156 4 0	143 13 0	30 10 9	1,182 13 6	
...	...	13 11 0	216 0 0	...	15 13 6	35 1 6	23 12 3	0 8 0	
...	...	69 13 0	...	...	25 0 6	36 1 6	12 11 8	...	
...	...	8 1 0	...	3 0 9	67 2 0	361 1 0	44 0 6	1,725 6 3	
...	...	137 3 11	...	0 9 0	2,400 0 0	89 8 6	2 0 0	...	
...	...	0 6 8	1 8 0	...	...	...	...	...	
...	...	1,485 3 0	970 2 8	781 9 6	26,686 15 5	3,269 3 0	246 14 8	22,724 11 1	
...	...	117 3 0	601 18 6	234 9 1	500 12 0	1,254 10 6	30 0 0	1,132 6 6	
...	...	49 1 0	...	16 12 0	37 0 0	867 5 0	10 0 0	5 72 2	
...	...	30 4 0	...	...	125 0 0	321 0 0	...	...	
...	80 2 7	103 8 10	120 4 0	45 11 9	29 12 0	303 6 6	34 3 6	104 12 3	
...	...	67 13 0	3 3 0	79 0 0	5 8 0	262 14 6	33 2 3	...	
...	...	70 10 9	...	7 0 0	...	200 7 6	...	30 18 2	
...	...	18 14 6	3 14 5	...	4 12 0	104 8 8	45 8 6	...	
...	...	14 3 0	41 6 0	...	...	143 4 11	...	...	
...	...	72 2 0	6 0 0	...	...	71 2 0	...	21 8 6	
...	...	3 2 0	...	...	...	186 6 6	27 4 0	617 11 0	
...	...	43 11 0	11,666 10 8	2,631 10 11	1 11 0	237 9 0	9 9 0	721 9 1	
...	...	49 15 0	...	...	...	83 12 0	...	...	
...	...	615 12 1	12,443 5 2	2,104 11 9	593 7 0	3,630 12 11	201 6 3	2,616 8 9	
...	...	427 14 8	4,209 6 7	2,327 8 9	5,782 14 0	709 2 0	...	4,963 0 0	
...	...	154 3 9	80 12 0	210 8 0	479 11 5	1,230 14 0	...	129 2 8	
...	...	186 15 0	48 4 0	...	47 4 0	355 15 0	41 6 9	84 0 0	
...	...	312 5 0	113 2 0	632 13 2	1,643 15 0	1,801 12 6	14 5 9	1,089 1 0	
...	...	9 5 6	...	1 0 0	29 3 0	119 14 6	7 4 0	1,023 3 0	
...	...	1,099 11 3	4,547 8 7	3,178 3 11	7,982 15 5	4,377 10 0	64 2 6	7,216 8 6	
...	...	1,636 12 3	504 8 0	2,088 10 10	31,127 1 0	2,779 9 11	44,086 7 6	37,059 11 4	
...	...	...	...	...	...	...	...	1,738 7 5	
...	...	...	...	...	...	...	...	66,612 5 8	

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

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.
	Fees for temporary occupation of Municipal land.	Stone fees, quarrying leas, &c.	Miscel- laneous.		For General purposes.	For Educational purposes.	For Medical purposes.		
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.
	128 0 0		18 0 0	1,090 4 2					15,405 8 9
	17 8 0			176 7 3					542 1 9
				80 11 0					2,634 12 10
				90 6 0					407 15 0
				10 0 0					45 0 0
	148 5 0		18 0 0	1,447 12 5					19,038 4 4
				7 0 0	17 4 0		38 13 3		1,990 1 4
	0 10 0			10 8 0					1,760 0 5
				153 8 0					1,158 7 3
			19 2 3	9 3 0					1,934 7 3
				51 0 0					1,742 0 3
				8 2 0					14 12 0
				1 5 0					1,437 7 8
	81 0 0			8 2 0					1,101 1 8
	8 12 6			8 13 0			34 14 8		267 14 2
			0 6 0	23 4 0					668 11 0
			10 14 6	18 11 0					1,244 12 0
	15 10 0		25 9 0	30 10 0					1,984 15 7
				7 0 0					3,972 4 8
				45 9 0	3,009 0 0	17 7 4	69 5 8		4,262 8 4
	267 10 1		11 7 8	19 0 0					12,418 3 9
				44 13 0					180 8 9
	81 7 0			0 6 0					450 9 11
	7 9 0			2 4 6			104 11 10		1,209 0 7
	9 14 4		1 0 0	40 7 0					136 10 6
	23 10 0		0 8 0	8 8 0					1,290 10 4
				67 0 0					2,037 15 0
									1,169 2 8
	441 2 11	1 0 0	145 14 9	515 15 0	3,036 4 0	17 7 4	292 13 6		48,916 4 2
				79 0 0					2,831 7 8
	100 6 0			128 13 0			131 15 1		3,531 1 0
	62 10 0			70 12 0					3,123 9 0
	26 10 0			33 4 0					3,406 10 6
	23 8 0			202 4 3					632 5 6
				80 6 0					231 4 6
	208 2 0			544 9 9			131 15 1		11,965 2 11
			863 14 0	1,859 10 0		15 15 11			47,396 1 11
				27 0 0					611 11 11
	3 4 0		11 1 8	13 10 0					32 3 11
				68 12 0					1,632 12 9
	24 8 0			26 8 0	32 13 3				432 14 6
				3 5 0					2,094 5 5
			107 11 0	3 5 0					373 3 3
				32 11 0		106 5 0	7 3 6		1,742 4 0
			12 13 0	11 8 0			17 7 4		487 9 0
			14 11 0	2 2 1			20 15 2		96 6 8
	14 0 11			34 4 0					2,242 15 4
		1,982 13 0	32 11 6	98 6 0		172 8 3			4,742 15 3
	41 13 11	1,982 13 0	1,045 0 0	2,204 12 1	33 13 3	294 13 2	45 10 0		61,632 0 9
				100 4 0					4,054 9 7
				46 8 0					490 5 3
				2 13 0			172 13 0		311 10 0
				3 1 0					708 3 6
	4 13 0		14 3 0	52 4 0					650 15 9
	0 15 0		0 4 0	5 0 0					232 7 9
				10 8 0					164 7 0
				2 8 0					192 14 11
				4 4 0					81 6 0
									941 2 6
				-47 0 0	69 13 2				12,572 15 10
			42 0 0	12 0 0					2,481 15 0
	8 11 0		50 7 0	294 1 0	69 13 2		123 13 0		22,062 1 0
	328 2 0			560 3 8		25 0 0			19,055 4 10
			14 4 6	1 3 0					2,158 3 8
	21 0 0			26 0 0					544 15 9
				5 14 0			21 7 0		5,449 1 5
	348 2 0		14 4 8	593 4 6		35 0 0	21 7 9		1,277 15 0
	1,191 6 10	1,982 13 0	1,279 10 3	5,630 6 9	3,129 14 5	347 4 6	694 11 3		1,38,128 12 10

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. 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.
750 0 0	2,320 0 0	.....	.....	880 4 11	.....	100 10 11	.....	.....	3,756 15 10
.....	400 0 0	.....	.....	100 0 0	.....	.....	.....	.....	500 0 0
.....	1,335 0 0	850 0 0	.....	473 13 7	850 0 0	.....	.....	.....	2,507 13 7
.....	344 0 0	.....	.....	231 0 0	.....	.....	9 8 5	.....	454 8 5
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
750 0 0	4,499 0 0	350 0 0	.....	1,190 3 6	350 0 0	100 10 11	9 8 5	.....	5,990 0 10
.....	890 0 0	400 0 0	.....	520 0 0	550 0 0	.....	.....	130 0 0	2,170 0 0
.....	834 0 0	450 0 0	.....	481 0 0	500 0 0	.....	.....	.....	2,295 0 0
.....	788 0 0	400 0 0	.....	917 0 0	500 0 0	.....	9 11 11	.....	2,594 11 11
.....	1,168 0 0	400 0 0	.....	606 0 0	300 0 0	.....	.....	.....	2,534 0 0
.....	848 0 0	500 0 0	.....	405 0 0	300 0 0	.....	.....	.....	2,051 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	934 0 0	400 0 0	.....	815 0 0	340 0 0	.....	.....	.....	2,499 0 0
.....	678 0 0	350 0 0	.....	890 0 0	350 0 0	.....	.....	.....	2,058 0 0
.....	293 0 0	500 0 0	.....	272 0 0	500 0 0	.....	.....	.....	1,564 0 0
.....	240 0 0	.....	.....	195 0 0	.....	.....	.....	.....	436 0 0
.....	773 0 0	250 0 0	.....	478 0 0	500 0 0	.....	800 0 0	384 0 0	3,154 0 0
.....	1,277 0 0	600 0 0	.....	793 0 0	500 0 0	.....	.....	30 0 0	3,050 0 0
.....	852 0 0	.....	153 8 0	152 8 1	.....	.....	340 0 0	.....	1,397 0 1
3,000 0 0	804 0 0	.....	5,000 0 0	1,605 12 11	400 0 0	100 0 0	.....	600 0 0	6,994 0 0
.....	848 8 0	.....	.....	81 0 0	.....	.....	.....	.....	3,454 4 11
.....	319 0 0	.....	.....	232 0 0	300 0 0	.....	.....	.....	408 0 0
.....	268 0 0	500 0 0	.....	311 0 0	400 0 0	.....	.....	.....	1,400 0 0
.....	476 0 0	250 0 0	.....	230 0 0	300 0 0	.....	.....	.....	1,437 0 0
.....	230 0 0	.....	.....	345 0 0	300 0 0	.....	.....	.....	406 0 0
.....	668 0 0	350 0 0	.....	530 0 0	.....	.....	15 0 3	.....	1,876 0 3
.....	378 0 0	.....	.....	630 0 0	.....	.....	.....	.....	1,554 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,000 0 0	14,984 8 0	5,250 0 0	5,153 8 0	9,888 11 0	5,740 0 0	100 0 0	1,003 12 1	1,184 0 0	46,814 7 1
.....	1,249 8 0	2,700 0 0	.....	410 0 0	600 0 0	61 8 0	.....	700 0 0	5,730 0 0
.....	1,516 8 0	.....	.....	137 0 0	.....	.....	.....	.....	1,653 8 0
.....	2,768 0 0	.....	.....	123 8 7	.....	.....	.....	.....	2,901 8 7
.....	543 0 0	.....	.....	538 9 0	.....	.....	.....	.....	1,986 8 0
.....	408 8 11	.....	87 2 8	.....	78 0 0	.....	.....	.....	560 11 2
.....	174 0 0	100 0 0	.....	119 0 0	350 0 0	.....	.....	.....	748 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	6,600 8 11	2,800 0 0	87 2 8	1,337 12 4	1,022 0 0	61 8 0	.....	700 0 0	12,729 15 6
.....	7,759 14 7	.....	.....	284 8 8	.....	.....	.....	.....	7,944 1 10
.....	490 0 0	800 0 0	.....	208 9 4	350 0 0	.....	.....	.....	1,228 9 4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	460 0 0	800 0 0	.....	200 13 8	700 0 0	.....	.....	11,816 0 0	12,176 13 3
.....	280 0 0	.....	.....	104 12 10	.....	.....	.....	.....	366 12 10
.....	428 0 0	.....	.....	18 6 9	.....	.....	.....	.....	444 5 9
.....	598 0 0	400 0 0	.....	174 0 0	375 0 0	.....	.....	.....	1,537 0 0
.....	270 0 0	.....	117 15 10	87 0 0	.....	289 5 0	.....	.....	834 4 10
.....	278 0 0	500 0 0	.....	300 0 0	500 0 0	.....	.....	.....	1,475 0 0
.....	168 0 0	100 0 0	.....	12 9 11	200 0 0	.....	.....	.....	480 9 11
.....	515 0 0	500 0 0	.....	412 9 6	800 0 0	.....	.....	.....	1,725 9 6
.....	210 0 0	.....	136 15 6	60 0 0	.....	125 0 0	5,326 11 3	.....	6,078 10 8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	11,521 14 7	2,100 0 0	254 15 8	1,643 15 10	2,325 0 0	514 5 0	5,326 11 3	41,816 0 0	25,402 15 11
.....	2,034 0 0	.....	5,000 0 0	742 0 0	.....	.....	.....	.....	7,766 0 0
.....	708 0 0	350 0 0	.....	491 0 0	350 0 0	.....	90 8 8	.....	1,905 0 8
.....	895 0 0	500 0 0	.....	93 0 0	500 0 0	.....	60 5 0	.....	1,532 5 0
.....	1,090 0 0	200 0 0	.....	376 0 0	400 0 0	103 0 0	.....	.....	2,469 0 0
.....	480 0 0	250 0 0	571 4 10	468 0 0	350 0 0	.....	.....	.....	2,119 4 10
.....	823 0 0	.....	950 7 9	960 7 8	.....	.....	.....	.....	2,522 15 5
.....	985 0 0	300 0 0	.....	712 7 9	800 0 0	.....	.....	.....	2,578 7 9
.....	280 0 0	.....	.....	220 0 0	.....	.....	.....	.....	540 0 0
.....	166 0 0	.....	.....	673 8 3	.....	.....	.....	.....	429 8 3
.....	355 0 0	350 0 0	.....	373 12 5	424 0 0	.....	.....	.....	1,402 12 5
5,000 0 0	216 0 0	.....	.....	23 0 0	.....	1,000 0 0	.....	.....	6,240 0 0
.....	103 0 0	.....	68 10 0	.....	.....	.....	.....	.....	168 10 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,000 0 0	8,020 0 0	2,050 0 0	6,887 8 7	4,678 3 1	2,324 0 0	1,163 0 0	148 5 8	.....	20,904 15 4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	2,811 0 0	.....	.....	670 1 11	.....	.....	70 9 0	.....	3,581 1 11
.....	1,192 0 0	.....	.....	496 11 0	130 0 0	.....	.....	.....	1,408 11 0
.....	604 0 0	350 0 0	.....	175 0 0	350 0 0	3 3 11	1 9 11	.....	1,583 12 10
.....	2,150 0 0	500 0 0	408 3 1	488 11 11	800 0 0	.....	.....	823 5 5	3,423 1 4
.....	253 0 0	.....	.....	45 0 0	.....	.....	.....	.....	1,702 3 1
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	6,999 0 0	880 0 0	408 3 1	1,474 8 10	880 1 0	3 3 11	71 9 11	823 5 5	11,906 0 3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,750 0 0	52,586 15 6	13,400 0 0	12,487 3 2	20,584 5 7	12,642 1 0	1,583 11 10	6,812 10 4	14,222 5 5	1,43,408 4 10





No. II,  
Central Division during the year, ending 31st March 1900.

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.	
6,017 11 7	195 9 0	40,127 12 3	1,13,960 6 11	1,16,810 13 0	1 7 1	3 2 6	
50 0 0	183 12 0	383 12 0	5,309 6 0	5,501 10 2	0 11 0	0 15 6	
			14,058 12 11	14,998 13 8	0 14 3	1 7 1	
			4,849 7 11	5,124 15 1	0 12 8	0 15 4	
			2,663 11 5	2,943 1 8	0 6 8	0 7 1	
6,067 11 7	344 5 0	40,398 8 2	1,40,846 13 8	1,45,779 5 4	1 2 2	3 4 1	
	1,000 0 0	1,000 0 0	6,946 11 7	30,091 10 1	0 3 3	0 14 0	
	24 0 0	24 0 0	6,709 4 4	13,266 10 7	0 3 9	0 7 8	
	52 12 0	32 12 0	8,080 15 4	14,305 13 4	0 4 11	0 10 3	
	100 0 0	100 0 0	8,037 1 9	10,441 7 0	0 3 7	0 8 11	
			5,403 7 0	8,311 7 3	0 5 6	0 14 1	
			264 8 0	1,463 12 7	0 2 6	0 4 7	
	150 0 0	150 0 0	2,499 9 3	14,365 1 11	0 4 0	0 9 9	
	32 8 0	32 8 0	8,584 10 2	14,907 9 6	0 4 6	0 13 7	
			5,927 2 0	8,548 10 1	0 6 9	0 13 4	
			2,281 11 0	3,552 7 1	0 4 9	0 10 10	
			11,553 13 3	14,967 2 9	0 5 5	1 9 11	
			8,275 4 3	10,768 2 0	0 4 6	0 13 3	
			12,604 6 0	22,009 4 11	0 9 8	1 1 7	
	25 0 0	25 0 0	42,363 14 7	69,623 2 2	1 0 6	2 14 2	
130 0 0	1,016 0 7	1,146 0 7	70,708 10 10	88,297 15 7	1 5 8	3 3 3	
			2,123 5 4	4,329 12 7	0 5 3	0 8 0	
			4,320 9 1	5,971 2 2	0 2 7	0 8 6	
80 7 9	350 0 0	430 7 9	6,413 9 8	11,437 1 7	0 5 5	0 15 6	
148 5 2		148 5 2	1,893 0 6	2,815 3 11	0 4 4	0 8 3	
			14,433 3 11	31,242 2 11	0 9 11	1 14 1	
15 0 0	89 8 0	103 8 0	5,883 8 0	7,890 9 7	0 3 8	0 9 10	
			1,224 10 11	2,760 4 11		0 2 11	
373 12 14	2,918 12 7	3,192 9 6	2,42,618 0 11	2,49,067 2 0	0 7 5	1 3 0	
61 8 5	220 11 11	10,352 4 4	33,246 3 9	33,723 3 9	0 14 9	2 2 11	
	338 15 1	6,338 15 1	34,904 0 3	36,677 12 6	1 3 3	1 13 7	
20,850 0 0		20,850 0 0	60,679 1 0	1,01,143 5 11	1 15 4	3 4 9	
		6,500 0 0	11,818 4 2	13,643 15 10	0 4 8	1 6 4	
10,000 0 0		10,000 0 0	18,036 8 2	19,037 13 7	0 15 3	2 6 3	
8,500 0 0		4,527 4 5	7,750 11 2	8,189 13 6	0 8 2	1 14 4	
24,411 8 5	869 11 0	58,493 7 10	1,86,731 12 5	2,16,306 1 1	1 3 5	3 5 11	
	9,173 7 10	9,397 7 10	8,08,374 14 0	3,45,810 15 8	2 0 6	2 9 6	
		100 0 0	5,902 2 10	8,489 3 1	0 9 8	0 14 9	
			1,809 7 6	2,541 1 9	0 7 10	0 8 4	
			25,624 5 2	35,934 2 0	1 14 10	4 11 0	
79 8 0	20 0 0	99 8 0	3,443 10 8	4,643 1 0	0 7 4	0 10 6	
			6,897 8 2	9,760 10 6	1 3 0	1 9 6	
			7,880 1 4	8,423 13 5	1 4 8	1 12 1	
	19 3 0	5,141 3 0	13,737 15 7	14,067 1 1	1 6 8	3 8 11	
			2,871 9 6	4,494 8 7	0 4 10	0 12 1	
			3,208 11 8	7,994 14 4	1 3 11	1 7 11	
332 0 0	434 4 7	768 9 7	9,747 5 1	9,821 13 10	0 6 6	0 15 0	
	350 0 0	450 0 0	30,897 4 1	42,812 1 4	2 9 0	4 9 4	
411 13 0	10,002 15 5	16,934 12 2	4,23,274 15 7	4,94,758 5 8	1 11 2	3 5 11	
13,300 9 4	8,800 1 10	19,180 11 2	71,039 9 11	76,673 8 7	1 8 0	2 12 1	
3,500 0 0		2,500 0 0	14,787 0 4	16,617 12 2	0 12 5	1 3 11	
			3,962 2 5	4,064 4 0	0 4 5	0 9 2	
	80 0 0	30 0 0	10,638 4 9	12,180 0 2	0 9 3	0 14 4	
		32 12 0	5,769 15 5	6,880 3 7	0 4 3	0 8 8	
		75 0 0	5,267 5 11	7,460 1 11	0 2 2	0 7 4	
2,032 7 4		3,083 7 4	11,876 2 7	13,127 1 11	0 8 8	1 0 11	
			3,156 15 5	3,741 10 1	0 7 3	0 9 7	
			1,559 6 3	1,731 3 4	0 3 6	0 8 11	
	180 8 0	180 8 0	4,191 2 11	5,639 14 3	0 5 10	0 10 5	
			24,644 5 11	26,149 12 11	1 9 10	7 2 6	
4,200 0 0		4,200 0 0	9,437 14 7	9,467 6 8	0 7 2	2 13 0	
28,431 4 8	5,920 1 10	29,351 6 6	1,66,410 6 5	1,84,633 3 8	0 11 6	1 7 4	
12,155 0 0	1,604 0 3	13,759 0 3	1,27,167 1 7	1,58,114 7 9	1 6 7	2 0 8	
			27,580 10 11	36,676 15 8	1 1 0	1 3 0	
		50 0 0	9,271 8 11	12,174 12 8	1 3 6	1 6 3	
	140 1 5	141 1 5	69,885 13 0	1,05,846 2 0	2 15 7	3 12 10	
169 0 8		169 0 8	5,555 6 6	7,623 2 4	0 7 6	1 0 4	
12,224 0 8	1,744 2 6	14,119 3 4	2,39,560 7 11	3,19,434 5 5	1 9 2	3 1 5	
77,020 5 3	21,329 15 6	1,61,412 14 6	13,98,383 8 11	17,10,028 8 2	1 2 7	1 12 9	

A. WINGATE,  
Commissioner, C. D.

## STATEMENT

Statement showing the Income of the Municipalities in

1	2	3	4				
				(a)	(b)	(c)	(d)
Name of District.	Serial Number of Municipality.	Name of Municipality.	By Balance in hand at the close of last year.	Class I.	Class II.	Class III.	Class IV.
				(Articles of food or drink for men or animals).	(Animals for slaughter).	(Fuel, lighting and washing.)	(Building materials).
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	1	Belgaum	5,048 9 8	14,636 10 6	1,871 0 8	2,469 18 2	1,198 4 0
	2	Nipani	1,438 3 8	2,165 14 6	.....	501 14 6	294 9 0
	3	Athni	4,822 10 8	7,459 15 8	.....	2,178 11 3	219 8 0
	4	Gokak	501 2 7	2,532 1 9	.....	811 7 6	88 8 6
	5	Saundatti-Yallamma	9,802 11 8	496 6 10	.....	13 12 0	15 3 3
	6	Yamkanmardi	1,357 3 1	.....	.....	.....	.....
Total			22,470 9 0	27,291 0 10	1,871 0 8	5,470 10 5	1,811 0 9
Dhárwár	7	Dhárwár	3,852 4 1	8,822 5 6	.....	911 7 6	605 11 0
	8	Hubli	8,398 2 8	27,399 15 1	.....	6,959 0 9	2,701 7 6
	9	Gadag-Betgeri	1,030 1 5	10,676 15 9	.....	3,162 7 6	989 10 6
	10	Navalgund	2,647 2 10	991 0 8	.....	37 5 6	63 2 0
	11	Yánnur	478 15 0	.....	.....	.....	.....
	12	Nargund	801 1 5	.....	.....	.....	.....
	13	Ránebennur	233 10 3	.....	.....	.....	.....
	14	Guddguddapur	639 12 10	.....	.....	.....	.....
	15	Byádgí	4,397 1 9	1,176 12 6	.....	1,274 12 6	85 14 0
	16	Háveri	1,838 12 6	.....	.....	.....	.....
Total			21,317 0 9	49,067 1 1	.....	12,345 1 9	4,445 13 0
Bijápur	17	Bijápur	25,310 5 5	17,355 12 7	73 3 0	6,695 8 4	784 13 9
	18	Bágaikot	7,297 0 11	8,709 14 8	133 10 0	1,007 4 9	271 1 9
	19	Ilkal	2,529 13 5	2,710 15 0	110 2 6	623 15 6	114 2 2
	20	Guledgudd	2,684 14 11	4,163 1 3	115 11 6	352 0 11	389 8 0
Total			37,722 2 8	32,939 11 1	437 11 0	8,818 13 6	1,559 9 8
Kánara	21	Kárwár	3,000 12 1	2,676 12 4	.....	218 7 0	143 14 2
	22	Kumta	5,263 4 6	3,916 3 2	.....	1,278 11 8	343 11 9
	23	Sirsi	9,661 9 11	4,696 0 3	18 9 0	290 9 4	89 4 5
	24	Haliyal	2,307 4 0	718 1 0	42 12 0	99 10 0	.....
	25	Honávar	.....	.....	.....	.....	.....
	26	Bhatkal	1,874 7 10	1,480 14 2	.....	335 0 7	91 8 7
	27	Gokarn	847 0 5	271 15 4	.....	64 12 6	15 10 10
	28	Ulvi	3,087 3 9	.....	.....	.....	.....
Total			25,791 10 6	13,754 14 3	61 5 0	2,297 3 1	687 1 9
Raínárgiri	29	Vengurá	2,326 15 1	4,257 5 7	.....	1,642 6 6	97 10 2
	30	Rájápur	2,456 1 6	1,859 2 4	.....	233 7 1	45 4 1
	31	Raínárgiri	266 7 4	1,373 10 6	.....	222 6 2	222 2 2
	32	Chiplún	6,506 2 0	4,057 14 10	.....	625 2 1	48 6 10
	33	Dápoli	1,410 1 9	.....	.....	.....	.....
Total			12,965 11 8	11,547 1 3	.....	2,773 5 10	413 7 3
Kofábe	34	Alibág	363 12 0	884 10 0	.....	52 11 2	216 7 9
	35	Pen	2,241 10 4	1,721 4 10	.....	.....	85 6 8
	36	Boha-Ashantani	845 15 9	1,162 11 11	.....	64 6 8	.....
	37	Mahád	1,408 7 5	3,239 14 0	.....	450 7 8	.....
	38	Panvel	1,238 7 5	2,790 3 9	.....	162 8 6	.....
	39	Uran	4,868 2 5	.....	.....	.....	.....
Total			10,961 7 4	9,798 12 6	..	780 1 2	301 14 5
GRAND TOTAL			*1,34,228 9 11	1,44,393 9 0	2,370 0 8	32,435 2 9	9,218 14 10

\* The difference of Rs. 3,728-7-8 between the closing balance (Rs. 1,37,957-1-7) for 1898-99, and the opening balance (Rs. 1,34,228-9-11) for 1899-1900 is accounted for as follows:—

	Rs.	a.	p.
Closing balance for 1898-99	1,37,957	1	7
Deduct—Rs. 2,700, the nominal value of Government Promissory Notes, in which the Girls School Fund, Belgaum Municipality, raised by private subscriptions which was wrongly included in the closing balance of 1898-99	2,700	0	0
Rs. 500 deposited by a contractor in the Post Office Savings Bank as Security to the Belgaum Municipality and wrongly included as above	500	0	0
Rs. 227-7-8, the closing balance of the Honávar Municipality for 1898-99, which had to be omitted from the accounts of the year under report owing to the non-submission of its report by that body	227	7	8
	3,728	7	8

Opening balance for 1899-1900 ... 1,34,228 9 11

MUNICIPAL RATES AND TAXES.

Octroi.						
(e)	(f)	(g)	(h)	(i)	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.
567 9 0	501 6 0	675 1 0	101 3 11	22,016 0 3	3,212 4 6	1,788 3 11
155 13 0	799 8 0	132 8 2	18 5 2	4,066 8 4	1,400 0 0	.....
718 5 6	283 8 0	.....	37 5 1	10,886 5 1	2,577 1 4	.....
41 12 0	69 8 6	396 9 3	6 3 0	3,446 2 6	3,854 4 0	.....
27 1 0	23 6 6	101 8 1	3 6 3	679 11 11	3,550 2 0	4 0 0
.....	.....	.....	.....	.....	1,630 8 0	.....
1,505 8 6	1,625 5 0	1,805 10 6	164 7 5	41,044 12 1	16,220 3 10	1,792 3 11
1,127 9 0	.....	1,082 14 0	174 10 0	12,724 9 0	14,500 12 4	718 6 0
6,068 15 0	4,021 1 5	3,733 10 0	2,194 5 3	53,078 7 0	17,619 12 7	503 12 0
1,660 2 6	.....	948 9 0	857 3 9	18,295 1 0	7,672 0 0	490 0 0
304 15 0	.....	310 8 9	9 8 0	1,716 7 6	1,166 0 0	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,267 0 0	64 8 0
.....	.....	.....	.....	.....	3,478 4 0	306 0 0
.....	.....	.....	.....	.....	.....	.....
.....	.....	447 4 0	9 0 0	2,993 11 0	1,022 8 0	162 0 0
.....	.....	.....	.....	.....	2,217 12 0	197 0 0
9,161 9 6	4,021 1 5	6,522 13 9	3,244 11 0	88,808 2 6	49,944 0 11	2,441 10 6
601 12 5	187 13 6	1,992 9 0	422 9 0	22,259 1 7	4,282 14 11	343 5 0
433 4 3	195 2 0	405 10 6	78 15 0	11,229 14 6	3,015 4 0	128 0 0
209 5 6	41 3 0	295 10 4	33 11 0	4,139 1 0	1,643 0 0	.....
212 14 3	50 13 6	555 12 6	20 3 9	5,860 1 8	3,298 8 0	.....
1,457 4 5	475 0 0	3,249 10 4	550 6 9	49,458 2 9	12,339 10 11	471 5 0
18 8 0	258 3 5	471 0 0	30 9 8	3,815 6 7	3,234 11 6	155 2 0
37 14 7	408 8 10	424 3 4	265 9 11	6,679 15 3	1,442 8 0	290 0 0
51 9 8	.....	.....	40 5 0	5,186 5 8	2,041 7 1	305 0 0
217 1 0	50 0 0	91 10 0	.....	1,214 2 0	1,725 8 3	578 4 0
.....	.....	.....	.....	.....	.....	.....
293 7 5	84 0 7	513 11 9	30 2 6	2,778 13 7	887 15 0	48 0 0
12 3 8	8 0 1	26 8 2	10 4 8	404 7 3	29 5 0	.....
.....	.....	.....	.....	.....	.....	.....
625 12 4	743 12 11	1,527 1 3	376 15 9	20,079 2 4	9,361 1 10	1,376 6 0
347 5 7	873 12 8	538 5 7	123 5 8	7,384 3 9	1,038 4 8	558 12 0
112 6 2	124 4 9	158 13 6	8 11 9	2,592 1 8	2,124 3 2	.....
26 14 0	71 0 9	457 2 2	28 4 11	2,400 8 8	3,579 15 9	456 9 0
52 10 7	.....	189 12 0	173 3 6	5,147 1 10	1,877 9 4	.....
.....	.....	.....	.....	.....	607 0 0	491 0 0
589 4 4	568 2 2	1,344 1 3	338 9 10	17,523 15 11	9,827 0 11	1,506 6 0
.....	47 10 0	191 0 0	.....	1,392 6 11	3,575 14 9	404 3 0
.....	55 4 6	117 1 0	24 15 6	2,004 0 6	3,474 0 0	432 2 0
.....	79 4 0	76 3 3	5 0 0	1,387 9 5	969 0 0	618 14 0
318 0 0	.....	.....	.....	4,008 5 3	1,404 0 0	.....
.....	179 5 0	470 7 9	109 0 4	3,711 9 4	1,814 6 0	525 0 0
.....	.....	.....	.....	.....	2,471 2 6	600 0 0
318 0 0	861 7 6	854 12 0	138 15 10	12,508 15 5	18,708 7 3	2,838 3 0
13,607 7 1	7,799 13 0	14,804 1 1	4,814 2 7	2,29,448 4 0	1,11,310 9 8	10,226 1 5

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 pounds.
Rs. s. p.	Rs. s. p.	Rs. s. p.		Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
.....	.....	.....	.....	6,681 2 3	.....	83,697 10 11	58 14 0
.....	2,237 10 6	.....	.....	4 0 0	.....	7,714 2 10	15 14 0
.....	2,984 2 6	.....	.....	.....	.....	16,347 8 11	42 4 0
.....	.....	.....	.....	2,786 13 0	.....	10,087 2 6	125 0 0
.....	.....	.....	.....	.....	7,331 2 6	5,665 0 5	68 1 0
.....	.....	.....	.....	.....	.....	1,630 8 0	57 6 0
.....	5,171 38 0	.....	.....	9,471 14 8	1,381 2 6	75,042 1 7	857 7 0
475 4 0	.....	.....	.....	.....	.....	28,418 15 10	414 2 0
.....	.....	14,611 15 8	.....	.....	.....	85,813 14 10	316 13 5
670 0 0	7,139 0 6	.....	.....	.....	.....	34,266 1 6	139 2 0
90 0 0	.....	913 0 0	.....	.....	.....	8,885 7 6	56 0 6
.....	.....	.....	.....	.....	2,015 0 0	2,015 0 0	.....
80 0 0	876 2 0	.....	.....	.....	.....	3,287 10 0	94 4 8
378 13 0	.....	.....	.....	.....	.....	4,168 0 0	334 14 0
.....	.....	.....	.....	.....	.....	.....	.....
316 0 0	3,715 9 0	.....	.....	.....	.....	8,208 12 0	54 2 6
258 12 0	.....	.....	.....	.....	.....	2,678 8 0	164 8 6
2,267 12 0	11,730 11 6	15,524 15 3	.....	.....	2,015 0 0	1,72,782 5 8	1,574 15 2
.....	.....	.....	.....	.....	.....	.....	.....
.....	1,455 4 0	.....	.....	.....	.....	32,895 5 6	215 15 11
.....	.....	.....	.....	.....	.....	15,828 8 8	43 5 0
.....	.....	.....	.....	.....	.....	5,732 1 0	17 8 0
.....	.....	.....	.....	.....	4,460 5 3	18,618 14 11	25 11 0
.....	1,455 4 0	.....	.....	.....	4,460 5 3	68,114 11 11	302 7 11
.....	.....	.....	.....	.....	.....	.....	.....
.....	125 3 0	.....	.....	957 4 0	72 0 0	8,859 11 1	37 14 0
.....	557 8 0	.....	.....	74 0 0	4 0 0	9,047 15 3	51 6 9
.....	1,877 8 0	.....	.....	.....	50 14 0	8,961 2 9	120 10 6
35 0 0	816 12 3	.....	.....	.....	14 0 0	3,883 5 6	889 5 6
.....	.....	.....	.....	.....	.....	.....	.....
.....	129 6 0	.....	.....	.....	.....	8,844 2 7	88 6 0
.....	.....	.....	.....	.....	458 3 0	886 15 3	38 0 6
.....	.....	.....	.....	.....	.....	.....	.....
35 0 0	2,506 5 3	.....	.....	1,031 4 0	594 1 0	84,938 4 5	715 11 3
.....	.....	.....	.....	.....	.....	.....	.....
25 0 0	1,550 12 0	.....	.....	.....	.....	11,457 0 5	12 15 0
.....	999 10 0	310 8 0	.....	.....	.....	6,026 6 10	37 14 0
.....	.....	2,207 0 0	.....	1,007 3 2	.....	9,651 4 7	84 8 0
.....	2,030 14 6	378 0 0	.....	.....	.....	8,933 0 8	34 4 0
.....	.....	.....	.....	.....	.....	1,298 0 0	69 3 6
25 0 0	4,581 4 6	2,895 8 0	.....	1,007 3 2	.....	37,366 5 6	238 12 6
.....	.....	.....	.....	.....	.....	.....	.....
.....	1,290 11 0	.....	.....	1,509 8 0	.....	8,282 11 8	116 15 0
.....	438 10 6	15 0 0	.....	1,469 4 0	.....	7,838 1 0	185 0 0
.....	.....	.....	.....	.....	.....	2,978 7 6	83 13 0
821 0 0	1,900 12 0	.....	.....	35 8 0	.....	7,348 9 3	87 12 0
.....	.....	3,944 9 4	.....	710 12 0	.....	11,527 4 8	45 14 0
.....	.....	.....	.....	537 8 0	.....	3,608 10 6	294 5 6
821 0 0	8,630 1 6	3,959 9 4	.....	4,262 8 0	.....	41,523 12 6	818 11 6
.....	.....	.....	.....	.....	.....	.....	.....
3,148 12 0	29,075 7 9	22,380 0 7	.....	15,772 13 5	8,400 8 9	4,29,762 9 7	4,008 1 4

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.	From other sources.	Total.	Rents of lands, houses, shops, daks 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. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
61 10 6	5 0 0	5 0 0	120 8 6	484 9 5	186 8 0	58 6 0	190 4 0
...	10 0 0	.....	20 14 0	.....	.....	.....	47 8 0
...	10 0 0	.....	52 4 0	170 14 4	.....	237 12 0	2,078 10 8
...	.....	.....	135 0 0	.....	20 0 0	103 0 0	380 10 3
...	.....	.....	63 1 0	.....	.....	.....	169 14 0
...	.....	.....	57 6 0	.....	.....	2 8 0	153 9 0
61 10 6	25 0 0	5 0 0	449 1 6	665 7 9	206 8 0	401 10 0	2,965 8 3
...	.....	.....	414 2 0	301 6 8	431 10 0	68 0 0	616 8 0
...	10 0 0	.....	328 13 5	1,150 14 1	778 4 6	876 0 0	1,380 15 6
...	10 0 0	.....	149 2 0	2,245 14 0	272 12 0	.....	1,174 11 0
...	.....	.....	55 0 6	280 0 5	.....	.....	151 14 0
...	.....	.....	.....	.....	.....	.....	.....
...	.....	.....	94 4 3	52 8 0	122 6 2	31 8 0	201 4 6
...	.....	.....	334 14 0	86 14 11	.....	.....	582 15 0
...	.....	.....	.....	.....	.....	.....	.....
...	.....	.....	54 2 6	2 8 0	.....	60 0 0	114 0 6
...	.....	.....	164 8 6	3 0 0	47 18 0	234 0 0	668 14 0
...	20 0 0	.....	1,594 15 2	4,128 2 1	1,642 18 8	1,269 8 0	4,789 2 6
...	10 0 0	103 9 0	329 8 11	125 1 0	.....	3 11 9	733 10 9
...	10 0 0	.....	53 5 0	43 4 0	15 8 11	.....	1,281 10 6
...	20 0 0	.....	37 8 0	3 0 0	25 8 0	92 8 0	111 2 6
...	.....	.....	25 11 0	.....	.....	232 0 0	522 4 0
...	40 0 0	103 9 0	446 0 11	171 5 0	41 0 11	318 3 9	2,648 11 9
...	.....	.....	37 14 0	75 1 3	858 7 0	.....	385 8 6
...	10 0 0	.....	61 6 9	304 9 2	158 5 6	.....	1,497 3 8
...	.....	.....	120 10 6	53 11 6	.....	2 0 0	660 14 0
...	.....	.....	389 5 6	16 12 0	.....	.....	15 14 6
...	.....	.....	.....	.....	.....	.....	.....
...	.....	.....	83 6 0	.....	10 5 6	.....	418 3 0
...	.....	.....	83 0 6	34 12 3	.....	.....	.....
...	.....	.....	.....	.....	.....	.....	.....
...	10 0 0	.....	725 11 3	484 14 2	1,023 2 0	2 0 0	2,867 11 3
...	.....	167 1 4	180 0 4	130 0 0	292 15 2	59 3 0	2,574 3 2
...	10 0 0	.....	47 14 0	134 0 0	30 0 0	.....	333 18 0
...	.....	.....	84 8 0	23 8 0	23 13 0	18 0 0	381 6 0
...	.....	.....	34 4 0	.....	.....	9 4 0	520 7 0
...	.....	.....	69 8 6	.....	.....	10 0 0	245 7 6
...	10 0 0	167 1 4	415 18 10	237 8 0	346 12 2	96 7 0	4,055 4 8
...	2 8 0	.....	119 7 0	18 6 0	40 0 0	38 12 0	411 12 0
...	5 0 0	.....	190 0 0	84 2 0	.....	2 10 0	1,660 1 6
...	.....	.....	88 18 0	178 0 0	0 6 8	.....	325 15 0
...	.....	.....	87 12 0	193 3 0	1 15 6	17 0 6	1,541 15 11
...	5 0 0	143 5 4	194 3 4	2 1 0	2 2 0	25 0 0	1,142 8 10
...	.....	.....	294 5 6	.....	25 8 6	.....	452 12 7
...	12 8 0	143 5 4	974 8 10	470 12 0	70 0 3	63 8 6	5,565 1 10
61 10 6	117 8 0	418 15 8	4,608 3 6	6,193 1 0	3,329 0 0	2,171 3 3	22,831 8 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 Invest	
					For General purposes.	For Educational purposes.
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	3,095 13 0	...	114 8 9	0 8 0	336 0 0	...
.....	923 0 0	.....	0 12 0	16 6 0	.....	...
70 2 8	1,502 8 6	.....	0 8 0	1 4 0	.....	...
49 0 0	682 11 0	.....	15 8 0	3 14 6	.....	...
33 8 6	.....	.....	3 0 0	3 2 0	.....	...
.....	.....	.....	.....	.....	.....	...
157 10 9	6,053 11 6	.....	138 10 9	25 0 6	336 0 0	.....
.....	6,285 10 5	.....	194 6 4	135 5 4	.....	...
923 8 6	9,670 14 8	.....	2,682 2 5	184 2 0	.....	...
100 2 0	630 0 0	.....	116 1 0	11 0 0	.....	...
9 6 6	8 11 0	.....	.....	8 5 8	.....	...
.....	.....	.....	378 10 6	.....	.....	...
.....	.....	.....	.....	1 4 0	27 8 9	.....
116 15 4	.....	.....	91 11 0	0 2 0	.....	.....
.....	.....	.....	41 0 0	.....	.....	.....
.....	.....	.....	19 12 0	4 6 0	.....	92 1 10
1,154 11 4	16,590 4 1	.....	3,523 11 3	339 8 7	27 8 9	93 1 10
.....	1,140 2 8	.....	.....	145 8 0	.....	.....
17 6 0	668 8 0	.....	3 0 0	38 14 0	.....	.....
10 13 0	.....	.....	.....	.....	.....	.....
29 2 0	.....	.....	.....	.....	.....	.....
57 5 0	1,808 10 3	.....	8 0 0	184 1 0	.....	.....
.....	81 5 0	.....	.....	13 6 0	.....	.....
59 9 8	443 15 11	.....	28 0 0	12 0 0	139 3 2	11 10 0
113 1 0	808 8 9	.....	4 0 0	1 12 0	305 8 6	.....
75 4 6	255 4 11	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
81 2 6	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
279 1 3	1,089 2 7	.....	82 0 0	27 2 0	444 11 8	11 10 0
.....	.....	.....	.....	.....	.....	.....
311 10 6	1,795 10 2	.....	.....	7 0 0	.....	.....
30 11 0	.....	.....	.....	11 8 0	.....	.....
.....	65 10 0	.....	.....	87 2 10	.....	.....
310 15 6	.....	.....	18 0 0	6 2 0	.....	.....
90 6 6	.....	.....	.....	.....	.....	.....
743 11 6	1,801 4 2	.....	18 0 0	111 12 10	.....	.....
.....	.....	.....	.....	.....	.....	.....
200 12 8	62 6 3	.....	.....	39 8 9	.....	.....
.....	.....	.....	47 4 0	11 6 0	.....	.....
17 6 0	.....	.....	42 0 0	9 0 0	.....	.....
81 13 11	69 9 6	.....	.....	127 1 0	.....	.....
193 7 0	156 14 4	.....	86 6 6	7 2 0	.....	.....
.....	560 0 0	.....	83 8 11	23 3 0	.....	.....
498 7 2	848 14 1	.....	209 3 5	217 4 9	.....	.....
2,885 15 0	28,251 15 1	.....	3,919 9 5	904 13 8	308 4 5	103 11 10

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

ments.	Pre- mium 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.
.....	.....	4,466 2 2	.....	2,660 10 8	.....	.....	1,007 5 8	136 0 0
.....	.....	987 11 0	684 0 0	.....	.....	.....	374 11 8	.....
.....	.....	4,056 1 1	.....	1,418 10 8	200 0 0	.....	468 0 1	550 0 0
.....	.....	1,654 6 9	.....	1,305 8 0	500 0 0	.....	536 12 2	200 0 0
.....	.....	211 8 6	.....	640 0 0	300 0 0	.....	438 5 11	250 0 0
.....	.....	159 1 0	.....	219 0 0	.....	.....	123 0 6	.....
.....	.....	10,934 14 6	684 0 0	6,243 13 4	1,000 0 0	.....	2,048 4 0	1,136 0 0
.....	.....	8,022 14 9	.....	3,336 0 0	.....	50 8 8	25 4 3	104 0 0
.....	.....	17,601 8 8	.....	3,664 0 0	34,400 0 0	.....	.....	541 10 8
.....	.....	4,550 8 0	7,500 0 0	2,122 0 0	400 0 0	137 8 0	89 1 9	1,429 0 0
.....	.....	448 5 2	.....	478 9 0	500 0 0	.....	464 0 0	250 0 0
.....	.....	378 10 6	.....	.....	.....	.....	.....	.....
.....	.....	436 7 5	1,118 1 7	608 0 0	.....	.....	350 0 0	.....
58 6 6	.....	867 0 9	.....	806 0 0	400 0 0	.....	289 7 9	200 0 0
.....	.....	.....	.....	.....	.....	.....	0 8 8	.....
.....	.....	217 8 6	.....	360 0 0	.....	.....	237 0 0	.....
.....	.....	1,067 14 10	.....	590 0 0	.....	250 0 0	263 7 4	.....
38 6 6	.....	33,590 14 7	8,618 1 7	11,964 9 6	35,700 0 0	438 0 8	1,709 8 9	2,515 10 8
.....	.....	2,147 13 2	.....	1,320 0 0	.....	.....	610 0 0	.....
.....	.....	2,068 8 5	.....	1,565 0 0	400 0 0	.....	106 14 9	152 0 0
.....	.....	242 15 6	.....	480 0 0	500 0 0	.....	116 0 0	.....
.....	.....	773 6 0	.....	936 0 0	559 0 0	.....	415 0 0	200 0 0
.....	.....	5,232 6 1	.....	4,301 0 0	1,450 0 0	.....	1,245 14 9	352 0 0
.....	.....	1,413 11 9	.....	1,448 0 0	.....	575 8 1	787 13 0	240 0 0
293 3 1	.....	2,941 11 9	.....	2,003 8 0	600 0 0	288 10 4	141 13 2	379 0 0
436 6 6	.....	1,775 14 8	400 0 0	1,512 0 0	800 0 0	49 14 8	24 15 2	600 0 0
.....	.....	363 3 11	.....	624 13 8	250 0 0	103 4 6	678 10 8	293 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	459 11 0	.....	.....	500 0 0	93 7 3	40 8 8	300 0 0
.....	.....	34 12 3	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
728 9 7	.....	6,989 0 11	400 0 0	5,588 5 8	2,150 0 0	1,110 12 5	1,080 6 8	1,803 0 0
.....	.....	5,170 10 0	.....	1,707 8 0	1,532 0 0	.....	.....	860 0 0
.....	.....	540 0 0	.....	360 0 0	422 0 0	.....	.....	300 0 0
.....	.....	599 7 10	.....	940 0 0	.....	.....	575 0 0	.....
.....	.....	864 12 6	.....	660 0 0	.....	.....	.....	.....
.....	.....	345 14 0	.....	308 0 0	1,000 0 0	.....	830 7 10	300 0 0
.....	.....	7,520 12 4	.....	3,975 8 0	2,964 0 0	.....	905 7 10	1,400 0 0
.....	.....	605 13 0	.....	1,040 0 0	.....	67 11 3	853 13 8	.....
.....	.....	2,026 8 9	.....	1,760 0 0	500 0 0	142 4 9	841 2 4	527 0 0
.....	.....	555 5 3	.....	568 2 8	.....	100 0 0	620 0 0	.....
.....	.....	1,968 3 5	.....	1,316 8 0	500 0 0	300 0 0	760 0 0	400 0 0
.....	.....	1,454 0 7	.....	1,607 0 0	400 0 0	.....	762 0 0	200 0 0
384 0 8	.....	1,722 8 8	1,500 0 0	581 0 0	.....	.....	180 0 0	372 0 0
384 0 8	.....	8,332 2 8	1,500 0 0	6,872 10 8	1,400 0 0	610 0 0	3,817 0 0	1,409 0 0
1,151. 0 9	.....	72,600 8 1	11,203 1 7	38,946 15 2	44,654 0 0	2,156 13 1	12,506 9 7	8,705 10 8



GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—continued.				MISCELLANEOUS.			
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.
For General purposes.	For Educational purposes.	For Medical purposes.					
Rs. a. p.	Rs. s. p.	Rs. s. p.	Rs. a. p.	Rs. s. p.	Rs. a. p.	Rs. s. p.	
.....	.....	50 0 0	3,854 0 4	.....	2,074 3 8	2,074 3 8	.....
811 0 0	.....	.....	1,869 11 8	.....	311 9 6	311 9 6	.....
3 0 0	.....	.....	2,636 10 9	.....	216 15 1	216 15 1	.....
.....	.....	.....	2,545 4 2	0 15 0	69 13 6	70 12 6	.....
.....	.....	.....	1,623 5 11	.....	222 10 9	222 10 9	.....
.....	.....	.....	342 0 6	.....	8 0 0	8 0 0	.....
814 0 0	.....	50 0 0	12,876 1 4	0 15 0	2,898 4 6	2,899 3 6	.....
.....	.....	.....	3,515 12 11	60 15 10	5,143 12 6	5,204 12 4	.....
.....	.....	.....	38,605 10 8	1,216 3 8	5,326 13 0	6,543 0 8	.....
.....	.....	.....	11,668 9 9	.....	3,634 10 6	3,634 10 6	.....
.....	.....	.....	1,692 9 6	.....	3,205 14 2	3,205 14 2	.....
.....	.....	.....	.....	.....	82 14 8	82 14 8	.....
.....	68 0 0	.....	2,144 1 7	353 12 8	26 18 9	379 10 5	.....
.....	.....	.....	1,686 7 9	.....	381 0 4	381 0 4	.....
.....	.....	.....	0 3 8	.....	.....	.....	.....
.....	.....	.....	597 0 0	.....	4 11 9	4 11 9	.....
.....	.....	.....	1,103 7 4	.....	150 2 3	150 2 3	.....
.....	68 0 0	.....	61,018 15 2	1,630 0 2	17,956 12 11	19,586 13 1	.....
.....	.....	.....	1,930 0 0	.....	814 10 8	814 10 8	.....
.....	.....	12 8 0	2,242 5 9	0 2 0	9 2 6	9 4 6	.....
.....	.....	.....	1,095 0 0	.....	99 9 5	99 9 5	.....
.....	.....	.....	2,101 0 0	.....	26 2 6	26 2 6	.....
.....	.....	19 8 0	7,368 6 9	0 2 0	949 9 1	949 11 1	.....
.....	.....	.....	3,051 4 1	.....	96 5 6	96 5 6	.....
.....	142 18 4	.....	3,541 12 10	2 4 0	202 14 8	205 2 8	.....
.....	.....	.....	3,386 13 5	81 9 10	138 8 11	220 2 9	.....
.....	.....	.....	1,947 12 5	.....	870 4 10	870 4 10	.....
.....	.....	.....	1,407 10 11	.....	81 3 6	81 3 6	.....
.....	460 0 0	.....	.....	.....	20 7 6	20 7 6	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	602 13 4	.....	13,335 5 8	83 13 10	1,409 12 11	1,493 10 2	.....
.....	.....	.....	4,099 8 0	.....	1,099 14 8	1,099 14 8	.....
.....	.....	.....	1,082 0 0	0 11 0	108 15 7	104 10 7	.....
.....	.....	.....	1,515 0 0	.....	6,464 2 5	6,464 2 5	.....
.....	.....	.....	660 0 0	9 8 0	137 14 2	147 6 2	.....
.....	.....	.....	1,938 7 10	.....	45 6 10	45 6 10	.....
.....	.....	.....	9,294 15 10	10 3 0	7,851 5 8	7,861 8 8	.....
.....	.....	.....	1,761 8 11	.....	32 6 10	32 6 10	.....
.....	.....	.....	3,770 7 1	.....	63 13 6	63 13 6	.....
.....	.....	.....	1,288 2 8	8 12 0	62 12 2	71 8 2	.....
.....	.....	.....	3,276 8 0	3 6 6	30 3 3	33 9 9	.....
.....	71 10 8	.....	3,040 10 8	.....	265 7 2	265 7 2	.....
.....	.....	.....	2,633 0 0	.....	24 13 5	24 13 5	.....
.....	71 10 8	.....	15,770 5 4	12 2 6	479 8 4	491 10 10	.....
814 0 0	742 8 0	69 8 0	1,19,859 2 1	1,737 4 6	31,545 5 5	33,282 9 11	.....

No. II.  
the Southern Division during the year ending 31st March 1900.

10							11	12	13	14	Remarks.
EXTRAORDINARY AND DEBT.							Total Income of year, excluding Opening Balance.	Total Income of year, including Opening Balance.	Incidence of taxation (total of Group B) per head of Population.	Incidence of income (column 11) per head of Population.	
Loans.		Realizations of Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.					
From Government.	Raised in the market from private individuals.		Permanent.	Other.			Rs. a. p.	Rs. a. p.			
Rs.	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
20,000	...	...	9 0 0	61 14 0	287 6 8	20,358 4 8	04,570 14 8	69,619 7 9	1 3 3	2 4 11	
...	3,000	...	...	...	...	3,000 0 0	13,904 1 0	15,343 4 6	0 10 6	1 3 1	
...	...	...	...	659 0 0	84 0 0	743 0 0	24,052 7 10	28,575 2 6	1 9 1	2 4 11	
...	...	...	...	...	171 10 8	171 10 8	14,064 4 7	14,565 7 2	0 13 4	1 2 7	
...	...	...	...	...	...	...	7,690 10 7	16,993 6 3	0 7 7	0 11 5	
...	...	...	...	...	...	...	2,191 15 6	8,549 2 7	0 4 6	0 6 3	
20,000	3,000	...	9 0 0	720 14 0	543 1 4	24,272 15 4	1,26,474 5 9	1,48,944 14 9	1 0 11	1 12 5	
...	...	...	...	8,320 4 0	2,097 3 4	10,417 7 4	55,994 1 2	59,846 5 3	0 13 10	1 11 3	
...	...	...	...	7,174 11 11	264 14 6	7,439 10 5	1,56,332 10 8	1,64,780 13 4	1 10 1	2 15 6	
...	...	...	...	104 0 0	882 2 3	936 2 3	55,205 2 0	56,215 3 5	1 6 11	2 5 0	
...	...	...	...	...	...	...	9,287 4 10	11,984 7 8	0 6 11	1 0 6	
...	...	...	...	...	...	...	2,476 9 2	2,955 8 2	...	...	
...	...	...	...	11 12 0	462 8 0	474 4 0	6,816 5 8	7,617 7 1	0 5 6	0 11 4	
500	...	...	...	...	...	500 0 0	7,932 6 10	8,106 1 1	0 4 10	0 9 3	
...	...	...	...	...	...	...	0 3 8	640 0 6	...	...	
...	...	...	...	...	...	...	9,082 2 9	13,479 4 6	1 9 0	1 12 3	
...	...	...	...	...	...	...	5,159 8 11	6,998 5 5	0 6 4	0 12 2	
800	...	...	...	15,610 11 11	8,656 12 1	19,707 8 0	3,08,286 7 8	3,32,603 8 5	1 1 11	2 0 1	
...	...	...	...	...	...	...	88,107 6 8	63,417 11 8	1 15 5	2 4 5	
...	...	...	...	200 0 0	...	200 0 0	20,401 10 2	27,698 11 1	0 14 0	1 2 1	
...	...	...	...	...	...	...	7,257 1 11	9,786 15 4	0 8 8	0 10 4	
...	...	...	...	...	...	...	16,545 2 5	19,180 1 4	0 14 0	1 1 1	
...	...	...	...	200 0 0	...	200 0 0	82,311 4 9	1,23,033 7 5	1 1 7	1 5 5	
...	...	...	...	...	...	...	12,958 14 5	15,359 10 6	0 9 2	0 14 5	
...	...	...	...	129 10 4	108 12 0	238 6 4	16,036 7 7	21,209 12 1	0 13 6	1 7 11	
...	...	...	...	...	...	...	14,464 11 8	24,126 5 7	0 12 5	2 2 1	
...	...	...	100 0 0	...	...	100 0 0	7,554 0 2	9,861 4 2	0 10 1	1 3 7	
...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	5,876 2 0	7,750 9 10	0 10 4	0 15 10	
...	...	...	...	...	...	...	975 3 6	1,622 3 11	0 3 8	0 3 7	
...	...	...	...	...	...	...	...	3,037 3 9	...	...	
...	...	...	100 0 0	129 10 4	198 12 0	338 6 4	57,865 7 4	83,637 1 10	0 10 3	1 0 11	
...	...	...	...	...	...	...	22,007 1 5	24,334 0 6	1 2 1	2 2 5	
...	...	...	...	...	...	...	7,600 15 5	10,257 0 11	0 12 5	1 0 0	
...	...	...	...	...	...	...	18,314 6 10	18,580 14 2	0 10 9	1 4 6	
...	...	...	...	6 0 7	...	6 0 7	10,616 0 11	17,152 2 11	0 12 2	0 14 6	
...	...	...	...	...	...	...	3,697 0 2	5,107 1 11	0 7 8	1 5 11	
...	...	...	...	6 0 7	...	6 0 7	62,465 8 9	75,431 4 5	0 10 3	1 5 5	
300	...	...	...	496 14 0	4 14 0	801 22 0	11,553 11 5	11,917 7 5	1 6 4	1 15 6	
...	...	...	...	...	20 0 0	20 0 0	13,903 9 4	16,145 3 8	1 0 9	1 13 9	
...	...	...	...	...	...	...	4,977 4 6	5,823 4 3	0 9 1	0 15 3	
...	...	...	100 0 0	159 9 6	35 3 8	294 12 9	13,009 7 2	14,412 14 7	1 1 11	1 14 3	
...	...	...	...	8,137 9 6	24 0 0	8,161 9 0	19,643 3 5	20,881 10 10	1 1 7	1 14 5	
...	...	...	...	205 7 10	90 5 6	295 13 4	8,579 3 5	13,447 5 10	0 8 3	1 3 6	
300	...	...	100 0 0	3,999 8 4	174 6 9	4,373 15 1	71,866 7 3	82,627 14 7	0 15 5	1 10 8	
20,300	3,000	...	209 0 0	20,666 13 2	4,483 0 2	43,153 13 4	7,09,069 9 6	8,43,298 3 5	1 0 2	2 10 8	

A. F. WOODBURN,  
Commissioner, S. D.

STATEMENT

Statement showing the Income of the Municipalities in

1	2	3	4	Octrol.			
				(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 mate- rials.)
			By balance in hand at the close of last year.				
			Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.
Karachi	1	Karachi ... ..	1,46,604 11 7	6,95,689 4 4	.....	43,597 0 10	19,711 0 5
		Refunds ... ..		5,70,021 12 11		24,365 10 8	9,140 13 6
		Net Receipts ... ..		1,25,667 7 5		23,731 6 2	10,570 8 0
	2	Kotri ... ..	4,530 0 0	8,578 0 7	114 6 9	302 9 5	39 1 1
		Refunds ... ..		659 13 2	.....	5 3 9	0 3 9
		Net Receipts ... ..		7,918 3 5	114 6 9	297 5 8	38 8 4
	3	Mánjhand ... ..	3,625 2 0	1,377 1 11	8 3 8	.....	.....
		Refunds ... ..		59 12 4	.....		
		Net Receipts ... ..		1,317 5 7	8 3 8		
	4	Sehwan ... ..	3,444 4 6	6,241 15 2	72 6 0	181 12 6	144 11 8
		Refunds ... ..		310 13 3	.....		
		Net Receipts ... ..		5,431 1 11	72 6 0	181 12 6	144 11 8
	5	Bubak ... ..	1,425 12 6	2,522 5 6	.....	60 9 9	.....
		Refunds ... ..		531 5 11		3 3 11	
		Net Receipts ... ..		1,990 15 7		52 5 10	
	6	Tatta ... ..	21,687 0 6	14,886 14 1	.....	414 5 4	322 7 6
		Refunds ... ..		590 1 3		1 4 6	.....
		Net Receipts ... ..		14,246 12 10		413 0 10	322 7 6
	7	Keti Bandar ... ..	39,114 8 9	2,098 9 7	.....	259 12 4	92 2 8
		Refunds ... ..		294 6 7		5 6 8	1 8 1
		Net receipts ... ..		1,804 3 0		254 5 8	90 10 5
	Total ...	{ Gross receipts... Refunds ... Net receipts ...	2,20,441 7 10	7,31,944 3 2 5,72,968 1 5 1,58,976 1 9	196 0 5 ..... 196 0 5	49,816 2 2 24,365 13 6 24,930 4 8	20,809 7 2 9,142 14 3 11,166 8 11
Hyderabad...	1	Hyderabad ... ..	19,980 11 6	1,00,547 11 10	.....	.....	2,128 7 3
		Refunds ... ..		22,560 10 7			41 12 0
		Net Receipts ... ..		77,987 1 3			3,036 11 3
	2	Tando Muhammad Khán ... ..	3,635 2 3	3,865 2 5	.....	83 6 9	66 3 1
		Refunds ... ..		468 7 4		.....	.....
		Net Receipts ... ..		3,403 11 1		83 6 9	66 3 1
	3	Hála ... ..	875 5 1	2,774 0 4	.....	50 3 9	1 14 4
		Refunds ... ..		.....		.....	.....
		Net Receipts ... ..		2,774 0 4		50 3 9	1 14 4
	4	Matiári ... ..	5,585 11 1	8,254 3 5	.....	61 15 1	15 0 6
		Refunds ... ..		313 3 1		10 4 0	.....
		Net Receipts ... ..		2,940 11 4		61 11 1	15 0 6
	5	Tando Alahyár... ..	3,870 0 7	5,708 4 5	.....	530 2 0	20 3 7
		Refunds ... ..		750 10 1		1 1 8	.....
	Net Receipts ... ..		4,957 10 4		579 0 4	20 3 7	
6	Tando Adam ... ..	6,489 10 10	7,816 2 7	.....	203 6 4	.....	
	Refunds ... ..		2,778 11 7		49 0 9		
	Net Receipts ... ..		5,037 7 0		154 5 7		
7	Nasarpur ... ..	2,658 7 2	1,863 3 3	.....	.....	6 2 1	
	Refunds ... ..		136 3 8			.....	
	Net receipts ... ..		1,726 15 7			6 2 1	
	Total ...	{ Gross receipts... Refunds ... Net receipts ...	43,095 0 6	1,25,828 12 8 27,008 3 4 98,826 8 11	.....	979 1 11 60 6 6 918 11 6	2,237 14 9 41 12 0 2,196 2 9

## MUNICIPAL RATES AND TAXES.

(e)	(f)	(g)	(h)	(i)	Tax on houses and lands.
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.
24,580 9 11	27,889 12 4	63,791 5 8	.....	*8,67,307 14 0	1,09,760 6 7
23,204 10 10	9,924 3 9	.....	.....	6,37,237 3 7	.....
1,236 16 1	17,965 8 7	63,791 5 8	.....	2,30,060 10 5	.....
211 15 0	582 7 9	1,297 2 6	62 5 2	11,188 0 3	981 9 4
.....	6 8 3	11 15 10	.....	634 1 9	.....
211 15 0	575 15 6	1,285 2 8	62 5 2	10,503 14 6	.....
35 8 3	1 2 3	247 11 7	2 0 9	1,671 12 5	.....
.....	.....	3 7 0	.....	63 3 4	.....
35 8 3	1 2 3	244 4 7	2 0 9	1,608 9 1	.....
81 10 4	345 7 2	1,617 11 5	77 13 6	8,763 7 9	.....
.....	13 15 0	775 2 1	1 3 9	1,600 15 1	.....
81 10 4	331 11 2	842 9 4	76 9 9	7,162 8 8	.....
.....	.....	400 5 5	0 14 7	2,984 3 8	.....
.....	.....	6 7 4	.....	546 1 2	.....
.....	.....	393 14 1	0 14 7	2,438 2 1	.....
677 8 7	800 5 5	1,354 3 0	207 1 4	18,612 13 3	.....
7 7 11	17 8 6	.....	.....	616 6 1	.....
670 0 8	782 13 0	1,354 3 0	207 1 4	17,996 7 2	.....
162 14 0	237 10 3	.....	42 14 10	2,943 15 6	799 7 0
2 5 7	38 3 1	.....	5 1 6	346 15 8	.....
160 8 5	249 7 2	.....	37 13 2	2,596 15 10	.....
25,700 2 1	29,906 13 2	68,708 7 7	393 2 2	9,13,472 2 6	11,541 6 11
23,304 8 4	10,000 3 6	797 0 3	6 5 5	6,41,104 14 8	.....
1,395 9 9	19,903 9 8	67,911 7 4	386 12 9	2,72,367 3 9	.....
1,351 8 0	6,350 5 2	15,792 12 11	.....	1,26,170 13 2	3,116 0 0
42 7 4	725 13 4	7,421 3 11	.....	37,791 14 2	.....
1,309 0 8	5,624 7 10	8,871 10 0	.....	95,378 15 0	.....
152 4 3	123 5 3	1,133 3 9	177 12 2	5,601 5 8	2,154 0 0
.....	.....	.....	71 15 7	334 6 11	.....
152 4 3	123 5 3	1,133 3 9	105 12 7	5,006 14 9	.....
62 5 10	66 1 9	1,133 8 2	55 5 8	4,143 7 10	.....
.....	.....	.....	.....	.....	.....
62 5 10	66 1 9	1,133 8 2	55 5 8	4,143 7 10	.....
69 6 10	164 6 7	1,000 0 0	33 15 10	4,589 0 2	.....
0 14 0	59 14 6	15 12 4	.....	400 4 11	.....
68 8 10	94 8 1	984 3 8	33 15 10	4,188 11 3	.....
99 8 0	90 9 9	2,287 6 8	84 6 6	8,870 8 11	.....
.....	25 8 0	78 8 3	.....	855 12 0	.....
59 8 0	65 1 9	2,208 14 5	84 6 6	8,014 12 11	.....
121 8 9	326 9 5	2,223 2 3	234 0 7	10,930 8 11	.....
.....	91 15 10	75 12 2	.....	2,995 8 4	.....
121 8 9	234 9 7	2,163 6 1	234 0 7	7,935 0 7	.....
19 1 5	34 10 1	322 7 5	4 10 4	2,250 2 7	.....
0 7 8	.....	.....	.....	136 11 4	.....
18 9 9	34 10 1	322 7 5	4 10 4	2,113 7 3	.....
1,875 6 1	7,146 0 0	23,898 9 2	590 3 1	1,62,553 15 3	5,270 0 0
43 13 0	913 3 8	7,511 3 8	71 15 7	35,714 9 8	.....
1,831 9 1	6,232 12 4	16,307 5 6	518 3 6	1,26,841 5 7	.....

\* Outstanding with Railway Rs. 12,901-3-6.

5

MUNICIPAL RATES AND TAXES—continued.

Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).
Rs. a. p.			Rs. a. p.		Rs. a. p.
23,477 10 4	.....	.....	1,62,493 10 8	.....	53,024 2 9
249 4 0	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,246 12 0
.....	.....	.....	.....	.....	483 4 0
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
23,726 14 4	.....	.....	1,62,493 10 8	.....	59,704 2 9
.....	.....	.....	.....	.....	.....
.....	.....	.....	19,026 9 2	.....	1,207 8 0
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	19,026 9 2	.....	1,207 8 0
.....	.....	.....	.....	.....	.....

		REALIZATIONS UNDER SPECIAL ACTS.				
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.	From other sources (to be specified in detail, e. g., vaccination fees, &c., in as many columns as may be necessary).	Total.
Rs. s. p.	Rs. s. p.	Rs. s. p.		Rs. s. p.	Rs. s. p.	Rs. s. p.
.....	12,21,063 12 4 6,37,247 3 7 5,83,816 8 9	.....	.....	20 0 0	799 7 0	819 7 0
.....	12,418 13 7 674 1 9 11,734 11 10	54 15 4	.....	10 0 0	.....	64 15 4
.....	1,671 12 5 63 3 4 1,608 9 1	609 0 11	.....	.....	.....	609 0 11
545 0 0	10,555 3 9 1,600 15 1 8,954 4 8	253 14 1	.....	.....	.....	253 14 1
.....	3,417 7 3 546 1 2 2,871 6 1	225 3 6	.....	.....	.....	225 3 6
.....	18,612 13 3 616 6 1 17,996 7 2	1,105 8 0	.....	.....	.....	1,105 8 0
.....	3,743 6 6 346 15 3 3,396 6 10	308 5 6	.....	.....	.....	308 5 6
545 0 0	12,71,433 5 1 6,41,104 14 8 6,30,378 6 5	2,556 15 4	.....	30 0 0	799 7 0	3,386 6 4
.....	1,49,520 14 4 30,791 14 2 1,18,729 0 2	.....	.....	15 0 0	.....	15 0 0
.....	7,755 5 8 534 6 11 7,220 14 9	47 3 5	.....	.....	.....	47 3 5
.....	4,143 7 10 ..... 4,143 7 10	.....	.....	15 0 0	.....	15 0 0
.....	4,589 0 2 400 4 11 4,188 11 3	234 6 6	.....	.....	.....	234 6 6
.....	8,870 8 11 855 12 0 8,014 12 11	23 1 4	.....	15 0 0	.....	38 1 4
.....	10,930 8 11 2,995 8 4 7,935 0 7	37 11 2	.....	10 0 0	.....	47 11 2
.....	3,250 2 7 136 11 4 2,113 7 3	27 5 0	.....	.....	.....	27 5 0
.....	1,88,060 0 5 35,714 9 8 1,52,345 6 9	419 11 5	.....	55 0 0	.....	474 11 5

REVENUE DERIVED FROM MUNICIPAL PROPERTY

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.	Fees and revenue from markets and slaughter-houses.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
24,633 7 11	34,041 2 1	8,285 1 6	1,134 6 0	.....	33,041 10 4
425 0 0	.....	.....	406 1 9	20 6 0	2,500 10 3
.....	.....	.....	28 4 0	.....	.....
370 13 5	27 8 0	.....	1,570 15 3	69 11 0	597 1 8
.....	8 0 0	.....	61 1 0	157 5 0	.....
792 3 9	309 8 0	.....	1,587 11 3	1°21 8 4	942 8 0
240 0 0	581 0 0	.....	.....	7 10 0	184 0 0
26,461 9 1	34,967 2 1	8,285 1 6	4,448 7 3	2,076 8 4	37,265 14 3
1,289 2 4	12,97 14 9	290 0 0	1,294 8 1	.....	7,968 12 2
.....	.....	.....	77 6 0	11 1 6	639 12 0
35 5 0	70 7 0	20 0 0	107 0 0	23 3 6	502 14 8
.....	124 13 0	45 0 0	51 14 0	12 3 0	472 0 0
.....	215 7 3	.....	72 4 9	17 1 0	455 2 10
.....	62 6 0	.....	92 4 11	10 0 6	1,653 9 6
.....	0 15 0	.....	254 14 6	.....	263 0 0
1,324 7 4	1,771 15 0	855 0 0	1,940 4 8	78 9 6	11,890 3 2

AND POWERS APART FROM TAXATION.

Fees and revenue from Tramways.	Other fees (fees for removing carcasses of dead animals, copying fee, plague, brick mould fee, quarrying fee, dead animal fee, &c.)			Fines under Municipal and other Acts.	Interest of Investments.	
					For General purposes.	For Educational purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,407 15 4	.....	...	...	1,612 12 7	.....	42 15 2
.....	.....	...	...	69 14 0	34 14 8	.....
.....	.....	...	...	9 12 0	.....	.....
.....	.....	...	...	7 8 0	.....	.....
.....	.....	...	...	5 8 0	.....	.....
.....	94 10 0	8 14 6	183 3 9	103 2 0	62 13 6	6 15 8
.....	.....	281 12 3	.....	18 11 0	1,221 15 0	.....
3,407 15 4	94 10 0	8 14 6	183 3 9	1,325 3 7	1,319 11 2	49 14 10
.....	.....	281 12 3	.....	.....	.....	.....
.....	474 6 0	543 0 0	11 0 0	205 2 0	184 14 9	.....
.....	.....	1,031 6 0	.....	30 0 0	.....	.....
.....	.....	.....	.....	78 1 0	.....	.....
.....	.....	0 7 6	.....	103 8 0	.....	.....
.....	.....	0 4 6	.....	113 8 0	.....	.....
.....	.....	.....	.....	62 0 0	.....	.....
.....	.....	.....	.....	100 0 0	.....	.....
.....	.....	0 7 6	.....	.....	.....	.....
.....	474 6 0	543 0 0	11 0 0	692 3 0	184 14 9	.....
.....	.....	1,029 9 6	.....	.....	.....	.....



REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—continued.			GRANTS AND		
Interest of Investments—contd.			From Government.		
For Medical purposes.	Premium on loans.	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.
.....	.....	1,01,199 6 11	.....	6,075 0 0	.....
34 14 8	.....	3,551 13 4	.....	1,064 8 0	.....
.....	.....	88 0 0	.....	154 0 0	.....
.....	.....	2,643 9 4	.....	554 0 0	.....
.....	.....	231 14 0	.....	463 0 0	.....
296 6 2	.....	6,204 8 11	.....	2,107 0 0	.....
.....	.....	2,351 4 0	.....	200 0 0	.....
331 4 10	.....	1,16,120 8 6	.....	10,907 8 0	.....
.....	77 8 0	13,528 4 1	75 0 0	4,532 0 0	.....
.....	.....	788 3 6	.....	540 0 0	250 0 0
.....	.....	842 6 8	.....	345 0 0	250 0 0
79 4 0	.....	879 14 6	.....	400 0 0	250 0 0
.....	.....	873 7 10	.....	400 0 0	250 0 0
.....	.....	1,885 4 11	.....	375 0 0	.....
.....	.....	619 5 0	.....	622 0 0	.....
70 4 0	77 8 0	19,414 14 6	75 0 0	7,214 0 0	1,000 0 0

## CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

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.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,207 1 4	2,257 1 4	.....	.....	.....	1,145 14 8	11,685 0 11
.....	.....	600 0 0	.....	.....	.....	1,664 8 0
.....	50 0 0	.....	.....	.....	.....	204 0 0
200 0 0	217 14 0	800 0 0	.....	.....	.....	2,071 14 0
.....	300 0 0	.....	.....	.....	.....	753 0 0
5 14 8	562 15 4	700 0 0	.....	.....	.....	3,375 14 0
308 1 8	.....	.....	.....	.....	.....	508 1 8
2,716 1 3	3,387 14 8	2,100 0 0	.....	.....	1,145 14 3	20,257 6 2
466 2 10	111 15 8	.....	120 0 0	.....	.....	5,305 2 6
7 14 0	.....	200 0 0	.....	.....	.....	997 14 0
.....	.....	300 0 0	.....	535 8 0	.....	1,480 8 0
.....	.....	400 0 0	.....	.....	.....	1,060 0 0
.....	.....	425 0 0	.....	.....	.....	1,075 0 0
.....	.....	250 0 0	.....	.....	.....	625 0 0
.....	645 0 0	.....	.....	.....	.....	1,267 0 0
474 0 10	756 15 8	1,575 0 0	120 0 0	535 8 0	.....	11,750 8 6

MISCELLANEOUS.				EXTRA		
Recoveries on account of services rendered to private individuals.	Other items—Sale of wood, &c.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	LOANS.		Transfer from loan account to pledge account.
				From Government advances.	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.
10,828 14 2	6,593 4 5	17,427 2 7	.....	50,000 0 0	3,92,000 0 0	25,000 0 0
32 12 0	2,697 4 0	2,730 0 0	970 4 7	.....	.....	.....
.....	1 13 0	1 13 0	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	32 1 10	32 1 10	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	4 11 0	4 11 0	.....	.....	.....	.....
10,861 10 2	9,334 2 3	20,195 12 5	970 4 7	50,000 0 0	3,92,000 0 0	25,000 0 0
316 4 0	1,269 5 8	1,585 9 8	.....	.....	1,49,248 7 0	.....
.....	41 13 6	41 13 6	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	68 0 0	68 0 0	.....	.....	.....	.....
17 8 0	1 12 0	19 4 0	.....	.....	.....	.....
.....	81 6 0	81 6 0	.....	.....	.....	.....
.....	3 0 0	3 0 0	.....	.....	.....	.....
338 12 0	1,465 5 2	1,799 1 2	.....	.....	1,49,248 7 0	.....

No. II

the Province of Sind, during the year ending 31st March 1900.

10				11	12	13	14	Remarks.
ORDINARY AND DEPT.				Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 3) per head of population.	Incidence of income (column 11) per head of population.	
Advances.		Deposits.	Total.					
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.	
.....	.....	63,530 10 6	5,30,530 10 6	18,82,725 8 3 6,37,247 3 7 12,45,478 4 8	20,29,330 8 10 6,37,247 3 7 13,92,083 0 3			
.....	.....	563 8 0	1,533 12 7	21,983 14 10 634 1 9 21,279 13 1	26,493 14 10 634 1 9 25,809 13 1			
.....	.....	.....	.....	2,524 10 4 63 3 4 2,461 7 0	6,159 12 4 63 3 4 6,096 9 0			
50 0 0	.....	.....	50 0 0	15,574 9 2 1,600 15 1 13,973 10 1	19,018 13 8 1,600 15 1 17,417 14 7			
100 0 0	.....	.....	100 0 0	4,759 10 7 546 1 2 4,213 9 5	6,185 7 1 546 1 2 5,639 5 11			
.....	.....	45 2 4	45 2 4	23,343 14 6 676 6 1 23,727 8 5	51,030 15 0 676 6 1 50,414 8 11			
.....	.....	.....	.....	6,310 12 3 346 15 8 6,469 12 7	45,925 5 0 346 15 8 45,578 5 4			
150 0 0	.....	64,139 4 10	5,32,259 9 5	19,83,702 15 11 6,41,104 14 8 13,22,598 1 3	21,84,144 7 9 6,41,104 14 8 15,43,039 9 1			
415 0 0	97,463 10 0	98 11 7	2,47,225 12 7	4,17,178 11 2 30,791 14 2 3,86,386 13 0	4,37,159 6 8 30,791 14 2 4,06,367 8 6			
.....	.....	.....	.....	9,630 8 1 534 6 11 9,096 1 2	13,265 10 4 534 6 11 12,731 3 5			
.....	.....	.....	.....	6,431 6 6 ..... 6,431 6 6	7,306 11 7 ..... 7,306 11 7			
.....	.....	.....	.....	6,871 5 2 400 4 11 6,471 0 3	12,457 0 3 400 4 11 12,056 11 4			
.....	.....	456 0 0	456 0 0	11,332 6 1 855 12 0 10,476 10 1	15,202 6 6 855 12 0 14,346 10 3			
.....	.....	.....	.....	13,569 15 0 2,995 8 4 10,574 6 3	20,059 9 10 2,995 8 4 17,064 1 6			
.....	.....	.....	.....	4,168 12 7 136 11 4 4,030 1 3	6,825 8 9 136 11 4 6,688 8 5			
415 0 0	97,463 10 0	554 11 7	2,47,681 12 7	4,69,181 0 7 35,714 9 8 4,83,466 6 11	5,12,276 1 1 35,714 9 8 4,76,561 7 5			

STATEMENT

1	2	3	4	MUNICIPAL				
				Octroi.				
				(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.)	
Name of District.	Serial Number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Shikarpur ...	1	Shikarpur ...	7,678 13 2	77,841 13 8	.....	377 13 4	2,914 11 1	
		Refunds ...		6,405 2 3		18 6 11	147 0 6	
		Net Receipts ...		70,936 11 0		359 7 5	2,767 10 7	
	2	Sukkur ...	30,931 0 11	73,598 8 2	.....	591 0 9	5,134 1 8	
		Refunds ...		35,413 0 2		.....	3,776 7 10	
		Net Receipts ...		38,180 8 7		591 0 9	1,357 9 5	
	3	Garhi Yasin ...	8,545 8 6	7,089 8 6	.....	1,110 0 3	.....	
		Refunds ...		2,186 9 0		12 0 0		
		Net Receipts ...		4,903 15 6		1,098 0 3		
	4	Rohri ...	1,017 11 10	9,797 13 10	.....	322 7 8	791 8 4	
	Refunds ...		440 1 11		14 13 3	95 11 0		
	Net Receipts ...		9,357 11 11		307 10 5	695 11 4		
Thar and Parkar.	5	Ghotki ...	2,158 1 5	3,173 9 0	.....	35 4 7	6 4 0	
		Refunds ...		1,082 3 1		.....	.....	
		Net Receipts ...		2,091 5 11		35 4 7	6 4 0	
	6	Larkhans ...	20,181 5 9	24,401 2 0	.....	753 8 3	.....	
		Refunds ...		6,645 6 3		20 11 3		
		Net Receipts ...		17,756 11 9		737 12 7		
	7	Kambar ...	8,759 6 8	3,571 0 10	.....	55 4 9	.....	
		Refunds ...		650 10 3		.....		
	Net Receipts ...		2,920 6 2		55 4 9			
Upper Sind Frontier.	8	Rato-dero ...	1,919 15 3	4,649 15 3	.....	32 5 3	.....	
		Refunds ...		1,573 2 0		.....		
		Net Receipts ...		3,071 13 3		32 5 3		
		Total ...		81,101 15 5	2,03,618 7 10	.....	3,282 12 10	8,946 6 8
		Refunds ...		54,401 5 9		65 14 10	4,019 3 4	
		Net Receipts ...		1,49,217 4 1		3,216 14 0	4,827 3 4	
	1	Umarkot ...	14,849 6 7	13,933 11 8	.....	965 14 10	.....	
		Refunds ...		2,906 1 0		204 6 3		
	Net Receipts ...		11,077 10 8		761 8 7			
2	Mitti ...	1,516 1 2	1,078 8 6	.....	171 8 5	.....		
	Refunds ...		50 5 6		.....			
	Net Receipts ...		1,628 3 0		171 8 3			
	Total ...		10,365 7 9	15,662 4 2	.....	1,187 2 1	.....	
	Refunds ...		2,956 6 6		204 6 3			
	Net Receipts ...		12,705 13 8		982 11 10			
1	Jacobabad ...	7,496 7 6	38,371 2 10	.....	74 10 9	643 14 0		
	Refunds ...		11,018 1 3		25 11 0	7 9 9		
	Net Receipts ...		27,353 1 7		47 15 9	641 4 3		
	Grand Total ...		3,68,590 7 0	11,14,824 14 3	105 0 5	55,289 13 2	32,042 10 7	
	Refunds ...		6,68,346 0 3		25,343 4 0	13,211 7 4		
	Net Receipts ...		4,46,478 14 0		30,046 9 9	18,831 3 3		
	GRAND TOTAL FOR THE WHOLE PRESIDENCY, EXCLUDING SIND ...		7,44,494 13 0	7,09,101 1 7	6,832 5 3	85,050 0 11	46,543 10 3	
	GRAND TOTAL FOR THE WHOLE PRESIDENCY, INCLUDING SIND ...		11,13,085 4 0	18,23,925 15 10	7,027 5 8	1,40,339 14 8	78,556 4 10	

\* Outstanding with Railway Rs. 12,901-3-6

RATES AND TAXES.

(e)	(f)	(g)	(h)	(i)	Tax on houses and lands.
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.
2,322 15 8	5,550 7 5	5,829 5 8	.....	94,337 2 10	.....
321 6 4	3,501 2 1	1,478 10 6	.....	11,871 13 0	.....
2,001 9 4	2,049 5 4	4,350 11 2	.....	82,465 6 10	.....
5,743 15 2	18,104 13 9	2,277 6 7	.....	1,05,444 14 3	14,922 6 4
996 10 10	17,000 0 0	270 4 7	.....	57,456 7 5	.....
4,747 4 4	1,104 13 9	2,007 2 0	.....	47,988 6 10	.....
.....	383 0 11	543 11 1	12 13 6	9,139 2 3	.....
.....	17 8 11	97 5 5	.....	2,313 7 4	.....
.....	365 8 0	445 5 8	12 13 6	6,325 10 11	.....
.....	427 4 10	252 10 3	.....	11,591 10 11	.....
.....	24 11 10	.....	.....	575 6 0	.....
.....	402 9 0	252 10 3	.....	11,016 4 11	.....
.....	140 13 9	391 8 8	19 1 8	3,766 9 8	.....
.....	18 1 7	5 7 11	.....	1,105 13 7	.....
.....	122 13 2	386 0 9	19 1 8	2,660 13 1	.....
829 5 0	2,182 10 5	2,928 14 3	303 11 10	30,903 3 9	.....
49 9 6	328 1 7	6 1 6	7 14 0	7,057 12 6	.....
279 11 6	1,854 8 10	2,922 12 9	294 13 10	23,845 7 3	.....
35 5 0	416 12 3	1,158 8 9	29 14 8	5,266 14 8	.....
.....	.....	4 6 9	.....	655 1 5	.....
35 5 0	416 12 3	1,154 2 0	29 14 8	4,611 12 10	.....
82 11 1	82 2 3	639 2 2	7 0 5	5,393 4 5	.....
.....	.....	.....	.....	1,578 3 0	.....
32 11 1	32 2 3	639 2 2	7 0 5	3,915 2 5	.....
6,464 3 11	27,238 1 7	14,021 3 5	871 10 1	2,65,842 14 4	14,922 6 4
1,367 10 8	20,839 10 0	1,862 4 8	7 14 0	32,613 13 3	.....
7,096 9 3	6,348 7 7	12,158 14 9	863 12 1	1,33,229 1 1	.....
108 10 0	317 6 3	950 1 2	148 8 7	16,474 4 6	.....
7 1 2	78 0 1	83 14 6	69 12 1	3,349 3 1	.....
101 8 10	239 6 2	866 2 8	78 12 6	13,125 1 5	.....
12 1 7	50 15 5	91 14 7	7 11 9	2,012 7 1	.....
.....	.....	.....	.....	50 5 6	.....
12 1 7	50 15 5	91 14 7	7 11 9	1,902 1 7	.....
120 11 7	368 5 8	1,041 15 9	156 4 4	18,436 11 7	.....
7 1 2	78 0 1	33 14 6	69 12 1	3,319 8 7	.....
113 10 5	290 5 7	958 1 3	86 8 3	15,087 3 0	.....
944 4 0	2,707 2 4	2,719 15 10	.....	45,466 1 9	.....
44 8 1	10,36 10 1	5 2 11	.....	12,128 6 1	.....
900 0 11	1,680 8 3	2,714 12 11	.....	83,337 11 8	.....
37,104 11 8	67,366 6 9	1,10,390 3 9	1,511 3 8	14,05,823 13 4	1,31,733 13 3
24,797 4 3	32,897 11 4	10,339 10 0	155 15 1	7,74,961 4 3	.....
12,397 7 5	34,468 11 5	1,00,050 9 9	1,365 4 7	6,30,862 9 1	.....
29,676 0 11	33,712 13 0	85,477 6 7	16,586 13 0	10,15,480 3 6	5,78,704 0 7
66,780 13 7	1,01,079 3 9	1,95,867 10 4	18,093 0 8	24,24,304 0 10	7,10,437 13 10

on account of the Karachi Municipality.

## MUNICIPAL RATES AND TAXES—contd.

Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	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).
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,535 12 0	.....	2,497 0 0	.....	.....	13,944 12 0 28 2 0 18,916 10 0	.....
2,549 2 8	.....	3,029 1 0	4,931 9 0	.....	.....	.....
1,215 9 0	.....	.....	.....	.....	1,300 11 0	.....
855 10 6	.....	.....	.....	.....	3,769 2 0	.....
94 8 0	.....	.....	.....	.....	1,619 3 6	.....
1,088 5 6	.....	.....	.....	.....	2,462 13 3	.....
663 15 6	.....	.....	.....	.....	435 4 0	.....
794 6 3	.....	.....	.....	.....	562 4 0	.....
8,727 5 5	.....	5,526 1 0	4,931 9 0	.....	28,084 1 9 28 2 0 28,055 15 9	.....
146 0 0	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
146 0 0	.....	.....	.....	.....	.....	.....
3,711 7 0	.....	.....	57 3 11	.....	1,805 5 0	.....
36,311 10 9	.....	5,526 1 0	1,86,500 0 9	.....	85,801 1 6 28 2 0 85,772 15 6	545 0 0
64,429 5 5	23,423 2 6	2,06,965 12 4	2,02,310 9 11	53 2 0	2,08,774 12 1	68,518 11 7
1,00,741 0 2	23,422 2 6	2,12,481 13 4	3,88,719 10 8	53 2 0	2,95,575 13 7	68,063 11 7

## REALIZATIONS UNDER SPECIAL ACTS.

Total.	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.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,12,314.10 10 11,899 14 0 1,00,414 12 10	1,971 15 1	161 0 0	10 0 0	.....	2,142 15 1
1,30,877...1. 3 57,456 7 5 73,420 9 10	269 15 2	98 0 0	.....	.....	365 15 2
11,655 6 3 2,313 7 4 9,341 14 11	302 0 1	.....	.....	.....	302 0 1
16,245 7 5 575 6 0 15,671 1 5	879 11 11	7 6 9	.....	.....	887 2 8
4,480 5 2 1,106 12 7 3,374 8 7	676 10 5	.....	.....	.....	676 10 5
34,454 6 6 7,057 12 6 27,396 10 0	658 12 6	.....	.....	.....	658 12 6
6,266 1 9 655 1 5 5,611 0 4	519 13 1	.....	.....	.....	519 13 1
6,739 14 8 1,578 2 0 5,161 12 8	557 9 2	.....	.....	.....	557 9 2
3,23,034 5 10 82,641 15 3 2,40,393 6 7	5,336 7 5	264 6 9	10 0 0	.....	5,610 14 2
16,620 4 6 3,349 3 1 13,271 1 5	1,324 3 5	.....	5 0 0	.....	1,329 3 5
2,012 7 1 50 5 6 1,962 1 7	5 2 0	.....	.....	.....	5 2 0
18,632 11 7 3,339 8 7 15,293 3 0	1,329 5 5	.....	5 0 0	.....	1,334 5 5
51,040 1 8 12,128 6 1 38,911 11 7	.....	124 4 1	10 0 0	.....	134 4 1
18,52,250 8 7 7,74,989 6 3 10,77,261 2 4	2,642 7 7	388 10 10	110 0 0	799 7 0	10,940 9 5
23,72,548 11 11	18,759 13 2	838 8 5	412 8 0	2,675 15 8	22,686 13 3
42,24,799 4 6	28,402 4 9	1,227 3 8	522 9 0	3,475 6 8	33,627 6 8



REVENUE DERIVED FROM MUNICIPAL

Rents of lands, houses, serais, ddk 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.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,179 11 6	275 14 0	216 8 0	1,599 7 0	.....
9,196 14 9	7,210 10 10	51 14 0	2,846 5 0	.....
.....	28 11 0	.....	54 6 6	5 6 2
277 3 7	12 0 0	4 8 0	2,497 7 6	54 11 0
.....	455 6 0	175 8 0	34 12 6	5 1 6
2,887 12 0	715 12 0	91 9 0	2,440 1 6	20 14 3
.....	206 6 6	.....	298 8 0	10 2 0
0 12 0	241 5 0	.....	.....	19 9 6
14,042 5 10	9,146 1 4	539 15 0	9,771 0 0	115 12 5
115 4 3	109 0 0	.....	403 6 6	89 13 5
1 7 7	.....	.....	.....	.....
116 11 10	109 0 0	.....	403 6 6	89 13 5
129 12 1	165 2 0	.....	592 8 9	.....
42,074 14 2	40,159 4 5	4,180 0 6	17,555 10 9	2,360 11 8
42,762 6 9	28,680 10 9	59,469 8 2	79,984 1 2	7,786 8 8
84,337 4 11	62,339 15 2	63,049 8 8	97,489 11 11	10,147 4 4

PROPERTY AND POWERS APART FROM TAXATION.

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.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7,529 18 10	.....	1,287 13 11 26 12 7 1,261 1 4	656 12 0	.....	.....
9,149 8 0	.....	26,905 0 2	533 8 8	2,675 12 0	.....
480 8 0	.....	.....	25 15 0	.....	.....
286 0 0	.....	338 15 8	109 7 3	.....	.....
353 10 0	.....	264 4 9	27 2 0	.....	.....
2,040 2 0	.....	296 3 4	228 2 0	105 4 0	.....
5,557 5 6	.....	199 4 4	86 8 0	17 7 4	.....
902 7 6	.....	210 3 0	43 0 0	24 7 0	.....
26,272 7 7	.....	29,546 13 2 26 12 7 29,520 0 7	1,710 6 6	2,823 14 4	.....
650 0 0	.....	.....	21 12 0	94 4 4	.....
.....	.....	.....	.....	41 14 4	.....
650 0 0	.....	.....	21 12 0	138 2 8	.....
15,529 8 10	.....	11 0 6	31 9 0	.....	.....
91,608 1 10	3,407 15 4	30,869 3 5 26 12 7 30,842 6 10	4,281 2 1	4,463 10 11	49 14 10
1,29,522 7 11	.....	14,773 9 2	11,933 13 6	5,729 13 6	451 0 4
2,21,130 9 9	8,407 16 4	45,642 12 7	16,214 16 7	10,193 8 5	500 15 2

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—contd.			GRANTS AND		
Interest of Investments—contd.	Premium on Loans.	Total.	From Government.		
			For General purposes.	For Educational purposes.	For Medical purposes.
For Medical purposes.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	18,745 0 3	.....	16,911 1 10	.....
.....	.....	58,563 9 0	.....	3,702 15 10	.....
.....	.....	594 14 8	.....	372 0 0	200 0 0
27 12 0	.....	3,703 1 0	.....	1,899 8 0	150 0 0
185 6 10	.....	1,501 4 4	.....	840 0 0	400 0 0
45 6 2	.....	8,371 2 3	.....	2,339 8 0	.....
.....	.....	6,375 9 8	.....	376 0 0	400 0 0
17 7 4	.....	1,469 3 4	.....	292 0 0	500 0 0
346 0 4	.....	94,313 12 6	.....	26,233 1 8	1,650 0 0
17 7 4	.....	1,500 15 10	.....	1,140 8 0	250 0 0
.....	.....	43 5 11	.....	376 0 0	500 0 0
17 7 4	.....	1,544 5 9	.....	1,516 8 0	750 0 0
.....	.....	16,459 9 2	.....	1,406 9 7	.....
763 0 6	77 8 0	2,47,853 2 5 26 12 7 2,47,826 5 10	75 0 0	47,277 11 3	3,400 0 0
3,049 5 11	233 3 5	3,79,326 9 3	30,080 15 3	1,49,181 0 8	68,514 0 0
3,814 6 5	310 11 5	6,27,179 11 8	30,155 15 3	1,06,453 11 11	71,914 0 0

## CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

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.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
258 12 8	129 6 4	.....	.....	.....	.....	17,299 4 10
105 8 0	.....	500 0 0	4,000 0 0	.....	.....	8,308 5 10
49 13 0	210 0 0	600 0 0	.....	.....	.....	1,431 13 0
.....	500 0 0	300 0 0	.....	180 0 0	.....	3,039 8 0
.....	314 5 0	500 0 0	.....	.....	.....	1,554 5 0
.....	314 10 0	1,200 0 0	.....	.....	.....	3,854 2 0
.....	79 9 0	984 0 0	.....	.....	.....	1,839 9 0
.....	221 15 0	400 0 0	.....	.....	.....	1,413 15 0
413 15 8	1,769 13 4	4,434 0 0	4,000 0 0	180 0 0	.....	38,730 14 8
.....	640 0 0	600 0 0	.....	.....	.....	2,030 8 0
120 0 0	600 0 0	.....	.....	.....	.....	1,596 0 0
120 0 0	1,240 0 0	600 0 0	.....	.....	.....	4,226 8 0
.....	565 2 1	.....	1,344 8 0	.....	.....	3,316 3 8
3,724 1 9	7,719 13 9	8,759 0 0	5,464 8 0	715 8 0	1,145 14 3	68,281 9 0
23,841 2 5	49,785 8 9	29,963 11 8	1,12,166 11 0	8,753 11 10	15,592 13 5	1,87,869 11 0
27,565 4 2	57,505 6 6	38,722 11 8	1,17,621 3 0	9,469 3 10	16,738 11 8	5,06,151 4 0

D				EXTRAORDINARY AND DEBT.		
MISCELLANEOUS.						
Receivables on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of Loans.
				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.
569 6 0	1,443 12 1	2,013 2 1	.....	.....	.....	.....
334 7 0	12,075 9 4	12,410 0 4	10,780 0 0	.....	.....	.....
.....	0 15 0	0 15 0	.....	.....	.....	.....
12 10 0	528 7 9	541 1 9	.....	.....	.....	.....
.....	37 6 4	37 6 4	4,070 6 6	.....	.....	.....
38 2 0	64 4 4	102 6 4	.....	.....	.....	.....
.....	2 5 6	2 5 6	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
954 11 0	14,152 12 4	15,107 5 4	14,350 6 0	.....	.....	.....
.....	5 7 0	5 7 0	.....	.....	.....	.....
.....	4 9 1	4 9 1	.....	.....	.....	.....
.....	10 0 1	10 0 1	.....	.....	.....	.....
.....	589 15 9	589 15 9	.....	.....	.....	.....
12,149 16 2	25,553 3 7	37,702 2 9	15,320 11 1	50,000 0 0	5,41,248 7 0	25,000 0 0
48,888 3 5	81,396 2 10	1,30,284 6 3	91,149 4 2	83,989 3 2	6,000 0 0	17,658 0 0
61,038 2 7	1,06,948 6 5	1,67,986 9 0	46,469 15 3	1,33,989 3 2	5,47,248 7 0	42,658 0 0

No. II—continued.

				11	12	13	14	Remarks.
Advances.		Deposits.	Total	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group B) per head of population.	Incidence of income (column 11) per head of population.	
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.	
50 0 0	200 0 0	4,888 0 0	5,188 0 0	1,52,858 1 1 11,926 10 7 1,40,726 6 6	1,60,331 14 3 11,926 10 7 1,48,405 8 8			
.....	11,252 4 0	6,843 14 7	28,376 2 7	2,38,901 2 2 57,456 7 5 1,81,444 10 9	2,69,832 3 1 57,456 7 5 2,12,376 11 8	2 6 3	3 5 7	
25 0 0	.....	.....	25 0 0	14,010 1 0 2,313 7 4 11,696 9 8	22,555 9 6 2,313 7 4 20,242 2 2			
.....	.....	76 4 0	76 4 0	23,983 8 10 575 6 0 23,408 2 10	25,001 4 8 575 6 0 24,425 14 8	1 9 1	1 15 5	
.....	.....	.....	4,070 6 6	12,320 5 9 1,105 12 7 11,214 9 2	14,478 7 2 1,105 12 7 13,372 10 7	1 0 8	3 7 4	
.....	.....	.....	.....	47,440 18 7 7,057 12 6 40,383 1 1	67,622 3 4 7,057 12 6 60,564 6 10	2 4 6	3 5 9	
.....	.....	.....	.....	15,003 7 0 655 1 5 14,348 5 7	23,762 13 8 655 1 5 23,107 12 3	1 0 10	2 11 0	
.....	.....	.....	.....	10,170 10 2 1,578 2 0 8,592 8 2	12,090 9 4 1,578 2 0 10,512 7 4	1 7 3	2 6 9	
75 0 0	11,452 4 0	11,808 2 7	37,685 13 1	5,14,483 1 7 82,668 11 10 4,31,814 5 9	5,95,675 1 0 82,668 11 10 5,13,006 5 2	2 3 11	3 14 9	
.....	.....	.....	.....	22,096 8 9 3,349 3 1 18,737 3 8	36,935 13 4 3,349 3 1 33,586 10 3	3 9 4	5 1 0	
50 0 0	.....	.....	50 0 0	3,711 8 1 50 5 6 3,661 2 7	5,227 9 3 50 5 6 5,177 3 9	0 10 0	1 2 7	
50 0 0	.....	.....	50 0 0	25,797 14 10 3,399 8 7 22,398 6 3	42,168 6 7 3,399 8 7 38,763 14 0	2 4 5	5 5 7	
20 0 0	.....	.....	20 0 0	71,560 2 4 12,123 6 1 59,431 12 3	79,056 9 10 12,123 6 1 66,928 3 9	3 2 3	4 12 8	
710 0 0	1,08,915 14 0	76,502 3 0	8,17,697 3 1	30,44,775 3 3 7,75,016 2 10 22,69,759 0 5	34,12,315 10 3 7,75,016 2 10 26,33,299 7 5	3 1 3	6 7 3	
998 0 0	1,41,251 4 1	1,76,517 10 5	4,57,563 5 10	38,50,279 9 6	45,94,774 6 6	1 4 1	2 0 8	
1,708 0 0	2,50,167 2 1	2,53,019 13 5	12,75,260 8 11	68,95,004 12 9	80,08,090 0 9	1 14 3	5 1 4	

J. P. VAUGHAN,  
Acting Assistant Commissioner in Sind.

APPENDIX to STATEMENT No. II.

Statement showing the Rates of House-tax and Conservancy Cess for the year ending 31st March 1900.

District.	Name of Municipality.	Rates at which House-tax levied.	Rates at which Conservancy Cess levied.	Remarks.
	Karachi.	<p>(a) House-tax at the rate of 3 per cent. on the assessed annual letting value.</p> <p>(b)* Plague House-tax at the rate of 5 per cent. on the assessed annual value.</p>	<p>Drainage rate at 3 per cent. on the assessed annual value.</p> <p>Halalkhor cess in Civil Lines and Frere Town Quarter as under:—</p> <p>All buildings not exceeding Rs. 600 assessed annual value each Rs. 2 0 0</p> <p>All buildings exceeding Rs. 600 and not exceeding Rs. 1,200 „ „ 3 0 0</p> <p>Do. „ 1,200 do. „ 1,500 „ „ 4 0 0</p> <p>Do. „ 1,500 do. „ 1,800 „ „ 6 0 0</p> <p>Do. „ 1,800 do. „ 2,400 „ „ 9 0 0</p> <p>Do. „ 2,400 assessed annual value to be charged under special arrangements.</p> <p>Halalkhor cess in Keamari Quarter as under:—</p> <p style="text-align: right;">Rs. a. p.</p> <p>All houses under Rs. 25 assessed annual value ... .. Free.</p> <p>Do. from „ 25 up to Rs. 50 do. ... .. 0 4 0</p> <p>Do. over „ 50 „ „ 100 do. ... .. 0 8 0</p> <p>Do. „ „ 100 „ „ 300 do. ... .. 1 0 0</p> <p>Do. „ „ 300 „ „ 600 do. ... .. 2 0 0</p> <p>Do. „ „ 600 „ „ 1,200 do. ... .. 3 0 0</p> <p>Do. „ „ 1,200 „ „ 1,800 do. ... .. 6 0 0</p> <p>Do. „ „ 1,800 „ „ 2,400 do. ... .. 9 0 0</p> <p>All houses over Rs. 2,400 assessed annual value charged under special arrangements.</p> <p>Halalkhor cess in Sadar Bazar Quarter as under:—</p> <p>Houses assessed at Rs. 25 annually and under to pay ... Re. 0 1 0</p> <p>Do. over Rs. 25 to Rs. 2,400 annually to pay 3 pies for every Rs. 5 or less than Rs. 5:—</p> <p style="text-align: right;">Rs. a. p.</p> <p>Houses assessed at Rs. 50 annually ... .. 0 2 6</p> <p>Do. „ 100 do. ... .. 0 5 0</p> <p>Do. „ 150 do. ... .. 0 7 6</p> <p>Do. „ 300 do. ... .. 0 15 0</p> <p>Do. „ 600 do. ... .. 1 14 0</p> <p>Do. „ 750 do. ... .. 2 5 6</p>	<p>Introduced only in the area served by the Sewerage Scheme.</p>

Kotri ...	At the rate of 8 annas per cent. on value exceeding Rs. 300.
Sehwán ...	.....
Bubak ...	.....
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. Godowns... Re. 1 for 1,000 square feet and under. Rs. 2 for 2,000       do.       do. " 3 above 2,000 square feet.
Hyderabad...	.....

Do.	" 900 annually	...	...	...	2 13 0
Do.	" 1,200 do.	...	...	...	3 12 0
Do.	" 1,500 do.	...	...	...	4 11 0
Do.	" 1,800 do.	...	...	...	5 10 0
Do.	" 2,250 do.	...	...	...	7 0 6
Do.	" 2,400 do.	...	...	...	7 8 0

Special rates over " 2,400.

Halalkhor cess in Freedy Quarter as under:—

All houses up to Rs. 50 assessed annual value...	...	0 4 0
Do. over " 50 and up to Rs. 100 do. ...	...	0 8 0
Do. " 100 do. " 300 do. ...	...	1 0 0
Do. " 300 do. " 600 do. ...	...	2 0 0
Do. " 600 do. " 1,200 do. ...	...	3 0 0
Do. " 1,200 do. " 1,500 do. ...	...	4 0 0
Do. " 1,500 do. " 1,800 do. ...	...	6 0 0
Do. " 1,800 do. " 2,400 do. ...	...	9 0 0
Do. " 2,400 assessed annual value to be charged under special arrangements.	...	

†Sanitation tax at 3 per cent. on the assessed annual value.

At 8 pies per head.  
At 4 pies per head.

Halalkhor cess levied in one portion of the town, and on Mahila latrines as under:—

First Class privies at annas 6 each per mensem.	
Second Class do. 4 do.	
Third Class do. 2 do.	

Fees for removing dead animals as under:—

	Rs.	a.	p.
Per camel	2	8	0
" buffalo, bullock, cow or horse	2	0	0
" calf	1	0	0
" donkey	0	8	0
" goat or sheep	0	4	0

\* Plague tax was introduced from 1st January 1899.  
† This tax was introduced from the 1st January 1898.



District.	Name of Municipality.	Rates at which House-tax levied.	Rates at which Conservancy cess levied.	Remarks.
Hyder- abad.	Tando Mu- h a m m a d Khán.	Buildings costing Rs. 100 exempt.		
		Do. Rs. 101 to Rs. 200 ...	Re. 1-0-0	
		Do. " 201 to " 300 ...	" 1-8-0	
		Do. " 301 to " 400 ...	Rs. 2-0-0	
		Do. " 401 to " 500 ...	" 2-8-0	
		Do. " 501 to " 600 ...	" 3-0-0	
		Do. " 601 to " 700 ...	" 3-8-0	
		Do. " 701 to " 800 ...	" 4-0-0	
		Do. " 801 to " 900 ...	" 4-8-0	
		Do. " 901 to " 1,000 ...	" 5-0-0	
	Nasarpur ...	.....	Halálkhor cess as under :—Each person 16 years and above, 6 pies per month.	
	Shikárpur ...	.....	First Class latrine ... .. Re. 0 8 0 per month. Second do. ... .. " 0 6 0 " Third do. ... .. " 0 4 0 " Fourth do. ... .. " 0 2 0 "	
	Sukkur ...	4 per cent. on all houses and buildings, the annual rental value of which is Rs. 25 and above.		
	Garhi Yásia ...	.....	Halálkhor cess as under :— Class I—6 pies per head per month. Class II—3 do.	
Shikár- pur.	Rohri ...	.....	Halálkhor cess as under :— Class I ... .. Re. 0 8 0 per month. Do. II ... .. " 0 6 0 " Do. III ... .. " 0 4 0 " Do. IV ... .. " 0 2 0 "	
	Ghotki ...	.....	Class I ... .. Re. 0 4 0 per month. Do. II ... .. " 0 3 0 " Do. III ... .. " 0 2 0 " Do. IV ... .. " 0 1 6 "	
	Lárkhána ...	.....	Private privy cess at 6 pies per month per head over 5 years of age. Public latrine cess at 3 do. do.	
	Kambar ...	.....	Halálkhor cess at 2 annas a house.	
	Rato-dero ...	.....	Do. do.	
	Upper Sind Frontier.	Jacobabad ...	.....	Halálkhor cess as under :— 6 pies per head ; children under 5 years being exempt.

## Abstract of Statements I and II of the Municipal Returns for 1897-1900.

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...	140	25	165
Population within Municipal limits ...	1,886,329	350,218	2,236,547
Number of towns of which the Municipal Commissioners are—			
(a) Appointed by election ...	111	6	117
(b) Appointed partly by election and partly by nomination ...	111	6	117
(c) Appointed by nomination only ...	27	19	46
Of the above—			
(d) Officials ...	518	107	625
(e) Non-officials ...	1,428	246	1,674
(f) Europeans ...	140	39	179
(g) Natives ...	1,806	309	2,115
System of Municipal Taxation in force—			
(a) Octroi (in force in 103 towns) ...	78	25	103
(b) Taxes on houses and lands (in force in 135 towns) ...	129	6	135
(c) Tax on animals and vehicles (in force in 82 towns) ...	70	13	83
(d) Licenses on trades (in force in 32 towns) ...	32	.....	32
(e) Tolls on roads and ferries (in force in 54 towns) ...	51	3	54
(f) Water-rate (in force in 22 towns) ...	18	4	22
(g) Lighting-rate (in force in 1 town) ...	1	.....	1
(h) Conservancy (in force in 61 towns) ...	49	12	61
(i) Other taxes (in force in 21 towns) ...	20	1	21
<b>Revenue—</b>	<b>Rs. a. p.</b>	<b>Rs. a. p.</b>	<b>Rs. a. p.</b>
<b>A.—Municipal Rates and Taxes—</b>			
1. Octroi...	10,18,480 3 6	14,05,823 18 4	24,24,304 0 10
2. Tax on houses and lands	5,78,704 0 7	1,31,733 18 3	7,10,437 18 10
3. Tax on animals and vehicles	64,429 5 5	33,311 10 9	1,00,741 0 2
4. Tax on professions and trades...	23,422 2 6	.....	23,422 2 6
5. Tolls (on roads and ferries)	2,06,955 12 4	5,526 1 0	21,248 13 4
6. Water-rate	2,02,210 9 11	1,86,509 0 9	3,88,719 10 8
7. Lighting-rate	53 2 0	.....	53 2 0
8. Conservancy (including scavenging and latrine rates)	2,09,774 12 1	85,801 1 6	2,95,575 13 7
9. Others	68,518 11 7	515 0 0	69,033 11 7
<b>B.—Realizations under Special Acts—</b>			
1. Pounds	18,759 13 2	9,642 7 7	28,402 4 9
2. Hackney carriages	838 8 5	388 10 10	1,227 8 3
3. Licenses for sale of spirits and drugs	412 8 0	110 0 0	522 8 0
4. Others	2,675 15 8	799 7 0	3,475 6 8
<b>C.—Revenue derived from Municipal property and powers apart from taxation—</b>			
1. Rent of lands, houses, serais, dák bungalows, &c.	42,762 6 9	42,074 14 2	84,837 4 11
2. Sale-proceeds of land and produce of lands, &c.	23,680 10 9	46,159 4 5	69,839 15 2
3. Conservancy receipts (other than taxes and rates)	59,439 8 2	4,180 0 6	63,619 8 8
4. Fees and revenue from Educational Institutions	79,934 1 2	17,555 10 9	97,489 11 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>Revenue—continued.</i>						
C.—Revenue derived from Municipal property and powers apart from taxation— <i>continued.</i>						
5. Fees and revenue from Medical Institutions ... ..	7,786	8 8	2,360	11 8	10,147	4 4
6. Fees and revenue from Markets and Slaughter-houses ... ..	1,29,522	7 11	91,608	1 10	2,21,130	9 9
7. Fees and revenue from Tramways ... ..	.....		3,407	15 4	3,407	15 4
8. Other fees ... ..	14,773	9 2	30,869	3 5	45,642	12 7
9. Fines under Municipal and other Acts ... ..	11,933	13 6	4,281	2 1	16,214	15 7
10. Interest of investments ... ..	9,230	3 9	5,278	10 3	14,508	14 0
11. Premium of Loans ... ..	233	3 5	77	8 0	310	11 5
D.—Grants and Contributions (for general and special purposes)—						
1. From Government ... ..	2,47,775	15 11	50,752	11 3	2,98,528	11 2
2. From Local Funds ... ..	1,03,590	6 10	20,202	15 6	1,23,793	6 4
3. Other ... ..	1,36,503	4 3	7,325	14 3	1,43,829	2 6
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals ... ..	48,888	3 5	12,149	15 2	61,038	2 7
2. Other items ... ..	81,396	2 10	25,552	3 7	1,06,948	6 5
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank ... ..	31,149	4 2	15,350	11 1	46,469	15 3
2. { Loans from Government ... ..	83,989	8 2	50,000	0 0	1,33,989	8 2
{ Loans raised in the market from private individuals ... ..	6,000	0 0	5,41,248	7 0	5,47,248	7 0
3. Realizations of Sinking Fund for repayment of Loans ... ..	17,658	0 0	25,000	0 0	42,658	0 0
4. Advances ... { Permanent ... ..	998	0 0	710	0 0	1,708	0 0
{ Other ... ..	1,41,251	4 1	1,08,915	14 0	2,80,167	2 1
5. Deposits ... ..	1,76,517	10 5	76,502	3 0	2,53,019	13 5
Total Income of year, excluding Opening Balance.	38,50,279	9 6	30,44,725	3 3	68,95,004	12 9
Total Income of year, including Opening Balance.	45,94,774	6 6	34,13,315	10 3	80,08,090	0 9
Incidence of Taxation per head of Population ...	1	4 1	3	1 3	1	14 3
Incidence per head of Population of Municipal Income from all sources ... ..	2	0 8	6	7 8	3	1 4

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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 CHARGES				
1	2	3	4				
Name of District.	Serial Number of Municipality.	Name of Municipality.	General Administration (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	16,202 9 8	21,028 2 7	.....	1,333 0 0	7,950 7 9
	2	Dholka	751 12 9	1,821 8 4	181 0 0	.....	7 10 9
	3	Viramgam	1,788 0 10	1,868 8 1	892 12 9	.....	244 9 4
	4	Parantij	414 9 4	169 8 4	.....	.....	.....
	5	Modasa	431 11 7	126 4 10	.....	.....	.....
	6	Dhandhuka	600 0 0	150 0 0	.....	.....	2 0 0
	7	Gogha	376 2 11	337 14 0	.....	.....	193 0 4
	8	Sanand	492 0 0	123 0 0	.....	.....	1 8 0
	9	Dholera	412 0 11	72 0 0	.....	.....	.....
	10	Mandal	418 9 5	.....	.....	.....	84 8 0
	11	Ranpur	896 11 6	820 0 0	.....	.....	9 4 6
		Total	22,183 4 11	25,806 14 2	463 12 9	1,333 0 0	8,992 0 8
Kaira	12	Kaira	1,188 0 0	832 14 2	.....	.....	.....
	18	Mehmadabad	719 12 9	8 0 0	.....	.....	.....
	14	Nadiad	2,424 1 5	2,364 4 5	84 0 0	225 5 0	4,751 13 10
	15	Kapadvanj	817 4 11	274 9 3	.....	.....	.....
	16	Dakor	1,034 6 11	547 8 4	.....	.....	13 4 0
	17	Borsad	541 5 8	72 8 6	.....	.....	16 2 0
	18	A'naud	555 13 9	27 0 6	.....	.....	0 4 0
	19	Umreth	845 15 7	228 10 8	.....	.....	2 0 0
	20	Od	528 7 0	23 15 0	.....	.....	.....
	21	Mahudha	527 14 3	16 0 0	.....	.....	4 0 0
		Total	9,193 2 1	4,195 6 10	84 0 0	225 5 0	4,787 7 10
Panch Mahals	22	Godhra	1,914 3 5	.....	130 12 10	528 0 9	64 3 2
	23	Dohad	593 0 0	200 12 9	.....	.....	4 0 0
		Total	2,507 3 5	200 12 9	130 12 10	528 0 9	68 3 2
Broach	24	Broach	4,362 9 9	3,689 14 5	.....	649 2 0	15,663 9 2
	25	Ankleshvar	963 11 0	1,145 13 10	.....	.....	99 7 1
	26	Jambusar	600 12 10	.....	.....	.....	.....
	27	Hanset	439 10 4	24 0 0	.....	.....	.....
	28	A'mod	375 8 0	.....	.....	.....	.....
		Total	6,742 3 11	4,869 12 3	.....	649 2 0	15,763 0 3
Surat	29	Surat	12,401 9 6	15,145 1 11	.....	734 15 6	270 15 4
	30	Rander	976 5 0	1,223 13 5	.....	66 0 0	418 15 11
	31	Bulsar	935 1 6	317 2 8	.....	315 0 0	87 4 6
	32	Mandvi	241 6 0	57 3 0	.....	.....	.....
		Total	14,554 6 0	16,743 4 10	.....	1,116 15 6	777 3 9
Thana	33	Thana	1,208 15 0	405 3 3	1,377 6 10	.....	3,495 11 5
	34	Kurla	814 0 0	205 4 1	.....	.....	169 8 4
	35	Bandra	2,209 12 0	.....	1,973 6 2	.....	.....
	36	Bassein	835 3 10	.....	535 3 10	.....	59 11 11
	37	Kelva-Mahim	303 3 1	448 12 10	67 13 0	.....	.....
	38	Bhiwandi	801 6 7	323 1 7	.....	.....	.....
	39	Kalyan	754 5 8	443 2 4	.....	.....	100 12 0
		Total	6,931 14 2	1,825 8 1	3,953 13 10	.....	3,825 11 8
GRAND TOTAL			62,112 2 6	53,631 10 11	4,632 7 5	3,849 7 3	33,713 11 4

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.
742 0 0	47,256 4 0	4,974 6 9	12,474 4 6	2,128 13 5	.....	19,577 8 7
.....	2,511 15 10	140 9 11	795 7 9	2 4 0	2 1 9	940 7 5
75 0 0	4,303 15 0	204 13 0	2,625 1 0	26 4 2	.....	2,858 2 2
.....	574 1 8	96 15 9	498 11 6	29 11 5	.....	625 6 8
.....	558 0 5	102 8 5	336 1 5	8 3 8	5 0 6	451 14 0
.....	752 0 0	187 11 1	561 4 11	.....	.....	749 0 0
.....	908 1 3	81 13 0	228 6 5	10 2 9	.....	320 6 2
.....	526 8 0	2 4 0	516 13 0	16 4 9	2 2 0	537 7 9
.....	484 0 11	78 10 1	407 14 6	.....	.....	496 8 7
.....	498 1 5	.....	153 6 3	.....	0 7 0	153 13 3
.....	726 0 0	10 2 0	236 0 8	.....	.....	296 2 8
817 0 0	59,096 0 6	5,879 14 0	18,893 7 10	2,221 12 2	9 11 3	20,994 13 3
.....	1,520 14 2	70 0 0	778 9 9	.....	.....	848 9 9
.....	727 12 9	63 2 0	198 2 7	34 15 6	.....	298 4 1
.....	9,849 8 8	287 15 1	4,868 0 8	.....	0 12 0	5,166 11 9
.....	1,091 14 2	186 3 5	1,397 4 10	.....	2 1 0	1,535 9 3
.....	1,896 8 3	70 6 0	731 5 0	.....	2 4 11	803 15 11
.....	680 0 0	4 5 0	480 1 1	.....	.....	424 6 1
.....	593 2 3	25 11 0	503 0 8	.....	.....	528 11 8
.....	1,076 10 3	46 3 0	929 15 7	.....	0 13 3	978 15 10
.....	552 6 0	2 10 0	355 6 7	.....	.....	358 0 7
.....	547 14 3	2 2 0	401 0 8	.....	.....	403 2 6
.....	18,485 5 9	758 9 6	10,642 15 3	34 15 6	5 15 2	11,442 7 5
.....	2,635 4 2	1,203 0 6	1,131 9 8	13 12 1	0 10 11	2,349 1 2
.....	797 12 9	155 9 3	653 10 6	7 0 0	1 13 0	818 0 9
.....	3,438 0 11	1,353 9 9	1,736 4 2	20 12 1	2 7 11	3,167 1 11
.....	24,965 3 4	2,074 0 11	8,155 4 2	167 0 3	.....	10,896 5 4
63 0 0	2,271 15 11	363 15 7	1,702 8 11	12 8 9	.....	2,079 1 8
.....	600 12 10	95 0 0	618 9 0	.....	.....	613 9 0
.....	463 10 4	.....	295 2 7	.....	.....	245 2 7
.....	375 8 0	81 0 8	584 15 4	.....	.....	696 0 0
63 0 0	28,077 2 5	2,614 1 2	11,256 8 0	179 9 0	.....	14,050 2 2
.....	23,900 10 3	7,821 11 0	12,808 10 8	527 2 5	0 6 0	21,157 14 1
135 0 0	2,820 2 4	216 8 0	1,369 4 2	.....	.....	1,585 12 2
.....	1,654 8 6	165 6 3	1,250 8 11	11 12 10	1 7 9	1,435 8 9
.....	298 9 0	254 7 1	259 9 3	8 15 9	.....	618 0 1
488 0 0	83,673 14 1	8,458 0 4	15,694 1 0	642 15 0	1 13 9	24,696 14 1
.....	6,477 4 6	1,045 6 1	1,088 10 8	51 7 3	21 4 10	2,206 12 10
.....	1,188 12 5	.....	490 2 6	66 0 0	2 12 8	557 15 2
201 0 0	4,384 2 2	485 1 3	2,790 4 11	.....	18 10 0	3,293 1 2
324 0 0	1,754 3 7	20 9 6	615 5 5	12 12 0	0 3 0	548 12 11
.....	824 12 11	.....	335 9 7	14 1 0	.....	349 10 7
.....	1,124 8 2	141 14 6	368 2 7	9 0 0	.....	1,119 1 1
.....	1,298 4 0	24 9 0	1,231 5 6	14 0 0	0 4 0	1,270 2 6
525 0 0	17,061 15 9	1,715 8 4	7,419 9 2	366 4 3	43 1 6	9,344 7 3
1,888 0 0	1,52,827 7 5	20,764 11 1	65,681 13 5	3,166 4 0	63 1 7	80,695 14 1

PUBLIC HEALTH AND

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.
4,853 0 9	36,819 6 2	130 6 9	20,822 1 11	96,848 13 9	9,618 8 2
.....	8,525 4 10	.....	4,318 4 11	3,118 7 1	1,439 1 7
.....	6,125 0 2	.....	400 5 0	7,770 5 5	2,244 15 10
.....	342 13 3	.....	.....	1,194 7 7	1,315 7 2
.....	339 0 10	.....	.....	620 14 7	1,101 1 8
.....	929 11 6	.....	21 4 0	1,694 7 3	1,474 11 7
.....	287 9 5	.....	.....	491 2 3	638 0 0
.....	3,048 8 1	.....	.....	958 7 2	1,749 14 4
.....	324 13 5	.....	28 6 1	1,872 9 3	1,437 9 6
.....	360 7 7	.....	.....	608 2 0	1,252 0 6
.....	108 6 1	.....	.....	683 9 7	944 7 10
4,353 0 9	52,208 1 4	130 6 9	25,584 5 11	1,15,861 5 11	28,215 14 2
104 8 0	.....	.....	8 11 0	8,126 4 10	.....
92 0 10	133 6 10	.....	.....	737 9 6	1,529 0 5
4,743 6 11	175 3 10	.....	7 11 6	9,676 0 0	3,139 2 1
.....	387 0 9	.....	.....	2,183 5 2	3,038 7 10
77 11 6	100 0 0	.....	.....	2,815 15 7	2,148 4 4
.....	7 14 0	.....	.....	1,521 8 5	1,770 10 9
.....	18 12 0	.....	.....	949 14 8	977 15 1
.....	30 8 10	.....	.....	2,614 6 8	1,767 10 1
972 11 1	.....	.....	.....	934 15 0	10 0 0
.....	113 2 7	.....	.....	708 13 5	757 8 9
5,990 6 4	968 0 10	.....	16 6 6	25,268 13 3	15,188 11 4
523 13 4	.....	.....	.....	2,322 7 1	.....
.....	108 9 3	.....	.....	1,782 9 7	500 0 0
6:3 13 4	103 9 3	.....	.....	4,105 0 8	500 0 0
.....	782 0 11	.....	.....	28,109 1 0	700 0 0
.....	249 4 4	.....	.....	2,903 6 0	950 0 0
.....	141 12 3	.....	.....	1,834 1 6	1,725 10 7
.....	49 3 7	.....	.....	467 0 0	405 0 0
.....	257 14 0	.....	.....	1,038 14 5	500 0 0
.....	1,430 8 1	.....	.....	34,372 6 11	4,280 10 7
700 0 0	17,211 8 9	1,578 15 0	.....	70,526 9 9	8,377 6 8
.....	1,265 5 8	.....	14 4 0	4,305 14 4	1,535 11 1
.....	180 4 9	.....	225 8 6	4,425 7 7	4,354 0 4
22 9 3	.....	.....	.....	790 3 5	1,550 0 10
723 9 3	18,646 14 2	1,578 15 0	239 12 6	80,048 3 1	15,817 2 11
.....	5,025 11 3	.....	.....	6,965 13 2	699 8 3
.....	17,414 2 1	.....	88 0 10	5,193 12 4	.....
783 11 7	25,667 10 1	.....	.....	22,429 7 0	1,700 0 0
.....	.....	.....	.....	1,625 14 5	1,850 0 0
145 0 0	3 14 0	.....	44 3 6	865 6 3	1,910 3 7
80 0 0	297 2 11	.....	168 6 9	8,051 1 6	2,822 6 0
.....	132 15 6	.....	.....	4,607 3 7	380 4 3
1,009 11 7	48,531 7 10	.....	298 11 1	44,638 9 7	9,312 6 1
12,598 9 3	1,21,824 4 6	1,709 5 9	26,139 4 0	3,03,794 7 5	68,264 13 1

CONVENIENCE.

Vaccination.	Markets and slaughter-houses.	Founds.	Dak bungalows and serais.	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.
1,620 4 2	3,680 11 1	1,190 16 1	.....	4,873 7 10	828 8 10	3,583 15 4
81 0 0	.....	35 2 6	.....	24 15 6	86 0 0	.....
97 0 0	.....	24 3 10	4 0 0	1,042 4 6	.....	.....
48 0 0	.....	34 8 11	4 7 0	20 14 4	.....	.....
50 0 0	.....	2 10 0	.....	39 6 4	.....	.....
84 0 0	.....	68 13 9	.....	121 2 1	.....	.....
81 0 0	.....	2 11 0	.....	7 8 6	.....	.....
80 0 0	.....	57 12 6	.....	.....	.....	.....
62 0 0	.....	28 4 3	10 3 0	2 5 0	119 12 0	.....
83 0 0	.....	24 7 0	.....	1 10 6	.....	.....
20 0 0	.....	48 11 5	.....	.....	.....	.....
2,206 4 2	3,680 11 1	1,518 4 3	18 10 0	5,633 10 7	984 4 10	3,583 15 4
53 0 0	.....	177 15 6	.....	559 12 4	22 0 0	.....
86 0 0	.....	12 0 6	.....	.....	86 0 0	.....
287 8 9	118 0 0	199 14 7	.....	1,455 4 4	7 0 0	426 0 0
52 0 0	.....	.....	.....	132 4 0	43 0 0	.....
81 0 0	.....	42 9 0	.....	.....	.....	220 0 0
60 0 0	.....	48 3 2	.....	.....	.....	.....
41 0 0	59 4 3	.....	.....	.....	.....	.....
72 0 0	.....	4 11 6	.....	.....	.....	.....
46 0 0	.....	15 8 0	.....	.....	.....	.....
48 0 0	.....	0 13 6	.....	.....	.....	.....
726 8 9	177 4 3	501 11 9	.....	2,147 4 8	113 0 0	646 0 0
150 0 0	.....	108 10 10	38 1 10	225 6 0	.....	.....
117 10 6	.....	108 0 6	.....	63 13 9	0 8 0	87 7 5
267 10 6	.....	216 11 4	38 1 10	289 2 9	0 8 0	87 7 5
382 0 0	493 10 5	156 9 9	.....	618 5 2	.....	240 0 0
52 0 0	61 0 8	5 14 0	.....	.....	.....	.....
100 0 0	.....	.....	.....	333 13 6	.....	.....
26 0 0	.....	8 4 8	.....	.....	.....	.....
49 0 0	.....	332 4 0	.....	.....	.....	.....
559 0 0	554 11 1	608 0 5	.....	952 2 8	.....	240 0 0
721 12 9	2,370 12 6	752 11 8	50 3 4	2,065 15 5	.....	2,305 4 4
55 0 0	318 6 8	8 3 9	.....	7 6 3	.....	.....
70 0 0	76 5 0	54 8 3	.....	.....	94 2 10	.....
52 0 0	82 2 6	32 0 3	.....	.....	.....	.....
901 12 9	2,844 10 8	842 2 11	50 3 4	2,673 5 8	94 2 10	2,305 4 4
287 14 6	348 9 3	48 6 6	.....	172 8 0	113 11 2	.....
141 10 0	186 4 3	52 13 7	.....	6 6 2	.....	.....
431 12 6	725 5 1	11 14 0	2 14 0	.....	108 0 0	665 10 1
.....	5 11 3	5 3 0	.....	.....	98 0 0	.....
31 0 0	.....	42 8 3	.....	.....	108 0 0	.....
180 0 0	.....	41 10 6	.....	.....	84 0 0	.....
159 0 0	49 12 0	39 11 4	.....	133 15 0	.....	.....
1,234 5 0	1,315 9 10	242 3 2	2 14 0	367 13 2	509 11 2	665 10 1
6,895 9 2	8,572 14 11	3,824 1 10	109 13 2	12,063 8 6	1,701 10 10	7,529 5 2



PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works—continued.					
Buildings. (c)	Roads.	Stores. (c)	Plague (or other epidemic, charges.	Total.	Schools and colleges.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,291 0 11	19,792 8 2	.....	2,558 11 8	2,90,512 8 7	26,568 8 9
51 12 4	997 1 0	.....	1 12 8	18,628 14 0	4,158 7 2
3,212 1 0	3,996 8 1	.....	525 6 1	25,442 1 11	6,292 9 8
29 2 8	136 15 9	.....	102 15 9	3,223 12 5	3,058 12 7
49 14 7	320 2 8	.....	1 4 2	2,524 6 5	2,170 3 8
9 11 6	463 10 5	.....	1,294 5 2	6,161 18 8	8,783 4 7
23 10 8	47 14 0	.....	326 5 11	1,905 13 9	850 1 7
.....	213 2 10	4 6 9	63 0 0	6,125 4 8	2,611 12 8
.....	163 1 0	.....	212 13 4	3,745 12 10	3,754 12 10
.....	.....	.....	9 2 8	2,281 18 10	1,419 12 10
752 0 0	135 9 2	.....	368 1 0	3,055 13 2	1,944 6 10
5,418 5 8	26,256 4 9	4 6 9	28,456 13 7	2,98,607 13 10	56,618 12 9
484 8 11	1,078 8 11	.....	707 8 7	6,267 14 1	4,652 13 1
43 8 6	895 12 11	.....	200 13 9	3,216 5 8	3,672 15 2
88 2 11	2,880 6 11	.....	2,358 8 9	25,057 6 7	3,421 6 9
82 15 9	570 9 8	.....	3,557 7 4	10,053 2 6	1,899 4 1
56 5 2	120 10 0	.....	7,675 14 2	13,268 5 9	1,696 11 7
.....	48 2 1	.....	511 7 11	3,967 14 4	2,733 7 7
.....	290 10 6	.....	1,279 8 10	3,617 1 4	2,098 6 9
1 8 0	12 15 0	.....	1,539 3 6	6,042 15 7	4,234 8 7
.....	497 9 9	.....	480 1 7	2,956 13 5	1,606 4 5
.....	218 12 1	.....	155 15 6	2,003 2 10	2,738 7 9
707 1 8	5,609 1 10	.....	18,481 9 11	76,470 0 8	66,762 5 9
69 9 5	2,537 13 2	.....	4,825 1 8	10,801 3 4	3,315 8 7
78 8 9	1,427 5 7	.....	1,893 11 2	6,168 4 6	3,303 1 5
143 2 2	3,965 4 9	.....	6,723 12 10	46,969 5 10	6,623 10 0
177 0 8	8,061 4 11	.....	6,704 3 2	46,324 4 0	12,228 12 0
.....	3,085 7 1	.....	890 12 8	8,197 12 9	5,375 2 8
.....	61 5 1	128 8 7	.....	4,324 14 11	5,300 14 1
.....	18 3 0	.....	25 8 0	1,014 3 3	2,152 15 8
.....	148 15 4	.....	392 14 6	2,719 14 3	1,754 8 1
177 0 8	11,370 3 10	128 8 7	3,013 5 4	62,581 1 2	26,809 15 1
566 0 4	22,159 2 0	.....	44,710 7 1	1,74,699 8 7	19,089 4 9
24 11 6	1,631 9 7	.....	1,659 3 7	10,808 12 5	1,570 8 2
42 11 0	3,921 9 9	.....	2,028 6 8	15,471 11 8	3,482 10 6
14 4 0	652 9 2	.....	.....	3,195 18 5	1,470 6 4
647 10 10	23,364 14 6	.....	46,398 1 4	2,05,176 14 1	25,562 14 9
121 15 5	4,085 15 3	.....	2,426 15 9	20,246 15 6	5,394 5 5
.....	48 5 6	.....	1,565 0 0	24,697 0 9	2,000 15 7
15 5 3	5,272 1 3	.....	6,429 5 7	64,233 0 5	3,058 13 0
.....	910 7 4	.....	935 15 2	5,233 8 2	2,508 12 10
.....	146 1 3	.....	300 11 1	3,585 0 4	2,552 14 5
21 4 0	1,723 13 9	.....	1,978 7 5	10,808 14 0	4,557 0 3
59 10 0	1,698 14 2	.....	1,422 5 5	8,991 2 1	3,183 10 5
218 2 3	13,890 10 6	.....	15,053 12 6	1,87,295 10 8	24,250 7 11
7,311 7 3	69,456 8 2	132 10 4	1,26,112 8 6	7,96,089 13 10	1,76,643 2 3

PUBLIC INSTRUCTION.			CONTRIBUTIONS.		MISCELLANEOUS.		
Contributions.	Libraries, museums, managers, &c.	Total.	For general purposes.	Interest on loans.		Discount.	
				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.	
5,344 9 10	.....	32,418 2 7	3,077 0 0	.....	55,408 10 6	.....	
.....	60 0 0	4,228 7 2	.....	.....	50 2 0	.....	
.....	180 0 0	6,472 9 8	100 0 0	.....	.....	.....	
.....	50 0 0	3,108 12 7	.....	.....	.....	.....	
176 0 0	25 0 0	2,370 8 8	.....	.....	.....	.....	
.....	50 0 0	3,838 4 7	.....	.....	.....	.....	
265 0 6	36 0 0	1,151 2 1	.....	.....	.....	.....	
.....	.....	2,611 12 3	.....	.....	.....	.....	
.....	.....	3,754 12 10	.....	.....	.....	.....	
.....	4 12 0	1,424 9 10	.....	.....	.....	.....	
120 0 0	.....	2,066 6 10	.....	.....	.....	.....	
6,404 10 4	405 12 0	63,429 4 1	3,177 0 0	.....	55,546 12 6	.....	
.....	.....	4,652 12 7	.....	.....	.....	.....	
.....	50 0 0	3,722 12 3	42 0 0	.....	.....	.....	
100 0 0	240 0 0	8,761 6 9	.....	.....	100 0 0	.....	
.....	100 0 0	5,098 4 1	25 0 0	.....	.....	.....	
.....	.....	1,695 11 7	.....	.....	.....	.....	
22 0 0	42 0 0	2,797 7 7	291 15 6	.....	.....	.....	
.....	50 0 0	2,083 6 9	.....	.....	.....	.....	
.....	.....	2,234 8 7	.....	.....	.....	.....	
.....	.....	1,806 4 5	.....	.....	.....	.....	
.....	25 0 0	2,763 7 9	235 0 0	.....	.....	.....	
122 0 0	507 0 0	27,411 5 9	698 15 6	.....	100 0 0	.....	
.....	.....	3,390 8 7	.....	.....	315 12 9	.....	
.....	75 0 0	3,808 1 5	.....	.....	.....	.....	
.....	.....	6,698 12 0	.....	.....	315 12 9	.....	
.....	.....	12,676 12 0	.....	.....	60 0 0	508 10 9	
.....	120 0 0	5,495 2 8	.....	.....	.....	.....	
.....	72 0 0	5,372 14 1	.....	.....	.....	.....	
.....	.....	2,152 15 3	.....	.....	.....	.....	
.....	50 0 0	1,904 8 1	.....	.....	.....	.....	
.....	692 0 0	27,501 15 1	.....	.....	60 0 0	508 10 9	
1,980 0 0	601 5 10	21,620 10 7	2,084 8 8	1,053 0 0	27,325 2 9	.....	
250 0 0	76 0 0	1,896 9 2	.....	.....	1,038 7 5	.....	
.....	.....	3,482 10 6	.....	.....	.....	.....	
.....	.....	1,470 6 4	.....	.....	.....	.....	
2,230 0 0	677 5 10	28,470 4 7	2,084 8 8	1,053 0 0	28,363 10 2	.....	
.....	.....	6,394 5 5	.....	.....	269 14 1	.....	
.....	.....	2,000 15 7	.....	.....	4,150 11 1	.....	
120 0 0	.....	3,178 12 0	.....	.....	.....	.....	
1,614 8 0	.....	4,123 4 10	.....	.....	.....	.....	
.....	.....	2,552 14 5	.....	.....	.....	.....	
47 8 0	87 8 0	4,886 0 3	.....	.....	156 12 11	.....	
250 0 0	100 0 0	3,533 10 5	.....	.....	.....	.....	
2,032 0 0	187 8 0	28,169 15 11	.....	.....	4,577 6 1	.....	
10,788 10 4	2,544 10 10	1,39,981 7 5	5,365 7 9	1,053 0 0	88,963 10 6	508 10 9	

MISCELLANEOUS—continued.							
Actual cost of works done for private individuals.	Other Items.				Total.	Investments.	
	Remission of taxes.	Famine.	Contingencies.	Sundries.		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.	Rs. a. p.
2,419 8 5	1,027 8 10	1,616 6 3	99 6 3	4,045 2 6	64,704 10 9	.....	.....
.....	.....	.....	46 9 0	171 3 7	267 14 7	.....	.....
.....	.....	856 13 1	468 7 8	361 8 1	1,178 12 9	.....	.....
.....	.....	64 12 11	94 13 9	18 13 0	178 7 8	.....	.....
.....	.....	212 9 3	81 9 7	60 15 3	855 2 1	.....	.....
.....	.....	.....	203 11 11	255 2 1	458 14 0	.....	.....
.....	.....	.....	62 15 0	89 4 7	152 3 7	.....	.....
.....	.....	100 0 0	36 9 11	66 0 9	202 10 8	.....	.....
.....	.....	.....	196 0 10	154 2 10	350 3 8	.....	.....
.....	.....	18 1 0	62 8 9	69 1 0	149 10 9	.....	.....
.....	.....	4 8 4	42 2 0	168 11 8	215 6 0	.....	.....
2,419 8 5	1,027 8 10	2,373 2 10	1,834 14 8	5,460 1 3	68,212 0 6	.....	.....
.....	.....	.....	84 6 0	765 5 6	799 11 6	.....	.....
.....	.....	49 8 8	95 8 6	12 4 2	157 5 4	.....	.....
.....	.....	1,038 12 5	501 5 1	246 0 0	1,938 1 6	.....	.....
.....	.....	567 4 0	174 15 10	196 15 3	939 3 1	.....	.....
.....	.....	.....	89 1 0	328 0 10	417 1 10	.....	.....
.....	.....	.....	56 2 4	524 15 11	581 2 3	.....	.....
.....	.....	44 1 0	96 9 0	221 11 11	362 5 11	.....	.....
.....	.....	128 3 0	141 1 11	282 0 11	551 5 10	.....	.....
.....	.....	316 15 7	89 12 6	57 9 0	494 5 1	.....	.....
.....	.....	74 10 6	85 15 0	67 1 2	227 10 8	.....	.....
.....	.....	2,299 7 2	1,364 13 2	2,702 0 8	6,466 5 0	.....	.....
.....	.....	.....	157 13 0	731 1 4	1,204 12 1	.....	.....
2 0 6	.....	21 9 2	216 6 10	363 4 10	608 5 4	.....	.....
2 0 6	.....	21 9 2	374 3 10	1,094 6 2	1,808 1 5	.....	.....
.....	.....	4,334 15 9	391 4 1	1,829 7 10	6,609 6 5	.....	.....
.....	.....	.....	49 0 0	449 14 10	558 14 10	.....	.....
.....	.....	.....	64 12 0	354 2 0	418 14 0	.....	.....
.....	.....	.....	26 13 0	166 4 3	198 1 8	.....	.....
.....	.....	.....	152 6 0	241 14 7	394 4 7	.....	.....
.....	.....	4,384 15 9	684 3 1	2,541 11 6	8,174 9 1	.....	.....
.....	.....	200 12 11	2,257 9 11	1,139 1 2	31,975 10 9	.....	.....
.....	.....	.....	69 2 11	174 2 0	243 4 11	.....	.....
.....	.....	.....	120 1 6	49 7 0	1,207 15 11	.....	.....
.....	.....	8 14 9	.....	6 1 8	15 0 0	.....	.....
.....	.....	209 11 8	2,446 14 4	1,368 11 5	33,441 15 7	.....	.....
80 15 6	.....	.....	234 5 8	456 0 0	1,041 4 3	.....	.....
.....	.....	121 8 0	130 6 0	281 4 1	533 2 1	3,500 0 0	.....
.....	.....	.....	202 0 4	594 4 0	4,946 15 5	.....	.....
.....	.....	.....	112 9 8	111 7 4	224 1 0	.....	.....
.....	.....	.....	10 4 9	248 3 11	328 13 8	500 0 0	.....
.....	.....	.....	78 3 3	272 6 1	507 6 3	.....	.....
.....	.....	.....	195 3 0	171 2 4	360 5 4	.....	.....
80 15 6	.....	121 8 0	1,033 0 8	2,135 1 9	7,948 0 0	4,000 0 0	.....
2,502 8 5	1,027 8 10	9,410 6 7	7,288 1 9	15,303 0 9	1,26,050 15 7	4,000 0 0	.....

No. III.

Northern Division during the year ending 31st March 1900.

EXTRAORDINARY AND DEBT.						11	12	Remarks.
Payments to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.	Closing balance.	Grand Total.	
		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.	Memorandum of Liabilities and Claims.
21,326 0 0	25,672 7 9	800 0 0	1,821 2 2	15,172 15 6	64,792 9 5	51,313 9 1	5,13,647 0 0	Liabilities—
.....	.....	.....	335 0 0	.....	335 0 0	1,828 7 4	23,741 2 4	Balance of Loans, 19,00,787 0 0
.....	.....	.....	29 0 0	.....	22 0 0	9,163 9 9	49,514 3 3	Less balance of Sinking Funds, 63,033 15 10
.....	.....	.....	95 0 0	17 10 0	112 10 0	1,434 1 3	9,771 7 3	Net balances of Loans, 18,23,753 0 2
.....	.....	.....	.....	.....	.....	434 8 11	12,508 2 9	Deposits, 1,05,008 14 4
.....	.....	.....	.....	.....	.....	87 10 10	4,478 5 8	Total, 19,38,789 14 6
.....	.....	.....	.....	.....	.....	6,183 12 6	16,187 7 10	Claims—
.....	.....	.....	.....	.....	.....	1,390 12 3	10,312 3 1	Advances recoverable, 22,733 10 2
.....	.....	.....	.....	.....	.....	1,916 6 7	6,424 7 3	Amount of Investments, 42,300 0 0
.....	.....	.....	.....	.....	.....	1 2 1	6,360 14 9	Net amount of Debt, 18,63,884 4 2
21,326 0 0	25,672 7 9	800 0 0	2,278 3 2	15,190 9 6	65,262 3 5	75,747 14 5	6,60,527 2 0	
.....	.....	.....	.....	.....	.....	484 5 6	14,574 4 1	
.....	1,000 0 0	500 0 0	26 3 0	212 0 0	1,738 8 0	2,248 6 8	10,406 1 3	
.....	.....	.....	38 13 0	27 0 0	27 0 0	14,573 10 7	67,078 5 10	
.....	.....	.....	8 15 0	.....	8 15 0	3,725 3 7	22,539 4 2	
.....	.....	.....	6 0 0	.....	5 0 0	1,380 5 10	19,519 9 7	
.....	.....	50 0 0	37 3 0	24 0 0	111 3 0	1,078 8 6	9,838 5 3	
.....	.....	.....	.....	.....	.....	991 2 7	8,180 14 6	
.....	.....	.....	.....	.....	.....	110 14 3	13,104 14 4	
.....	.....	.....	.....	.....	.....	3,047 1 5	8,014 14 11	
.....	.....	.....	.....	.....	.....	-10,000 12 5	16,181 1 5	
.....	1,000 0 0	550 0 0	116 12 0	263 0 0	1,929 2 0	36,633 6 10	1,89,432 10 11	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	480 2 3	.....	279 9 0	1,077 0 9	1,536 12 0	2,522 4 10	24,739 12 2	
.....	.....	.....	.....	.....	.....	3,023 2 0	14,718 10 9	
.....	480 2 3	.....	279 9 0	1,077 0 9	1,836 12 0	5,545 6 10	30,468 6 11	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	1,000 0 0	.....	49 3 9	6,295 5 7	6,344 8 10	19,668 9 5	1,26,380 1 4	
.....	.....	.....	1,000 0 0	297 7 7	2,297 7 7	4,058 0 2	24,958 7 2	
.....	.....	.....	.....	.....	.....	4,429 14 4	15,700 15 2	
.....	.....	.....	.....	.....	.....	1,231 2 0	5,350 2 6	
.....	.....	.....	.....	.....	.....	3,522 0 8	9,481 14 2	
.....	1,000 0 0	.....	1,049 3 9	5,592 12 8	8,642 0 5	32,904 10 2	1,81,031 8 6	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	35,500 0 0	.....	1,555 3 0	2,27,623 2 9	2,64,673 5 9	96,496 1 3	6,41,618 5 6	
.....	.....	.....	.....	1,950 11 0	1,950 11 0	2,590 0 2	21,901 4 2	
.....	12,087 8 7	100 0 0	.....	792 8 0	12,980 0 7	5,423 4 7	41,655 7 1	
.....	.....	.....	.....	73 8 0	73 8 0	3,514 14 2	9,096 3 0	
.....	47,587 8 7	100 0 0	1,555 3 0	2,30,444 13 9	2,78,687 9 4	1,07,030 4 2	7,14,261 4 2	
.....	.....	.....	.....	.....	.....	.....	.....	
.....	8,334 1 11	.....	3,750 0 0	941 15 6	8,026 1 7	3,730 5 7	48,133 1 0	
.....	.....	100 0 0	242 3 6	45 0 0	3,887 2 6	3,726 3 4	36,091 10 10	
.....	3,635 7 4	.....	430 0 0	8,492 10 10	12,568 2 2	8,599 11 6	1,01,192 12 10	
.....	.....	100 0 0	.....	240 8 0	340 8 0	3,755 8 5	15,977 7 10	
.....	.....	.....	.....	.....	500 0 0	787 14 6	9,929 2 1	
.....	890 3 1	.....	231 14 0	500 0 0	1,675 1 1	899 11 1	10,770 9 10	
86 2 5	.....	.....	69 8 0	1,946 4 0	2,101 14 5	8,180 11 3	25,742 2 0	
.....	.....	.....	.....	.....	.....	.....	.....	
86 2 5	7,859 12 4	200 0 0	4,726 9 3	12,168 4 4	29,086 12 7	28,678 1 8	2,55,836 15 1	
.....	.....	.....	.....	.....	.....	.....	.....	
21,412 2 5	83,599 14 11	1,650 0 0	10,000 7 5	2,65,734 9 0	3,86,397 1 9	2,87,539 12	1,20,41,447 15 11	

F. S. P. LELY,  
Commissioner, N. D.

Statement showing the Expenditure of the Municipalities in the

1	2	3	4					
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.					
Name of District.	Serial Number of Municipality.	Name of Municipality.	General Administration (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.
			Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
Ahmednagar...	1	Ahmednagar ...	9,749 11 10	2,745 15 5	.....	5 8 0	14 13 0	.....
	2	Bhingār ...	655 3 4	302 2 11	.....	.....	6 0 0	.....
	3	Sangamner ...	661 8 4	958 9 2	280 9 5	.....	35 0 0	280 0 0
	4	Yambori ...	561 2 7	.....	777 6 5	.....	38 14 0	.....
	5	Kharda ...	329 5 4	192 6 8	608 11 6	.....	.....	.....
		Total ...	11,946 15 5	4,199 2 2	1,844 11 4	5 8 0	93 11 0	280 0 0
Khandesh ...	6	Amalner ...	527 2 7	98 0 0	.....	.....	.....	.....
	7	Patola ...	600 0 0	110 9 2	.....	.....	.....	.....
	8	Erandol ...	480 0 0	.....	.....	.....	.....	100 0 0
	9	Dharangaon ...	615 14 5	.....	.....	.....	.....	.....
	10	Bhadgaon ...	289 0 0	288 0 6	.....	.....	.....	.....
	11	Māheji ...	153 3 8	13 5 3	.....	.....	.....	.....
	12	Chopda ...	646 9 0	396 5 0	.....	.....	.....	.....
	13	Shirpur ...	627 0 6	659 1 8	.....	.....	.....	.....
	14	Sindkheda ...	244 0 0	74 5 4	.....	.....	.....	130 0 0
	15	Betavād ...	319 0 0	185 18 10	.....	.....	.....	.....
	16	Savda ...	778 14 9	.....	.....	.....	.....	.....
	17	Yaval ...	899 0 0	287 0 0	.....	.....	.....	.....
	18	Bhusavā ...	567 3 3	279 4 7	.....	.....	.....	.....
	19	Jalgaon ...	1,761 12 0	1,604 13 1	763 12 10	.....	1,633 12 1	.....
	20	Dhulia ...	2,511 13 1	3,342 18 4	1,452 13 4	.....	4,216 8 4	130 0 0
	21	Songir ...	260 6 2	.....	.....	.....	.....	.....
	22	Taloda ...	448 11 3	.....	.....	.....	.....	.....
23	Shahāda ...	355 8 0	488 3 0	.....	.....	.....	50 0 0	
24	Pmrkasha ...	263 11 6	76 6 3	.....	.....	.....	.....	
25	Nandardār ...	466 12 5	922 14 6	.....	.....	332 5 0	.....	
26	Fatepur ...	774 6 8	.....	.....	.....	.....	.....	
27	Rurur ...	298 13 6	22 10 0	.....	.....	16 0 0	.....	
		Total ...	13,413 4 7	8,892 12 6	2,216 10 2	.....	6,298 9 5	396 0 0
Nasik...	28	Malgaoan ...	903 0 11	1,644 9 8	690 15 9	.....	87 0 0	.....
	29	Yeola ...	1,737 15 0	2,013 13 5	.....	.....	1,015 8 7	163 0 0
	30	Nasik ...	4,041 10 2	5,643 8 11	.....	.....	150 2 2	210 0 0
	31	Sinnar ...	344 11 6	.....	.....	.....	.....	.....
	32	Igatpur ...	801 12 9	.....	.....	.....	.....	.....
33	Trimbak ...	352 6 11	107 12 5	140 4 3	.....	5 10 0	.....	
		Total ...	8,061 9 3	12,407 12 5	810 4 0	.....	1,258 5 4	372 0 0
Poona...	34	Poona City ...	16,931 4 0	20,202 13 11	.....	.....	14,352 3 3	565 8 3
	35	Savrad ...	324 0 0	712 2 4	.....	.....	.....	.....
	36	Jejuri ...	228 14 11	304 3 2	.....	.....	.....	.....
	37	Bārdamati ...	531 13 4	871 4 10	239 3 0	.....	3,315 3 0	.....
	38	Indāpur ...	308 12 0	555 12 11	.....	.....	5 1 0	.....
	39	Sirur ...	701 0 0	627 4 5	.....	.....	8 14 0	.....
	40	Talegaon Dābhāda ...	487 10 4	867 5 8	.....	.....	193 14 0	.....
	41	Lonāvia ...	644 0 0	69 6 9	.....	.....	.....	.....
	42	Khad ...	325 0 0	.....	.....	.....	.....	3 0 0
	43	Alandi ...	867 11 4	342 7 1	.....	.....	.....	.....
44	Junnar ...	577 2 10	610 5 11	.....	.....	1 0 0	.....	
45	Poona Suburban ...	2,677 5 11	1,000 8 3	.....	.....	237 11 0	.....	
		Total ...	23,965 11 5	36,146 15 3	329 3 0	.....	12,118 14 3	638 8 2
Sātara	46	Sātara City ...	3,327 2 6	4,164 11 3	.....	.....	60 1 6	.....
	47	Wāl ...	768 12 5	1,030 0 9	.....	.....	3 15 10	101 1 9
	48	Rahimatpur ...	267 9 2	174 6 6	.....	.....	.....	.....
	49	Karād ...	341 4 3	659 4 6	.....	.....	35 6 0	.....
	50	Isāmpur ...	437 1 0	109 7 6	.....	.....	.....	.....
	51	A'shta ...	317 0 0	156 9 10	.....	.....	.....	.....
	52	Tāsgaon ...	739 6 5	818 15 8	.....	.....	8 5 0	.....
	53	Vita ...	326 12 1	335 13 4	.....	.....	.....	.....
	54	Māyāni ...	347 5 11	.....	.....	.....	.....	.....
	55	Mhasvad ...	302 12 9	511 5 3	.....	.....	.....	.....
56	Mācomph ...	4,301 0 8	350 9 1	.....	.....	6 10 0	535 11 6	
57	Sātara Suburban ...	731 9 1	195 0 0	.....	.....	4 0 0	.....	
		Total ...	11,120 13 2	8,446 2 8	.....	.....	108 6 4	638 12 3
Sholāpur	58	Sholāpur ...	5,322 5 3	7,064 4 8	.....	.....	359 12 8	270 0 0
	59	Bāri ...	1,582 9 9	161 11 5	2,801 7 4	.....	.....	.....
	60	Karnāta ...	633 10 10	1,025 5 11	.....	.....	3 8 0	.....
	61	Pandharpur ...	1,128 9 3	2,159 11 11	.....	.....	263 15 0	126 0 0
62	Sāngolā ...	531 0 3	235 10 8	234 2 10	.....	99 4 8	.....	
		Total ...	10,146 8 4	12,623 12 7	3,064 10 2	.....	730 7 6	396 0 0
		GRAND TOTAL ...	78,756 9 3	74,718 2 7	8,136 6 2	5 8 0	26,511 5 10	2,694 5 5

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 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.
12,518 0 3	423 4 8	2,777 2 10	329 8 9	54 5 0	6,644 5 3
962 6 5	.....	170 10 0	3 9 6	.....	174 3 6
2,185 10 11	.....	414 2 4	6 15 1	.....	421 2 5
1,377 7 9	.....	295 12 11	.....	3 8 0	298 4 11
1,523 7 8	0 6 0	211 10 5	19 13 8	.....	231 13 8
18,369 15 11	423 10 8	3,869 7 6	419 14 7	56 13 0	4,769 13 9
620 8 7	.....	885 8 0	13 0 0	.....	377 8 0
710 9 2	19 13 6	440 3 6	15 9 0	.....	475 9 0
590 0 0	.....	391 8 9	12 0 0	.....	393 5 9
615 14 9	13 14 3	454 2 3	18 1 5	.....	426 1 11
514 0 0	1 11 6	401 13 8	.....	.....	403 9 0
168 8 11	.....	339 9 2	15 7 8	41 4 4	56 11 7
1,042 14 0	25 4 6	598 14 8	.....	.....	1,072 13 8
1,255 2 2	14 1 1	589 14 8	11 6 8	.....	615 5 10
433 5 4	.....	169 15 9	15 0 0	.....	124 15 9
504 15 10	3 3 9	217 14 9	14 15 9	.....	236 2 3
778 14 9	.....	298 9 6	.....	.....	298 9 6
596 0 0	.....	339 7 6	11 4 0	.....	341 11 6
596 7 10	2 4 0	371 15 0	8 12 6	.....	623 13 6
5,754 3 0	877 8 3	1,478 14 6	.....	.....	1,856 6 9
11,544 0 1	536 13 3	3,134 8 10	32 5 0	.....	4,928 9 1
290 6 2	.....	247 14 9	.....	.....	297 14 9
414 11 3	3 12 0	806 3 3	.....	.....	339 15 3
899 11 9	500 13 8	500 10 6	6 0 0	.....	1,073 8 6
339 1 9	.....	244 10 10	6 10 0	.....	251 4 0
1,807 15 11	793 0 3	751 4 11	.....	4 6 0	1,543 11 3
774 6 6	9 13 6	646 8 6	.....	.....	656 6 3
406 7 8	0 12 0	18 6 9	0 3 6	.....	19 6 3
31,122 3 8	2,603 13 6	12,723 7 11	179 9 11	46 10 4	15,551 9 8
3,304 10 4	0 4 0	1,079 15 6	12 0 0	.....	1,062 3 4
4,923 6 0	.....	1,164 11 0	1,942 12 0	.....	3,107 7 0
13,044 5 10	143 0 9	2,134 10 7	33 7 8	.....	2,316 3 0
244 11 8	.....	.....	.....	.....	.....
811 12 9	.....	786 0 3	.....	.....	736 0 3
806 1 7	.....	57 5 9	13 0 0	.....	69 5 9
22,929 15 0	148 4 9	5,172 11 1	2,000 3 8	.....	7,321 3 6
52,161 13 5	4,136 9 5	8,552 0 2	389 5 7	.....	13,175 15 2
1,036 8 4	.....	189 0 0	.....	.....	108 0 0
531 1 1	.....	.....	.....	0 2 0	0 2 0
4,043 8 2	.....	265 5 9	.....	.....	265 5 9
809 9 11	.....	209 9 0	.....	.....	209 9 0
1,235 2 5	70 7 0	396 10 9	9 8 0	.....	476 9 9
1,550 14 0	.....	393 1 0	.....	.....	393 1 0
712 6 6	.....	696 0 2	.....	.....	696 0 2
232 0 0	.....	133 12 6	6 0 0	2 9 0	142 5 6
716 4 5	.....	830 7 8	220 3 4	.....	1,060 11 0
1,038 8 9	.....	672 9 6	.....	.....	672 9 6
3,945 9 2	168 0 0	3,480 9 8	79 8 4	.....	3,728 3 0
69,069 4 2	4,373 0 5	15,897 2 2	704 9 8	2 11 0	20,977 6 10
6,475 0 8	851 12 9	779 7 5	28 6 8	.....	1,559 10 10
1,903 14 9	44 7 8	.....	.....	20 11 6	65 2 2
441 15 6	.....	48 8 9	7 2 9	.....	65 11 6
1,022 14 9	49 15 6	294 0 8	75 2 8	1 6 0	410 10 5
627 8 6	.....	282 15 0	17 4 4	0 8 0	501 5 4
473 9 10	1 12 6	29 7 1	16 3 0	0 8 6	47 12 1
1,580 11 1	.....	98 15 9	22 3 2	.....	124 3 0
662 9 5	.....	63 14 4	8 3 6	.....	70 1 10
347 8 11	.....	55 5 3	17 15 3	0 1 0	73 5 6
804 3 0	.....	174 4 9	20 12 0	.....	195 0 9
5,323 15 3	130 1 0	717 11 9	.....	.....	847 12 9
631 9 1	73 0 0	266 10 11	.....	6 0 1	341 11 0
20,372 3 6	1,150 1 0	3,801 5 8	214 5 0	28 15 1	4,194 10 9
13,936 5 11	410 9 6	8,771 13 10	47 5 4	.....	4,229 12 8
4,545 12 6	672 2 9	1,765 14 2	.....	.....	2,428 0 11
1,688 8 9	.....	122 10 4	6 2 1	.....	128 12 5
5,683 4 2	262 13 11	1,290 6 8	.....	6 8 0	1,559 8 9
1,100 2 3	.....	307 0 11	.....	.....	207 0 11
26,934 1 7	1,345 10 2	7,177 11 6	53 6 5	8 6 0	8,553 4 1
1,88,797 11 10	10,043 8 8	47,641 13 10	3,672 2 10	149 7 5	61,368 0 7



AND CONVENIENCE.

Vaccination.	Markets and slaughter-houses.	Pounds.	DMk bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.	Public Works
						Establishment.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
839 13 5	988 3 4	74 11 5	39 3 5	100 15 3	80 0 0	380 1 3
38 8 0	32 0 0	10 1 6	0 6 0	759 9 11	.....	.....
82 0 0	15 0 6	2 8 5	17 7 0	.....	.....	.....
48 0 0	.....	18 0 0	.....	.....	.....	.....
.....	.....	13 6 1	.....	.....	.....	.....
1,098 5 5	1,035 3 10	116 11 7	56 16 6	880 9 2	80 0 0	380 1 3
87 0 0	.....	87 11 5	27 2 0	.....	.....	.....
141 0 0	170 6 0	14 7 7	139 10 5	.....	.....	.....
48 0 0	20 8 0	83 8 0	86 0 0	3 3 0	.....	.....
.....	118 16 3	47 10 5	.....	.....	.....	.....
22 0 0	.....	39 13 3	14 14 0	.....	.....	.....
14 0 0	.....	.....	.....	.....	.....	.....
99 4 0	111 0 6	15 7 0	72 10 5	.....	116 11 11	.....
54 9 3	1 6 0	25 15 4	33 5 0	49 14 8	130 0 0	.....
23 0 0	.....	11 18 0	21 12 0	3 3 0	.....	.....
17 0 0	6 0 0	39 4 9	28 15 4	.....	.....	.....
40 0 0	.....	8 3 0	121 2 5	.....	.....	.....
21 0 6	.....	46 11 7	35 4 0	.....	.....	.....
34 0 0	500 0 0	10 10 0	158 15 0	103 3 0	.....	34 0 0
144 0 0	153 12 3	58 8 4	57 12 5	224 0 4	.....	.....
321 13 10	1,844 5 5	153 2 7	86 13 0	412 4 1	133 11 7	509 11 11
16 0 0	.....	17 15 7	4 4 5	3 18 1	.....	.....
114 0 0	.....	0 8 0	72 11 0	.....	120 0 0	.....
60 0 0	742 10 8	66 7 3	61 8 1	182 14 10	.....	.....
57 0 0	.....	18 12 6	11 10 5	14 15 0	.....	.....
37 0 0	.....	98 7 2	17 6 0	.....	118 2 4	.....
75 0 0	.....	20 15 3	.....	.....	.....	.....
.....	5 0 0	11 7 0	.....	.....	.....	.....
1,448 11 1	3,673 11 7	841 9 10	975 8 1	975 6 0	607 9 10	847 11 11
157 19 0	03 14 8	22 4 1	57 7 3	.....	80 8 0	.....
230 11 6	39 0 0	21 1 1	.....	.....	.....	306 0 0
203 9 11	97 0 0	154 8 3	.....	.....	.....	.....
40 0 0	.....	17 4 4	.....	.....	.....	.....
42 0 0	5 15 7	80 4 7	.....	.....	.....	.....
.....	.....	29 5 5	.....	.....	.....	.....
925 15 5	235 15 10	306 11 10	67 7 3	.....	89 8 0	306 9 0
1,297 8 11	2,703 15 8	588 4 11	.....	268 6 4	236 12 0	4,448 5 1
90 0 0	3 9 0	10 13 7	1 1 6	.....	.....	.....
7 0 0	.....	14 8 7	.....	.....	.....	.....
17 4 0	194 3 10	21 4 9	14 18 5	68 3 1	57 9 3	53 15 7
31 0 0	.....	.....	31 6 0	.....	.....	.....
0 3 3	60 2 0	3 18 3	.....	.....	2 2 5	12 0 0
32 0 0	.....	9 9 9	.....	.....	.....	.....
44 14 0	137 15 9	3 5 9	.....	.....	.....	.....
38 2 0	.....	3 11 3	.....	.....	.....	.....
0 1 0	.....	1 8 3	.....	.....	.....	.....
150 2 3	.....	87 10 3	.....	.....	.....	.....
155 1 0	.....	.....	.....	315 5 0	251 14 9	.....
1,847 8 11	4,105 13 10	697 11 4	47 5 0	636 14 5	543 7 6	4,514 4 8
651 15 5	360 7 4	2 12 0	.....	13 3 9	121 0 0	640 5 11
29 0 0	34 8 0	.....	.....	.....	.....	.....
41 0 0	3 0 0	8 5 0	.....	.....	.....	.....
.....	.....	5 8 3	22 13 2	.....	.....	61 9 7
48 0 0	.....	17 1 3	.....	2 3 0	.....	.....
112 0 0	1 3 0	8 4 2	3 5 0	34 0 0	0 8 0	.....
67 0 0	.....	8 5 0	.....	.....	84 0 0	.....
28 0 0	.....	8 4 7	11 6 0	.....	.....	.....
4 2 0	.....	18 6 5	10 3 0	12 0 0	.....	.....
46 10 0	.....	.....	34 8 0	38 3 0	00 0 0	.....
30 0 0	178 10 4	7 2 9	.....	291 0 3	.....	554 8 0
.....	120 11 3	20 6 5	.....	1,201 12 7	70 0 0	.....
1,049 11 8	694 7 11	98 10 0	82 2 2	1,061 5 7	334 8 0	1,296 7 5
558 10 0	533 13 9	39 4 6	126 14 5	2,373 14 10	17 0 0	711 8 0
531 0 11	11 15 6	17 4 11	191 12 5	751 11 10	08 0 0	480 0 0
45 0 0	30 11 10	41 15 3	1,122 8 6	5 11 0	65 2 7	.....
425 7 0	216 15 9	211 12 5	240 12 5	108 9 0	137 11 0	254 14 5
42 0 0	.....	9 3 4	68 18 7	.....	.....	.....
1,453 1 11	813 6 10	319 8 5	1,780 18 7	8,377 14 8	295 13 7	1,425 6 5
2,672 8 3	10,863 11 10	2,378 15 0	2,990 3 7	7,418 1 10	1,956 14 11	8,470 15 9



Public Health and Convenience—continued.				Public	
Public Works—continued.			Total.	Schools and colleges.	Contributions.
Buildings.	Roads.	Stores.			
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
121 11 0	757 8 4	65 3 0	68 159 8 1	9 435 5 1	1 310 12 0
3 0 0	90 13 6	.....	2 885 15 0	1 225 11 1	.....
180 3 0	246 13 11	5 1 3	5 639 6 2	5 072 3 2	.....
.....	100 8 0	.....	1 052 12 8	715 6 11	53 5 4
29 2 9	104 8 0	.....	850 15 0	.....	.....
334 5 9	1 290 14 9	100 4 8	78 788 8 5	10 448 10 3	1 364 1 4
.....	526 9 6	.....	2 718 13 5	2 529 7 5	.....
8 4 0	173 14 9	70 14 9	3 860 14 9	3 198 10 10	.....
251 13 5	875 15 4	.....	5 261 4 0	3 481 6 4	.....
.....	496 1 10	0 6 0	4 101 11 3	3 613 8 3	.....
.....	308 8 3	.....	2 348 5 1	2 903 14 6	.....
78 10 5	5 13 6	.....	147 0 2	.....	.....
.....	714 3 0	.....	5 468 12 6	3 101 10 7	.....
10 7 9	753 4 6	21 13 10	5 711 5 10	3 545 12 0	.....
.....	21 4 6	.....	1 053 15 0	1 112 4 8	.....
.....	95 9 2	.....	715 11 9	960 2 5	.....
.....	808 11 0	.....	7 068 0 11	2 307 1 6	800 0 0
.....	107 14 0	.....	2 015 15 7	4 368 13 1	.....
.....	1 425 2 0	.....	6 754 13 4	5 023 8 3	.....
23 5 3	877 13 3	.....	16 386 15 6	5 376 8 6	.....
61 3 7	4 290 8 7	.....	30 807 15 11	8 503 12 10	160 0 0
.....	40 0 0	.....	894 7 8	891 4 10	.....
.....	.....	.....	2 399 12 6	1 214 1 3	.....
201 3 1	304 5 7	15 15 0	4 093 14 11	1 854 0 10	.....
.....	8 1 0	0 10 0	543 10 11	839 6 10	.....
.....	1 996 6 8	.....	7 192 14 7	2 759 14 10	.....
.....	118 0 6	.....	1 183 11 2	3 290 14 3	.....
.....	135 9 4	1 8 0	463 1 4	.....	.....
731 14 6	14 238 13 3	117 4 1	1 11 063 4 10	60 804 4 0	950 0 0
.....	.....	.....	.....	.....	.....
124 9 3	833 13 9	.....	18 303 1 8	4 055 2 9	.....
266 7 9	265 2 3	.....	18 874 5 10	5 645 2 2	.....
230 5 4	3 001 3 11	114 15 0	44 116 0 6	6 776 9 3	100 0 0
.....	33 15 9	.....	4 545 4 9	2 059 5 1	.....
.....	41 3 6	.....	4 927 13 7	1 835 4 4	.....
7 8 6	67 8 6	.....	3 831 11 7	677 12 6	.....
623 9 10	5 137 15 8	114 15 0	94 397 5 6	20 549 7 1	100 0 0
.....	.....	.....	.....	.....	.....
145 2 3	42 337 6 5	26 8 0	1 04 624 5 4	19 049 14 1	.....
.....	87 7 0	18 0 0	3 893 9 0	1 774 11 2	.....
.....	.....	.....	375 8 1	.....	.....
4 716 1 8	875 1 0	.....	12 555 4 9	1 896 6 3	24 0 0
.....	883 12 3	.....	1 704 8 10	847 3 11	.....
173 5 6	.....	.....	6 255 9 6	1 307 1 4	.....
18 5 9	365 14 3	.....	3 083 8 1	1 107 11 7	.....
.....	728 3 6	.....	6 047 0 1	1 311 14 10	.....
1 16 0	57 14 0	.....	1 566 13 0	914 12 10	12 0 0
8 9 0	44 3 10	.....	2 243 3 9	851 11 5	.....
9 2 0	281 0 0	.....	4 564 8 2	1 063 13 2	300 0 0
.....	.....	.....	10 144 0 5	777 3 7	.....
7 087 4 2	45 107 14 3	44 8 0	2 47 183 15 0	31 717 9 2	290 0 0
.....	.....	.....	.....	.....	.....
0 1 0	541 0 10	21 12 8	22 111 9 6	7 147 7 10	.....
35 13 5	73 10 2	.....	9 330 9 8	2 838 7 1	200 0 0
11 14 6	49 7 9	.....	1 350 15 2	945 7 6	.....
61 7 9	117 15 0	.....	5 574 11 6	3 487 14 10	.....
28 3 3	18 11 0	.....	2 577 11 0	2 304 8 7	.....
112 1 8	34 14 0	.....	1 925 14 8	2 219 15 0	.....
.....	53 4 0	.....	6 577 14 0	2 307 12 6	.....
.....	4 2 0	.....	957 14 3	1 138 10 4	.....
.....	40 15 3	.....	326 11 9	733 2 8	.....
.....	80 14 9	.....	1 978 6 2	1 140 14 8	.....
1 585 6 6	3 301 15 3	.....	10 673 9 1	828 6 8	.....
.....	6 0 0	.....	6 601 14 0	216 14 0	.....
1 325 0 1	4 224 14 0	21 13 3	60 687 13 4	24 454 10 3	200 0 0
.....	.....	.....	.....	.....	.....
2 635 11 9	4 456 7 5	106 4 0	82 362 15 8	10 335 13 10	8 400 0 0
27 9 10	2 045 4 8	.....	15 438 15 5	4 783 15 5	.....
.....	160 7 0	.....	8 024 10 7	2 030 9 7	.....
1 501 12 8	3 495 14 6	.....	37 092 2 4	12 024 7 3	.....
24 3 1	106 11 1	.....	2 205 7 1	838 12 10	.....
4 189 5 4	10 855 13 9	106 4 0	1 43 074 3 1	30 013 10 11	8 400 0 0
.....	.....	.....	.....	.....	.....
14 776 7 8	80 805 4 8	565 0 0	2 745 243 2 2	1 83 988 3 8	11 810 1 4

INSTRUCTIONS.		8	9		
		CONTRIBUTIONS.	MISCELLANEOUS.		
Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest on Loans.		Discount.
			Interest due on account of pre- vious 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.
100 0 0	10,846 1 1	1,250 0 0	3,207 4 4	.....	.....
48 0 0	1,323 11 1	.....	.....	.....	.....
95 14 3	6,120 8 2	.....	.....	.....	.....
.....	804 10 6	.....	.....	.....	.....
243 14 3	18,056 9 10	1,250 0 0	3,207 4 4	.....	.....
80 0 0	2,579 7 5	.....	.....	.....	.....
.....	2,108 10 10	.....	.....	.....	.....
25 0 0	2,508 8 4	125 0 0	.....	.....	.....
.....	2,613 8 3	.....	.....	.....	.....
40 0 0	2,943 14 0	.....	.....	.....	.....
.....	3,101 10 7	.....	.....	.....	.....
100 0 0	3,645 12 0	.....	.....	.....	.....
15 0 0	1,127 4 8	.....	.....	.....	.....
.....	960 2 5	5 0 0	.....	.....	.....
.....	3,107 1 6	.....	.....	.....	.....
70 0 0	4,458 13 1	.....	.....	.....	.....
00 0 0	8,083 8 3	.....	.....	.....	.....
150 0 0	8,826 8 6	338 1 0	.....	.....	.....
50 0 0	6,702 12 10	160 0 0	.....	10,281 6 9	1 0 0
.....	891 4 10	.....	.....	.....	.....
.....	1,214 1 3	.....	.....	.....	.....
.....	1,854 0 10	.....	.....	.....	.....
.....	883 6 10	1 10 0	.....	.....	.....
58 0 0	2,809 14 10	.....	.....	.....	.....
.....	3,290 14 3	.....	.....	.....	.....
610 0 0	62,364 4 0	640 1 0	.....	10,281 6 9	1 0 0
150 0 0	4,205 2 0	750 0 0	.....	.....	.....
.....	5,645 2 2	60 0 0	.....	.....	.....
60 0 0	6,926 9 3	.....	.....	.....	.....
.....	2,059 8 1	.....	.....	.....	.....
.....	1,335 4 4	.....	.....	.....	.....
.....	677 13 6	50 0 0	.....	.....	.....
300 0 0	20,840 7 1	760 0 0	.....	.....	.....
676 15 9	19,626 13 10	2,070 0 0	.....	858 6 9	12 2 0
38 0 0	1,760 11 3	.....	.....	.....	.....
.....	2,080 6 8	.....	.....	.....	.....
40 0 0	963 3 11	.....	.....	.....	.....
36 0 0	1,307 1 4	.....	.....	.....	.....
.....	1,107 11 7	.....	5 5 2	.....	3 1 0
.....	1,811 13 10	.....	.....	.....	.....
12 0 0	938 13 10	.....	.....	.....	.....
.....	851 11 5	.....	.....	.....	.....
.....	2,228 13 1	.....	.....	.....	.....
.....	777 3 7	.....	.....	.....	.....
700 15 9	33,714 8 11	2,070 0 0	5 5 2	858 6 9	13 3 0
81 1 7	7,208 9 6	.....	.....	9,583 10 3	.....
25 0 0	3,063 7 1	.....	.....	.....	.....
.....	945 7 6	.....	.....	.....	.....
100 0 0	2,657 14 10	.....	.....	.....	.....
.....	2,304 8 7	.....	.....	.....	.....
25 0 0	2,244 16 6	.....	.....	.....	.....
33 0 0	2,430 12 6	.....	.....	.....	.....
80 0 0	1,233 10 4	.....	.....	.....	.....
.....	733 2 8	.....	.....	.....	.....
.....	1,148 14 9	.....	.....	.....	.....
120 0 0	948 6 8	.....	.....	.....	.....
.....	316 14 0	.....	.....	.....	.....
414 1 7	25,068 11 10	.....	.....	9,583 10 3	.....
100 0 0	12,836 13 10	1,000 0 0	2,241 1 5	3,577 7 0	.....
120 0 0	4,903 15 5	.....	.....	.....	.....
20 0 0	2,050 9 7	.....	.....	.....	.....
650 0 0	12,674 7 3	.....	.....	.....	.....
18 0 0	850 13 10	.....	.....	.....	.....
902 0 0	39,315 10 11	1,000 0 0	2,241 1 5	3,577 7 0	.....
3,070 15 7	1,06,200 4 7	5,250 1 0	5,658 10 11	25,290 13 6	10 8 9



No. 111.

Central Division during the year ending 31st March 1900.

10						11	12	13
EXTRAORDINARY AND OTHER								
Payments to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.	Closing Balance.	Grand Total.	Remarks.
		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.	
			4,021 2 7	821 10 3	4,842 12 10	4,998 9 0	1,16,919 12 0	
122 1 5			50 0 0	40 0 0	40 0 0	710 2 4	5,501 10 2	
250 0 0				182 4 0	354 5 5	901 2 11	14,689 12 8	
					250 0 0	1,201 11 3	5,134 15 1	
						281 14 9	2,348 1 8	
372 1 5			4,071 2 7	1,148 14 3	5,587 2 2	12,148 8 3	1,42,779 5 4	
					1,000 0 0	2,525 14 11	10,091 10 1	
				23 12 0	23 12 0	6,904 7 8	12,256 10 7	
						3,780 4 0	14,306 12 4	
						1,087 4 11	10,441 7 0	
						1,042 12 9	4,311 7 8	
						1,042 14 11	1,468 12 7	
				8 12 0	8 12 0	3,820 11 4	14,886 1 11	
				95 0 0	95 0 0	5,317 12 2	14,907 9 8	
						1,027 8 2	5,518 10 1	
						1,112 1 10	2,522 7 1	
						2,522 8 7	14,927 9 8	
						2,470 0 4	10,783 3 0	
						2,200 7 8	23,009 4 11	
4,888 9 3	50 0 0		1 12 0	5,622 0 0	5,622 12 0	12,230 0 0	28,812 2 3	
			20 0 0	240 0 7	260 0 7	10,641 8 11	28,307 15 7	
						2,097 8 8	9,239 12 7	
			263 4 7		263 4 7	1,449 14 8	5,971 3 2	
						2,210 0 8	11,487 1 7	
			15 0 0	88 8 0	103 8 0	722 2 1	2,215 3 11	
						17,326 2 8	31,212 2 11	
						1,875 8 5	7,890 9 7	
						1,795 1 11	2,700 4 11	
4,888 9 3	50 0 0		803 1 7	6,026 0 7	12,421 11 2	26,267 14 2	2,49,087 2 0	
4,700 0 0			117 5 11	234 10 11	3,505 7 1	4,917 12 4	39,725 8 9	
2,300 0 0			840 0 0	490 8 0	2,899 8 0	536 2 8	24,677 12 8	
5,067 0 0					840 0 0	22,273 2 0	1,01,112 8 11	
1,000 0 0					1,000 0 0	617 4 8	12,642 16 10	
						10,626 1 8	19,037 12 7	
						1,074 4 2	6,129 12 6	
12,500 0 0			987 5 11	834 2 11	15,735 14 1	49,954 16 5	2,16,288 1 1	
4,707 12 5			200 0 0	9,725 11 9	11,722 8 2	49,629 4 0	2,45,410 12 2	
					200 0 0	1,217 12 7	2,429 2 1	
						825 2 2	2,641 1 9	
						15,859 0 7	26,034 2 0	
						648 9 9	4,742 1 0	
						212 11 2	9,789 10 6	
1,122 4 0				1,322 4 0	1,322 4 0	612 12 5	9,429 12 6	
				19 3 0	4,454 11 3	110 4 2	12,127 1 1	
						1,472 8 2	4,484 8 7	
				60 0 0	50 0 0	2,486 10 2	7,264 12 3	
				612 4 7	831 5 7	153 2 2	4,521 12 10	
				150 0 0	6,205 7 5	16,220 9 5	42,612 1 4	
5,080 0 5	100 0 0		281 2 0	10,158 2 4	22,960 4 5	29,430 5 2	4,91,728 0 8	
10,808 5 2			4,749 12 5	6,028 4 6	22,226 6 2	2,002 1 10	76,072 6 7	
						2,154 19 0	22,612 12 8	
						1,048 2 5	4,044 4 0	
						2,079 1 8	12,780 0 2	
						2,224 11 9	5,840 2 7	
						2,224 12 9	7,400 1 11	
						1,704 8 4	12,127 1 1	
						659 10 4	2,741 10 1	
						126 1 6	4,221 2 4	
						1,011 4 2	4,698 12 2	
						7,211 1 1	12,140 12 11	
						3,047 12 0	9,407 6 8	
11,038 7 6			5,765 4 4	5,729 4 6	22,825 0 0	26,276 2 11	1,24,022 12 8	
14,020 0 0			3,751 10 0	126 0 2	17,910 0 2	2,099 2 10	1,22,114 7 9	
						7,225 5 4	2,070 12 9	
			53 0 0		57 0 0	2,061 11 10	12,174 12 2	
			798 4 7	18 4 0	814 12 7	42,741 7 4	2,07,915 2 0	
			122 14 2		122 14 2	2,829 12 7	7,022 2 4	
14,400 4 0	60 0 0		4,575 1 0	174 10 2	18,699 12 0	61,918 12 11	2,19,691 0 8	
48,044 2 7	200 0 0		12,040 1 2	22,119 8 10	1,28,139 12 9	2,42,260 12 11	17,10,022 8 9	

A. WINGATE,  
Commissioner, C. D.

## Statement showing the Expenditure of the Municipalities

1	2	3	4				
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.				
Name of District.	Serial Number of Municipality.	Name of Municipality.	General Administration (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.
Belgaum	1	Belgaum ... ..	1,655 10 6	3,654 6 5	.....	.....	123 14 1
	2	Nipani ... ..	800 9 2	445 14 0	245 14 10	.....	355 12 0
	3	Athni ... ..	599 9 3	1,053 11 1	243 0 9	.....	3 12 0
	4	Gokak ... ..	383 2 5	720 14 5	.....	.....	.....
	5	Saundatti-Yellamma ... ..	596 0 0	190 0 0	108 8 0	.....	0 12 0
	6	Yamkanmardi ... ..	222 0 0	.....	.....	.....	.....
		Total ...	4,256 15 4	6,069 13 11	597 7 7	.....	484 2 1
Dhárwár	7	Dhárwár ... ..	1,792 12 7	3,271 3 4	.....	269 4 2	1,280 8 6
	8	Hubli ... ..	2,290 13 11	5,703 0 3	.....	854 1 2	9,817 14 0
	9	Gadag-Bettigeri ... ..	1,049 0 3	2,576 9 1	.....	.....	253 7 7
	10	Navalgund ... ..	352 12 0	991 11 3	.....	.....	3 0 0
	11	Yamur ... ..	.....	.....	.....	.....	.....
	12	Nargund ... ..	345 10 3	187 4 7	63 2 0	.....	.....
	13	Bánbennur ... ..	333 6 0	262 7 2	.....	.....	.....
	14	Gudguddapur ... ..	47 4 3	.....	.....	.....	.....
15	Byádgi ... ..	565 10 4	514 2 7	425 2 10	.....	1,275 8 0	
16	Háveri ... ..	224 0 0	166 12 4	.....	.....	.....	
		Total ...	6,991 5 7	13,678 2 7	497 4 10	623 5 4	12,630 6 1
Bijápur	17	Bijápur ... ..	1,031 13 5	2,451 3 1	.....	.....	1,646 8 6
	18	Bálgakot ... ..	790 5 10	1,801 12 7	.....	.....	17 0 0
	19	Hkal ... ..	425 10 2	639 7 5	.....	.....	200 0 0
	20	Guledgud ... ..	468 0 0	1,301 2 11	.....	.....	187 11 0
		Total ...	2,715 18 5	6,193 10 0	.....	.....	2,051 3 6
Kávara	21	Kárwár ... ..	1,016 8 2	756 1 1	.....	.....	447 6 0
	22	Kumta ... ..	907 6 3	983 2 5	96 0 0	.....	1,402 3 11
	23	Sirsi ... ..	725 10 7	563 11 4	187 14 5	.....	2,726 14 7
	24	Haliyal ... ..	413 10 3	615 3 1	97 7 6	.....	144 3 0
	25	Honavar ... ..	.....	.....	.....	.....	.....
	26	Bhatkal ... ..	506 11 0	751 0 11	.....	.....	548 5 5
	27	Gokarn ... ..	49 9 10	125 15 11	.....	.....	2 8 0
28	Ulvi ... ..	.....	.....	.....	.....	.....	
		Total ...	3,619 8 1	3,795 2 9	381 5 11	.....	5,271 8 11
Ratnágiri	29	Vengurla ... ..	947 15 0	434 14 9	262 9 8	.....	2,380 7 10
	30	Rájapur ... ..	612 1 10	261 3 2	261 3 1	.....	4 15 0
	31	Ratnágiri ... ..	723 12 2	705 15 1	.....	.....	40 10 5
	32	Chiplun ... ..	1,036 7 9	697 1 8	335 0 8	.....	230 5 0
	33	Dapoli ... ..	180 0 0	113 4 3	.....	.....	.....
		Total ...	3,500 4 9	2,276 11	668 13 6	.....	3,156 6 3
Koliba	34	Alibág ... ..	524 4 2	341 13 10	490 0 8	.....	61 12 5
	35	Pen ... ..	641 8 3	400 5 13	196 0 8	.....	0 10 0
	36	Roha-Ashtami ... ..	416 15 10	501 9 11	.....	.....	410 14 9
	37	Mahád ... ..	752 14 1	619 0 1	.....	.....	326 10 6
	38	Panvel ... ..	543 10 6	1,091 12 10	.....	.....	271 3 9
39	Uran ... ..	400 4 9	216 7 10	.....	.....	.....	
		Total ...	3,279 9 7	3,101 2 4	626 1 4	.....	1,071 3 5
		GRAND TOTAL ...	24,363 8 9	35,055 6 6	2,951 1 1	623 5 4	24,664 14 3

Public Service.						
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.
575 0 0	6,008 15 0	208 10 4	1,869 5 3	48 15 6	.....	2,111 15 1
.....	1,848 2 0	8 11 0	894 12 8	22 7 6	.....	420 15 2
.....	1,905 1 1	.....	440 0 5	.....	.....	440 0 5
.....	1,104 0 10	.....	.....	12 0 0	.....	12 0 0
.....	895 4 0	.....	208 9 6	.....	.....	208 9 6
.....	222 0 0	.....	56 11 6	.....	.....	56 11 6
575 0 0	11,983 6 11	212 5 4	2,959 7 4	78 7 0	.....	3,250 3 8
.....	6,113 12 7	.....	3,509 0 11	72 3 4	8 8 9	3,589 8 0
.....	18,110 13 4	.....	3,739 11 9	21 7 0	20 9 4	3,781 12 1
.....	3,879 0 11	.....	1,435 8 0	17 12 0	0 2 0	1,453 4 0
.....	1,347 7 8	.....	164 3 4	.....	.....	164 3 4
.....	595 0 10	.....	201 15 0	.....	.....	201 15 0
.....	645 13 2	.....	189 4 9	.....	.....	189 4 9
.....	47 4 3	.....	6 15 0	.....	.....	6 15 0
.....	2,780 7 9	.....	235 3 0	.....	.....	235 3 0
.....	380 12 4	.....	158 8 4	.....	4 8 0	161 0 4
.....	34,410 8 5	.....	9,632 4 1	111 6 4	83 7 1	9,777 1 6
.....	5,129 9 0	102 11 0	1,752 4 1	1,287 14 3	0 7 0	3,143 4 4
.....	2,609 2 5	.....	702 14 10	1 9 6	.....	704 8 4
.....	1,265 1 7	.....	204 1 5	.....	.....	204 1 5
.....	1,956 13 11	.....	877 1 6	5,193 15 7	.....	6,071 1 1
.....	10,960 10 11	102 11 0	3,536 5 10	6,483 7 4	0 7 0	10,122 15 2
.....	2,219 15 3	3 7 0	698 13 3	.....	59 6 0	761 10 3
.....	3,398 12 7	89 11 0	682 0 9	.....	36 1 9	807 13 6
.....	4,204 2 11	4 0 0	418 13 3	.....	11 5 0	434 2 3
.....	1,270 7 10	.....	355 1 8	.....	12 13 9	367 15 5
.....	1,806 1 4	.....	577 13 3	.....	1 14 0	578 11 3
.....	178 1 9	.....	68 15 4	.....	1 11 0	70 10 4
.....	13,067 9 8	97 2 0	2,801 9 6	.....	123 3 6	3,021 15 0
58 8 0	4,554 7 3	.....	871 10 4	9 15 6	23 7 1	905 0 11
.....	1,139 7 1	.....	.....	.....	.....	.....
.....	1,470 5 8	.....	352 1 9	24 3 6	.....	376 5 3
.....	2,298 15 1	57 10 11	798 9 6	.....	10 11 0	866 15 6
.....	298 4 3	.....	210 12 6	.....	.....	210 12 6
58 8 0	9,791 7 4	57 10 11	2,233 2 1	34 8 0	34 2 1	2,359 2 1
.....	1,357 15 1	0 13 4	485 0 3	.....	.....	485 13 7
.....	1,288 8 9	.....	539 15 6	.....	.....	539 15 6
.....	1,829 8 6	.....	59 10 6	.....	.....	59 10 6
.....	1,698 8 8	76 15 11	413 3 6	.....	0 18 0	521 0 5
.....	1,836 11 1	111 2 6	468 7 7	46 8 0	.....	624 2 1
150 0 0	766 12 7	24 0 0	614 13 0	.....	2 9 2	641 8 2
150 0 0	8,228 0 8	212 15 9	2,609 2 4	46 8 0	8 6 2	2,872 0 3
783 8 0	8,441 11 11	682 13 0	23,771 15 2	6,753 15 8	194 9 10	31,403 5 8

PUBLIC HEALTH

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.
.....	25 12 11	.....	.....	12,941 13 1	186 1 8
.....	367 15 9	.....	.....	2,024 1 11	604 7 8
450 3 7	136 8 10	.....	.....	3,471 7 4	1,955 9 2
.....	45 1 2	.....	328 6 4	2,303 9 2	1,216 1 11
.....	71 10 6	.....	.....	1,212 5 10	1,304 4 5
.....	74 9 6	.....	.....	452 0 0	.....
450 3 7	721 10 11	.....	328 6 4	23,004 5 4	5,836 8 10
.....	.....	.....	.....	.....	.....
59 4 8	670 12 6	.....	97 4 4	9,594 11 2	.....
199 8 7	12,225 10 1	.....	733 2 8	13,339 1 10	6,750 8 4
.....	.....	852 6 6	219 11 3	5,124 15 9	1,578 5 4
422 5 2	.....	113 2 6	.....	837 3 0	835 7 0
.....	.....	.....	.....	65 0 0	70 4 11
.....	118 14 7	.....	189 1 10	575 13 9	.....
.....	91 12 0	.....	.....	992 4 0	1,786 2 4
.....	.....	.....	.....	.....	.....
1,523 4 6	51 9 6	.....	.....	1,002 10 4	.....
.....	84 5 6	.....	.....	666 1 11	300 0 0
2,204 6 9	13,253 0 3	465 9 0	1,239 4 1	32,197 13 9	11,320 11 11
.....	.....	.....	.....	.....	.....
.....	2,335 8 2	.....	80 6 1	5,391 3 10	884 0 0
.....	66 11 5	699 14 7	27 12 7	5,250 11 4	1,427 10 1
.....	.....	.....	.....	1,345 5 2	656 8 0
.....	1 8 0	.....	.....	2,155 2 10	1,350 12 6
.....	2,393 11 7	699 14 7	908 2 8	14,172 7 2	4,318 14 7
.....	.....	.....	.....	.....	.....
95 1 3	.....	.....	81 3 9	2,509 9 10	623 8 1
.....	52 15 8	.....	169 12 10	1,729 10 0	1,673 0 11
.....	54 6 0	.....	.....	1,835 12 1	3,319 9 3
.....	83 10 8	.....	193 15 0	1,063 2 11	1,172 13 6
.....	.....	.....	.....	.....	.....
.....	19 15 6	.....	19 2 0	879 9 6	1,223 9 3
.....	.....	.....	.....	74 0 0	86 12 9
95 1 3	210 15 10	.....	434 1 7	7,891 12 4	8,248 5 9
.....	.....	.....	.....	.....	.....
.....	230 1 7	.....	.....	1,467 8 10	3,557 15 4
.....	433 4 0	.....	.....	280 15 8	1,353 3 9
1,544 9 0	307 10 0	.....	.....	1,496 11 1	.....
272 0 10	390 3 7	.....	.....	1,643 7 5	990 13 4
.....	40 6 0	.....	.....	374 14 4	1,189 15 5
1,816 9 10	1,413 9 2	.....	.....	5,263 9 4	7,091 15 10
.....	.....	.....	.....	.....	.....
.....	135 15 11	.....	.....	2,768 3 5	96 9 6
.....	150 11 0	.....	.....	1,822 0 8	1,786 11 11
.....	262 5 5	.....	.....	287 7 7	100 0 0
663 15 9	191 12 2	.....	.....	1,321 4 10	1,581 9 3
.....	418 12 8	.....	.....	1,565 6 4	1,850 8 10
.....	417 4 7	.....	.....	1,439 6 1	668 5 11
663 15 9	1,576 13 9	.....	.....	9,203 12 9	6,073 8 5
5,232 5 2	19,569 13 5	1,165 7 7	2,909 14 8	91,733 12 8	42,890 1 4

and CONVENIENCE.

Vaccination.	Markets and slaughter-houses.	Pounds.	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.
908 6 8	161 10 2	.....	75 9 10	72 0 0	239 1 0
80 0 0	.....	.....	.....	0 12 0	.....
120 6 10	151 11 1	17 11 6	98 15 0	114 0 8	.....
122 5 1	.....	58 8 6	.....	.....	.....
60 0 0	.....	27 1 9	192 0 0	.....	.....
24 0 0	.....	.....	.....	.....	.....
1,318 2 7	313 5 3	108 5 9	366 8 10	186 12 3	239 1 0
747 7 3	602 14 2	75 7 9	100 2 8	.....	162 1 2
1,192 0 9	500 13 9	.....	18 11 0	181 12 2	171 7 3
691 10 6	2,787 8 7	45 4 0	153 14 3	.....	208 10 8
60 0 0	.....	24 3 9	.....	.....	.....
.....	.....	.....	.....	.....	.....
30 0 0	.....	25 7 10	36 0 0	.....	.....
74 9 5	261 8 0	51 1 10	33 0 0	.....	.....
.....	.....	.....	12 0 0	.....	.....
84 14 2	.....	8 12 0	23 13 2	.....	60 0 0
73 0 0	.....	32 3 0	25 2 8	.....	.....
2,953 10 1	4,132 12 6	262 8 2	400 11 9	181 12 2	602 3 1
166 0 0	6,190 7 9	67 9 10	171 1 10	281 0 7	.....
299 1 0	54 4 1	.....	58 7 0	197 2 6	.....
40 0 0	.....	.....	.....	.....	.....
60 0 0	.....	85 12 3	65 0 0	.....	.....
586 1 0	6,244 11 10	153 6 1	234 8 10	452 3 1	.....
157 6 7	172 12 11	9 9 3	.....	399 14 11	7 8 0
103 0 0	91 12 7	28 3 3	.....	.....	4 14 0
55 0 0	8 1 0	51 2 10	37 0 3	.....	.....
53 0 0	76 11 5	77 13 4	64 1 0	1 11 6	48 0 0
.....	.....	.....	.....	.....	.....
.....	.....	23 9 11	10 6 6	.....	.....
.....	.....	18 5 11	.....	.....	.....
368 6 7	349 5 11	208 12 6	111 7 9	401 10 5	60 6 0
173 13 4	93 2 8	6 8 6	196 4 3	107 2 0	24 14 8
30 0 0	.....	22 2 6	138 15 1	.....	.....
.....	10 4 0	37 10 3	32 8 5	.....	.....
99 2 9	.....	14 5 0	61 12 3	.....	.....
12 0 0	.....	32 0 0	34 9 8	.....	.....
316 0 1	103 6 8	112 10 3	464 1 3	107 2 0	21 14 8
100 0 0	.....	23 8 0	.....	.....	.....
.....	.....	42 2 3	.....	.....	0 8 0
37 0 0	.....	23 14 2	7 14 9	.....	.....
21 0 0	17 13 0	27 3 6	12 2 0	.....	24 0 0
118 4 4	4 1 0	15 10 0	.....	.....	.....
50 0 0	11 15 0	340 10 11	48 0 0	.....	.....
326 4 4	33 13 0	472 0 11	68 0 9	.....	21 8 0
5,861 8 8	11,197 7 2	1,312 11 8	1,645 7 2	1,355 7 11	951 0 9



## PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works.					
Establishment.	Buildings.	Roads.	Stores.	Plague charges.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
350 0 0	24 9 9	1,663 7 1	72 0 0	13,819 7 1	36,517 15 8
.....	.....	783 0 0	.....	1,530 3 6	5,890 8 10
121 15 0	22 14 2	2,179 14 11	1 15 6	710 7 2	9,558 12 4
18 0 0	325 12 6	699 6 10	.....	952 10 11	6,668 14 5
71 12 5	192 8 2	765 1 1	.....	.....	3,986 12 5
.....	.....	.....	.....	.....	550 9 6
561 11 5	565 12 7	6,090 13 11	73 15 6	23,012 12 8	62,668 8 9
107 3 11	.....	1,466 15 8	.....	20,780 3 7	34,464 8 8
552 0 0	.....	6,936 5 9	110 0 0	46,041 7 0	88,950 9 2
379 7 8	18 4 1	3,910 5 10	449 9 0	14,034 6 11	29,354 7 11
169 0 0	53 13 10	397 8 5	.....	2,885 1 8	5,347 13 4
.....	121 2 4	.....	.....	258 7 3	.....
44 0 0	9 15 0	418 0 6	39 14 0	613 0 3	2,100 3 9
.....	24 13 8	.....	.....	1,377 7 4	4,642 10 7
12 0 0	.....	.....	.....	.....	24 0 0
225 8 0	.....	1,079 4 6	.....	1,739 4 1	5,849 0 3
.....	1 9 0	102 3 0	2 2 0	589 12 7	1,886 7 8
1,489 3 2	329 9 11	13,710 11 8	601 9 0	87,610 11 5	1,72,876 4 7
812 4 7	.....	2,891 7 6	633 1 7	3,749 15 7	28,394 3 4
105 1 0	14 0 6	613 15 5	.....	2,628 14 11	11,463 10 5
.....	54 3 7	6 10 6	.....	738 13 11	2,841 9 2
.....	.....	73 0 6	.....	1,241 0 10	5,052 4 11
417 5 7	68 4 1	8,635 1 11	633 1 7	8,358 13 8	43,251 11 10
107 14 0	79 8 8	540 10 0	.....	544 4 6	5,277 15 9
.....	144 10 2	714 7 8	.....	.....	4,932 7 1
.....	2 2 0	1,495 10 1	.....	1,560 13 7	8,419 9 1
212 8 4	2 4 8	351 1 1	.....	1,443 7 9	4,844 6 7
.....	.....	.....	.....	.....	.....
.....	9 7 9	110 5 5	.....	218 10 9	2,260 4 7
.....	.....	86 0 0	.....	.....	214 10 8
.....	.....	.....	.....	.....	.....
320 6 4	238 1 8	3,248 2 8	.....	3,782 4 7	25,949 4 9
.....	.....	1,079 3 5	2 7 11	878 4 2	7,828 6 8
.....	.....	748 7 2	12 14 6	.....	3,019 14 8
47 0 0	55 0 11	250 5 9	10 4 7	5,787 12 3	9,579 12 3
.....	.....	594 6 9	.....	149 6 0	4,215 9 11
.....	18 11 6	84 1 6	.....	14 0 1	1,801 10 1
47 0 0	68 12 6	2,756 8 7	25 11 0	6,829 6 6	26,440 5 7
.....	.....	.....	.....	.....	.....
.....	23 14 6	1,073 9 0	.....	1,096 1 11	5,316 14 3
.....	19 11 0	353 3 0	.....	1,333 0 2	6,007 15 10
96 0 0	.....	337 2 4	.....	82 8 4	1,138 4 8
.....	26 8 6	1,188 0 3	.....	.....	5,149 5 3
.....	.....	319 11 0	.....	3,471 14 5	7,787 15 7
.....	.....	338 13 5	.....	222 11 10	3,527 3 9
96 0 0	70 2 0	3,610 7 0	.....	6,706 4 8	28,927 11 4
2,931 10 6	1,240 10 3	33,001 13 9	1,334 5 1	1,36,280 5 1	3,60,118 14 10

7				8	9	
PUBLIC INSTRUCTION.				CONTRIBUTIONS	MISCELLANEOUS.	
Schools and Colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest on loans.	
					Interest due on account of previous years.	Interest due on account of current year.
Rs. s. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
8,699 6 10	80 0 0	100 0 0	8,879 6 10	160 0 0	.....	.....
2,596 10 0	.....	.....	2,596 10 0	.....	.....	.....
5,220 15 5	106 0 0	85 0 0	5,411 15 5	.....	.....	.....
8,604 0 2	.....	80 0 0	8,684 0 2	25 0 0	.....	.....
2,521 4 8	.....	.....	2,521 4 8	.....	.....	.....
905 10 10	.....	.....	905 10 10	.....	.....	.....
<b>23,547 16 6</b>	<b>186 0 0</b>	<b>215 0 0</b>	<b>23,948 15 6</b>	<b>185 0 0</b>	.....	.....
10,054 4 7	.....	.....	10,054 4 7	.....	.....	.....
14,537 4 8	.....	93 0 0	14,630 4 8	.....	.....	11,000 1 2
7,432 14 9	365 1 2	100 0 0	7,897 15 11	.....	.....	.....
1,167 2 9	.....	10 0 0	1,167 2 9	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
1,866 5 6	1 5 5 4	12 0 0	1,983 10 10	.....	.....	.....
2,396 12 8	.....	.....	2,396 12 8	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
1,336 9 7	.....	.....	1,336 9 7	.....	.....	.....
1,956 10 11	.....	.....	1,956 10 11	100 0 0	.....	.....
<b>40,788 1 5</b>	<b>470 6 6</b>	<b>215 0 0</b>	<b>41,423 7 11</b>	<b>100 0 0</b>	.....	<b>11,000 1 3</b>
4,521 3 0	145 0 0	145 9 0	4,6 1 12 0	.....	.....	.....
5,823 5 5	400 0 0	68 0 0	6,291 5 5	.....	.....	.....
1,092 12 11	100 0 0	25 0 0	1,217 12 11	.....	.....	.....
8,648 8 10	200 0 0	.....	8,848 8 10	.....	.....	.....
<b>16,085 14 2</b>	<b>845 0 0</b>	<b>238 9 0</b>	<b>16,169 7 2</b>	.....	.....	.....
4,838 11 0	.....	.....	4,838 11 0	.....	.....	.....
6,505 12 9	.....	60 0 0	6,565 12 9	.....	.....	.....
4,633 5 8	.....	60 0 0	4,693 5 8	.....	.....	.....
2,037 10 2	.....	.....	2,037 10 2	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
1,637 2 6	.....	.....	1,637 2 6	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
<b>19,652 10 1</b>	.....	<b>120 0 0</b>	<b>19,772 10 1</b>	.....	.....	.....
7,861 4 4	.....	.....	7,861 4 4	.....	.....	.....
1,259 1 11	.....	10 0 0	1,269 1 11	41 5 8	.....	741 4 0
2,988 1 6	.....	.....	2,988 1 6	834 0 0	82 3 0	1,833 10 4
2,919 14 9	.....	50 0 0	2,969 14 9	.....	.....	.....
904 15 8	75 0 0	12 0 0	991 15 8	.....	.....	.....
<b>15,933 6 2</b>	<b>75 0 0</b>	<b>72 0 0</b>	<b>16,080 6 2</b>	<b>875 5 8</b>	<b>82 3 0</b>	<b>2,574 14 4</b>
3,176 11 5	.....	.....	3,176 11 5	.....	.....	.....
5,377 3 10	300 0 0	25 0 0	5,702 8 10	.....	30 0 0	105 0 0
2,105 7 8	.....	.....	2,105 7 8	.....	.....	.....
5,109 14 10	25 0 0	.....	5,034 14 10	.....	.....	3,566 7 6
4,974 11 5	.....	.....	4,974 11 5	.....	.....	.....
2,739 11 8	6 7 0	.....	2,746 2 8	.....	.....	.....
<b>23,383 12 5</b>	<b>331 7 0</b>	<b>25 0 0</b>	<b>23,740 3 5</b>	.....	<b>30 0 0</b>	<b>3,671 7 6</b>
<b>1,38,341 11 9</b>	<b>1,907 13 6</b>	<b>885 9 0</b>	<b>1,41,135 2 3</b>	<b>660 5 8</b>	<b>112 3 0</b>	<b>17,246 7 1</b>

MISCELLANEOUS—continued.						
Discount.	Actual cost of works done for private individuals.	Other items.	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.		
...	...	1,318 4 3	1,318 4 3	.....	.....	.....
...	...	310 14 0	310 14 0	.....	.....	.....
...	.....	585 13 7	585 13 7	.....	.....	.....
...	9 13 6	171 5 11	181 3 5	.....	.....	.....
...	.....	1,190 6 9	1,90 6 9	.....	.....	.....
...	.....	41 8 6	41 8 6	.....	.....	.....
...	9 13 6	3,618 5 0	3,628 2 6	.....	.....	.....
...	54 4 2	1,219 1 9	1,273 5 11	.....	.....	.....
...	1,160 6 1	2,973 13 9	15,134 5 1	.....	.....	.....
...	.....	411 12 4	411 12 4	.....	.....	.....
...	.....	192 9 3	192 9 3	.....	.....	.....
...	.....	143 10 0	148 10 0	.....	.....	.....
...	108 14 6	434 8 11	543 7 5	.....	.....	.....
...	.....	127 1 9	127 1 9	.....	.....	.....
...	.....	9 3 0	9 3 0	.....	.....	.....
...	.....	267 6 1	267 6 1	.....	.....	.....
...	.....	86 13 3	86 13 3	1,600 0 0	.....	.....
...	1,323 8 9	5,871 0 1	18,194 10 1	1,600 0 0	.....	.....
...	.....	217 2 7	27 2 7	.....	.....	.....
...	.....	156 7 7	156 7 7	.....	.....	.....
...	.....	203 13 1	203 13 1	.....	.....	.....
...	.....	339 11 6	339 11 6	.....	.....	.....
...	.....	917 2 9	917 2 9	.....	.....	.....
...	.....	32 10 0	312 0 0	.....	.....	.....
...	.....	806 12 0	305 2 0	.....	.....	.....
...	322 0 6	161 14 4	483 14 10	.....	.....	.....
...	.....	85 7 0	85 7 0	.....	.....	.....
...	.....	.....	.....	.....	.....	.....
...	.....	273 0 10	273 0 10	.....	.....	.....
...	.....	37 10 3	37 10 3	.....	.....	.....
...	.....	7 0 0	7 0 0	.....	.....	.....
...	322 0 6	1,183 6 5	1,505 6 11	.....	.....	.....
...	.....	204 0 8	204 0 8	800 0 0	.....	.....
...	0 11 0	220 4 8	962 3 6	.....	.....	.....
...	.....	39 9 9	2,305 7 1	.....	.....	.....
...	.....	453 0 5	453 0 5	.....	.....	.....
...	.....	40 15 10	40 15 2	.....	.....	.....
...	0 11 0	1,807 15 2	3,965 11 6	800 0 0	.....	.....
...	.....	878 5 3	378 5 3	.....	.....	.....
...	.....	76 13 6	211 13 6	.....	.....	.....
...	.....	99 12 11	99 12 11	.....	.....	.....
...	0 13 0	257 11 10	258 7 10	.....	.....	.....
...	.....	179 1 2	3,745 8 8	.....	.....	.....
...	.....	60 15 9	60 15 9	.....	.....	.....
...	0 12 0	1,152 12 5	4,754 15 11	.....	.....	.....
...	1,656 13 9	18,90 9 10	22,936 1 8	2,400 0 0	.....	.....

No. III.

in the Southern Division during the year ending 31st March 1900.

10					11	12	Remarks.
EXTRAORDINARY AND DEBT.					Closing balance.	Grand Total.	
Repayment of loans.	Advances.		Deposits.	Total.			
Rs. a. p.	Permanent.	Other.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Memorandum of Liabilities and Claims.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
2,000 0 0	9 0 0	.....	320 2 0	329 2 0	14,293 13 4	69,679 7 0	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. 31,000 0 0 Deposits .. .. .. Total .. .. ..
.....	.....	675 0 0	84 0 0	759 0 0	2,775 2 6	15,812 4 6	
.....	.....	.....	87 8 0	87 8 0	10,219 7 8	28,875 2 6	Claims— Advances recoverable .. .. Net amount of debt .. ..
.....	.....	.....	.....	.....	2,852 12 4	14,565 7 2	
.....	.....	.....	.....	.....	8,191 1 4	16,993 6 3	Liabilities— Balance of Loans .. .. Deposits .. .. .. Total .. .. ..
.....	.....	.....	.....	.....	1,772 10 3	3,649 2 7	
2,000 0 0	9 0 0	675 0 0	491 10 0	3,175 10 0	40,104 15 5	1,48,944 14 9	Net amount of debt .. ..
.....	.....	262 14 0	2,364 14 11	2,627 12 11	1,223 0 7	59,846 5 3	Liabilities— Balance of Loans .. .. Deposits .. .. .. Total .. .. ..
5,538 0 0	.....	7,110 12 5	.....	12,698 12 5	11,424 4 7	1,64,730 13 4	
5,040 0 0	.....	148 4 0	817 2 3	8,965 6 3	7,273 4 1	56,235 3 5	Claims— Advances recoverable .. .. Net amount of debt .. ..
2,000 0 0	.....	.....	.....	2,000 0 0	1,715 3 9	11,634 7 8	
.....	.....	.....	.....	.....	2,500 6 11	2,855 8 2	Liabilities— Balance of Loans or Advances from Government .. .. Deposits .. .. .. Total .. .. ..
225 0 0	.....	28 4 0	190 8 0	443 12 0	1,749 6 3	7,617 7 1	
.....	.....	.....	.....	.....	170 6 2	8,166 1 1	Claims— Advances recoverable .. .. Net amount of debt .. ..
.....	.....	.....	.....	.....	552 10 3	610 0 6	
.....	.....	.....	.....	1,600 0 0	3,010 9 10	13,479 4 6	Liabilities— Balance of Loans or Advances from Government .. .. Deposits .. .. .. Total .. .. ..
.....	.....	.....	.....	.....	816 8 11	6,998 5 5	
12,313 0 0	.....	7,550 2 5	3,373 9 2	25,335 11 7	30,485 12 4	3,32,603 8 5	Net amount of debt .. ..
.....	.....	.....	.....	.....	.....	.....	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. .. Deposits .. .. .. Total .. .. ..
1,780 0 0	60 0 0	.....	.....	1,840 0 0	24,381 12 5	63,417 11 8	
.....	200 0 0	1,100 0 0	.....	1,300 0 0	5,173 8 11	27,698 11 1	Claims— Advances recoverable .. .. Net amount of debt .. ..
.....	.....	.....	.....	.....	4,054 9 2	97 0 15 4	
.....	.....	.....	.....	.....	1,501 9 1	19,130 1 4	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. .. Deposits .. .. .. Total .. .. ..
1,780 0 0	260 0 0	1,100 0 0	.....	3,140 0 0	35,471 7 7	1,20,033 7 5	
.....	.....	.....	.....	.....	.....	.....	Claims— Advances recoverable .. .. Net amount of debt .. ..
.....	.....	349 14 0	107 4 10	457 2 10	2,518 12 3	15,959 10 6	
.....	.....	.....	83 0 0	133 0 0	4,841 45 4	21,299 12 1	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. .. Deposits .. .. .. Total .. .. ..
.....	100 0 0	.....	.....	100 0 0	5,858 2 10	24,126 5 7	
.....	.....	.....	.....	.....	1,155 6 2	9,861 4 2	Claims— Advances recoverable .. .. Net amount of debt .. ..
.....	.....	.....	.....	.....	1,104 5 4	7,750 0 10	
.....	.....	.....	.....	.....	1,121 2 11	1,622 3 11	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. .. Deposits .. .. .. Total .. .. ..
.....	.....	.....	.....	.....	3,030 3 9	3,037 3 9	
.....	180 0 0	349 14 0	140 4 10	599 2 10	19,750 0 7	83,657 1 10	Net amount of debt .. ..
.....	.....	299 14 0	.....	1,099 14 0	1,855 14 8	24,334 0 6	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. .. Deposits .. .. .. Total .. .. ..
1,000 0 0	.....	.....	3 0 0	1,000 0 0	2,825 0 1	10,257 0 11	
.....	.....	578 12 2	16 9 6	594 12 2	946 2 3	18,590 14 2	Claims— Advances recoverable .. .. Net amount of debt .. ..
.....	.....	.....	.....	16 9 6	6,331 1 10	17,152 2 11	
.....	.....	.....	.....	.....	1,763 7 7	5,107 1 11	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. .. Deposits .. .. .. Total .. .. ..
1,000 0 0	.....	878 10 2	18 9 6	2,697 3 8	13,721 10 5	75,431 4 5	
.....	.....	202 0 0	4 14 0	206 14 0	994 13 10	11,917 7 5	Claims— Advances recoverable .. .. Net amount of debt .. ..
500 0 0	.....	.....	.....	500 0 0	1,914 10 3	16,145 3 8	
.....	.....	.....	.....	.....	1,090 8 5	5,823 4 8	Liabilities— Balance of Loans .. .. Less balance of Sinking Funds .. .. Net balances of Loans .. .. Deposits .. .. .. Total .. .. ..
.....	100 0 0	159 9 6	7 8 0	267 7 6	1,433 8 1	14,412 14 7	
1,388 4 3	.....	140 0 0	71 8 0	1,549 12 3	362 13 9	20,581 10 10	Claims— Advances recoverable .. .. Net amount of debt .. ..
.....	.....	.....	86 4 9	56 4 9	5,618 8 2	13,447 5 10	
1,838 4 3	100 0 0	501 9 6	170 2 9	2,610 0 6	11,494 14 6	82,627 14 7	Net amount of debt .. ..
19,431 4 3	469 0 0	11,055 4 1	4,193 4 3	37,518 12 7	1,51,023 12 10	8,43,298 3 5	

A. F. WOODBURN,  
Commissioner, S. D.

## STATEMENT

Statement showing the Expenditure of the Municipalities in

1	2	3	4				
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.				
Name of District.	Serial Number of Municipality.	Name of Municipality.	General Administration (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.
Karachi ...	1	Karachi... ..	32,161 5 8	38,945 14 6	.....	3,989 13 6	3,37,247 8 7
	2	Kotri ... ..	928 13 10	1,004 11 0	.....	.....	634 1 9
	3	Manjband ... ..	245 6 7	249 2 8	.....	.....	63 3 4
	4	Sohwan ... ..	711 11 6	791 6 5	.....	.....	1,006 15 1
	5	Bobak ... ..	510 15 4	348 15 8	.....	.....	548 1 2
	6	Tatta ... ..	1,211 0 5	1,035 2 8	.....	.....	616 6 1
	7	Keti Bandar ... ..	462 12 0	653 6 7	.....	.....	816 15 8
			Total ...	36,227 1 4	42,968 11 4	.....	3,989 13 6
Hyderabad ...	1	Hyderabad ... ..	8,472 2 4	6,473 10 4	.....	3,060 12 2	30,800 14 2
	2	Tando Muhammad Khan ... ..	727 9 0	660 11 7	.....	.....	534 6 11
	3	Hala ... ..	395 8 0	292 12 6	.....	.....	.....
	4	Matiari ... ..	596 14 0	442 9 0	.....	.....	400 4 11
	5	Tando Alahyar ... ..	243 14 11	407 0 0	.....	.....	855 12 0
	6	Tando Adam ... ..	743 8 9	542 12 2	.....	.....	2,995 8 4
	7	Nasarpur ... ..	319 8 6	252 0 0	.....	.....	136 11 4
			Total ...	11,999 1 6	9,051 7 7	.....	3,060 12 2
Shikarpur ...	1	Shikarpur ... ..	6,997 9 11	4,777 2 3	.....	.....	11,926 10 7
	2	Sukkur ... ..	10,053 14 8	8,247 10 8	.....	1,823 14 9	57,507 19 7
	3	Garhi Yasin ... ..	874 6 10	1,118 8 11	.....	.....	2,313 7 4
	4	Rohri ... ..	949 5 9	1,211 1 7	.....	.....	575 6 0
	5	Ghotki ... ..	497 15 8	415 11 0	.....	.....	1,105 12 7
	6	Larkhana ... ..	1,635 2 4	1,422 9 9	.....	.....	7,057 12 6
	7	Kanbar ... ..	452 1 4	722 1 0	.....	.....	655 1 5
	8	Rato-dero ... ..	336 12 3	485 7 2	.....	.....	1,578 2 0
		Total ...	21,699 4 4	18,338 4 4	.....	1,823 14 9	82,720 2 0
Thar and Parkar ...	1	Umankot ... ..	365 0 0	500 8 1	.....	.....	3,349 3 1
	2	Mital ... ..	60 0 0	814 7 11	.....	.....	50 5 6
		Total ...	425 0 0	815 0 0	.....	.....	3,399 8 7
Upper Sind Frontier ...	1	Jacobabad ... ..	1,576 8 5	2,736 3 4	.....	.....	12,128 6 1
		Grand Total ...	71,976 15 7	73,969 15 7	.....	8,374 8 5	7,75,136 9 0
		GRAND TOTAL FOR THE WHOLE PRESIDENCY, EXCLUDING SIND ...	7,05,232 4 6	1,01,405 10 0	15,719 15 2	4,473 4 7	84,689 15 5
		GRAND TOTAL FOR THE WHOLE PRESIDENCY, INCLUDING SIND ...	2,37,159 4 1	2,35,375 9 7	15,719 15 2	12,852 13 0	3,30,026 8 5

## 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 outfits).	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.
7,410 12 5	7,19,755 1 8	4,643 3 9	13,561 14 10	.....	.....	18,205 2 7
.....	8,612 10 7	3 6 0	560 11 10	.....	.....	864 1 10
.....	657 12 7	.....	249 12 8	.....	.....	249 12 3
.....	3,104 1 0	23 2 3	464 5 8	89 10 5	.....	577 2 4
.....	1,406 0 0	15 0 0	313 5 6	.....	.....	323 5 6
.....	2,602 9 2	52 6 9	1,324 14 10	.....	.....	1,377 5 7
.....	1,408 2 3	.....	318 0 6	.....	.....	348 0 6
7,410 12 5	7,31,701 5 3	4,737 2 9	16,828 1 5	89 10 5	.....	21,540 14 7
2,200 0 0	51,067 7 0	893 10 9	6,711 2 11	.....	.....	7,541 13 8
.....	1,022 11 6	163 1 0	602 10 7	.....	.....	785 31 7
.....	633 4 6	.....	764 0 0	33 14 6	.....	787 14 6
.....	1,439 11 11	.....	550 0 0	.....	.....	550 0 0
.....	2,066 10 11	.....	912 14 0	.....	.....	912 14 0
.....	4,231 13 3	.....	516 12 0	599 8 0	.....	1,116 4 0
.....	688 3 10	.....	139 15 9	.....	.....	139 15 9
2,200 0 0	62,094 14 11	996 11 9	10,157 7 3	633 6 6	.....	11,817 9 6
.....	23,701 6 9	116 2 7	7,379 2 3	.....	.....	7,405 4 10
908 4 0	77,441 9 8	17 13 4	8,940 7 7	.....	7 1 0	8,971 5 11
.....	4,402 7 1	13 11 0	954 13 8	.....	5 0 0	973 8 8
.....	2,785 18 4	40 11 6	1,464 13 5	.....	.....	1,509 8 11
.....	2,017 6 10	.....	549 12 11	.....	.....	549 12 11
.....	10,015 8 7	29 4 0	2,496 13 10	.....	.....	2,526 1 10
.....	1,829 3 9	1 5 0	883 6 6	.....	.....	884 11 6
.....	2,402 5 5	13 12 0	444 14 0	.....	.....	438 10 0
401 4 0	1,21,545 13 5	232 11 5	18,124 4 2	.....	12 1 0	18,369 0 7
.....	4,214 11 2	.....	278 3 3	.....	.....	278 3 3
.....	424 13 5	.....	.....	.....	.....	.....
.....	4,639 8 7	.....	278 3 3	.....	.....	278 3 3
.....	16,441 6 10	.....	1,113 12 2	.....	3 2 0	1,116 14 2
10,015 0 8	9,39,423 1 0	5,966 9 11	46,526 12 3	723 0 11	15 3 0	53,231 10 1
5,340 13 6	4,37,066 15 2	31,511 0 7	1,37,095 10 5	13,402 6 6	393 2 10	1,82,497 4 4
.....	.....	.....	.....	.....	.....	.....
15,355 13 11	13,76,490 0 2	37,477 10 6	1,83,622 6 8	14,215 7 5	413 5 10	2,35,728 14 5
.....	.....	.....	.....	.....	.....	.....

PUBLIC HEALTH

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.
2,648 12 4	16,390 2 4	.....	22,911 11 2	1,41,431 7 8	13,450 1 6
.....	.....	.....	.....	3,917 12 9	2,130 10 2
.....	133 2 11	.....	.....	787 7 7	.....
.....	173 11 9	.....	.....	2,538 4 9	2,825 4 3
.....	1,660 11 11	.....	.....	1,268 14 6	9 8 0
.....	1 12 0	.....	2 0 0	5,077 10 10	8,744 0 9
.....	.....	.....	.....	1,203 8 8	1,133 8 11
2,648 12 4	18,359 8 11	.....	22,918 11 2	1,56,225 2 9	28,293 1 7
68,682 2 4	26,844 2 11	1,533 10 3	938 13 10	31,848 5 8	10,970 5 9
.....	108 13 1	.....	.....	1,849 2 8	1,700 12 1
.....	29 1 11	.....	23 8 8	1,129 0 6	1,376 5 4
.....	1,298 11 0	.....	.....	942 6 7	754 8 11
.....	245 12 4	.....	.....	1,458 14 9	1,774 14 5
.....	206 1 4	.....	.....	2,096 0 4	1,939 10 11
.....	11 1 0	.....	.....	433 11 7	.....
68,682 2 4	28,787 12 5	1,533 10 3	962 6 6	39,756 9 8	18,566 9 5
429 4 10	4,811 11 10	3,351 3 2	768 9 9	32,186 4 1	7,903 5 10
.....	10,479 2 4	3,375 14 9	3,518 1 7	18,994 18 3	4,106 12 6
115 0 0	.....	.....	.....	4,376 12 4	2,091 13 7
.....	.....	.....	47 14 0	5,887 14 0	1,535 1 7
.....	192 12 11	.....	.....	1,495 1 2	1,717 13 1
.....	802 9 1	.....	390 12 9	8,709 9 2	2,925 11 4
.....	159 7 0	.....	.....	2,375 4 2	2,784 5 10
.....	.....	.....	.....	1,787 13 1	1,730 2 6
544 4 10	16,475 11 2	6,727 1 11	4,725 6 1	75,813 7 3	24,795 2 3
.....	107 12 0	.....	9 12 0	1,471 5 3	1,089 13 7
.....	.....	.....	.....	612 0 0	914 8 11
.....	107 12 0	.....	9 12 0	2,033 5 3	2,004 6 6
.....	1,000 6 2	.....	23 2 0	9,315 6 2	2,000 0 0
71,855 3 6	64,681 2 8	8,260 12 2	28,633 5 9	2,83,193 15 1	78,259 3 9
52,823 0 4	1,96,583 11 3	27,567 6 11	53,038 1 3	6,71,051 13 5	8,03,971 5 4
.....	.....	.....	.....	.....	.....
1,24,684 3 10	2,61,264 13 11	35,823 3 1	81,671 7 0	9,54,245 12 0	8,80,230 9 1
.....	.....	.....	.....	.....	.....

AND CONVENIENCE.

Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Public Works.
						Establishment.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6,947 12 3	7,974 15 5	.....	156 15 5	17,936 2 2	1,673 3 9	3,203 11 0
121 0 0	423 7 6	.....	.....	379 2 9	.....	.....
141 0 0	270 0 0	.....	17 0 0	15 0 0	.....	.....
84 0 0	77 6 11	.....	62 8 5	744 2 5	.....	.....
54 0 0	35 0 0	.....	31 9 6	95 14 3	.....	.....
275 8 0	.....	347 6 0	.....	180 10 6	.....	.....
21 0 0	19 0 0	.....	147 0 0	155 12 9	.....	427 5 1
7,614 4 3	8,799 13 10	347 6 0	415 1 4	19,506 12 10	1,673 3 9	3,631 0 1
482 3 0	1,899 11 0	.....	.....	2,977 6 10	653 12 10	359 15 0
.....	15 0 0	111 6 8	202 13 4	99 12 9	103 8 0	184 7 9
.....	32 6 0	129 3 10	32 14 1	145 0 0	2 2 0	12 15 5
.....	.....	.....	.....	1 14 0	1 4 0	44 3 6
21 0 0	289 8 3	101 12 6	57 1 8	508 14 10	.....	49 14 0
.....	95 0 6	.....	47 1 1	473 12 5	.....	41 9 10
16 0 0	21 3 6	.....	49 15 2	2 8 0	.....	66 10 2
519 3 0	2,352 13 3	342 6 7	389 13 4	4,209 4 0	760 10 10	759 11 8
492 0 0	1,239 6 1	.....	180 9 5	2,226 13 11	96 0 0	604 13 5
394 4 0	826 14 10	.....	431 0 0	785 0 2	.....	1,340 9 10
.....	1,138 10 6	0 1 0	143 0 6	540 4 5	.....	.....
259 5 1	.....	.....	.....	82 13 4	.....	.....
18 0 0	104 0 6	.....	54 2 8	677 7 7	.....	.....
457 9 7	316 6 4	.....	549 8 6	2,565 4 9	.....	.....
28 0 0	130 2 1	.....	157 0 0	481 11 1	.....	.....
22 0 0	113 2 0	.....	26 5 9	671 4 2	.....	.....
1,671 2 8	3,368 10 4	0 1 0	1,581 11 4	3,030 11 5	96 0 0	1,945 7 3
23 0 0	167 0 7	.....	13 8 0	893 7 0	.....	.....
43 0 0	.....	.....	10 0 0	144 0 0	.....	.....
66 0 0	167 0 7	.....	23 8 0	1,037 7 0	.....	.....
4,782 1 0	.....	237 5 0	.....	.....	.....	.....
14,682 10 11	15,188 6 0	957 2 7	2,410 2 0	32,784 4 1	2,529 14 7	6,336 3 0
19,429 5 1	30,334 1 11	7,516 12 6	4,743 7 11	20,832 2 3	4,009 10 6	18,930 15 5
.....	.....	.....	.....	.....	.....	.....
34,112 0 0	45,522 7 11	8,473 15 1	7,155 9 11	53,616 6 4	7,139 9 1	25,267 2 5
.....	.....	.....	.....	.....	.....	.....



PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works—continued.			Plague.	Cholera.	Total.	Schools and Colleges.
Buildings.	Roads.	Stores.				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,517 9 8	62,975 5 2	.....	88,740 6 11	2,943 15 11	3,02,902 4 8	18,656 9 10
.....	1,918 8 9	.....	4,979 8 8	.....	15,869 18 7	3,254 5 7
1,015 0 0	44 10 6	.....	148 6 4	.....	2,433 8 5	458 5 3
41 15 0	305 9 11	.....	634 5 11	.....	7,446 12 6	4,061 10 7
140 0 0	50 0 6	.....	24 6 0	.....	1,833 0 6	1,236 9 9
.....	142 4 0	.....	1,413 8 0	.....	17,841 12 0	7,498 4 2
100 12 0	8 8 6	.....	22 6 5	.....	3,242 10 4	698 4 8
4,815 4 8	65,444 15 4	.....	95,957 11 3	2,943 15 11	4,30,619 14 0	35,862 1 10
188 7 6	18,414 3 7	.....	23,890 7 8	.....	1,89,668 11 9	15,124 7 0
50 0 0	310 8 5	.....	502 14 9	.....	5,239 3 1	1,184 11 8
62 10 1	339 0 8	.....	183 0 7	.....	3,497 5 1	1,068 2 0
.....	32 10 0	.....	208 8 11	.....	3,279 8 9	1,188 13 3
60 12 1	131 9 8	.....	780 10 8	.....	5,480 12 9	2,601 6 7
194 10 6	237 6 5	.....	1,691 6 1	.....	7,072 10 5	1,262 6 3
794 0 0	.....	.....	165 9 8	.....	1,659 11 1	2,060 0 5
1,350 8 2	19,465 6 4	.....	27,428 9 4	.....	2,15,792 9 11	24,439 16 6
607 2 4	20,324 10 1	117 4 4	14,540 2 6	.....	89,879 5 7	18,601 13 8
3,207 5 6	7,908 9 1	.....	2,744 4 11	.....	58,110 13 3	14,358 6 2
70 15 11	38 8 0	.....	8 4 0	.....	8,518 6 3	1,292 5 0
11 4 2	208 0 7	.....	2,163 6 3	.....	10,213 11 0	6,154 7 7
77 5 7	165 4 6	.....	335 3 4	.....	4,827 8 4	1,194 2 11
497 8 5	5,039 10 5	.....	3,467 2 9	.....	24,761 13 1	10,616 1 8
139 4 0	243 2 0	.....	3 4 0	.....	6,531 8 2	1,673 12 8
56 12 3	492 0 0	.....	2 0 0	.....	4,901 7 9	1,222 15 5
4,667 10 2	34,405 12 8	117 4 4	22,278 11 9	.....	2,07,744 4 5	50,114 1 1
24 0 0	39 14 6	.....	220 1 4	.....	4,659 10 3	3,069 0 8
28 0 0	.....	.....	.....	.....	1,746 8 11	1,383 0 2
47 0 0	89 14 6	.....	220 1 4	.....	6,406 3 2	4,451 0 10
310 4 0	2,683 6 8	.....	.....	.....	20,365 14 7	4,779 8 10
11,190 11 0	1,32,044 7 1	117 4 4	1,45,580 1 8	2,943 15 11	8,89,948 14 1	119,646 12 1
23,328 9 2	2,03,323 10 7	1,971 15 5	2,61,392	13 7	10,01,456 14 10	4,98,973 1 8
.....	.....	.....	.....	.....	.....	.....
34,519 4 2	3,25,368 1 8	2,089 3 9	4,10,216	15 2	27,91,405 12 11	6,18,624 13 9
.....	.....	.....	.....	.....	.....	.....

PUBLIC INSTRUCTION.			CONTRIBUTIONS.	MISCELLANEOUS.		
Contributions.	Libraries, museums, messageries, &c.	Total.	For general purposes.	Interest on loans.		Discount.
				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.
10,078 0 0	9,405 13 8	38,140 7 6	11,566 8 8	17,838 10 8	58,822 6 4	.....
.....	200 0 0	3,554 5 7	1,960 3 8	.....	.....	.....
.....	.....	456 6 3	.....	.....	.....	.....
.....	4 12 3	4,066 6 10	.....	.....	.....	.....
.....	.....	1,236 9 9	.....	.....	.....	.....
.....	.....	7,498 4 2	.....	.....	.....	.....
.....	.....	698 4 8	.....	.....	.....	.....
10,078 0 0	9,610 9 11	55,350 11 9	13,526 12 4	17,838 10 8	58,822 6 4	.....
4,500 0 0	568 7 0	20,192 14 4	3,100 0 0	.....	3,745 8 0	.....
100 0 0	.....	1,284 11 8	.....	.....	.....	.....
.....	.....	1,008 2 0	.....	.....	.....	.....
.....	.....	1,138 13 3	.....	.....	.....	.....
.....	.....	2,601 6 7	.....	.....	.....	.....
151 8 0	.....	1,413 14 3	.....	.....	.....	.....
.....	.....	2,060 0 5	.....	.....	.....	.....
4,751 8 0	568 7 0	29,759 14 6	3,100 0 0	.....	3,745 8 0	.....
2,128 8 8	300 0 0	16,030 6 4	.....	.....	.....	.....
.....	200 0 0	14,538 6 2	200 0 0	75 0 0	17,433 0 7	.....
104 3 6	.....	1,306 8 6	.....	.....	.....	.....
57 0 7	106 0 0	6,317 14 2	.....	.....	.....	.....
96 0 0	.....	1,280 2 11	.....	.....	.....	.....
227 4 0	312 0 0	11,155 5 8	.....	.....	.....	.....
.....	.....	1,674 12 8	.....	.....	.....	.....
.....	.....	1,222 15 5	.....	.....	.....	.....
2,813 6 9	918 0 0	53,645 7 30	200 0 0	75 0 0	17,433 0 7	.....
.....	.....	3,059 0 8	.....	.....	.....	.....
.....	.....	1,382 0 2	.....	.....	.....	.....
.....	.....	4,451 0 10	.....	.....	.....	.....
201 0 0	.....	4,930 8 10	14,438 10 8	.....	.....	.....
17,643 14 9	11,097 0 11	1,48,357 11 9	31,293 7 0	17,913 10 8	1,00,050 14 11	.....
24,006 9 2	6,501 3 5	5,29,485 14 3	12,836 14 5	6,718 13 1	1,22,510 1 1	522 13 9
41,650 7 11	17,598 4 4	6,77,873 10 0	43,620 5 5	24,632 8 7	2,07,561 0 0	522 13 9

Miscellaneous—continued.			EXTRA.			
Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).	Total.	Investments.		Payments to sinking fund.	Repayment of loans.
	Total.		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.
2,199 14 10	13,594 4 10	42,455 4 8	.....	.....	1,14,695 6 9	3,37,826 14 5
.....	297 11 0	267 11 0	1,000 0 0	.....	.....	.....
.....	83 1 0	83 1 0	.....	.....	.....	.....
.....	78 11 0	78 11 0	.....	.....	.....	.....
22 12 8	.....	22 12 8	.....	.....	.....	.....
.....	690 4 3	660 4 8	.....	.....	.....	.....
.....	154 9 0	154 9 0	.....	.....	.....	.....
2,222 11 1	14,838 9 1	93,722 5 2	1,000 0 0	.....	1,14,695 6 9	3,37,826 14 5
.....	714 0 6	4,459 8 6	.....	.....	.....	51,000 0 0
.....	88 0 0	88 0 0	.....	.....	.....	.....
.....	358 10 3	358 10 3	.....	.....	.....	.....
.....	109 2 3	109 2 3	59 8 0	.....	.....	.....
.....	237 5 0	237 5 0	.....	.....	.....	.....
.....	134 7 0	134 7 0	.....	.....	.....	.....
.....	50 4 0	50 4 0	.....	.....	.....	.....
.....	1,091 13 0	5,437 5 0	59 8 0	.....	.....	51,000 0 0
.....	1,974 12 11	1,874 12 11	.....	.....	.....	.....
15 2 6	10,262 9 9	27,826 12 10	.....	.....	13,333 5 3	18,855 6 8
.....	19 2 9	19 2 9	.....	.....	.....	.....
19 7 5	1,710 0 8	1,720 8 1	.....	.....	.....	.....
.....	154 15 3	154 15 3	.....	.....	.....	.....
.....	152 15 2	152 15 2	3,000 0 0	.....	.....	.....
.....	72 10 11	72 10 11	.....	.....	.....	.....
.....	1,545 11 8	1,545 11 8	.....	.....	.....	.....
25 9 11	15,783 15 1	33,366 9 7	3,000 0 0	.....	13,333 5 3	18,855 6 8
.....	1,424 3 2	1,424 3 2	.....	.....	.....	.....
.....	29 4 6	29 4 6	.....	.....	.....	.....
.....	1,458 7 8	1,458 7 8	.....	.....	.....	.....
.....	893 6 3	893 6 3	.....	.....	.....	.....
2,218 5 0	34,160 3 1	1,34,371 1 8	4,059 8 0	.....	1,28,028 12 0	4,07,682 5 1
5,638 18 1	81,597 0 0	2,23,987 9 7	12,744 8 3	6,490 15 9	21,412 2 5	1,51,976 5 9
7,887 1 1	1,15,757 3 10	3,58,360 11 3	16,803 14 3	6,490 15 9	1,49,440 14 5	5,59,658 10 10

No. III.

Bind during the year ending 31st March 1902.

10					11	12	Remarks.
ORDINARY AND DEBT.					Closing Balance.	Grand Total.	
Transfer from Loan account to Plague account.	Advances.		Deposits.	Total.			
	Permanent.	Other.					
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
25,000 0 0	...	.....	61,438 2 7	5,38,960 7 3	2,17,314 14 10	20,29,330 3 10	<i>Karachi District.</i>
.....	...	.....	239 8 0	1,2,9 8 0	2,525 8 7	26,193 11 10	Liabilities—
.....	50 0 0	.....	.....	50 0 0	2,79 4 10	6,159 2 4	Balance of Loans ... Rs. a. p.
.....	100 0 0	.....	.....	100 0 0	3,695 12 0	19,018 13 8	Less balance of Sinking
.....	...	.....	34 5 10	34 5 10	1,208 11 1	6,1 5 7 1	Funds and Plague taxes, 2,50,989 3 9
.....	...	.....	.....	.....	20,706 6 0	51,030 15 0	Net balance of Loans ... 12,00,079 12 11
.....	...	.....	.....	.....	40,078 10 3	45,925 5 0	Deposits ... 49,042 13 10
25,000 0 0	150 0 0	.....	61,701 15 11	5,40,384 5 1	2,87,989 3 7	21,84,144 7 9	Total ... 12,53,122 10 9
.....	35 0 0	90,000 0 6	129 0 0	1,41,224 0 0	19,906 15 5	4,37,159 6 8	Claims—
.....	...	.....	.....	.....	3,965 4 6	13,265 10 4	Advances recoverable ... 5 5 0
.....	...	.....	.....	.....	906 7 3	7,3 6 11 7	Net amount of Debt ... 12,53,117 5 9
.....	...	.....	.....	59 8 0	6,880 9 1	12,4 7 0 3	<i>Hyderabad District.</i>
.....	...	.....	456 0 0	456 0 0	3,307 5 5	15,202 6 8	Liabilities—
.....	...	.....	.....	.....	6,040 8 11	20,059 9 10	Balance of Loans ... Rs. a. p.
.....	...	.....	.....	.....	2,327 0 8	6,826 3 9	Less balance of Sinking
.....	35 0 0	90,000 0 0	585 0 0	1,41,730 8 0	42,534 3 3	5,12,576 1 1	Funds ... ..
.....	...	.....	.....	.....	.....	.....	Net balances of Loans ... 1,76,348 7 0
.....	...	.....	.....	.....	.....	.....	Deposits ... 2,222 15 8
.....	...	.....	.....	.....	.....	.....	Total ... 1,78,471 6 8
.....	50 0 0	200 0 0	1,768 8 0	2,018 8 0	19,232 1 10	1,60,331 14 3	Claims—
.....	...	5,496 3 3	10,022 9 8	47,907 8 10	39,8 6 10 5	2,59,832 3 1	Advances recoverable ... 49,316 0 6
.....	25 0 0	.....	.....	25 0 0	7,229 8 1	22,515 9 6	Net amount of Debt ... 1,33,156 6 2
.....	...	.....	105 4 0	105 4 0	2,398 9 2	25,001 4 8	<i>Sikarpur District.</i>
.....	...	.....	.....	3,000 0 0	2,638 13 1	14,178 7 2	Liabilities—
.....	...	.....	.....	.....	19,010 7 0	67,622 3 4	Balance of Loans ... Rs. a. p.
.....	...	.....	.....	.....	12,770 14 8	23,762 13 8	Less balance of Sinking
.....	...	.....	.....	.....	1,559 7 1	12,000 9 4	Funds ... ..
.....	75 0 0	5,296 3 3	12,196 5 8	53,056 4 10	1,04,747 8 4	5,95,675 1 0	Net balances of Loans ... 2,02,239 5 7
.....	...	.....	.....	.....	.....	.....	Deposits ... 9,653 6 4
.....	...	.....	.....	.....	.....	.....	Total ... 8,01,907 11 11
.....	50 0 0	.....	.....	50 0 0	23,200 0 10	36,935 13 4	Claims—
.....	...	.....	.....	.....	1,591 14 3	6,227 9 3	Advances recoverable ... 3,732 15 4
.....	...	.....	.....	.....	.....	.....	Net amount of Debt ... 7,97,674 12 7
.....	50 0 0	.....	.....	50 0 0	24,884 15 1	42,163 6 7	<i>Thar and Patkar District.</i>
.....	...	.....	.....	.....	.....	.....	Liabilities ... .. Nil.
.....	...	.....	.....	.....	21,271 12 6	79,056 9 10	Claims—
.....	310 0 0	55,256 3 3	74,793 5 7	7,35,230 1 11	4,81,427 10 9	53,13,315 10 3	Advances recoverable ... Rs. a. p.
.....	...	.....	.....	.....	.....	.....	4,100 0 0
.....	2,310 0 0	37,095 12 10	2,95,047 1 1	5,27,055 12 1	7,80,858 6 10	45,94,774 11 6	
.....	2,629 0 0	1,32,152 0 1	3,63,840 6 8	12,62,315 14 0	12,62,286 1 7	80,08,090 5 9	

J. P. VAUGHAN,  
Acting Assistant Commissioner in Sind.

## Supplementary Statement showing the details of "Other Items" under the Head "D.—Miscellaneous"

Items.	Karachi.	Kotri.	Mánjhand	Sebwan.	Bubak.	Tatta.	Keti Bandar.	Hyderabad	Tando Muhammad Khan.	Hala.	Matiari.
	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.
Miscellaneous Establishment.	.....	.....	.....	.....	.....	07 0 0	.....	.....	.....	.....	.....
Charges in connection with sale and purchase of Government Papers...	.....	.....	.....	.....	.....	2 10 0	.....	.....	.....	.....	.....
Numbering houses and numbering streets	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
City Surveying	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Government assessment on land	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Law Charges and expenses in connection with prosecutions	.....	.....	.....	1 13 0	.....	10 13 0	.....	169 3 0	0 10 0	.....	.....
Leave Allowances	901 6 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Arbitration Fee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Purchase of calves for the Vaccination Department	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Municipal Elections	919 9 8	.....	.....	.....	.....	.....	.....	111 12 0	.....	.....	.....
Review of Municipal Act	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Municipal representation on Port Trust	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grant of Compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Loan Charges	2,080 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Purchase of Strychnine for killing stray dogs, &c.	86 1 10	.....	.....	3 4 0	.....	13 12 0	5 3 9	.....	.....	.....	.....
Audit Charges	.....	45 0 0	25 0 0	.....	.....	.....	30 0 0	200 0 0	30 0 0	30 0 0	30 0 0
Books and Publications	.....	.....	.....	.....	.....	14 9 0	14 0 0	.....	.....	61 6 0	.....
Court-fee, Receipt and Postage Stamps	.....	.....	.....	5 3 0	.....	12 2 6	.....	.....	3 0 0	1 14 0	.....
Grain Compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tom-Tom Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 8 0	.....
Clearance of jungle	.....	.....	.....	25 15 0	.....	.....	0 12 0	.....	.....	6 0 0	.....
Purchase of and repairs to dead-stock	.....	.....	.....	.....	.....	189 7 6	0 2 3	.....	.....	2 8 0	.....
Inundation Works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Un-ciling Portraits of Sir Bartle Frere and Sir Charles Pritchard	776 7 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairs to Bunds and Boundary Marks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Diamond Jubilee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telegram Charges	.....	.....	.....	.....	.....	1 0 0	.....	.....	.....	.....	.....
Purchase of land	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printing Advertising and Copying Charges	1,062 15 7	.....	.....	.....	.....	56 0 0	104 7 0	.....	51 6 0	201 6 8	.....
Perforating Press	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Refund of fines	846 4 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Winding Tower Clock, repairs, &c.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commission and Cash Remittance Fees	.....	.....	.....	.....	.....	5 4 0	.....	.....	.....	.....	.....
Purchase of Medicines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Disinfecting Powder	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	79 2 3
Poor House and Relief Works.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	222 11 0	59 1 0	42 8 0	.....	40 4 3	.....	283 0 10	.....	51 0 0	.....
Shone and Aull's Bills for drainage	5,921 8 1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transfer of Deposit for erection of a fountain	1,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Plague Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	13,594 4 10	267 11 0	3 1 0	78 11 0	.....	660 4 3	154 9 0	714 0 6	88 0 0	358 10 8	109 2 8

in Statement No. III.—Expenditure of Municipalities in the Province of Sind for 1899-1900.

Tando Alahyar.	Tando Adam.	Nasarpur	Shikarpur	Sukkur.	Garhi Yas.n.	Robri.	Ghotki.	Larkhana	Kambar.	Bato-daro.	Umarkot	Mithi.	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.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	8 11 0	...	...
13 3 0	...	...	...	139 11 0	...	...	...	...	...	...	0 8 0	...	...
...	100 1 0	...	336 10 0	379 13 4	...	93 11 0	...	30 5 0	0 11 0	...	...	...	80 0 6
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	27 2 6	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1 12 0	...	...	...	...	...	...
...	...	...	53 18 0	27 7 0	3 9 0	...	...	0 5 9	...	5 12 0	...	...	14 8 0
30 0 0	...	30 0 0	...	...	...	...	...	...	...	...	60 0 0	...	80 0 0
...	...	...	...	...	...	...	0 3 8	7 0 0	7 0 0	7 0 0	8 2 0	...	19 3 0
...	...	...	...	...	0 15 0	...	...	...	...	...	5 0 0	10 0 0	...
72 8 0	...	20 0 0	...	...	...	99 7 2	...	...	...	...	...	...	...
1 4 0	...	...	...	21 13 0	0 8 0	...	...	...	...	...	0 6 0	...	6 12 0
...	...	...	...	...	...	...	...	...	...	...	10 0 0	...	...
...	1 14 0	...	74 12 0	...	...	7 7 5	1 1 0	...	...	...	14 4 0	0 12 0	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	14 2 9	...	...	...	6 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...	1,404 15 8	...	...	...
...	2 8 0	...	...	...	...	...	...	...	...	...	1 0 0	...	...
110 0 0	...	...	...	...	...	800 0 0	...	...	...	...	...	...	...
...	...	...	...	...	...	310 2 10	152 0 0	72 0 0	58 12 0	38 0 0	125 7 2	...	116 8 0
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	30 0 0	...	...	...	...	...	...	...	...	...	...	...	84 4 0
...	...	...	...	35 0 0	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	24 0 0	2 0 0	...
10 6 0	...	0 4 0	999 5 9 383 0 8	3,488 15 2 1,907 14 11	...	394 3 10	...	43 3 11	0 3 11	...	017 8 4 529 9 1	6 8 0	39 2 0
...	...	...	...	1,787 15 10	...	...	...	...	...	...	...	...	...
227 5 0	134 7 0	50 4 0	1,874 12 11	10,285 9 9	19 2 9	710 0 0	54 15 3	152 15 2	72 10 11	1,045 11 8	1,423 3 2	20 4 0	393 6 8

J. P. VAUGHAN,  
Acting Assistant Commissioner in Sind.

## Abstract of Statement III giving the Provincial Totals for each column from 4 to 13.

Particulars.	Totals 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.
<b>Expenditure—</b>									
<b>A.—General Administration and Collection Charges—</b>									
1. General Administration (office establishment, &c.) ...	1,65,232	4	6	71,926	15	7	2,37,159	4	1
2. Collection of taxes, including bonded warehouses ...	1,61,405	10	0	73,969	15	7	2,35,375	9	7
3. Collection of tolls on roads and ferries ...	15,719	15	2	.....			15,719	15	2
4. Survey of land ...	4,478	4	7	8,374	8	5	12,852	13	0
5. Refunds ...	84,889	15	5	7,75,138	9	0	8,60,026	8	5
6. Pensions and Gratuities ...	5,340	13	6	10,015	0	5	15,355	13	11
<b>B.—Public Safety—</b>									
1. Fire (establishment, purchase of fire-engines, &c.) ...	31,511	0	7	5,968	9	11	37,477	10	6
2. Lighting (establishment, purchase of lamps, &c.) ...	1,37,095	10	5	46,526	12	3	1,83,622	6	8
3. Police (establishment, purchase of clothing, &c.) ...	13,492	6	6	723	0	11	14,215	7	5
4. Rewards for destruction of wild animals and snakes ...	398	2	10	15	3	0	413	5	10
<b>C.—Public Health and Convenience—</b>									
1. Water-supply (Capital Outlay, Establishment, &c.) ...	2,49,412	11	7	1,36,536	6	2	3,85,949	1	9
2. Drainage (Capital Outlay, Establishment, &c.) ...	80,605	8	2	36,894	1	11	1,17,499	10	1
3. Conservancy (including road-cleaning and watering) and latrines ...	6,71,051	13	5	2,83,193	15	1	9,54,245	12	6
4. Hospitals and Dispensaries ...	3,03,971	5	4	76,259	3	9	3,80,230	9	1
5. Vaccination ...	19,129	5	1	14,682	10	11	33,812	0	0
6. Markets and Slaughter-houses ...	80,334	1	11	15,188	6	0	95,522	7	11
7. Pounds ...	7,516	12	6	957	2	7	8,473	15	1
8. Dak-bungalows and Serais ...	4,745	7	11	2,410	2	0	7,155	9	11
9. Arboriculture, public gardens and experimental cultivation ...	20,832	2	3	32,784	4	1	53,616	6	4
10. Registration of births and deaths ...	4,609	10	6	2,529	14	7	7,139	9	1
11. Public Works. { Establishment ...	18,130	15	5	6,336	3	0	25,267	2	5
{ Buildings ...	23,328	9	2	11,110	11	0	34,519	4	2
{ Roads ...	2,03,323	10	7	1,22,044	7	1	3,25,367	1	8
{ Stores ...	1,071	15	5	117	4	4	2,089	3	9
12. Plague and Cholera charges ...	2,61,392	13	7	1,48,824	1	7	4,10,216	15	2
<b>D.—Public Instruction—</b>									
1. Schools and Colleges ...	4,93,978	1	8	1,19,646	12	1	6,18,624	13	9
2. Contributions ...	24,005	9	2	17,643	14	9	41,650	7	11
3. Libraries, museums, menageries, &c. ...	6,501	3	5	11,037	0	11	17,538	4	4
<b>E.—Contributions for general purposes</b>									
	12,335	14	5	31,293	7	0	43,629	5	5
<b>F.—Miscellaneous—</b>									
1. Interest on { Previous years ...	6,718	13	11	17,913	10	8	24,632	8	7
{ Current year ...	1,29,510	1	1	80,050	14	11	2,09,561	0	0
2. Discount ...	522	13	9	.....			522	13	9
3. Actual cost of works done for private individuals ...	5,638	12	1	2,248	5	0	7,887	1	1
4. Other items ...	81,597	0	9	34,160	3	1	1,15,757	3	10

Particulars.	Totals 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.	12,744 6 3	4,059 8 0	16,803 14 3
{ (b) In Savings			
{ Bank ...	6,490 15 9	.....	6,490 15 9
2. Payment to Sinking Fund ...	21,412 2 5	1,28,028 12 0	1,49,440 14 5
3. Repayment of Loans ...	1,51,976 5 9	4,07,682 5 1	5,59,658 10 10
4. Advances ... { (a) Permanent...	2,319 0 0	310 0 0	2,629 0 0
{ (b) Other ...	37,095 12 10	95,356 3 3	1,32,452 0 1
5. Deposits ...	2,95,047 1 1	74,793 5 7	3,69,840 6 8
Closing Balance ...	7,80,858 6 10	4,81,427 10 9	12,62,286 1 7
Grand Total ...	45,94,774 11 6	84,13,315 10 3	80,08,090 5 9



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.					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.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.		
Ahmedabad.	1. Ahmedabad (City and Saraspur only) ...	180,450	1,077,061 20 0	46,195 20 0	1,031,466 0 0	31,488 14 0	7 38 23	33,684 18 60	33,684 18 60	25,406 6 4	0 10 26
	2. Dholka ...	16,494	126,469 30 0	2 20 0	126,457 10 0	3,048 9 8	7 26 53	11,602 33 40	10 31 0	11,698 2 40	2,414 5 7
	3. Viramgam ...	23,209	286,606 10 0	136 20 0	286,369 30 0	6,513 0 1	12 13 4	2,013 20 33	254 25 0	1,760 35 33	890 7 1
	4. Parantij ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	5. Modasa ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	6. Dhandhuka ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	7. Gogha ...	6,415	49,323 32 20	911 9 40	48,412 22 60	1,398 14 8	7 21 70	348 26 20	20 17 40	328 8 60	30 15 4
	8. Sasanad ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	9. Dholera ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10. Mandal ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	11. Ranpur ...	5,838	.....	.....	.....	.....	.....	1,321 20 40	4 20 0	1,817 0 40	329 3 11
Total ...	182,406	1,639,961 12 20	47,245 29 40	1,492,706 23 60	32,449 6 5	8 7 27	48,976 39 83	288 13 40	48,688 25 73	29,141 6 3	
Kaira.	12. Kaira ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	13. Mehsudabad ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	14. Nadiad ...	29,048	275,922 20 0	6,325 38 0	269,596 24 0	7,041 2 9	9 11 19	18,187 30 0	8,675 17 10	9,512 12 40	2,683 1 10
	15. Kapadvanj ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	16. Dakor ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	17. Borvad ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	18. Anand ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	19. Umroth ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	20. Od ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	21. Mahudha ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	29,048	275,922 20 0	6,325 38 0	269,596 24 0	7,041 2 9	9 11 19	18,187 30 0	8,675 17 10	9,512 12 40	2,683 1 10	
Panch Mahal.	22. Godhra ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	23. Dohad ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Broach.	24. Broach ...	40,168	881,601 0 0	210,912 0 0	670,689 0 0	18,972 10 10	16 27 71	37,723 0 0	17,305 0 0	20,517 0 0	7,587 9 1
	25. Anklesvar ...	10,602	.....	.....	.....	.....	.....	3,580 5 0	55 35 0	3,504 10 0	1,752 2 0
	26. Jambosar ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	27. Hansot ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
28. A' mod ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	50,860	881,601 0 0	210,912 0 0	670,689 0 0	18,972 10 10	16 27 71	41,282 5 0	17,260 35 0	24,021 10 0	9,339 11 1	
Surat.	29. Surat ...	108,693	412,174 0 0	.....	412,174 0 0	10,304 5 0	8 31 55	25,570 0 0	24 0 0	25,546 0 0	27,399 1 5
	30. Ramder ...	10,421	88,999 0 0	.....	88,999 0 0	927 1 2	8 5 78	2,158 0 50	.....	2,158 0 50	661 12 8
	31. Bulsar ...	12,999	.....	.....	.....	.....	.....	3,632 2 40	121 11 40	3,710 31 0	1,855 6 2
	32. Mandvi ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	132,013	501,173 0 0	.....	501,173 0 0	11,231 6 2	8 31 13	31,560 3 10	145 11 40	31,414 31 50	29,896 4 4	
Thana.	33. Thana ...	17,468	.....	.....	.....	.....	.....	6,269 19 53	605 37 10	5,663 22 43	1,462 1 1
	34. Kuria ...	11,469	.....	.....	.....	.....	.....	.....	.....	.....	.....
	35. Bandra ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	36. Basoin ...	11,291	119,345 10 0	4,106 30 0	115,239 30 0	1,399 9 2	10 8 20	7,259 0 0	34 0 0	7,225 0 0	630 8 10
	37. Kelva-Mahim ...	10,523	.....	.....	.....	.....	.....	.....	.....	.....	.....
	38. Bhiwadi ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	39. Kalvan ...	11,085	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	62,422	319,345 10 0	4,106 30 0	115,239 30 0	1,399 9 2	10-33 67	13,528 19 53	639 37 10	12,889 22 43	2,143 9 11	
GRAND TOTAL ...	457,319	3,317,993 2 20	208,589 5 40	3,019,403 36 60	64,094 3 4	6 26 56	163,535 17 16	27,009 34 50	126,525 22 46	73,118 1 5	

6					6				
Class.					Class I.				
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.	Net average consumption or expenditure per head of population.
M. s. t.	M. s. t.	M. s. t.	Ru. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Ru. a. p.	M. s. t.
28,408 30 40	0 18 40	28,408 18 0	42,609 8 6	0 8 67	1,180,698 9 0	46,108 36 40	1,184,332 12 40	109,177 0 2	8 27 60
681 9 40	3 21 40	687 28 0	411 14 8	0 1 47	104,463 18 0	16 32 40	184,146 26 40	6,730 7 6	9 38 64
1,856 16 45	23 25 0	1,819 31 48	1,819 12 8	0 3 11	286,070 12 18	478 16 47	286,092 1 21	10,790 11 9	13 13 6
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
737 24 40	112 16 0	655 8 40	856 6 11	0 3 72	77,128 10 0	4,928 31 20	72,199 18 80	2,326 4 4	11 10 8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
425 23 40	.....	425 23 40	162 11 7	0 2 73	6,205 11 0	43 20 0	6,190 71 0	810 6 2	1 2 16
.....	.....	.....	.....	.....	Cocoanuts No. 98,300.	.....	Cocoanuts No. 98,300.	49 6 2	Cocoanuts No. 17.
23,668 23 45	151 39 0	31,934 24 45	46,240 6 4	0 7 0	1,714,998 27 18	51,663 16 67	1,663,232 10 31	1,23,914 12 1	0 4 59
.....	.....	.....	.....	.....	Cocoanuts No. 98,300.	.....	Cocoanuts No. 98,300.	.....	Cocoanuts No. 67.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,588 12 40	1,907 28 16	2,680 24 24	1,435 14 5	0 3 55	339,911 22 40	69,861 21 56	280,047 0 64	11,778 12 9	0 28 60
.....	.....	.....	.....	.....	Cocoanuts No. 243,160.	Cocoanuts No. 30,871.	Cocoanuts No. 212,279.	.....	Cocoanuts No. 73.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,588 12 40	1,907 28 16	2,680 24 24	1,435 14 5	0 3 55	339,911 22 40	69,861 21 56	280,047 0 64	11,778 12 9	0 25 60
.....	.....	.....	.....	.....	Cocoanuts No. 243,160.	Cocoanuts No. 30,871.	Cocoanuts No. 212,279.	.....	Cocoanuts No. 73.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,700 0 0	107 0 0	5,598 0 0	11,198 0 10	0 5 46	1,079,121 0 0	242,183 0 0	836,938 0 0	40,663 12 8	20 33 35
1,011 22 0	0 27 7	1,010 34 78	13,021 12 2	0 3 62	10,658 17 0	389 2 7	10,264 14 73	4,402 12 6	0 38 32
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6,717 22 0	107 27 7	6,609 34 73	18,216 13 0	0 5 16	1,089,774 17 0	242,672 2 7	847,093 14 73	46,146 9 11	16 26 24
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21,534 0 0	98 0 0	21,486 0 0	46,080 11 6	0 7 73	459,329 0 0	122 0 0	459,207 0 0	63,765 5 11	4 8 19
609 17 0	.....	609 17 0	1,219 14 0	0 2 18	91,706 17 50	.....	91,706 17 50	2,008 11 11	6 16 4
.....	.....	.....	.....	.....	3,832 2 40	121 11 40	3,710 31 0	1,365 6 2	0 11 22
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22,103 17 0	98 0 0	22,095 17 0	47,399 9 0	0 6 53	554,927 20 10	243 11 40	554,684 8 50	88,319 8 0	4 7 24
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,234 20 77	111 11 33	1,163 9 44	816 9 7	0 2 50	7,524 0 50	717 8 48	6,806 22 7	4,144 11 10	0 15 47
.....	.....	.....	.....	.....	Cocoanuts No. 353,217, Carts of grass & straw 15,068.	Cocoanuts No. 2,300, Carts of grass & straw 2,496.	Cocoanuts No. 341,317, Carts of grass & straw 13,172.	.....	Cocoanuts No. 201, Carts of grass & straw 07.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,646 10 0	39 30 0	1,621 20 0	346 0 2	0 8 86	128,449 20 0	4,163 10 0	124,286 10 0	2,425 12 2	11 0 34
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,000 20 77	135 1 33	2,964 20 44	1,162 9 9	0 1 72	186,973 20 50	4,880 12 43	181,093 2 7	6,670 14 0	2 4 0
.....	.....	.....	.....	.....	Cocoanuts No. 251,917, Carts of grass & straw 15,068.	Cocoanuts No. 3,600, Carts of grass & straw 2,496.	Cocoanuts No. 351,217, Carts of grass & straw 13,172.	.....	Cocoanuts No. 60, Carts of grass & straw 02.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
69,685 26 2	2,400 15 66	66,285 10 26	108,439 5 0	0 5 64	2,825,492 27 28	859,223 30 53	2,476,268 36 60	2,78,730 9 9	7 21 2
.....	.....	.....	.....	.....	Cocoanuts No. 668,267, Carts of grass & straw 15,068.	Cocoanuts No. 33,371, Carts of grass & straw 2,496.	Cocoanuts No. 601,880, Carts of grass & straw 13,172.	.....	Cocoanuts No. 14, Carts of grass & straw 00.

CLASS II.					OIL OF SORTS.						
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.	Net average consumption or expenditure per head of population.	Gross imports.	
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	M. s. t.	
					6,230 13 0		6,230 13 0	1,577 9 4	0 1 73	22,460 27 0	
										21,171 20 0	
					93 11 40		93 11 20	8 11 8	0 0 40	9,805 11 40	
					6,323 24 40		6,323 24 40	1,566 5 0	0 1 31	103,437 13 40	
					2,413 2 40	853 21 67	1,556 20 53	410 0 6	0 2 11	25,496 7 40	
					2,413 2 40	853 21 67	1,556 20 53	410 0 6	0 2 11	25,496 7 40	
					1,951 0 0	592 0 0	1,359 0 0	330 13 11	0 1 29	204,641 0 0	
					1,951 0 0	592 0 0	1,359 0 0	330 13 11	0 1 29	204,641 0 0	
4,74,765 0 0		4,74,765 0 0	3,065 1 0	4 5 11	4,959 0 0		4,959 0 0	1,328 11 9	0 1 60	635,089 0 0	
4,74,765 0 0		4,74,765 0 0	3,065 1 0	4 5 11	4,959 0 0		4,959 0 0	1,328 11 9	0 1 29	635,089 0 0	
Cocoanuts No. 9,220.		Cocoanuts No. 9,220.	624 8	Cocoanuts No. 0'5.	8,452 12 9	289 16 86	8,163 35 53	847 3 3	0 7 30	74,988 4 9	
					115 37 40		115 37 40	20 11 3	0 0 26	10,286 7 40	
Cocoanuts No. 9,220.		Cocoanuts No. 9,220.	624 8 0	Cocoanuts No. 0'0.	8,609 0 0	289 16 36	8,378 63 12	857 14 6	0 2 8	85,273 13 40	
4,74,765 0 0		4,74,765 0 0	3,680 0 0	1 0 7	10,219 36 40	1,737 33 23	17,481 33 26	4,614 5 3	0 1 42	1,143,935 37 40	

CLASS III.				CLASS IV.					CLASS V.
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.	Gross imports.
M. S. T.	M. S. T.	Rs. A. P.	M. S. T.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
24 29 0	62,436 7 0	5,079 0 8	0 25 22	1,60,568 15 4	.....	1,60,568 13 4	3,577 13 7	1 3 8	.....
.....	11,171 29 0	597 9 10	0 27 7	3,706 0 0	.....	3,706 0 0	61 4 0	0 3 7	7,309 0 0
.....	.....	.....	.....	29,051 4 10	.....	29,051 4 10	194 12 0	1 4 0	60,905 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
154 4 0	9,681 7 40	48 8 1	1 20 14	19,302 4 0	1,906 12 0	17,395 8 0	174 7 0	2 12 8	6,060 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	3,904 12 0	.....	3,904 12 0	39 0 9	0 10 8	4,637 12 0
178 24 0	103,258 34 40	4,555 2 2	0 23 61	2,17,083 2 2	1,906 12 0	3,18,176 6 2	4,817 5 4	1 2 10	61,601 12 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,722 30 47	23,773 16 78	1,451 3 3	0 32 56	68,000 0 0	20 0 0	68,680 0 0	1,193 0 0	2 3 0	49,000 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,722 30 47	23,773 16 78	1,451 3 3	0 32 56	68,000 0 0	20 0 0	68,680 0 0	1,193 0 0	2 3 0	49,000 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30,899 0 0	273,748 0 0	3,013 11 11	0 32 46	40,901 0 0	75,270 0 0	(The amount of Gross imports exceeds that of refunds by Rs. 24,300.) 68,044 8 0	1,360 14 3	6 5 10	19,960 0 0
.....	.....	.....	.....	68,044 8 0	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30,698 0 0	273,748 0 0	3,013 11 11	5 15 23	1,08,046 8 0	75,270 0 0	68,044 8 0	1,860 14 3	1 5 4	19,960 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	635,089 0 0	5,267 0 9	5 33 57	1,37,265 0 0	.....	1,37,265 0 0	3,430 1 10	1 4 2	.....
.....	.....	.....	.....	19,186 0 4	.....	19,186 0 4	652 8 8	1 12 1	8,020 12 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	635,089 0 0	5,267 0 9	4 31 46	1,66,480 0 4	.....	1,66,450 0 4	4,060 10 3	1 1 10	3,020 12 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9,812 8 36	65,175 85 53	2,039 11 3	3 29 29	9,981 13 9	1,422 2 8	8,559 11 1	754 15 10	0 7 10	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	10,356 7 40	202 4 9	0 38 40	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	75,461 3 13	2,242 0 0	1 8 22	9,981 13 9	1,422 2 8	8,559 11 1	754 15 10	0 3 2	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33,611 23 3	1,111,325 14 46	12,559 2 1	2 17 16	5,46,060 8 3	*78,618 14 8	5,11,810 9 7	11,711 13 8	1 1 10	1,37,402 8 0

\* Vide note against the Broach Municipality.

10				11					
CLASS V—continued.				CLASS VI.					
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.	Gross imports.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	Rs. s. p.
.....	.....	.....	.....	5,023 18 53	.....	5,023 18 53	3,762 8 11	0 1 43	19,35,043 14 0
.....	7,309 0 0	80 6 6	0 7 1	612 35 40	.....	612 35 40	104 18 1	0 1 38	40,240 12 0
791 14 0	46,013 2 0	1,150 5 3	1 15 0	2,656 32 40	13 0 0	2,678 32 40	222 13 1	0 4 49	89,078 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	6,080 0 0	38 6 0	0 15 1	392 33 0	79 0 0	313 32 0	2 3 2	0 1 77	7,422 14 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	4,627 12 0	34 12 6	0 12 8	641 37 40	.....	541 37 40	67 12 0	0 3 57	15,408 15 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
791 14 0	61,009 14 0	1,253 14 8	0 5 7	9,256 36 12	91 0 0	9,166 36 12	4,167 2 8	0 2 1	20,96,189 7 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
100 0 0	49,500 0 0	990 2 11	1 11 3	2,008 20 0	634 5 0	2,074 15 0	263 15 9	0 2 68	1,42,785 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
100 0 0	49,500 0 0	990 2 11	1 11 3	2,008 20 0	634 5 0	2,074 15 0	263 15 9	0 2 68	1,42,785 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,652 0 0	17,329 0 0	360 14 2	0 6 11	5,530 0 0	1,745 0 0	3,785 0 0	473 2 0	0 3 62	8,27,032 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	89,475 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,652 0 0	17,329 0 0	360 14 2	0 5 5	5,530 0 0	1,745 0 0	3,785 0 0	473 2 0	0 2 78	4,25,507 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	3,020 12 0	75 8 8	0 4 5	7,421 0 0	.....	7,421 0 0	1,968 9 6	0 2 88	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	3,030 12 0	75 8 8	0 0 11	7,421 0 0	.....	7,421 0 0	1,968 9 6	0 2 19	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	10,951 14 20	9,610 32 45	1,340 21 55	342 15 9	0 3 0	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	927 6 0	.....	927 6 0	184 10 10	0 3 18	.....
.....	.....	.....	.....	3,432 0 0	80 0 0	3,353 0 0	343 4 1	0 11 71	40,148 4 1
.....	.....	.....	.....	75 6 60	.....	75 4 00	26 13 3	0 0 23	1,657 4 8
.....	.....	.....	.....	2,212 0 0	806 0 0	1,406 0 0	175 12 0	0 4 65	.....
.....	.....	.....	.....	17,597 25 0	10,490 32 45	7,100 32 35	1,013 7 11	0 4 44	80,705 8 9
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,543 14 0	1,33,958 10 0	2,680 8 0	0 4 8	43,414 1 12	12,866 37 45	29,547 3 47	7,968 5 5	0 2 47	27,15,186 15 9



Statement showing the Financial Position of the Municipalities in the Northern

Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which Loan was taken up.	SOURCE FROM WHICH BORROWED.		Period for which required.	Rate of Interest.
					From Government.	In the open Market.		
1	2	3	4	5	6	7	8	9
Ahmedabad (1)...	For Water-works.	Government Resolution No. 3513, dated 26th December 1887.	Rs. 3,00,000	1st September 1888 ...	Rs. ...	Rs. 3,00,000	30 years.	5 per cent.
Do. (2)...	To pay off old debts.	Government Resolution No. 1419, dated 14th May 1883.	1,00,000	Do. ...	...	1,00,000	Do. ...	Do. ...
Do. (3)...	Water-works ...	Government Resolution No. 3553, dated 19th September 1889.	3,00,000, of which Rs. 1,63,500 were raised.	24th March 1890 ...	...	1,63,500	Do. ...	Do. ...
Do. (4)...	For the restoration of the Ellis Bridge.	Government Resolution No. 728, dated 28th February 1890.	51,000	31st do. ...	...	51,000	Do. ...	Do. ...
Do. (5)...	Drainage ...	Government Resolution No. 1874, dated 17th May 1893.	20,000	1st November 1893 ...	...	20,000	Do. ...	4½ per cent.
Do. (6)...	Do. ...	Government Resolution No. 3466, dated 4th October 1893.	2,00,000	Do. ...	...	2,00,000	Do. ...	Do. ...
Do. (7)...	To pay off a portion of Government Loan.	Government Resolution No. 2782, dated 19th August 1896.	1,00,000	4th September 1896 ...	...	1,00,000	26 years.	4½ per cent.
Do. (8)...	Extension of Water-works.	Government Resolution No. 3560, dated 18th August 1897.	65,000	23rd August 1897 ...	...	65,000	30 years.	Do. ...
Do. (9)...	Drainage ...	Government Resolution No. 1111, dated 29th March 1890.	1,50,000	31st March 1890. 19,000 13th March 1891. 70,000 28th March 1892. 61,000	Rs. 1,50,000	1,50,000	Do. ...	4½ per cent.
Do. (10)...	Water-works ...	Government Resolution No. 1902, dated 4th June 1890.	3,00,000	11th February 1891 ... 13th March 1891. 2,40,000	Rs. 60,000 2,40,000	3,00,000	Do. ...	Do. ...
Dholka ...	For the Western Drainage Channel.	Government Resolution No. 3708, dated 19th August 1898.	4,000 of which Rs. 2,000 were raised.	11th May 1899 ...	...	2,000	4 years.	5 per cent.
Nadiad ...	Construction of Laxines.	Government Resolution No. 81, dated 10th January 1890 and Government Resolution No. 282, dated 26th January 1891.	10,000	6th September 1890 ... 4th October 1890. 5,000	Rs. 5,000	10,000	10 years.	Do. ...
Dakor ...	To defray plague charges.	Government Resolution No. 2913, dated 21st June 1899.	8,000	22nd April 1899 ...	...	8,000	5 years.	4 per cent.
Godhra ...	Widening and making roads.	Government Resolution No. 2113, dated 3rd June 1889.	10,000	21st August 1889... ..	...	10,000	20 years	5 per cent.
Furat (1)...	Widening roads.	Government Resolution No. 4367, dated 30th October 1900.	2,00,000	1st November 1890 ...	...	2,00,000	Do. ...	5½ per cent.
Do. (2)...	Water-works ...	Government Resolution No. 2960, dated 4th September 1896.	6,00,000, of which Rs. 4,70,000 were raised.	20th October 1896. 3,37,500 In 1897-98 ... 1,12,500 In 1898-99 ... 20,000	Rs. 4,70,000	4,70,000	30 years.	4 per cent.
Do. (3)...	To defray plague charges.	Government Resolution No. 256, dated 8th June 1898.	1,50,000, of which Rs. 82,000 were raised.	16th September 1898 ...	...	82,000	15 years.	5 per cent.

Division which have raised Loans for the year ending 31st March 1900.

SECURITY.		IN CASES IN WHICH SINKING FUNDS HAVE BEEN FORMED.			IN CASES IN WHICH THERE ARE NO SINKING FUNDS.			POSTPONEMENT SANCTIONED.			
Whether secured on the General Revenues or on a particular tax, and, if so, the income from the tax.	Secured on mortgage.	Amount (with interest) accumulated during previous years.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at end of year.	Of Instalments	Of Interest.	Total.	Authority.
10	11	12	13	14	15	16	17	18	19	20	21
		Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
On the General Revenues.	Nil			3,23,200	.....	.....	.....				
Do.	"			1,32,108	.....	.....	.....				
Do.	"			46,716	.....	.....	.....				
Do.	"	85,664 0 0	24,935 8 4	20,000	.....	.....	.....				
Do.	"			2,00,000	.....	.....	.....				
Do.	"			1,00,000	.....	.....	.....				
Do.	"			65,000	.....	.....	.....				
Do.	"			.....	.....	.....	.....				
Do.	"			.....	2,95,631 15 11	8,014 7 9	2,97,667 8 2				
Do.	"			.....	.....	.....	.....				
Do.	"			.....	2,000 0 0 (raised in 1899-1900.)	.....	2,000 0 0				
Do.	"			.....	2,000 0 0	1,000 0 0	1,000 0 0				The first half year instalment of Rs. 500 plus interest fall due on the 1st November 1899, but sanction has been accorded to the postponement of the over-due instalments till 1st November 1900, as per Government Resolution No. 2595, dated 2nd June 1900, Financial Department.
Do.	"			.....	8,000 0 0 (raised in 1899-1900.)	.....	8,000 0 0				
Do.	"			.....	6,417.11 4	480 2 8	5,967 9 1				
Do.	"			.....	1,10,000 0 0	10,000 0 0	1,00,000 0 0				
Do.	"			.....	4,54,000 0 0	25,500 0 0	4,28,500 0 0				
Do.	"			.....	82,000 0 0	.....	82,000 0 0				



## STATEMENT

Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which Loan was taken up.	SOURCE FROM WHICH BORROWED		Period for which required.	Rate of Interest.
					From Government.	In the open Market.		
1	2	3	4	5	6	7	8	9
Bulsar ...	To defray plague charges.	Government Resolution No. 782, dated 18th February 1898.	Rs. 35,000	From 16th March 1897 to 24th March 1898.	Rs. 35,000	...	15 years.	4 per cent.
Thána (1) ...	Do. ...	Government Resolution No. 4692, dated 9th November 1897.	5,000	20th November 1897 ...	5,000	}	8 years.	Do. ...
Do. (2) ...	Do. ...	Government Resolution No. 1398, dated 28th March 1898.	5,000	14th April 1898... ..	5,000			
Bándra (1) ...	Water-works ...	Government Resolution No. 1360, dated 26th April 1895.	70,000	Rs. 30th October 1895. 50,000 5th February 1896. 10,000 12th March 1896 . 10,000 70,000	70,000	...	30 years	4½ per cent.
Do. (2) ...	To defray plague charges.	Government Resolution No. 511, dated 1st February 1899.	12,800	24th February 1899 ...	12,800	...	5 years.	4 per cent.
Bhiwandi (1) ...	Construction of a school-house.	Government Resolution No. 2999, dated 3rd September 1894.	4,000	31st December 1894 ...	4,000	...	8 years.	Do. ...
Do. (2) ...	To defray plague charges.	Government Resolution No. 2080, dated 10th May 1898.	2,000	11th July 1898 ... ..	2,000	...	5 years.	4 per cent.

Ahmedabad, September 1900.

A—continued.

SECURITY.		IN CASES IN WHICH SINKING FUNDS HAVE BEEN FORMED.			IN CASES IN WHICH THERE ARE NO SINKING FUNDS.			POSTPONEMENT SANCTIONED.			
Whether secured on the General Revenues or on a particular tax, and if so, the income from the tax.	Secured on mort- gage.	Amount (with interest) accumulated during previous year.	Amount paid during the year.	Balance of Loan.	Amount out- standing at commencement of year.	Amount repaid during the year.	Balance due at end of year.	Of Instalment.	Of Interest.	Total.	Auth- ority.
10	11	12	13	14	15	16	17	18	19	20	21
		Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
On the General Re- venues.	Nil	.....	.....	...	33,982 10 7	12,087 5 7	21,895 2 0				
On House and Water- taxes.	"	...	.....	...	6,747 0 2	3,334 1 11	3,412 14 3				
On the General Re- venues.	"	.....	.....	...	67,053 15 3	1,272 3 1	65,781 12 2				
Do.	"	.....	.....	...	12,800 0 0	2,263 4 3	10,536 11 9				
Do.	"	.....	.....	...	2,173 12 10	509 2 9	1,664 10 1				
On the increase of House-tax.	"	.....	.....	...	1,816 12 10	381 0 4	1,435 12 6				

F. S. P. LELY,  
Commissioner, N. D.



Class I					Class I				
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.	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.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.
500 0 0	...	5,500 0 0	1,075 13 0	0 5 23	661,236 0 0	30 0 0	661,206 0 0	26,614 1 3	13 23 16
456 28 0	...	456 28 0	53 13 0	0 1 70	78,508 1 0	335 23 0	78,173 8 0	2,805 13 0	7 20 60
956 28 0	...	5,956 28 0	1,129 9 0	0 4 50	764,744 1 0	345 23 0	764,399 8 0	26,419 14 6	14 23 26
73 0 0	...	73 0 0	18 4 0	0 0 15	57,577 35 0	...	57,577 35 0	603 9 9	3 27 9
307 0 0	...	307 0 0	55 9 0	0 1 17	108,381 0 0	...	108,381 0 0	1,768 9 9	10 27 27
1,649 0 0	519 0 0	2,130 0 0	181 8 0	0 5 65	890,901 0 0	21,900 0 0	539,011 0 0	8,403 9 3	36 29 40
2,449 10 0	938 10 0	1,611 0 0	409 14 0	0 3 78	463,276 15 0	84,149 8 0	604,127 10 0	13,473 14 8	18 27 24
8 0 0	...	8 0 0	0 8 0	0 0 3	3,771 0 0	...	3,771 0 0	68 14 0	0 13 22
4 0 0	...	4 0 0	0 12 0	0 0 2	40,447 0 0	...	40,447 0 0	898 1 8	0 31 50
757 20 0	49 20 0	708 0 0	59 0 0	0 3 88	199,346 30 0	4,650 0 0	194,696 30 0	3,436 10 0	25 15 73
5,347 20 0	1,805 30 0	4,541 0 0	785 4 0	0 2 9	1,426,078 30 0	70,688 5 0	1,355,390 25 0	37,964 15 0	14 31 0
760 30 0	...	760 30 0	59 6 0	0 1 77	18,803 30 0	...	18,803 30 0	1,003 8 6	1 9 41
1,742 0 0	440 0 0	1,302 0 0	268 0 0	0 2 61	186,245 0 0	1,480 0 0	187,725 0 0	1,865 8 8	8 23 25
2,352 30 0	...	2,352 30 0	559 5 3	0 4 70	148,847 10 0	81 30 0	148,928 40 0	2,410 10 0	6 3 28
5,485 10 0	440 0 0	5,045 10 0	914 11 3	0 3 45	326,908 0 0	1,311 30 0	326,597 10 0	8,809 1 9	3 28 13
11,931 0 0	1,136 0 0	10,865 0 0	2,900 12 4	0 3 47	2,187,368 9 0	187,078 0 0	1,999,333 0 0	80,770 15 6	18 23 14
174 15 0	...	174 15 0	31 7 0	0 1 7	60,405 0 0	...	60,405 0 0	3,146 12 7	9 8 19
16 24 0	...	16 24 0	3 14 0	0 0 15	1,794 21 0	...	1,794 21 0	418 14 0	1 36 74
236 35 0	...	236 35 0	85 14 0	0 1 60	131,334 1 0	60,980 0 0	70,354 1 0	3,886 3 7	13 0 28
144 7 0	...	144 7 0	37 14 0	0 1 8	55,998 14 0	195 0 0	55,774 14 0	1,065 10 10	10 23 26
1,240 0 0	...	1,240 0 0	123 13 0	0 8 72	89,848 0 0	250 0 0	89,598 0 0	3,417 13 9	14 29 47
352 0 0	...	352 0 0	58 8 0	0 3 12	42,344 0 0	4,539 0 0	37,805 0 0	1,808 9 9	8 17 74
12,986 1 0	1,136 0 0	12,849 1 0	4,211 2 10	0 3 35	2,513,007 38 0	203,932 0 0	2,309,075 38 0	94,484 13 11	19 26 21
3,128 4 0	3 10 0	3,124 34 0	559 3 0	0 3 20	180,186 24 0	27 0 0	180,159 24 0	4,797 11 4	6 29 70
872 20 40	...	872 20 40	155 7 2	0 1 67	131,938 30 40	...	131,938 30 40	978 9 5	10 23 9
14 30 0	...	14 30 0	3 8 2	0 0 6	18,458 0 0	...	18,458 0 0	105 12 8	2 30 24
370 7 0	...	370 7 0	48 0 7	0 0 72	21,471 30 0	...	21,471 29 0	618 12 4	1 31 5
106 0 0	...	106 0 0	26 0 0	0 0 20	65,293 0 0	...	65,293 0 0	426 12 4	5 24 124
26 33 0	...	26 33 0	3 11 0	0 0 7	20,358 24 0	...	20,358 24 0	364 11 3	1 29 60
3,118 4 40	3 10 0	3,114 34 40	794 12 1	0 1 45	458,470 8 40	27 0 0	458,443 8 40	9,319 12 5	6 29 27
2,168 10 0	47 30 0	2,115 20 0	1,598 10 0	0 1 29	1,120,894 0 0	12,278 0 0	1,108,616 0 0	26,729 18 9	19 1 61
549 0 0	15 0 0	534 0 0	87 1 0	0 2 29	148,723 0 0	15 0 0	148,713 0 0	4,703 12 0	24 12 63
2,067 13 0	...	2,067 13 0	608 6 11	0 4 11	176,319 15 0	226 0 0	176,093 15 0	5,694 6 4	5 23 44
2 20 0	...	2 20 0	0 10 0	0 0 1	20,968 22 27	1,971 23 27	20,023 28 0	746 3 0	5 2 10
4,782 3 0	63 20 0	4,719 13 0	2,177 12 8	0 9 0	1,426,078 27 27	17,817 22 27	1,408,261 4 0	27,543 6 1	56 9 17
29,674 26 40	3,143 30 0	26,531 6 40	10,013 4 7	0 2 60	6,906,081 24 67	294,089 20 27	6,611,992 14 40	203,971 9 3	13 27 62

7					8				
CLASS II.					OIL OF SOYBE.				
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.	Net average consumption or expenditure per head of population.
Rs. s. p.		Rs. s. p.	Rs. s. p.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.
...	...	...	...	...	698 0 0	4 0 0	894 0 0	148 0 0	0 3 54
...	...	...	...	...	698 0 0	4 0 0	894 0 0	148 0 0	0 3 54
...	...	...	...	...	...	...	...	...	...
2,265 0 0	...	2,265 0 0	258 12 0	...	41 0 0	...	41 0 0	1 4 0	0 0 8
1,630 0 0	...	1,630 0 0	67 7 0	0 2 7	400 9 0	...	400 0 0	40 0 0	0 1 46
...	...	...	...	...	208 0 0	...	208 0 0	18 8 0	0 2 37
...	...	...	...	...	8,883 0 0	3,402 0 0	5,421 9 0	451 14 0	0 14 68
...	...	...	...	...	9,897 30 0	1,073 10 0	8,824 20 0	1,420 12 0	0 15 46
...	...	...	...	...	71 0 0	...	71 0 0	2 6 0	...
...	...	...	...	...	376 0 0	...	376 9 0	31 8 0	0 1 77
3,885 0 0	...	3,885 0 0	894 3 0	0 0 8	19,878 30 0	4,535 10 0	15,401 20 0	1,968 4 0	4 6 44
...	...	...	...	...	5,062 30 0	...	5,093 30 0	410 9 8	0 12 71
...	...	...	...	...	11,866 0 0	66 0 0	11,801 0 0	618 11 0	0 22 77
...	...	...	...	...	908 30 0	...	608 20 0	67 4 0	0 0 79
...	...	...	...	...	16,977 10 0	65 0 0	16,918 10 0	1,084 8 6	0 11 40
858 8 0	...	858 8 0	8 6 7	0 1 0	17,599 0 0	528 0 0	17,073 0 0	1,541 13 8	0 5 59
868 0 0	...	868 0 0	22 8 0	0 4 1	4,460 8 0	...	4,460 8 0	177 10 8	0 27 60
...	...	...	...	...	149 85 0	...	149 38 0	18 13 8	0 1 58
...	...	...	...	...	9,283 5 0	...	9,283 5 0	493 4 0	1 28 51
...	...	...	...	...	1,850 0 0	...	1,85 0 0	392 3 8	0 13 22
...	...	...	...	...	5,300 0 0	230 0 0	5,070 0 0	218 7 0	0 5 25
1,274 8 0	...	1,274 8 0	80 14 2	0 0 2	38,633 9 0	768 0 0	37,878 9 0	2,874 3 6	0 19 11
7,504 8 0	...	7,504 8 0	283 11 0	0 4 7	1,844 31 20	...	1,844 31 20	274 5 2	0 2 09
1,363 0 0	...	1,363 0 0	28 6 0	0 1 8	3,241 0 0	...	3,241 0 0	267 9 6	0 10 31
2,648 0 0	...	2,648 0 0	85 9 0	0 3 5	270 0 0	...	270 0 0	17 0 7	0 1 44
...	...	...	...	...	517 30 0	...	517 30 0	38 15 6	0 1 87
...	...	...	...	...	712 0 0	...	712 0 0	61 0 0	0 2 421
...	...	...	...	...	639 0 0	...	639 0 0	18 5 0	0 4 68
...	...	...	...	...	732 24 0	...	732 24 0	78 11 3	0 2 43
11,434 8 0	...	11,434 8 0	407 10 0	0 2 3	7,957 5 20	...	7,957 5 20	750 15 0	0 3 79
...	...	...	...	...	4,141 80 0	...	4,141 30 0	7,008 3 0	0 2 63
...	...	...	...	...	2,835 0 0	...	2,835 0 0	119 4 9	0 19 46
...	...	...	...	...	90,942 38 0	120 0 0	90,816 38 0	2,176 11 3	4 21 68
...	...	...	...	...	2,065 35 0	538 20 0	1,527 15 0	51 8 6	0 10 53
...	...	...	...	...	99,998 23 0	664 20 0	99,334 3 0	9,324 9 6	5 13 59
16,564 0 0	...	16,564 0 0	772 11 7	0 0 6	184,029 37 20	6,024 80 0	178,005 7 20	16,178 8 6	0 13 30

CLASS III.					CLASS IV.				
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.	Net average consumption or expenditure per head of population.
M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
59,318 0 0	...	59,318 0 0	1,739 5 9	1 16 73	21,125 0 0	40 0 0	21,085 0 0	1,198 15 5	0 8 1
1,095 32 0	2 0 0	1,093 32 0	205 6 0	0 0 74	6,103 0 0	637 0 0	5,466 0 0	223 14 0	0 0 0
61,011 32 0	2 0 0	61,009 32 0	1,944 11 0	1 7 36	27,228 0 0	877 0 0	26,351 0 0	1,421 13 5	0 8 3
...	...	...	...	...	...	...	...	...	...
1,360 0 0	...	1,360 0 0	28 15 0	0 3 42	13,783 0 0	...	13,732 0 0	175 6 0	0 14 1
14,418 0 0	...	14,418 0 0	148 3 0	1 18 69	8,349 0 0	...	8,349 0 0	300 7 0	0 14 2
318 0 0	...	318 0 0	27 8 0	0 3 60	683 0 0	...	683 0 0	9 2 0	...
127,812 0 0	3,587 0 0	124,225 0 0	905 3 0	8 18 72	11,118 0 0	...	11,118 0 0	80 3 5	0 12 1
17,035 0 0	1,205 10 0	15,830 0 0	1,719 4 6	0 30 9	19,523 13 0	15 0 0	19,508 13 0	463 8 2	0 14 3
745 0 0	...	745 0 0	29 0 0	0 3 54	15,032 0 0	...	15,032 0 0	374 13 0	...
79 0 0	...	79 0 0	3 11 0	0 0 39	1,705 0 0	...	1,705 0 0	25 0 0	...
199 0 0	...	199 0 0	13 14 0	0 3 12	106 0 0	...	106 0 0	2 11 0	...
56,238 0 0	5,624 0 0	50,614 0 0	791 10 0	6 34 9	65,970 0 0	...	65,070 0 0	1,320 1 0	...
218,955 0 0	10,865 10 0	208,090 30 0	3,866 4 6	3 10 72	1,36,369 12 0	15 0 0	1,36,354 12 0	2,654 0 8	...
39,975 0 0	...	39,975 0 0	326 6 0	2 4 42	4,421 8 0	90 0 0	4,331 8 0	145 5 9	0 4 6
31,361 30 0	...	31,361 30 0	1,001 7 8	1 11 28	72,091 0 0	313 0 0	71,991 0 0	844 14 0	3 13 11
...	...	...	...	...	34,335 0 0	...	34,072 0 0	608 13 9	0 16 9
71,323 80 0	...	71,323 30 0	1,227 13 6	1 15 26	1,01,897 8 0	203 0 0	1,01,694 8 0	1,219 6 0	1 11 7
548,331 0 0	1,519 0 0	546,812 0 0	12,316 4 3	5 17 63	5,22,771 0 0	1,40,996 0 0	3,81,775 0 0	8,994 0 8	3 3 6
17,890 23 0	...	17,890 23 0	371 9 8	3 21 67	2,656 1 0	...	2,656 1 0	113 13 9	0 6 8
1,497 4 0	...	1,497 4 0	58 9 0	0 17 31	1,5 4 0	...	1,5 4 0	3 13 3	0 0 6
14,259 15 0	...	14,259 15 0	543 15 6	3 25 34	7,506 3 0	...	7,506 13 0	364 2 7	1 5 3
3,316 0 0	...	3,316 0 0	28 5 3	0 25 23	1,923 8 0	...	1,923 0 0	53 4 0	0 5 10
2,328 0 0	...	2,328 0 0	423 1 9	0 16 34	5,572 0 0	...	5,572 0 0	100 15 0	1 0 0
5,337 0 0	230 0 0	5,107 0 0	256 0 6	1 6 14	1,474 0 0	50 0 0	1,424 0 0	43 13 0	0 2 1
622,849 7 0	1,749 0 0	621,100 7 0	14,409 14 8	4 25 9	5,43,007 3 0	1,40,626 0 0	4,02,381 3 0	9,577 12 2	2 11 6
99,873 35 0	12 0 0	99,861 35 0	2,038 5 7	3 33 46	23,400 8 0	16 8 0	23,384 0 0	239 15 10	0 14 9
28,083 0 0	...	28,083 0 0	418 4 0	3 3 0	7,766 12 0	...	7,766 12 0	221 5 9	0 9 11
2,375 0 0	...	2,375 0 0	21 8 6	0 14 19	1,000 0 0	...	1,000 0 0	9 15 0	0 3 4
4,065 1 0	...	4,065 1 0	138 5 1	0 13 38	4,300 0 0	...	4,300 0 0	73 4 0	0 3 10
7,209 0 0	...	7,209 0 0	233 13 1	0 35 48	...	...	...	...	...
1,230 0 0	...	1,230 0 0	16 1 0	0 9 52	107 0 0	...	107 0 0	0 12 0	...
599 30 0	...	599 30 0	18 4 2	0 1 78	...	...	...	...	...
152,444 26 0	12 0 0	152,432 26 0	2,693 6 6	1 26 26	27,073 4 0	16 8 0	27,056 12 0	1,144 9 4	0 7 3
304,917 0 0	238 0 0	304,679 0 0	6,630 5 3	4 35 43	6,30,664 0 0	17 4 0	6,30,647 0 0	4,323 7 5	10 1 10
16,780 0 0	...	16,780 0 0	554 0 6	3 29 69	5,473 0 0	1,060 0 0	5,473 0 0	85 7 9	0 14 4
...	...	...	...	...	23,175 4 0	160 0 0	22,125 4 0	751 2 5	1 7 2
...	...	...	...	...	980 10 8	...	980 10 8	80 7 3	0 3 4
321,097 0 0	236 0 0	321,461 0 0	7,124 5 2	7 25 31	6,70,183 2 8	1,217 4 0	6,68,966 14 8	5,120 8 11	12 10 2
1,519,381 15 0	12,373 10 0	1,506,009 5 0	31,506 8 1	2 33 10	15,14,256 12 8	1,43,256 12 0	13,71,000 1 8	21,206 2 0	2 9 3

\* For the purpose of buying timber very many people from outside come to Taloda, Mandurbár, Shahida and Frakhsa markets where extensive trade in timber is carried on; hence average cannot be given.

1907					1908				
CLASS V.					CLASS VI.				
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.	Net average consumption or expenditure per head of population.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. a. t.	M. a. t.	M. a. t.	Rs. a. p.	M. a. t.
8,288 0 0	...	8,288 0 0	278 15 6	9 5 3	4,604 0 0	...	4,604 0 0	288 11 3	0 4 23
5,788 0 0	195 0 0	5,593 0 0	102 2 0	0 9 2	587 0 0	...	587 0 0	64 12 0	0 2 23
14,024 0 0	105 0 0	13,919 0 0	881 1 6	0 4 3	5,191 0 0	...	5,191 0 0	353 7 8	0 4 3
4,656 0 0	...	4,656 0 0	88 1 0	0 4 9	147 0 0	...	147 0 0	27 9 0	0 0 30
80,930 0 0	11,464 0 0	78,466 0 0	435 7 8	5 5 7	1,080 0 0	474 0 0	606 0 0	31 0 0	0 1 52
1,13,110 4 0	38,546 4 0	74,564 0 0	1,290 8 6	3 6 6	5,337 20 0	818 30 0	2,620 30 0	414 12 0	0 4 49
5,422 0 0	...	5,422 0 0	89 4 0	0 11 8	95 0 0	...	95 0 0	3 0 0	0 0 36
8,732 0 0	...	8,732 0 0	70 5 6	1 5 1	78 0 0	...	78 0 0	7 2 0	0 0 88
1,213 0 0	...	1,213 0 0	6 5 6	0 5 2	...	...	...	...	...
46,030 0 0	11,270 0 0	35,760 0 0	422 4 0	4 6 6	888 0 0	...	888 0 0	24 0 0	0 4 61
2,68,813 4 0	61,230 4 0	2,07,583 0 0	2,330 4 0	2 4 1	5,656 20 0	1,290 20 0	4,366 80 0	880 14 0	0 1 78
25,942 0 0	...	25,942 0 0	212 12 6	1 10 9	1,411 30 0	...	1,411 30 0	110 14 0	0 3 51
9,193 0 0	980 0 0	8,213 0 0	133 12 0	0 7 0	983 0 0	...	983 0 0	174 0 0	0 2 7
53,102 8 0	...	52,122 8 0	873 9 0	3 6 4	5,167 0 0	...	5,167 0 0	395 14 0	0 5 14
93,237 8 0	930 0 0	92,307 8 0	1,215 1 6	1 2 1	5,861 30 0	...	5,861 30 0	460 12 0	0 3 08
3,26,131 0 0	56,804 0 0	2,69,327 0 0	3,296 8 1	2 4 2	22,061 0 0	6,371 0 0	15,720 0 0	8,304 7 0	0 5 23
3,321 4 0	...	3,321 4 0	40 12 9	0 8 4	907 0 0	...	907 0 0	91 8 0	0 5 64
128 2 0	...	128 2 0	2 9 3	0 0 7	279 15 0	...	279 15 0	35 3 6	0 5 18
6,585 0 0	...	6,585 0 0	156 5 6	1 3 5	771 0 0	...	771 0 0	42 15 0	0 5 66
790 12 0	...	790 12 0	33 11 3	0 3 2	295 25 0	...	295 25 0	15 0 9	0 2 21
5,100 0 0	...	5,100 0 0	220 6 0	0 14 8	522 0 0	...	522 0 0	41 10 0	0 3 60
18,037 0 0	216 0 0	17,821 0 0	285 0 0	3 15 8	278 0 0	10 0 0	268 0 0	51 8 0	0 3 22
3,00,021 2 0	57,019 0 0	2,43,002 2 0	3,072 2 10	2 0 9	25,242 11 0	6,381 0 0	18,861 11 0	8,482 20 5	0 5 4
32,006 0 0	...	32,006 0 0	808 9 1	1 3 10	1,528 13 40	8 10 0	1,528 2 40	479 4 0	0 2 29
16,226 0 0	...	16,226 0 0	412 3 1	1 4 11	1,93 0 0	...	1,93 0 0	168 4 6	0 2 06
2,619 0 0	...	2,619 0 0	44 11 7	0 8 8	101 0 0	...	101 0 0	7 14 0	0 0 48
10,784 4 0	...	10,784 4 0	236 10 6	0 14 8	60 87 0	...	60 87 0	7 9 0	0 0 18
15,980 0 0	...	15,980 0 0	408 0 3	1 6 8	290 0 0	...	290 0 0	42 1 0	0 0 79
1,008 0 0	...	1,008 0 0	6 1 6	0 3 0	54 0 0	...	54 0 0	1 8 0	0 0 33
322 0 0	...	322 0 0	2 13 9	0 0 5	184 20 0	...	184 20 0	16 11 6	0 0 45
80,019 4 0	...	80,019 4 0	1,605 0 9	1 0 0	3,260 29 40	8 10 0	3,277 19 40	708 4 0	0 1 85
1,57,612 8 0	10,235 0 0	1,47,377 8 0	1,712 4 8	2 5 9	2,880 20 0	34 0 0	2,846 20 0	540 10 6	0 1 67
3,860 0 0	...	3,860 0 0	19 2 0	0 7 5	482 0 0	...	482 0 0	18 1 0	0 2 66
1,00,582 1 0	10 0 0	1,00,572 1 0	1,284 0 0	5 0 6	7,024 21 0	...	7,024 21 0	251 7 9	0 14 5
6,937 7 8	940 0 0	5,997 7 8	63 1 2	1 0 9	305 15 0	...	305 15 0	39 2 2	0 2 10
2,47,172 0 8	11,182 0 0	2,36,000 0 8	3,068 8 0	8 11 5	10,661 38 0	84 0 0	10,617 38 0	848 8 8	0 20 05
10,88,528 2 8	1,20,800 4 0	9,67,728 8 8	11,867 2 7	1 12 8	55,084 6 40	7,709 0 0	47,375 6 40	11,649 4 9	0 3 49

Municipalities, in the Central Division during the year 1899-1900 the Consumption or Expenditure Taxation per head of Population.

13					18					16	
Class VII.					Class VIII.					INCIDENCE OF TAXATION PER HEAD.	
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.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.
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.
75,382 0 0	600 0 0	74,782 0 0	963 14 6	1 12 8	16,290 0 0	...	16,290 0 0	278 13 0	0 6 3	0 10 3	0 13 10
51,780 8 0	...	51,780 0 0	522 12 0	5 5 1	1,762 0 0	...	1,762 0 0	33 4 0	0 2 11	0 4 7	0 5 9
1,27,168 0 0	600 0 0	1,26,568 0 0	1,476 10 6	2 7 4	18,052 0 0	...	18,052 0 0	311 1 0	0 5 7	0 9 1	0 12 4
...	...	...	...	...	...	...	...	...	...	...	...
33,487 0 0	...	33,487 0 0	83 11 6	2 2 3	3,040 10 0	...	3,040 10 0	30 6 6	0 2 1	0 6 8	0 1 4
24,355 0 0	...	24,355 0 0	121 10 8	2 6 5	1,980 0 0	...	1,980 0 0	14 9 2	0 2 11	0 2 9	0 5 10
5,370 0 0	...	5,370 0 0	24 1 6	1 9 5	120 0 0	...	120 0 0	1 2 0	0 0 7	0 6 5	0 6 4
1,56,374 0 0	7,640 0 0	1,48,734 0 0	748 11 3	10 2 2	32,342 0 0	3,613 0 0	32,755 0 0	316 7 11	1 15 4	0 7 4	0 11 11
3,21,943 19 0	36,650 4 0	1,85,187 8 0	1,111 2 0	8 7 4	78,650 0 0	3,480 0 0	78,650 0 0	408 0 11	3 7 2	0 9 1	0 12 1
22,400 0 0	...	22,400 0 0	56 0 0	2 12 3	2,925 0 0	...	2,925 0 0	8 12 0	0 4 0	0 0 2	0 1 2
19,067 0 0	...	19,067 0 0	75 15 0	2 14 1	1,319 0 0	...	1,319 0 0	6 12 0	0 3 2	0 2 3	0 2 7
1,486 0 0	...	1,486 0 0	21 4 8	0 6 4	260 0 0	...	260 0 0	2 8 0	0 1 4	0 0 6	0 0 6
51,750 0 0	1,000 0 0	50,750 0 0	101 8 0	6 9 11	...	...	...	...	...	...	...
5,36,112 12 0	45,296 4 0	4,90,816 8 0	2,339 1 2	6 5 7	1,30,013 10 0	7,663 0 0	1,22,350 10 0	714 0 7	1 5 4	0 4 11	0 7 1
2,15,608 0 0	16,770 0 0	1,98,838 0 0	679 11 6	12 12 2	11,709 0 0	...	11,709 0 0	104 5 0	0 12 1	1 0	0 5 3
1,08,392 0 0	...	1,08,392 0 0	349 1 3	5 10 3	17,734 0 0	...	17,734 0 0	74 11 5	0 15 1	0 7 7	0 2 6
1,31,353 8 0	...	1,31,353 8 0	1,008 14 6	4 15 4	43,090 0 0	260 0 0	42,730 0 0	451 9 9	1 11 11	0 5 2	0 2 0
4,48,550 8 0	16,770 0 0	4,26,780 8 0	2,065 11 3	7 4 8	72,587 0 0	560 0 0	72,127 0 0	654 10 3	1 2 8	0 6 0	0 6 3
7,78,449 0 0	17,738 0 0	7,60,711 0 0	10,443 2 6	8 5 9	1,55,804 0 0	41,573 0 0	1,14,231 0 0	1,927 14 4	0 12 5	0 10 11	1 0 11
19,155 0 0	...	19,155 0 0	49 8 6	2 0 0	531 8 0	...	531 8 0	3 15 0	0 1 4	0 7 11	0 9 4
9,971 12 0	...	9,971 12 0	33 4 6	2 14 0	224 0 0	...	224 0 0	2 4 0	0 1 0	0 1 11	0 2 4
48,237 8 0	...	48,237 8 0	346 12 0	8 14 9	2,377 0 0	...	2,377 0 0	35 2 0	0 6 10	0 11 2	0 15 7
56,552 0 0	...	56,552 0 0	104 12 0	10 12 7	497 0 0	...	497 0 0	9 14 3	0 2 9	0 3 2	0 4 0
13,528 0 0	...	13,528 0 0	137 15 9	2 8 10	2,798 0 0	...	2,798 0 0	85 2 0	0 8 0	0 9 10	0 12 7
35,255 0 0	1,200 0 0	34,055 0 0	856 8 0	7 9 6	...	...	...	...	...	0 6 8	0 10 0
9,56,168 4 0	18,998 0 0	9,37,170 4 0	11,490 15 3	6 4 5	1,63,664 8 0	41,573 0 0	1,22,091 8 0	2,014 4 1	0 12 0	0 10 1	0 12 4
3,00,921 0 0	883 0 0	2,92,038 0 0	4,072 1 6	15 2 10	63,940 0 0	...	62,060 0 0	689 11 7	2 7 3	0 10 5	1 0 1
1,22,260 0 0	...	1,21,038 0 0	1,269 9 10	9 12 4	2,091 0 0	...	2,074 0 0	41 13 1	0 2 9	0 4 5	0 4 10
33,168 0 0	...	33,168 0 0	345 8 0	4 15 6	250 0 0	...	250 0 0	1 9 4	0 0 7	0 1 0	0 4 4
1,65,237 7 0	...	1,65,237 7 0	977 2 2	15 5 3	2,324 2 0	...	2,324 2 0	89 0 11	0 8 1	0 3 11	0 6 0
83,375 0 0	...	83,375 0 0	172 2 6	2 15 0	2,085 0 0	...	2,045 0 0	23 10 0	0 0 2	0 5 3	0 6 7
6,906 0 0	...	6,906 0 0	53 14 6	1 4 11	86 0 0	...	86 0 0	0 8 0	0 0 2	0 2 0	0 2 3
16,329 0 0	...	16,329 0 0	93 1 0	1 6 6	2,356 0 0	...	2,356 0 0	32 14 9	0 2 2	0 1 10	0 2 5
7,88,201 7 0	393 0 0	7,87,808 7 0	6,968 8 6	9 12 2	78,754 2 0	...	78,754 2 0	830 3 4	0 14 7	0 5 4	0 6 11
2,60,085 0 0	19,415 0 0	2,40,670 0 0	4,936 6 0	4 1 0	5,12,193 8 0	397 0 0	5,12,590 8 0	2,908 18 6	8 2 6	0 6 10	0 12 2
96,103 0 0	...	96,103 0 0	480 3 3	15 11 5	2,644 0 0	...	2,644 0 0	19 13 4	0 6 11	0 11 6	0 14 7
2,97,001 15 0	900 0 0	2,96,101 15 0	2,184 8 11	10 5 1	31,088 10 0	125 0 0	30,963 10 0	240 2 8	1 7 4	0 15 10	1 3 3
12,206 8 11	490 0 0	12,206 8 11	72 0 6	2 2 9	110 0 0	...	110 0 0	1 2 0	0 0 4	0 2 1	0 2 10
5,82,295 7 11	20,715 0 0	5,61,580 7 11	7,672 2 8	22 5 2	8,47,045 2 0	512 0 0	8,46,533 2 0	2,978 1 6	10 3 3	2 2 3	3 0 10
24,26,590 6 11	1,02,763 4 0	23,23,827 2 11	22,918 1 4	6 4 2	10,09,065 6 0	50,108 0 0	9,58,957 6 0	1,890 5 1	1 12 11	0 8 1	0 10 1

A. WINGATE,  
Commissioner, C. D.



## 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					Gross imports.	
		GRAIN.						
Name of Municipality.	Population by Census of 1891.	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.	
		M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	
Belgaum.	Belgaum ... ..	27,952	204,740 0 0	1,000 0 0	203,740 0 0	8,000 0 9	7 11 44	7,920 0 0
	Nipani ... ..	11,728	66,258 0 0	3,300 0 0	52,958 0 0	1,430 7 0	4 20 49	...
	Athni ... ..	10,416	338,644 0 0	.....	338,644 0 0	6,670 0 9	32 20 38	.....
	Gakrak... ..	12,106	64,332 0 0	.....	64,332 0 0	1,797 7 0	5 12 45	18,374 0 0
	Saundatti-Yellamma	8,930	9,082 0 0	.....	9,082 0 0	297 15 10	1 0 54	1,734 0 0
Total ... ..	71,132	673,056 0 0	4,300 0 0	668,756 0 0	19,095 15 4	9 16 5	28,628 0 0	
Dhárwar.	Dhárwar ... ..	32,841	156,678 0 0	2,220 0 0	154,458 0 0	4,120 13 0	4 28 10	23,228 0 0
	Hubli ... ..	52,595	654,352 0 0	236,647 0 0	417,705 0 0	11,143 5 7	7 37 54	88,635 0 0
	Gadag-Betgeri	23,899	238,134 0 0	.....	238,134 0 0	6,238 8 9	9 38 45	29,990 0 0
	Navalgund ... ..	8,989	15,364 0 0	.....	15,364 0 0	394 12 3	1 28 29	3,279 0 0
	Byadgi ... ..	5,149	29,091 0 0	1,358 0 0	27,733 0 0	770 6 0	6 15 35	.....
Total ... ..	123,473	1,093,614 0 0	240,225 0 0	853,389 0 0	22,667 13 7	6 36 36	145,132 0 0	
Bijapur.	Bijapur ... ..	16,759	530,654 0 0	51,120 0 0	479,534 0 0	11,022 15 3	26 24 43	4,586 0 0
	Bagalgot ... ..	18,034	111,147 0 0	.....	111,147 0 0	5,435 3 3	6 6 42	2,018 0 0
	Ilkal ... ..	11,216	82,183 0 0	4,125 0 0	77,758 0 0	1,634 15 0	6 37 25	8,131 0 0
	Guledgudd ... ..	16,481	42,301 0 0	580 0 0	41,721 0 0	2,256 1 3	2 27 63	572 0 0
Total ... ..	61,490	766,285 0 0	56,125 0 0	710,160 0 0	20,379 2 9	11 21 77	15,310 0 0	
Karnar.	Karwar ... ..	14,579	49,908 0 0	3,346 0 0	46,562 0 0	1,455 0 9	3 7 51	779 0 0
	Kumta ... ..	10,714	89,183 0 0	7,290 0 0	81,893 0 0	2,107 8 4	7 26 54	4,971 0 0
	Sirsi ... ..	6,644	80,052 0 0	48,927 0 0	31,125 0 0	1,176 8 4	4 27 30	1,091 0 0
	Haliyal ... ..	6,180	18,794 0 0	2,622 0 0	16,172 0 0	370 12 0	2 24 54	224 0 0
	Honnavar ... ..	.....	.....	.....	.....	.....	.....	.....
	Bhatkal ... ..	5,940	30,312 0 0	893 0 0	29,419 0 0	936 10 1	4 38 0	679 0 0
Gokaru ... ..	4,343	3,940 0 0	.....	3,940 0 0	114 7 9	0 36 23	353 0 0	
Total ... ..	48,400	272,189 0 0	63,078 0 0	209,111 0 0	6,159 15 3	.....	8,697 0 0	
Rayachoti.	Yengurle ... ..	10,134	155,343 0 0	69,076 0 0	86,267 0 0	1,910 11 6	8 20 40	5,573 0 0
	Rajapur ... ..	7,784	49,160 0 0	.....	49,160 0 0	665 1 11	6 12 50	796 0 0
	Ratnagiri ... ..	14,303	51,410 0 0	56 0 0	51,354 0 0	1,067 9 2	3 23 49	1,678 0 0
	Chiplun ... ..	11,717	137,625 0 0	4,398 0 0	133,227 0 0	1,330 4 10	11 14 65	5,151 0 0
Total ... ..	43,938	392,538 0 0	73,530 0 0	320,008 0 0	4,973 11 5	7 11 26	13,198 0 0	
Kolaba.	Alibag ... ..	5,888	36,186 0 0	787 0 0	35,399 0 0	313 5 10	6 0 38	4,500 0 0
	Pen ... ..	7,462	83,825 0 0	.....	83,825 0 0	599 0 8	11 9 27	1,261 0 0
	Rcha-Ashtami ... ..	5,212	58,389 0 0	17,542 0 0	40,847 0 0	444 6 2	7 33 3	181 0 0
	Mahad ... ..	6,870	57,004 0 0	1,890 0 0	55,114 0 0	1,252 10 0	8 0 72	2,654 0 0
	Farvel... ..	10,420	64,070 0 0	.....	64,070 0 0	684 1 9	6 5 76	6,663 0 0
Total ... ..	35,852	299,474 0 0	20,219 0 0	279,255 0 0	3,293 8 5	7 31 45	15,559 0 0	
GRAND TOTAL ... ..	381,285	3,498,156 0 0	457,477 0 0	3,040,679 0 0	76,570 2 9	7 36 31	225,924 0 0	

SUGAR.				GHEE.		
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.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
.....	7,920 0 0	990 7 6	0 11 26	440 0 0	.....	440 0 0
.....	.....	.....	.....	158 0 0	12 0 0	146 0 0
.....	18,374 0 0	574 4 0	1 20 57	2,291 0 0	.....	2,291 0 0
20 0 0	1,714 0 0	67 14 0	0 7 54	10 0 0	.....	10 0 0
.....	.....	.....	.....	22 0 0	.....	22 0 0
20 0 0	28,008 0 0	1,632 9 6	0 15 60	2,921 0 0	12 0 0	2,909 0 0
.....	.....	.....	.....	.....	.....	.....
66 0 0	23,162 0 0	2,260 2 0	0 28 17	25 0 0	.....	25 0 0
18,767 0 0	69,868 0 0	5,651 4 0	1 13 11	6,321 0 0	51 0 0	6,270 0 0
1,539 0 0	28,451 0 0	2,162 4 8	1 7 49	3,247 0 0	.....	3,247 0 0
.....	3,279 0 0	280 2 0	0 14 47	12 0 0	.....	12 0 0
.....	.....	.....	.....	55 0 0	41 0 0	14 0 0
20,972 0 0	124,760 0 0	10,653 12 8	1 0 33	9,660 0 0	92 0 0	9,568 0 0
.....	.....	.....	.....	.....	.....	.....
.....	4,586 0 0	249 6 0	0 10 76	1,194 0 0	.....	1,194 0 0
.....	2,018 0 0	202 6 0	0 4 38	2,880 0 0	.....	2,880 0 0
1,677 0 0	6,457 0 0	368 9 0	0 23 2	181 0 0	.....	181 0 0
56 0 0	616 0 0	53 10 6	0 1 26	7,696 0 0	35 0 0	7,661 0 0
1,733 0 0	13,577 0 0	873 15 6	0 8 66	11,961 0 0	35 0 0	11,916 0 0
.....	.....	.....	.....	.....	.....	.....
61 0 0	718 0 0	189 12 3	0 1 77	140 0 0	7 0 0	133 0 0
387 0 0	4,564 0 0	558 2 10	0 17 9	250 0 0	11 0 0	239 0 0
188 0 0	1,503 0 0	78 7 0	0 9 8	123 0 0	25 0 0	98 0 0
.....	224 0 0	18 12 0	0 1 36	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
20 0 0	659 0 0	92 12 0	0 4 32	72 0 0	9 0 0	63 0 0
.....	853 0 0	50 6 0	0 3 20	23 0 0	.....	23 0 0
656 0 0	8,041 0 0	988 4 1	.....	608 0 0	52 0 0	556 0 0
.....	.....	.....	.....	.....	.....	.....
2,378 0 0	3,195 0 0	219 9 9	0 12 48	2,317 0 0	172 0 0	2,145 0 0
.....	796 0 0	119 7 7	0 4 7	1,202 0 0	.....	1,202 0 0
.....	1,678 0 0	70 1 5	0 4 55	278 0 0	.....	278 0 0
602 0 0	4,549 0 0	379 1 0	0 15 42	915 0 0	42 0 0	873 0 0
2,930 0 0	10,218 0 0	788 8 9	0 9 24	4,712 0 0	214 0 0	4,498 0 0
.....	.....	.....	.....	.....	.....	.....
63 0 0	4,737 0 0	237 6 5	0 32 14	858 0 0	61 0 0	807 0 0
.....	1,261 0 0	63 3 0	0 6 60	802 0 0	.....	802 0 0
.....	.....	.....	.....	.....	.....	.....
110 0 0	71 0 0	23 8 0	0 0 44	.....	.....	.....
1,124 0 0	1,530 0 0	278 2 0	0 8 72	439 0 0	1 0 0	438 0 0
1,018 0 0	5,645 0 0	694 1 0	0 21 51	1,501 0 0	198 0 0	1,303 0 0
.....	.....	.....	.....	.....	.....	.....
2,315 0 0	13,244 0 0	1,296 4 5	0 14 62	3,603 0 0	259 0 0	3,344 0 0
.....	.....	.....	.....	.....	.....	.....
28,076 0 0	197,818 0 0	16,233 1 11	0 29 47	23,455 0 0	655 0 0	22,800 0 0

GREEN—continued.		CLASS L.				
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.
66 0 0	0 0 50	310,260 0 0	1,000 0 0	309,260 0 0	14,383 14 0	11 2 44
5 0 0	0 0 89	90,384 0 0	5,700 0 0	84,684 0 0	2,165 14 6	7 8 66
268 8 0	0 8 63	362,471 0 0	.....	362,471 0 0	7,469 15 3	34 31 78
0 10 0	0 0 8	89,111 0 0	.....	89,111 0 0	2,532 1 9	7 14 35
5 11 0	0 0 8	16,826 0 0	20 0 0	16,806 0 0	495 10 10	1 35 20
345 13 0	0 1 51	869,052 0 0	6,720 0 0	862,332 0 0	27,237 8 4	12 4 66
9 1 0	0 0 2	340,157 0 0	3,186 0 0	336,971 0 0	8,678 13 6	10 10 34
431 9 0	0 4 61	1,036,579 0 0	279,831 0 0	756,728 0 0	21,320 6 1	14 15 41
396 13 0	0 5 35	378,612 0 0	3,018 0 0	375,594 0 0	10,461 10 1	15 28 51
2 8 0	0 0 4	29,466 0 0	24 0 0	29,442 0 0	988 0 3	3 11 1
5 0 0	0 0 9	51,293 0 0	1,899 0 0	49,394 0 0	1,100 8 6	9 23 57
844 15 0	0 3 7	1,836,107 0 0	287,978 0 0	1,548,129 0 0	42,549 6 6	12 21 42
125 10 9	0 2 68	724,053 0 0	53,998 0 0	670,055 0 0	16,066 0 0	89 39 22
514 8 0	0 6 31	160,671 0 0	.....	160,671 0 0	3,709 14 3	8 36 30
43 0 0	0 0 52	110,956 0 0	6,102 0 0	104,854 0 0	2,571 5 0	9 13 75
349 15 0	0 19 63	79,628 0 0	1,801 0 0	77,827 0 0	4,009 0 3	5 1 7
1,063 1 9	0 7 60	1,075,308 0 0	61,901 0 0	1,013,407 0 0	31,356 3 6	16 19 18
48 1 9	0 0 29	67,320 0 0	4,912 0 0	62,408 0 0	2,330 10 8	4 11 18
66 7 5	0 0 71	118,098 0 0	12,631 0 0	105,467 0 0	3,407 1 2	9 33 60
36 4 10	0 0 47	90,408 0 0	49,808 0 0	40,600 0 0	2,154 4 1	6 4 34
.....	.....	30,964 0 0	3,558 0 0	27,406 0 0	646 12 0	4 17 31
31 4 1	0 0 3	43,387 0 0	941 0 0	42,446 0 0	1,424 6 8	7 5 48
8 11 5	0 0 17	10,107 0 0	.....	10,107 0 0	271 15 4	2 18 7
210 13 6	.....	300,264 0 0	71,850 0 0	228,414 0 0	10,235 1 6	.....
89 14 0	0 8 37	62,705 0 0	21,937 0 0	40,768 0 0	622 14 4	4 0 73
160 8 0	0 6 14	118,834 0 0	.....	118,834 0 0	1,359 2 4	15 10 53
24 11 0	0 0 62	63,653 0 0	62 0 0	63,591 0 0	1,371 5 11	4 17 67
52 4 9	0 2 78	348,676 0 0	5,672 0 0	342,904 0 0	3,950 14 10	29 10 49
317 6 0	0 4 8	593,768 0 0	27,671 0 0	566,097 0 0	7,804 5 5	12 35 29
156 8 7	0 5 38	41,844 0 0	902 0 0	40,942 0 0	707 14 5	6 38 11
38 8 6	0 4 23	131,359 0 0	.....	131,359 0 0	1,721 4 10	17 24 11
.....	.....	65,525 0 0	19,403 0 0	46,117 0 0	805 14 2	8 33 74
156 7 3	0 2 44	142,148 0 0	7,033 0 0	135,065 0 0	2,924 13 6	19 26 32
163 4 0	0 5 1	107,701 0 0	1,324 0 0	106,377 0 0	2,624 13 0	10 8 28
514 12 4	0 3 59	483,577 0 0	28,717 0 0	454,860 0 0	8,784 11 11	12 33 5
3,296 13 7	0 3 33	5,223,096 0 0	484,837 0 0	4,738,259 0 0	1,23,017 5 1	12 13 16

CLASS II.					OIL OF SONRA.		
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. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.
44,905 0 0	...	44,905 0 0	1,871 0 8	1 9 0	7,860 0 0	30 0 0	7,830 0 0
.....	...	.....	.....	...	3,772 0 0	468 0 0	3,304 0 0
.....	...	.....	.....	...	60,451 0 0	72 0 0	60,379 0 0
.....	...	.....	.....	...	12,479 0 0	.....	12,479 0 0
.....	...	.....	.....	...	170 0 0	.....	170 0 0
44,905 0 0	...	44,905 0 0	1,871 0 8	1 9 0	84,732 0 0	570 0 0	84,162 0 0
.....	...	.....	.....	...	2,005 0 0	.....	2,005 0 0
.....	...	.....	.....	...	15,662 0 0	8,036 0 0	7,627 0 0
.....	...	.....	.....	...	6,360 0 0	.....	6,360 0 0
.....	...	.....	.....	...	95 0 0	.....	95 0 0
.....	...	.....	.....	...	8,016 0 0	7,109 0 0	907 0 0
.....	...	.....	.....	...	32,128 0 0	15,144 0 0	16,984 0 0
6,132 0 0	...	6,132 0 0	78 8 0	0 5 10	7,023 0 0	2,646 0 0	4,377 0 0
11,931 0 0	...	11,931 0 0	133 10 0	0 10 7	1,959 0 0	.....	1,959 0 0
11,964 0 0	...	11,964 0 0	110 2 6	1 1 1	600 0 0	.....	600 0 0
3,461 0 0	...	3,461 0 0	115 11 6	0 2 8	1,746 0 0	190 0 0	1,556 0 0
33,478 0 0	...	33,478 0 0	437 11 0	0 8 8	11,287 0 0	2,836 0 0	8,451 0 0
.....	...	.....	.....	...	436 0 0	61 0 0	375 0 0
.....	...	.....	.....	...	6,381 0 0	2,771 0 0	3,610 0 0
1,245 0 0	207 0 0	1,038 0 0	15 3 0	0 2 6	1,574 0 0	949 0 0	625 0 0
2,163 0 0	.....	2,163 0 0	42 12 0	0 5 7	1,164 0 0	.....	1,164 0 0
.....	...	.....	.....	...	.....	.....	.....
.....	...	.....	.....	...	274 0 0	1 0 0	273 0 0
.....	...	.....	.....	...	101 0 0	.....	101 0 0
3,408 0 0	207 0 0	3,201 0 0	57 15 0	.....	9,920 0 0	3,782 0 0	6,138 0 0
.....	...	.....	.....	...	33,653 0 0	27,763 0 0	5,890 0 0
.....	...	.....	.....	...	1,546 0 0	.....	1,546 0 0
.....	...	.....	.....	...	1,653 0 0	12 0 0	1,641 0 0
.....	...	.....	.....	...	13,227 0 0	144 0 0	13,083 0 0
.....	...	.....	.....	...	50,119 0 0	27,919 0 0	22,200 0 0
.....	...	.....	.....	...	2,172 0 0	238 0 0	1,934 0 0
.....	...	.....	.....	...	.....	.....	.....
.....	...	.....	.....	...	643 0 0	105 0 0	538 0 0
.....	...	.....	.....	...	7,862 0 0	176 0 0	7,686 0 0
.....	...	.....	.....	...	3,872 0 0	804 0 0	3,068 0 0
.....	...	.....	.....	...	14,540 0 0	1,373 0 0	13,167 0 0
.....	...	.....	.....	...	.....	.....	.....
61,791 0 0	207 0 0	61,584 0 0	2,366 10 8	0 3 4	202,735 0 0	61,624 0 0	141,111 0 0

8		83					
OIL OF BENTS—continued.		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.
Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
979 1 0	0 11 16	94,110 0 0	.....	94,110 0 0	1,487 0 2	3 14 53	24,262 0 0
116 10 0	0 11 21	18,429 0 0	3,624 0 0	14,805 0 0	385 4 6	1 10 39	12,083 0 0
1,910 1 3	5 31 61	70,443 0 0	72 0 0	70,371 0 0	2,370 11 3	6 30 19	4,416 0 0
281 2 6	1 1 19	13,929 0 0	.....	13,929 0 0	311 7 6	1 6 2	4,116 0 0
9 0 0	0 0 61	190 0 0	.....	190 0 0	4 12 0	0 0 68	1,288 0 0
8,295 14 9	1 7 26	197,101 0 0	3,696 0 0	193,405 0 0	4,369 3 5	2 28 60	46,166 0 0
262 8 0	0 2 35	15,264 0 0	.....	15,264 0 0	351 8 0	0 18 47	28,601 0 0
996 14 0	0 5 64	896,830 0 0	30,971 0 0	365,859 0 0	5,145 4 3	6 38 20	2,63,239 0 0
276 14 6	0 10 50	131,600 0 0	.....	131,600 0 0	2,885 9 0	5 20 21	18,403 0 0
12 0 0	0 0 34	2,713 0 0	.....	2,713 0 0	37 5 6	0 12 6	1,860 0 0
120 12 0	0 7 3	10,326 0 0	954 0 0	9,372 0 0	137 0 6	1 32 64	2,920 0 0
1,669 0 6	0 5 40	556,783 0 0	31,925 0 0	524,808 0 0	8,556 11 3	4 10 1	3,15,023 0 0
868 8 6	0 10 36	281,321 0 0	2,833 0 0	278,488 0 0	6,170 1 7	16 24 55	29,596 0 0
74 13 6	0 4 28	29,953 0 0	.....	29,953 0 0	1,007 4 9	1 26 34	11,725 0 0
84 0 0	0 2 0	6,769 0 0	2,817 0 0	3,952 0 0	563 9 6	0 14 8	2,962 0 0
184 10 3	0 4 1	7,847 0 0	190 0 0	7,657 0 0	337 12 11	0 19 62	17,815 0 0
662 0 3	0 5 39	325,890 0 0	5,840 0 0	320,050 0 0	8,078 12 9	5 8 15	61,698 0 0
69 9 9	0 1 2	16,204 0 0	61 0 0	16,143 0 0	207 9 9	1 4 23	5,534 0 0
634 8 9	0 13 38	27,102 0 0	2,846 0 0	24,256 0 0	794 0 3	2 10 44	4,861 0 0
76 8 0	0 4 6	8,191 0 0	3,110 0 0	5,081 0 0	178 2 4	0 30 41	2,050 0 0
72 12 0	0 7 38	1,646 0 0	174 0 0	1,372 0 0	58 12 0	0 8 70	.....
.....	.....	.....	.....	.....	.....	.....	.....
51 6 1	0 1 48	18,424 0 0	1 0 0	18,423 0 0	334 14 7	3 4 0	12,589 0 0
9 8 4	0 0 74	10,711 0 0	.....	10,711 0 0	64 12 6	2 18 52	674 0 0
914 3 11	...	82,178 0 0	6,192 0 0	75,986 0 0	1,668 3 5	...	25,708 0 0
676 8 7	0 23 19	22,618 0 0	16,894 0 0	5,724 0 0	150 12 0	0 22 47	9,043 0 0
117 0 1	0 8 12	7,334 0 0	.....	7,334 0 0	283 7 1	0 7 55	3,145 0 0
72 12 2	0 4 47	25,632 0 0	.....	28,632 0 0	149 2 0	2 0 6	14,230 0 0
272 14 1	1 4 53	35,355 0 0	798 0 0	34,557 0 0	615 9 9	2 37 77	5,176 0 0
1,139 2 11	0 20 17	93,939 0 0	17,692 0 0	76,247 0 0	1,198 14 10	1 29 33	31,694 0 0
187 2 4	0 12 64	2,172 0 0	288 0 0	1,884 0 0	187 2 4	0 12 64	6,253 0 0
.....	.....	.....	.....	.....	.....	.....	13,656 0 0
53 14 9	0 4 10	643 0 0	105 0 0	538 0 0	53 14 9	0 4 10	.....
349 6 0	1 4 60	14,114 0 0	176 0 0	13,938 0 0	442 7 3	2 1 12	.....
129 0 6	0 11 62	3,872 0 0	804 0 0	3,068 0 0	129 0 6	0 11 62	.....
719 7 1	0 14 56	20,501 0 0	1,373 0 0	19,428 0 0	812 8 4	0 21 54	9,909 0 0
8,399 18 5	0 15 58	1,276,642 0 0	66,718 0 0	1,209,924 0 0	24,674 6 0	3 5 75	492,997 0 0

9				10			
CLASS IV.				CLASS V.			
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.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	24,262 0 0	1,193 4 0	0 13 10	41,870 0 0	.....	41,670 0 0	567 9 0
350 0 0	11,733 0 0	294 9 0	1 0 0	9,945 0 0	1,115 0 0	8,830 0 0	163 13 0
.....	4,416 0 0	219 8 0	0 6 9	43,840 0 0	.....	43,840 0 0	713 5 6
.....	4,116 0 0	38 8 6	0 5 5	4,460 0 0	.....	4,460 0 0	41 12 0
.....	1,283 0 0	15 3 3	0 2 4	2,136 0 0	.....	2,136 0 0	27 1 0
350 0 0	45,815 0 0	1,811 0 9	0 10 4	1,02,051 0 0	1,115 0 0	1,00,930 0 0	1,505 8 6
.....	23,601 0 0	605 11 0	0 13 11	1,05,354 0 0	150 0 0	1,05,204 0 0	1,126 1 0
72,397 0 0	1,50,842 0 0	2,563 6 6	8 10 1	3,92,571 0 0	1,09,037 0 0	2,83,514 0 0	5,629 15 0
.....	18,403 0 0	989 10 6	0 12 4	36,016 0 0	684 0 0	35,332 0 0	1,622 0 7
.....	1,860 0 0	63 2 0	0 3 4	11,107 0 0	.....	11,107 0 0	304 15 0
.....	2,920 0 0	85 14 0	0 9 1	.....	.....	.....	.....
72,397 0 0	2,42,626 0 0	4,307 12 0	1 15 5	5,45,048 0 0	1,09,891 0 0	4,36,157 0 0	8,673 15 7
.....	29,196 0 0	781 1 9	1 11 10	44,664 0 0	275 0 0	44,389 0 0	598 6 5
.....	11,725 0 0	271 1 9	0 10 5	31,841 0 0	.....	31,841 0 0	433 4 3
.....	2,962 0 0	114 2 2	0 4 2	24,452 0 0	.....	24,452 0 0	209 5 0
.....	17,315 0 0	339 8 0	1 1 10	2,704 0 0	.....	2,704 0 0	213 14 3
400 0 0	61,198 0 0	1,555 13 8	0 15 11	1,06,721 0 0	275 0 0	1,06,446 0 0	1,463 14 5
.....	5,226 0 0	137 8 2	0 5 9	324 0 0	.....	324 0 0	13 8 0
1,163 0 0	3,701 0 0	161 11 7	0 5 6	12,453 0 0	1,166 0 0	11,287 0 0	33 13 3
209 0 0	1,841 0 0	79 2 2	0 4 5	895 0 0	542 0 0	453 0 0	23 4 2
.....	.....	.....	.....	18,072 0 0	3,741 0 0	14,331 0 0	180 11 0
.....	.....	.....	.....	.....	.....	.....	.....
8 0 0	12,581 0 0	89 12 7	2 1 9	29,836 0 0	10,182 0 0	19,654 0 0	176 9 11
.....	674 0 0	15 10 10	0 2 6	602 0 0	10 0 0	592 0 0	11 3 3
1,835 0 0	24,023 0 0	433 13 4	...	62,282 0 0	15,631 0 0	46,651 0 0	438 2 0
.....	.....	.....	.....	.....	.....	.....	.....
205 0 0	8,749 0 0	92 6 2	0 13 9	55,911 0 0	22,165 0 0	33,746 0 0	279 8 2
150 0 0	2,995 0 0	43 0 1	0 6 2	46,594 0 0	.....	46,594 0 0	112 6 2
570 0 0	13,660 0 0	212 10 2	0 15 3	3,849 0 0	.....	3,849 0 0	28 14 0
312 0 0	4,864 0 0	45 8 10	0 6 7	10,532 0 0	850 0 0	9,682 0 0	48 6 7
1,327 0 0	30,267 0 0	393 9 3	0 11 0	1,16,896 0 0	23,015 0 0	93,871 0 0	467 2 11
.....	.....	.....	.....	.....	.....	.....	.....
250 0 0	6,003 0 0	206 7 9	1 0 8	M. s. t.	M. s. t.	M. s. t.	.....
100 0 0	13,556 0 0	84 12 8	1 1 2	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	8,777 0 0	38 0 0	8,739 0 0	316 4 0
.....	.....	.....	.....	.....	.....	.....	.....
350 0 0	19,559 0 0	291 4 5	0 8 8	8,777 0 0	38 0 0	8,739 0 0	316 4 0
.....	.....	.....	.....	.....	.....	.....	.....
76,509 0 0	4,23,488 2 0	8,848 5 5	1 1 7	9,41,765 0 0	1,49,965 0 0	7,91,800 0 0	12,551 15 5

10	11							
CLASS V— continued.	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.	Quantity or value on which refunds were given.	
Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	
1 7 10	5,010 0 0	.....	5,010 0 0	501 6 0	0 7 13	2,70,024 0 0	.....	
0 12 0	12,786 0 0	1,620 0 0	11,166 0 0	799 8 0	0 38 6	53,168 0 0	950 0 0	
4 3 4	3,604 0 0	12 0 0	3,592 0 0	231 12 0	0 13 63	.....	.....	
5 11 0	726 0 0	.....	726 0 0	79 8 6	0 2 32	1,57,905 0 0	.....	
0 3 10	175 0 0	.....	175 0 0	22 6 6	0 0 62	40,551 0 0	.....	
1 6 8	22,301 0 0	1,632 0 0	20,669 0 0	1,634 9 0	0 11 50	5,21,678 0 0	950 0 0	
3 3 3	.....	.....	.....	.....	...	1,76,147 0 0	.....	
5 6 3	11,103 0 0	9,605 0 0	1,498 0 0	3,367 7 5	0 1 11	4,49,475 0 0	1,19,725 0 0	
1 7 8	.....	.....	.....	.....	...	62,312 0 0	.....	
1 3 9	.....	.....	.....	.....	...	26,056 0 0	.....	
...	.....	.....	.....	.....	...	39,697 0 0	14,360 0 0	
3 8 4	11,103 0 0	9,605 0 0	1,498 0 0	3,367 7 5	0 0 3	7,53,687 0 0	1,34,055 0 0	
2 10 5	1,986 0 0	.....	1,986 0 0	187 13 6	0 4 59	1,92,786 0 0	4,800 0 0	
1 14 11	1,950 0 0	.....	1,950 0 0	195 2 0	0 4 26	47,450 0 0	.....	
2 2 10	811 0 0	.....	811 0 0	41 3 0	0 2 71	53,611 0 0	.....	
0 2 10	974 0 0	80 0 0	894 0 0	46 7 8	0 2 24	98,618 0 0	1,300 0 0	
1 11 8	5,721 0 0	80 0 0	5,641 0 0	470 10 0	0 3 53	3,92,410 0 0	5,600 0 0	
0 0 4	516 0 0	26 0 0	490 0 0	245 2 5	0 1 27	47,087 0 0	11,316 0 0	
1 0 10	1,506 0 0	255 0 0	1,251 0 0	334 15 8	0 0 76	1,01,963 0 0	33,639 0 0	
0 1 1	.....	.....	.....	.....	...	.....	.....	
2 5 1	590 0 0	284 0 0	306 0 0	25 8 0	0 1 78	13,305 0 0	830 0 0	
...	.....	.....	.....	.....	...	.....	.....	
3 4 9	121 0 0	26 0 0	95 0 0	26 10 1	0 0 5	98,584 0 0	49,500 0 0	
0 2 2	10 0 0	.....	10 0 0	3 0 1	0 0 7	4,788 0 0	150 0 0	
...	2,743 0 0	591 0 0	2,152 0 0	635 4 3	...	2,05,667 0 0	75,435 0 0	
3 5 3	8,177 0 0	5,065 0 0	3,112 0 0	171 5 7	0 12 22	3,71,429 0 0	2,61,473 0 0	
5 15 9	2,653 0 0	36 0 0	2,617 0 0	122 9 9	0 13 36	31,770 0 0	200 0 0	
0 4 5	1,464 0 0	24 0 0	1,440 0 0	70 0 9	0 4 2	45,462 0 0	852 0 0	
0 13 2	.....	.....	.....	.....	...	67,637 0 0	12,462 0 0	
2 2 2	12,294 0 0	5,125 0 0	7,169 0 0	364 0 1	0 6 42	5,16,298 0 0	2,74,930 0 0	
M. s. t.	952 0 0	43 0 0	904 0 0	45 6 0	0 6 11	M. s. t. 764 0 0	M. s. t. 25 0 0	
...	828 0 0	.....	828 0 0	55 4 6	0 4 35	Rs. a. p. 6,988 0 0	.....	
..	495 0 0	163 0 0	333 0 0	53 4 0	0 2 44	15,239 0 0	Rs. a. p. 2,787 0 0	
1 10 70	.....	.....	.....	.....	...	.....	.....	
...	2,584 0 0	584 0 0	2,000 0 0	133 7 0	0 7 54	M. s. t. 1,267 0 0	M. s. t. 141 0 0	
0 9 60	4,859 0 0	794 0 0	4,065 0 0	287 5 6	0 4 42	M. s. t. 2,031 0 0	M. s. t. 166 0 0	
						Rs. a. p. 22,177 0 0	Rs. a. p. 2,787 0 0	
2 0 11	59,021 0 0	17,827 0 0	41,194 0 0	6,759 4 3	0 4 23	Rs. a. p. 24,71,917 0 0	Rs. a. p. 4,93,813 0 0	
						M. s. t. 2,031 0 0	M. s. t. 166 0 0	

No. IV.

Municipalities in the Southern Division during the year 1899-1900, the Consumption or Expenditure Taxation per head of Population.

13			15					14	
CLASS VII.			CLASS VIII.					INCIDENCE OF TAXATION PER HEAD.	
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.
2,70,024 0 0	675 1 0	9 10 6	21,601 0 0	.....	21,601 0 0	101 3 11	0 12 4	0 3 4	0 12 7
52,218 0 0	132 8 2	4 5 6	5,033 0 0	.....	5,033 0 0	16 5 2	0 5 2	0 2 11	0 5 7
1,57,905 0 0	398 9 3	13 0 8	8,333 0 0	.....	8,333 0 0	37 5 1	0 12 7	0 1 5	1 0 7
40,581 0 0	101 8 1	4 8 9	1,917 0 0	.....	1,917 0 0	6 3 0	0 2 6	0 3 4	0 4 7
5,20,728 0 0	1,305 10 6	7 5 2	935 0 0	.....	935 0 0	3 6 3	0 1 8	0 0 11	0 1 3
5,20,728 0 0	1,305 10 6	7 5 2	37,719 0 0	.....	37,719 0 0	164 7 5	0 8 6	0 1 8	0 9 3
1,76,147 0 0	1,082 14 0	5 5 10	15,029 0 0	.....	15,029 0 0	174 10 0	0 7 4	0 4 8	0 6 0
3,29,750 0 0	2,345 6 0	6 4 4	2,30,163 0 0	95,654 0 0	1,34,608 0 0	1,400 13 9	2 8 11	0 6 5	0 13 2
62,312 0 0	948 9 0	2 9 9	74,507 0 0	.....	74,507 0 0	857 3 9	3 1 10	0 7 0	0 12 1
26,056 0 0	310 8 9	2 13 5	508 0 0	.....	508 0 0	9 8 0	0 0 11	0 1 9	0 3 1
25,337 0 0	287 0 0	4 14 9	803 0 0	100 0 0	703 0 0	7 0 0	0 2 2	0 3 8	0 3 4
6,19,603 0 0	5,454 5 9	5 0 3	3,31,008 0 0	95,654 0 0	2,25,354 0 0	3,449 3 6	1 12 2	0 5 6	0 9 11
1,88,436 0 0	1,945 0 0	11 3 11	24,375 0 0	200 0 0	24,175 0 0	417 5 0	1 7 1	0 15 4	1 9 5
47,450 0 0	405 10 6	2 10 1	3,690 0 0	.....	3,690 0 0	73 15 0	0 3 8	0 7 8	0 9 11
53,611 0 0	295 10 4	4 12 6	2,527 0 0	.....	2,527 0 0	33 11 0	0 3 7	0 3 8	0 5 7
97,313 0 0	543 13 6	6 4 6	1,090 0 0	200 0 0	890 0 0	17 8 9	0 0 11	0 4 1	0 5 10
3,86,810 0 0	3,190 1 4	6 4 7	31,682 0 0	400 0 0	31,282 0 0	542 2 9	0 8 1	0 8 1	0 12 3
85,771 0 0	857 13 4	2 7 3	3,035 0 0	481 0 0	2,554 0 0	25 12 8	0 2 9	0 2 7	0 3 8
88,314 0 0	852 3 10	8 3 10	17,672 0 0	4,718 0 0	12,954 0 0	194 13 7	1 3 4	0 5 1	0 7 10
12,475 0 0	87 0 0	2 0 4	5,375 0 0	2,933 0 0	2,442 0 0	17 11 4	0 5 10	0 5 3	0 5 11
49,084 0 0	165 7 9	8 3 6	4,328 0 0	1,536 0 0	2,792 0 0	15 5 9	0 7 6	0 3 8	0 7 4
4,533 0 0	25 0 2	1 0 11	1,485 0 0	.....	1,485 0 0	19 4 8	0 5 6	0 1 0	0 1 6
1,90,332 0 0	987 9 1	...	31,895 0 0	9,668 0 0	22,227 0 0	264 0 0	...	...	...
1,09,957 0 0	211 14 9	10 13 7	24,213 0 0	10,197 0 0	24,015 0 0	88 2 1	2 3 10	0 4 6	0 7 3
31,570 0 0	357 13 6	4 0 11	873 0 0	.....	873 0 0	8 11 9	0 1 10	0 3 10	0 5 8
44,610 0 0	448 9 10	3 2 2	2,767 0 0	.....	2,767 0 0	28 4 11	0 3 1	0 1 6	0 3 8
55,175 0 0	149 0 0	4 11 4	11,552 0 0	4,414 0 0	7,138 0 0	107 4 10	0 9 9	0 5 4	0 7 1
2,41,312 0 0	967 6 1	5 7 11	49,404 0 0	14,811 0 0	34,593 0 0	232 8 7	0 12 5	0 9 10	0 4 7
M. s. t. 789 0 0	185 4 0	0 5 1	.....	.....	.....	.....	.....	0 1 11	0 3 6
Rs. s. p. 6,938 0 0	177 1 0	0 14 10	833 0 0	.....	823 0 0	24 15 6	0 1 9	0 3 8	0 4 3
Rs. s. p. 12,452 0 0	62 4 3	2 6 3	840 0 0	273 0 0	567 0 0	3 6 0	0 1 9	0 2 3	0 2 9
M. s. t. 1,123 0 0	444 0 9	0 4 25	8,790 0 0	.....	8,790 0 0	109 0 4	0 18 6	0 4 0	0 5 3
M. s. t. 1,865 0 0	808 10 0	0 2 6	10,453 0 0	273 0 0	10,180 0 0	137 5 10	0 4 6	0 3 11	0 5 2
Rs. s. p. 19,390 0 0	.....	0 8 7	.....	.....	.....	.....	.....	.....	.....
Rs. s. p. 19,78,074 0 0	12,703 10 9	5 2	44,82,161 0 0	1,20,906 0 0	3,61,555 0 0	3,789 12 1	0 15 1	0 5 3	0 3 4
M. s. t. 1,865 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....

A. F. WOODBURN,  
Commissioner, S. D.



STATEMENT

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by the several per head, and the Incidence of

Name of District.	Serial Number.	Name of Municipality.	Population by Census of 1891.	GRAIN.						
				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.	
				M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	
KARACHI.	1	Karachi ...	105,199	3,889,609 25 0	3,480,026 23 27	409,683 1 53	51,197 14 1	3 35 59	259,393 10 45	
	2	Kotri ...	7,909	71,085 2 3	9,527 20 0	62,159 23 3	3,884 14 1	7 34 29	2,467 7 40	
	3	Mianhand. ...	2,544	20,342 29 0	1,230 20 0	19,112 9 0	796 5 6	7 20 41	711 24 0	
	4	Sehwan ...	4,624	37,071 0 40	9,347 35 0	27,723 15 40	1,697 13 8	5 39 68	2,344 16 40	
	5	Bubak ...	2,876	31,921 2 0	10,871 23 0	21,249 19 0	996 1 0	7 15 43	457 7 20	
	6	Tatta ...	8,989	82,488 22 40	4,495 12 0	77,973 10 40	6,082 13 10	8 27 60	4,860 27 70	
	7	Keti Bundar ...	2,503	13,269 36 0	1,070 0 0	12,199 36 0	685 6 6	4 34 77	1,661 23 0	
		Total ...	184,624	4,146,368 7 3	3,516,369 13 27	629,998 33 56	65,301 4 6	4 27 15	271,800 36 55	
HYDRABAD.	1	Hyderabad ...	58,048	610,116 23 0	139,084 12 0	371,032 11 0	46,379 0 7	6 15 53	23,106 11 0	
	2	Tando Mahamrad Khan.	4,128	65,113 10 0	14,142 10 0	50,971 0 0	1,592 13 6	12 14 12	5,940 1 0	
	3	Hala ...	5,058	25,133 20 40	.....	25,133 20 40	1,383 5 11	4 38 61	2,754 30 20	
	4	Matiari ...	5,815	63,902 0 0	6,795 5 0	57,106 35 0	1,783 15 2	9 32 68	2,247 25 0	
	5	Tando Allahyar ...	4,808	73,480 11 60	10,279 31 0	63,150 20 60	2,999 11 1	14 28 28	3,864 23 0	
	6	Tando Adam ...	5,033	186,429 32 40	52,624 11 0	83,905 21 40	2,623 15 3	16 28 67	7,898 34 40	
	7	Nasarpur ...	3,914	82,204 38 0	3,456 1 0	28,748 32 0	899 5 6	7 13 64	1,962 32 0	
		Total ...	86,302	906,380 10 60	226,381 30 0	680,048 20 60	57,661 3 6	7 35 16	46,374 36 60	
SHIKARPUR.	1	Shikarpur ...	42,004	387,763 5 20	36,905 29 0	300,857 16 20	23,840 9 7	7 6 40	26,627 12 40	
	2	Sukkur ...	29,302	447,459 9 40	319,212 36 0	128,246 13 40	8,017 8 11	4 15 5	29,664 13 60	
	3	Garhi Yasin ...	5,959	119,663 36 0	45,881 38 0	73,787 8 0	3,461 0 5	12 15 24	1,594 35 0	
	4	Rohri ...	8,789	41,103 5 0	4,385 9 0	36,767 36 0	2,298 7 11	4 7 31	3,509 36 40	
	5	Ghotki ...	3,243	30,714 11 40	16,618 14 0	14,096 37 40	881 5 5	4 13 69	1,636 19 0	
	6	Larkhana ...	12,019	147,488 30 0	57,713 0 0	69,725 30 0	5,607 13 9	7 18 49	13,761 30 0	
	7	Kambar ...	5,341	77,144 21 0	15,792 20 0	61,352 1 0	1,786 3 10	11 19 36	1,076 32 0	
	8	Bato-dero ...	3,549	110,794 18 0	50,500 0 0	60,294 18 0	1,884 5 11	16 39 45	2,874 18 0	
		Total ...	110,203	1,312,086 16 20	546,359 21 0	765,126 35 20	47,577 2 9	6 37 67	84,739 36 60	
UPPER SIND AND FRONTIER.	1	Umarkot ...	8,702	127,920 18 0	29,296 28 0	98,628 30 0	7,709 4 1	26 25 50	3,448 25 0	
	2	Mithi ...	2,991	18,123 14 40	.....	18,123 14 40	1,132 11 10	6 2 30	743 32 40	
		Total ...	6,893	146,043 32 40	29,296 28 0	116,747 4 40	8,841 15 11	17 17 58	4,191 17 40	
		1	Jacobabad ...	12,396	228,468 33 8	86,417 30 0	142,046 3 8	13,373 7 3	11 13 29	5,276 7 26
		GRAND TOTAL ...	350,218	6,739,292 19 51	4,405,324 32 27	2,333,967 17 21	1,92,755 2 4	6 26 46	412,383 15 0	
		GRAND TOTAL FOR THE WHOLE PRESIDENCY, EXCLUDING SIND ...	1,373,769	12,186,916 30 20	828,313 27 40	11,358,103 2 60	2,93,905 6 7	8 4 3	547,639 35 79	
		GRAND TOTAL FOR THE WHOLE PRESIDENCY, INCLUDING SIND ...	1,723,987	18,426,209 9 71	5,234,138 19 67	13,692,070 20 4	4,86,660 3 11	7 15 0	960,023 10 79	

6				8	
SUGAR.				CANE.	
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.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.
229,744 12 62	29,653 37 63	7,901 5 10	0 11 21	22,173 0 38	.....
29 15 40	2,437 32 0	1,218 14 5	0 12 26	1,239 35 75	19 23 40
.....	711 24 0	222 6 0	0 11 15	273 16 40	2 27 40
334 20	1,910 15 20	1,433 3 3	0 16 42	1,339 14 40	20 23 60
10 9 30	446 37 40	335 11 0	0 6 17	411 28 20	13 39 20
225 25 80	4,635 2 10	2,311 13 6	0 20 37	3,537 23 70	44 5 40
214 29 60	1,446 33 20	406 13 11	0 23 10	490 16 0	143 14 30
230,558 14 62	41,242 21 73	13,830 3 11	0 12 20	29,465 15 43	244 18 60
6,101 19 0	17,004 32 0	6,376 12 9	0 11 57	12,237 18 2	528 37 40
102 16 0	5,837 25 0	1,094 8 11	1 16 47	784 16 50	2 20 0
.....	2,754 30 20	688 12 4	0 21 63	530 20 73	.....
136 30 0	2,110 35 0	527 11 6	0 14 42	755 20 0	32 2 0
532 1 30	2,832 21 20	708 1 2	0 26 24	1,569 5 0	165 31 40
2,901 21 40	4,997 13 0	1,240 10 5	0 39 57	2,847 7 60	586 1 40
75 35 0	937 17 0	246 14 7	0 10 7	403 11 0	2 30 0
9,849 23 20	36,525 13 40	10,892 7 8	0 16 74	19,107 14 25	1,328 7 40
7,683 3 70	18,944 9 50	10,942 14 11	0 18 3	13,354 15 10	192 19 50
13,298 15 60	16,367 38 0	8,185 9 2	0 23 28	7,377 25 35	.....
3 27 0	1,586 8 0	396 10 8	0 10 52	780 23 0	39 12 40
73 4 0	2,430 32 40	1,218 6 8	0 11 8	1,969 13 60	44 20 0
60 8 0	1,776 13 0	555 4 4	0 21 73	350 0 60	9 30 0
4,153 29 40	14,605 0 40	5,476 14 5	0 23 74	1,994 39 30	107 10 0
.....	1,070 32 0	204 8 11	0 23 74	404 6 0	.....
.....	2,674 18 0	658 10 6	0 30 11	311 32 0	.....
25,278 5 10	59,461 31 50	27,643 15 7	0 21 47	26,542 35 35	393 13 10
533 33 0	2,914 32 0	1,093 3 3	0 31 39	1,760 1 0	113 27 0
.....	742 32 40	232 2 3	0 9 75	453 1 20	100 27 40
533 33 0	3,657 24 40	1,375 5 6	0 28 21	2,212 2 70	214 14 40
517 2 75	4,729 4 30	4,729 1 10	0 15 21	3,263 5 42	593 5 75
266,766 39 7	145,616 15 73	58,476 2 6	0 16 5	80,590 33 5	2,773 18 65
130,118 34 50	417,521 1 29	108,424 10 11	0 12 13	141,815 22 42	6,204 5 56
396,885 33 57	663,137 19 22	166,900 13 5	0 13 5	222,405 15 47	8,977 24 11

5			6		
GHSR—continued.			CLASS I.		
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.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
22,173 0 38	38,802 12 4	0 8 34	4,761,786 24 30	3,893,214 7 14	868,522 17 16
1,220 7 35	1,830 5 4	0 6 14	107,649 12 35	9,616 86 40	98,032 15 75
270 29 0	135 5 9	0 4 21	22,463 3 40	1,278 39 40	21,184 4 0
1,318 30 60	1,313 13 9	0 11 33	46,796 1 40	9,723 25 0	37,072 16 40
397 29 0	278 5 1	0 5 43	46,789 31 60	10,751 38 0	36,037 33 60
3,493 18 30	5,248 2 8	0 15 46	93,189 17 65	4,938 22 0	88,250 35 65
847 1 60	347 0 9	0 5 44	16,706 22 0	1,567 2 40	15,139 19 40
29,220 36 63	47,955 13 8	0 8 55	5,095,330 33 30	3,031,091 10 54	1,64,239 22 56
11,098 15 49	23,396 12 4	0 8 5	555,633 28 62	152,275 35 0	403,357 33 62
530 31 50	880 14 4	0 7 31	75,929 17 0	14,247 11 0	61,682 6 0
530 20 73	265 5 8	0 4 16	31,555 19 23	.....	31,555 19 23
723 12 0	361 11 7	0 4 78	69,876 18 0	7,166 35 0	62,710 23 0
1,403 13 40	1,217 3 10	0 13 2	31,676 7 60	11,138 24 20	70,537 23 40
2,261 6 20	848 8 8	0 17 78	150,744 31 60	57,448 18 60	93,296 13 0
400 21 0	200 5 11	0 4 7	34,377 2 0	3,579 3 0	30,797 39 0
17,779 6 63	26,670 8 11	0 8 19	599,793 4 45	245,856 7 0	753,937 37 45
13,161 35 40	32,905 8 7	0 12 43	390,657 19 50	47,619 15 20	343,038 4 30
7,377 25 35	14,757 6 2	0 10 6	557,909 30 15	356,110 0 20	201,799 29 75
741 10 40	370 7 9	0 4 78	124,803 37 20	46,001 18 40	78,802 18 60
1,924 33 60	3,760 14 7	0 8 61	104,617 0 60	4,930 26 0	99,686 14 60
340 10 60	155 14 4	0 4 16	33,856 14 20	16,821 0 0	22,035 14 20
1,887 29 30	1,887 11 9	0 6 23	212,101 24 30	70,849 13 40	141,252 10 70
404 6 0	156 7 4	0 3 2	127,856 7 0	15,792 20 0	112,064 27 0
311 32 0	116 15 7	0 3 41	115,922 29 0	50,500 0 0	65,422 29 0
26,149 23 25	54,111 6 1	0 9 39	1,672,755 2 35	608,624 13 40	1,064,130 28 75
1,646 14 0	1,234 14 6	0 17 63	139,624 20 0	31,289 32 0	108,334 28 0
351 13 60	175 10 9	0 4 56	19,504 32 60	100 27 40	19,404 5 20
1,907 27 60	1,410 9 8	0 11 75	159,129 12 60	31,390 19 40	127,738 33 20
2,009 39 47	5,340 7 2	0 8 49	316,807 24 67	96,126 2 70	220,681 21 77
77,817 14 20	1,35,489 13 1	0 8 71	8,243,515 37 77	4,918,087 13 44	5,330,728 24 33
136,611 17 6	121,749 7 2	0 4 0	16,951,660 22 25 Coconuts Nos. 695,267 Carts of grass and straw 15,668.	1,138,100 11 0 Coconuts Nos. 33,371 Carts of grass and straw 2,496.	14,916,360 1 25 Coconuts Nos. 661,896 Carts of grass and straw 13,172.
215,428 31 26	257,239 4 8	0 4 76	24,298,376 20 22 Coconuts Nos. 695,267 Carts of grass and straw 15,668.	6,051,187 14 44 Coconuts Nos. 33,371 Carts of grass and straw 2,496.	18,247,188 36 57 Coconuts Nos. 661,896 Carts of grass and straw 13,172.

CLASS II.					
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.
Rs. a. p.	M. a. t.	Rs. a. p.		Rs. a. p.	R. a. p.
1,25,667 7 5	8 10 19	.....	.....	.....	.....
7,918 3 5	12 15 64	7,323 0 0	.....	7,323 0 0	114 6 9
1,317 5 7	8 13 7	695 0 0	.....	695 0 0	8 3 3
5,431 1 11	8 56 0	7,000 0 0	.....	7,000 0 0	72 6 0
1,990 15 7	12 21 17	.....	.....	.....	.....
14,246 12 10	9 33 47	.....	.....	.....	.....
1,804 8 0	6 1 75	.....	.....	.....	.....
1,58,876 1 9	8 25 74	15,018 0 0	.....	15,018 0 0	195 0 5
77,987 1 3	6 37 75	.....	.....	.....	.....
3,402 11 1	14 37 78	.....	.....	.....	.....
2,774 0 4	6 9 44	.....	.....	.....	.....
2,940 11 4	10 31 30	.....	.....	.....	.....
4,957 10 4	16 14 76	.....	.....	.....	.....
5,037 7 0	18 21 38	.....	.....	.....	.....
1,726 15 7	7 34 60	.....	.....	.....	.....
98,826 8 14	8 29 35	.....	.....	.....	.....
50,936 11 0	8 6 54	.....	.....	.....	.....
38,180 8 7	6 35 38	.....	.....	.....	.....
4,902 15 6	13 6 77	.....	.....	.....	.....
9,357 11 11	11 13 67	.....	.....	.....	.....
2,091 6 11	6 31 63	.....	.....	.....	.....
17,755 11 9	11 30 8	.....	.....	.....	.....
2,920 6 2	20 39 40	.....	.....	.....	.....
3,071 13 3	18 17 29	.....	.....	.....	.....
1,49,217 4 1	9 26 20	.....	.....	.....	.....
11,077 10 8	29 10 43	.....	.....	.....	.....
1,628 3 0	6 19 40	.....	.....	.....	.....
12,705 13 8	19 3 9	.....	.....	.....	.....
27,353 1 7	17 32 8	.....	.....	.....	.....
4,36,473 14 0	9 20 36	15,018 0 0	.....	15,018 0 0	195 0 5
6,07,718 15 0	10 34 26	5,73,140 0 0 Coconuts Nos. 9,220	207 0 0	5,72,933 0 0 Coconuts Nos. 9,220	6,828 15 3
10,44,197 13 0	10 23 30	5,88,158 0 0 Coconuts Nos. 9,220	207 0 0	5,87,951 0 0 Coconuts Nos. 9,220	7,023 15 3

7		8			
CLASS II—cont'd.		OIL OF SEATS.			
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.
M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.
.....	12,086 24 13	19,538 10 33	-7,451 26 20	-3,725 13 3	0 2 7
0 37 3	1,899 5 0	40 8 60	1,858 36 20	169 7 9	0 9 32
0 4 4	.....	.....	.....	.....	.....
1 8 3	363 20 0	.....	363 20 0	181 12 6	0 3 12
.....	1,298 0 0	198 17 0	1,096 23 0	52 5 10	0 17 33
.....	1,667 13 40	5 5 0	1,652 7 40	413 0 10	0 7 29
.....	219 26 0	14 19 0	205 7 0	76 15 3	0 3 22
0 4 37	17,519 7 53	19,794 20 13	-2,275 13 40	-2,532 3 1	0 0 54
.....	.....	.....	.....	.....	.....
.....	444 36 45	.....	444 36 45	83 6 9	0 4 25
.....	85 11 20	.....	85 11 20	10 10 9	0 0 54
.....	1,791 25 0	324 0 0	1,467 25 0	51 11 1	0 10 8
.....	1,399 0 40	8 32 0	1,390 8 40	579 0 4	0 12 73
.....	50 0 0	.....	50 0 0	6 4 0	0 0 32
.....	.....	.....	.....	.....	.....
.....	3,770 83 25	332 32 0	3,438 1 25	731 0 11	0 1 47
.....	508 31 10	24 20 0	479 11 10	359 7 5	0 0 37
.....	945 13 20	.....	945 13 20	591 0 9	0 1 23
.....	.....	.....	.....	.....	.....
.....	644 39 40	29 26 40	615 13 0	307 10 5	0 2 64
.....	45 3 0	.....	45 3 0	5 10 2	0 0 44
.....	878 15 0	36 9 40	842 5 40	315 12 10	0 2 64
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	3,017 21 70	90 16 0	2,927 5 70	1,579 9 7	0 1 5
.....	1,931 27 60	406 31 40	1,523 36 20	761 8 7	0 16 36
.....	342 16 20	.....	342 16 20	171 3 3	0 4 46
.....	2,274 4 0	408 31 40	1,865 12 40	932 11 10	0 11 12
.....	140 23 25	53 15 0	96 8 25	47 15 9	0 0 25
0 1 57	26,731 10 13	20,679 34 53	6,051 15 40	459 3 0	0 0 55
0 6 8	405,984 83 69	59,386 28 23	346,598 5 46	29,092 10 7	0 10 7
0 5 5	432,716 4 2	80,066 22 76	352,649 21 6	20,551 13 7	0 8 2

9					10
Class III.					Class IV.
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.
M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
93,121 1 3	1,95,051 7 78	717,469 33 5	23,731 6 2	6 32 64	5,60,498 11 2
51,001 5 0	40 8 60	50,960 86 20	297 5 8	6 17 59	3,750 8 0
363 20 0	.....	863 20 0	.....	.....	.....
1,293 0 0	196 17 0	1,096 23 0	181 12 6	0 3 12	4,630 5 3
1,657 12 40	5 5 0	1,652 7 40	52 5 10	0 17 03	.....
11,570 19 0	14 19 0	11,566 0 0	413 0 10	0 7 29	14,584 4 0
			234 5 8	4 24 64	4,028 3 5
979,406 17 48	195,907 17 58	783,098 39 65	24,930 4 8	5 32 54	5,97,491 15 10
.....	.....	.....	.....	.....	.....
444 36 45	.....	444 36 45	83 6 9	0 4 23	1,07,459 7 9
1,293 31 20	.....	1,293 31 20	50 3 9	0 10 19	2,097 4 0
1,791 25 0	324 0 0	1,467 25 0	51 11 1	0 10 8	187 15 3
1,399 0 40	8 32 0	1,390 8 40	579 0 4	0 12 73	1,502 0 0
2,872 37 60	769 10 0	2,103 27 60	154 5 7	0 16 68	2,011 5 2
			.....	.....	601 15 6
7,802 11 5	1,102 2 0	6,700 9 5	918 11 6	0 3 5	1,13,769 15 8
503 31 10	24 20 0	479 11 10	859 7 5	0 37 0	56,319 10 3
945 13 20	.....	945 13 20	591 0 9	0 1 23	2,07,342 0 0
23,695 0 0	256 0 0	23,439 0 0	1,098 0 3	2 37 27	.....
644 39 40	29 26 40	615 13 0	307 10 5	0 2 64	21,424 0 0
993 23 0	.....	993 23 0	35 4 7	0 12 20	70 0 0
11,010 25 0	165 19 40	11,745 5 40	737 12 7	0 39 7	.....
1,824 12 0	.....	1,824 12 0	55 4 9	0 13 58	.....
810 0 0	.....	810 0 0	32 5 3	0 9 10	.....
41,327 23 70	475 26 0	40,851 37 70	3,216 14 0	0 14 66	3,34,715 10 3
1,931 27 60	408 31 40	1,523 36 20	761 8 7	0 16 36	.....
342 16 20	.....	342 16 20	171 3 3	0 4 46	.....
2,274 4 0	408 31 40	1,865 12 40	932 11 10	0 11 12	.....
149 23 25	53 15 0	96 8 25	47 15 9	0 0 25	10,131 11 8
1,030,659 39 63	197,947 12 18	832,612 27 45	80,046 9 9	2 15 8	10,50,100 5 5
8,938,960 12 19	111,701 33 3	3,827,258 19 46	72,739 0 2	2 31 29	26,70,614 5 1
4,965,320 13 32	309,649 5 4	4,655,671 7 11	102,785 9 11	2 28 10	36,20,723 11

CLASS IV—continued.				CLASS V	
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.	Rs. a. p.
2,77,942 14 11	2,82,555 12 3	10,570 3 0	2 10 11	7,30,062 1 4	6,54,196 5 8
54 8 0	3,696 0 0	38 8 4	0 7 6	4,190 6 0	.....
.....	4,630 5 3	111 11 8	1 0 0	2,273 0 0	.....
.....	14,561 4 0	322 7 6	1 10 0	4,565 1 0	.....
58 3 0	3,970 0 5	90 10 5	1 23 35	19,432 12 9	30 15 0
				4,850 11 8	65 13 0
2,78,055 9 11	3,09,436 5 11	11,166 8 11	2 4 9	7,65,374 0 7	6,54,293 1 8
1,302 8 2	1,06,156 75 7	2,086 11 3	1 13 3	90,100 0 0	2,830 9 0
.....	2,007 4 0	66 3 1	7 9 0	29,732 6 9	.....
.....	187 15 3	1 14 4	0 0 7	6,204 10 8	.....
.....	1,502 0 0	15 0 5	0 4 2	6,912 12 0	87 8 0
.....	2,011 5 2	20 3 7	0 7 6	9,854 15 8	.....
.....	601 15 6	6 2 1	0 2 6	12,077 12 9	.....
1,302 8 2	1,12,467 7 6	2,196 2 9	1 4 10	1,899 10 3	47 12 4
2,940 10 3	53,879 0 0	2,767 10 7	1 4 6		
1,83,262 0 0	74,080 0 0	1,357 9 5	2 8 5	62,173 0 0	7,563 0 0
.....	.....	.....	.....	3,82,743 10 6	66,457 7 0
2,689 8 0	21,500 8 0	696 11 4	2 7 8	.....	.....
.....	70 0 0	6 4 0	0 0 4	.....	.....
.....	.....	.....	.....	10,089 8 0	1,472 6 5
.....	.....	.....	.....	1,477 2 0	.....
.....	.....	.....	.....	1,666 0 0	.....
1,88,886 2 3	1,40,829 8 0	4,827 3 4	1 5 9		
.....	.....	.....	.....	4,58,149 4 6	75,492 13 5
.....	.....	.....	.....	7,164 0 2	472 9 0
.....	.....	.....	.....	805 13 11	.....
.....	.....	.....	.....	7,969 14 1	472 9 0
121 12 0	10,000 15 8	641 4 3	0 12 11	18,880 8 11	884 6 0
4,08,366 0 4	5,81,743 5 1	18,831 3 3	1 10 7		
				14,07,186 0 2	7,34,108 11 5
2,97,984 10 8	23,06,908 13 3	41,763 6 1	1 10 10		
				21,62,754 10 8	2,84,118 2 0
7,78,350 11 0	28,88,742 2 4	60,594 9 4	1 10 9		
				35,69,910 10 10	10,18,226 13 5

Class V.			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.
Rs. s. p.	Rs. s. p.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.
75,868 11 8	1,235 15 1	0 11 6	13,290 11 36	5,984 2 38	7,356 8 78
4,190 6 0	211 15 0	1 12 8	1,064 20 40	15 5 0	1,049 15 40
2,273 0 0	35 8 8	0 14 4	1 35 0	.....	1 35 0
4,565 1 0	81 10 4	0 15 10	552 29 40	21 36 0	530 33 40
.....	.....	.....	.....	.....	.....
19,401 18 9	670 0 8	2 2 7	1,800 27 40	35 9 0	1,585 25 40
4,784 14 6	160 8 5	1 36 36	383 21 0	50 37 40	332 23 40
1,11,080 14 11	2,395 9 9	0 13 2	16,893 24 76	6,067 2 78	10,836 21 78
87,269 7 0	1,309 0 8	1 8 1	6,106 12 30	715 31 0	5,390 21 30
29,732 6 9	152 4 3	7 3 4	657 30 0	.....	657 30 0
6,204 10 8	62 5 10	1 3 8	264 17 0	.....	264 17 0
6,355 4 0	68 8 10	1 2 10	823 19 0	319 20 0	808 39 0
9,354 15 8	99 8 0	2 4 7	482 38 60	186 0 0	346 38 60
12,077 12 9	121 3 9	2 6 5	1,740 32 20	490 29 60	1,250 2 40
1,851 13 11	18 9 9	0 7 7	188 18 60	.....	188 18 60
1,53,843 6 9	1,831 9 1	1 12 6	10,214 8 10	1,662 0 60	8,552 7 30
54,610 0 0	2,001 9 4	1 4 10	4,119 12 70	655 18 70	3,463 31 0
3,16,286 3 6	4,747 4 4	10 12 8	27,622 35 19	26,621 14 0	1,001 21 19
.....	.....	.....	1,155 11 0	93 25 0	1,061 26 0
.....	.....	.....	776 16 60	49 21 40	726 35 20
.....	.....	.....	772 4 40	113 35 0	656 9 40
3,617 1 7	279 11 6	0 11 6	2,802 28 10	476 38 20	2,326 29 70
1,477 2 0	85 5 0	0 4 5	1,755 15 0	.....	1,755 15 0
1,666 0 0	32 11 1	0 7 6	171 13 0	.....	171 13 0
3,52,056 7 1	7,098 9 3	8 7 7	39,175 16 39	28,011 32 60	11,163 23 69
6,681 7 2	101 8 10	1 12 11	507 33 0	124 32 0	383 1 0
305 13 11	12 1 7	0 4 4	87 38 0	.....	87 38 0
7,437 5 1	113 10 5	1 1 11	595 31 0	124 32 0	470 30 0
17,996 2 11	900 0 11	1 7 3	4,060 18 47	1,573 4 47	2,487 14 0
6,79,077 4 9	12,937 7 5	1 14 9	70,939 19 12	37,423 32 75	33,510 26 17
18,78,636 8 8	27,192 10 0	1 5 11	157,119 7 52	88,402 37 45	118,716 10 7
25,51,713 13 5	39,460 1 5	1 7 8	228,058 26 64	75,831 30 40	152,226 36 24



12		13		
CLASS VI—continued.		CLASS VII.		
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.	Rs. a. p.	M. s. t.
17,965 8 7	0 2 03	99,00,942 20 1	.....	9,900,942 20 1
575 15 6	0 5 25	Rs. a. p. 86,477 1 0	M. s. t. 799 4 0	Rs. a. p. 85,677 13 0
1 2 3	0 0 2	16,523 10 0	229 6 0	16,294 4 0
331 11 2	0 4 47	1,07,810 0 4	51,768 4 0	56,041 12 4
.....	.....	26,694 10 8	430 11 7	26,263 15 1
782 13 0	0 6 79	90,277 8 4	.....	90,277 8 4
249 7 2	0 5 25	.....	.....	.....
19,006 9 8	0 3 18	M. s. t. 9,900,942 20 1	.....	M. s. t. 9,900,942 20 1
		Rs. a. p. 827,782 14 4	53,327 9 7	Rs. a. p. 2,74,555 4 9
5,624 7 10	0 3 57	10,52,858 12 0	4,94,678 13 0	5,58,174 15 0
123 5 3	0 6 30	2,26,646 14 0	.....	2,26,646 14 0
66 1 9	0 2 7	1,13,322 6 6	.....	1,13,322 6 6
94 8 1	0 3 37	1,00,000 2 3	1,575 0 0	98,425 2 3
65 1 9	0 3 18	2,04,771 7 11	8,247 2 5	1,96,524 5 6
234 9 7	0 9 75	2,22,797 10 3	7,585 1 9	2,15,212 8 6
34 10 1	0 1 33	32,204 3 0	.....	32,204 3 0
6,242 12 4	0 3 77	19,52,596 7 11	5,12,086 1 2	14,40,510 6 9
2,049 5 4	0 3 24	3,75,268 0 0	60,794 0 0	3,14,534 0 0
1,104 13 9	0 1 29	1,49,764 15 3	17,365 1 0	1,32,399 14 3
865 8 0	0 7 10	69,517 12 0	12,440 0 0	57,068 12 0
402 9 0	0 3 25	53,687 0 0	.....	53,687 0 0
122 12 2	0 8 8	50,111 2 6	704 0 0	49,407 2 6
1,854 8 10	0 7 59	3,74,898 0 0	780 0 0	3,74,118 0 0
416 12 3	0 13 12	1,34,043 11 0	566 0 0	1,33,477 11 0
32 2 3	0 1 74	81,704 8 0	.....	81,704 8 0
6,348 7 7	0 4 4	12,88,995 0 9	92,593 1 0	11,96,396 15 9
239 6 2	0 4 11	63,245 5 0	5,593 0 6	57,652 4 6
50 15 5	0 1 14	6,125 0 0	.....	6,125 0 0
290 5 7	0 2 65	69,370 5 0	5,593 0 6	63,777 4 6
1,680 8 3	0 8 2	2,79,602 15 6	299 9 0	2,79,303 6 6
34,468 11 5	0 3 66	39,18,347 11 0	6,63,804 5 8	32,54,543 6 3
26,376 14 5	0 3 87	86,23,694 6 8	10,61,799 3 6	75,61,965 3 2
		M. s. t. 2,031 0 0	M. s. t. 166 0 0	M. s. t. 1,865 0 0
60,845 9 10	0 3 42	1,25,42,042 2 2	17,25,543 8 9	1,08,16,498 9 5
		M. s. t. 2,031 0 0	M. s. t. 166 0 0	M. s. t. 1,865 0 0

No. IV.

*Municipalities in the Province of Sind, during the year 1899-1900, the Consumption or Expenditure Taxation per head of Population.*

		14					15	
		CLASS VIII.					INCIDENCE OF TAXATION 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, Octrol.
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.
63,791 5 8	94 4 52	.....	.....	.....	.....	.....	1 3 1	2 3 0
1,285 2 8	10 13 4	8,503 1 0	.....	8,508 1 0	62 5 2	0 7 1	1 0 0	0 13 3
244 4 7	6 6 6	181 0 0	.....	181 0 0	2 0 9	0 8 3	0 8 8	0 10 1
842 9 4	12 1 11	6,877 5 5	120 0 0	6,237 5 5	76 9 9	1 5 9	1 2 9	1 8 9
393 14 1	9 2 1	68 0 0	.....	63 0 0	0 14 7	0 0 4	0 11 1	0 13 7
1,354 3 0	10 1 1	13,804 13 4	.....	13,804 13 4	207 1 4	1 8 7	1 9 5	2 1 3
.....	.....	2,861 10 0	840 6 0	2,521 4 0	87 18 2	0 2 8	0 11 6	1 2 10
67,911 7 4	94 4 52 2 0 8	26,740 13 9	460 6 0	26,280 7 9	386 12 9	0 3 1	1 2 10	2 0 4
8,371 10 0	9 9 10	.....	.....	.....	.....	.....	1 5 6	1 10 3
1,133 3 9	54 14 10	17,776 0 8	7,197 6 4	10,578 10 4	105 12 7	2 9 0	0 13 2	1 3 8
1,139 8 2	22 6 6	4,425 9 1	.....	4,425 9 1	55 5 8	0 14 0	0 8 9	0 3 1
981 3 8	16 14 10	2,715 6 7	.....	2,715 6 7	33 15 10	0 7 6	0 8 1	0 11 6
2,203 14 5	45 9 11	8,389 1 5	.....	8,389 1 5	84 6 0	1 15 2	1 2 5	1 13 9
2,163 6 1	42 12 2	23,329 6 11	.....	23,329 6 11	234 0 7	4 10 2	1 0 0	1 9 3
322 7 5	8 3 8	880 1 4	.....	880 1 4	4 10 4	0 1 7	0 7 1	0 8 8
16,307 5 6	16 11 1	57,015 10 0	7,197 6 4	49,818 3 3	518 3 6	0 9 3	1 2 4	1 7 0
4,350 11 2	7 7 10	.....	.....	.....	.....	.....	1 11 0	1 15 5
2,007 2 0	4 8 4	.....	.....	.....	.....	.....	1 4 10	1 30 2
446 5 8	9 9 3	840 7 0	.....	840 7 0	12 13 0	0 2 3	0 18 2	1 2 4
252 10 3	6 1 9	.....	.....	.....	.....	.....	1 1 0	1 4 1
886 0 9	15 3 9	1,816 8 0	.....	1,816 8 0	19 1 8	0 9 0	0 10 4	0 13 2
2,972 12 9	31 2 0	44,594 4 0	1,270 2 0	43,315 2 0	294 13 10	3 10 1	1 7 8	1 16 9
1,154 2 0	24 15 10	3,220 0 0	.....	3,220 0 0	29 14 8	0 9 8	0 8 9	0 13 10
639 2 2	23 0 4	650 13 0	.....	650 13 0	7 0 5	0 2 11	1 13 10	1 1 3
22,168 14 9	10 13 8	51,422 0 0	1,270 2 0	50,142 14 0	303 13 1	0 7 4	1 5 8	1 10 7
886 2 8	15 9 2	9,900 9 3	4,602 12 9	5,297 12 6	78 12 6	1 6 11	2 15 11	3 8 9
91 14 7	2 0 9	514 4 6	.....	514 4 6	7 11 9	0 2 9	0 8 0	0 10 6
953 1 3	9 8 6	10,414 13 9	4,602 12 9	5,812 1 0	86 8 3	0 13 11	1 14 4	2 4 1
2,714 12 11	22 8 6	.....	.....	.....	.....	.....	2 3 3	2 11 0
1,00,050 9 9	9 4 3	1,45,593 5 6	13,539 11 1	1,32,053 10 5	1,355 4 7	0 6 0	1 3 11	1 12 10
75,706 6 10	5 8 1	17,53,742 3 0	2,14,711 8 0	15,39,030 11 0	14,431 3 1	1 1 11	0 7 1	0 11 10
1,75,757 0 7	6 4 4	18,99,335 8 6	2,28,251 3 1	16,71,084 5 5	15,739 7 3	1 15 0	0 9 3	1 6 6

J. P. VAUGHAN,  
Acting Assistant Commissioner in Sind.

FORM No. I.

Statement showing the Constitution of the Bombay Municipality during the year ending 31st March 1900.

B 881-1

1	2	3	4	5	6								7
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)	
					<i>Ex-officio.</i>	Nominated by Government.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Bombay ...	...	Bombay Municipality.	Bombay Act III of 1888.	821,764	...	16	56	72	6	66	12	60	

W. E. WAITE,  
Chief Accountant.

J. SLADEN,  
Acting Municipal Commissioner for the City of Bombay.

		Name of District.	1
		Serial Number of Municipality.	2
Bombay.		Name of Municipality.	3
		By balance in hand (in Bank and Office Treasuries) at the close of last year.	4
Town duty (page 124) of Annual Report for 1899-1900	Rs. a. p. 15,94,720 14 3	Class I.—(Articles of Food or Drink or Men or Animals).	(a)
Deduct—	Rs. a. p.		
Firewood (shown under (c)) (page 123).	80,933 11 3	Class II.—(Animals for Slaughter).	(b)
Timber (do. (d)) (do. )	1,12,603 14 6	Class III.—(Fuel, Lighting and Washing).	(c)
	1,98,540 9 9	Class IV.—(Building Materials).	(d)
	14,01,180 4 6	Class V.—(Drugs, Gums and Spices).	(e)
Slaughter Fees (page 126)	1,49,178 9 0	Class VI.—(Tobacco).	(f)
Firewood (page 123)	80,933 11 3	Class VII.—(Cloth).	(g)
Timber (page 123)	1,12,603 14 6	Class VIII.—(Metals).	(h)
	None.		
Net Revenue (page 126)	2,21,337 15 3	Total.	(i)
	None.		
	None.		
	19,65,232 6 6		
*Including Government and Port Trust Contributions of Rs. 1,48,417 and Rs. 2,44,420, respectively (page 124)	29,94,516 4 7	Tax on Houses and Lands.	
Wheel Tax (page 124)	2,90,819 8 0	Tax on Animals and Vehicles.	
Licenses—		Tax on Profession and Trades.	
(a) Dangerous and Offensive Trades (page 126)	63,707 8 0		
(b) Streets and Buildings (page 126)	2,850 0 0		
	66,557 8 0		
(Page 124)	11,928 14 0	Tolls (on Roads and Ferriss).	
Water Tax (page 126)	17,50,976 2 1	Water Rate.	
Miscellaneous Water Works Revenue (page 128)	20,621 15 1		
	17,70,698 1 2		
Included in Tax on Houses and Lands.		Lighting Rate.	
Halfkhor Cess (page 126)	7,25,263 12 9	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.	
	78,25,016 7 0	Total.	
	None.	From Pounds.	
Licenses—		From Hackney Carriages.	
(c) Land Conveyance, Music, &c., Licenses—		From Licenses for the sale of Spirits and Drugs.	
(1) Land Conveyance Licenses (page 126)	11,359 8 0		
(The Wheel Tax on Public Conveyances, Labour Carts, &c., is shown under Tax on Animals and Vehicles.)			
Liquor Licenses (page 126)	1,43,750 0 0		
Licenses—		From other sources (to be specified in detail in as many columns as may be necessary).	
(c) Land Conveyance, Music, &c., Licenses—			
(2) Music Licenses (page 126)	9,455 0 0		
(3) Sundry do. (do.)	2,974 0 0		
	12,429 0 0		
	1,67,538 8 0	Total.	

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND FOREIGN APART FROM TAXATION.

	Rs.	a.	p.	Rs.	a.	p.
<b>Market Receipts, viz.—(page 124)—</b>						
Rent of portion of Bungalow, Slaughter-houses and Chawl ... ..	3,000	0	0			
Rent of Bile Range ... ..	263	9	5			
Rent of Chawls, 1 ... ..	2,334	0	0			
Ground rent ... ..	72	0	0	5,669	9	5
<b>Miscellaneous Receipts, viz.—(page 130)—</b>						
<b>Through Health Department—</b>						
Rent of Chawl and ground (page 130) ... ..	18,814	3	1			
Do, Reclamation ground at Kuria, Sion, &c. (page 130) ... ..	14,130	0	0			
Do, Milch Cattle Stables (page 130) ... ..	16,623	13	3			
Do, Dhobivada and Shops ( do. ) ... ..	17,205	0	0			
	66,573	0	4			
<b>Through Municipal Engineer's Department (page 132)—</b>						
Rs. a. p.						
Ground rent ... ..	1,300	13	4			
Do, on account of Telephone Lines ... ..	2,791	13	11	4,092	11	3
<b>Rent of Police and Fire Brigade Quarters</b>						
<b>belonging to the Corporation (page 132)</b>						
occupied by the Police Department ... ..	14,040	1	0			
Do, by Fire Brigade ... ..	3,600	0	0	18,540	1	0
				89,205	12	7
<b>Public Gardens—</b>						
Rent of Chawls from Mallies, &c. (page 130) ... ..				363	1	6
<b>Water Works Department (page 123)—</b>						
Rent of ground ... ..	140	0	0			
Rent of Municipal Bungalows at Vohar, Tulsi and Tanza ... ..	351	0	0			
Rent of land and buildings at Pawai leased by Agam Fibre and Co. ... ..	1,568	0	0	1,541	0	0
				96,784	7	6
<b>Sale of Land (Miscellaneous Receipts) (page 130) ... ..</b>						
				18,167	11	6
<b>Market Receipts (page 125)—</b>						
Garden Produce ... ..				81	4	0
<b>Miscellaneous Receipts on account of Engineer's Department (page 132)—</b>						
Rent of catching fish at Work ... ..	24	0	0			
<b>Miscellaneous Receipts on account of Health Department (page 130)—</b>						
Hearing and catching Fish, &c. ... ..	40	0	0			
Grazing cattle near main drain and cutting grass ... ..	415	0	0	455	0	0
				479	0	0
<b>Water Tax and Miscellaneous Water Works Revenue (page 128)—</b>						
Sale of Grass, &c. ... ..				727	10	8
<b>Public Gardens, &amp;c., Victoria Gardens (page 130)—</b>						
sale-proceeds of Plants, Flowers, &c. ... ..				7,272	14	4
				26,658	8	6
<b>Miscellaneous Receipts—</b>						
Sale of Bones, Manure, &c. (page 130) ... ..				2,399	8	0
Cleaning Drains (page 130) ... ..				1,817	13	7
				4,217	5	7
None.						
None.						
<b>Market Receipts (page 128) ... ..</b>						
				4,18,076	13	2
<b>Deduct—</b>						
Slaughter fees shown under column No. 5 Octroi (b) ... ..	1,49,173	9	0			
Rent of land, Houses, Chawls as shown above ... ..	5,669	9	5			
Garden Produce (shown above) ... ..	31	4	0			
				5,700	13	5
				1,64,574	6	5
				2,63,202	6	9
<b>Tramway rent (page 130) ... ..</b>						
				50,031	3	2
<b>(Page 130) ... ..</b>						
				12,093	1	6
<b>Interest and Profit on Investments of Surplus Loan and other balances (page 138).</b>						
Do, on 5 per cent., 4 per cent. and 3½ per cent. Municipal Loans Sinking Fund Investments (page 140) ... ..	1,07,993	13	8			
Do, on Municipal Buildings, Fire Insurance Fund Investments (page 140) ... ..	1,701	12	6			
Do, on worn-out Mains Renewal Fund Investments (page 140) ... ..	15,650	3	9			
Do, on the Investments of the Net Premia, &c., Fund (page 140) ... ..	13,243	2	6			
Do, on School Building Fund Investment (page 140) ... ..	1,810	9	4	1,40,299	9	9
				2,07,949	11	8
.....						
.....						
.....						
				7,50,936	12	8
<b>Total.</b>						

Rents of Lands, Houses, Bails, 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.

Fees and Revenue from Medical Institutions.

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.

For General purposes

Interest on Investments

For Educational purposes.

For Medical purposes.

Premium on Loans.

GRANTS AND CONTRIBUTIONS FOR GENERAL AND SPECIAL PURPOSES

			From Government			From Local Funds			From other Sources		
			For General purposes.			For Educational purposes.			For Medical purposes.		
			For General purposes.			For Educational purposes.			For Medical purposes.		
			1,56,500			0			0		
			1,56,500			0			0		
Total.											
Taxes levied for Halalkhor and Water Services shown under Water Tax and Conservancy (column 5).											
			Rs. a. p.			Rs. a. p.			Rs. a. p.		
Miscellaneous Receipts (page 132) ...			1,20,471			12			5		
Deduct--			Rs. a. p.								
Sale of land (shown under sale-proceeds of land) ...			18,147			11			6		
Rent of Chawls and grounds (shown under rent of land, &c.) ...			89,205			12			7		
Sale of Bones, &c. (shown under Conservancy) ...			2,399			8			0		
Cleaning drains (shown under Conservancy) ...			1,817			13			7		
Right of catching fish, &c. ...			479			0			0		
			1,12,049			13			8		
			8,421			14			9		
Miscellaneous Fees (page 134) ...			35,326			14			3		
Do. Savings (page 136) ...			2,999			1			4		
Contribution from Municipal Servants towards Pension, &c., Fund (page 136) ...			18,504			15			8		
Actual profit on sale of stores to Contractors, &c. (page 140) ...			4,743			14			1		
Profit on Municipal Workshops (page 140) ...			10,861			6			4		
Rebate to Current Revenue (page 142)--											
On account of the amount of proportionate cost of Arthur Road Hospital for the second-half of 1898-97 and for 1897-98 ...			49,694			5			7		
Sale-proceeds of Unserviceable Tools and Plant, &c. (page 140) ...			5,467			8			1		
			1,30,020			0			1		
			1,30,020			0			1		
Total.											
(Page 166) ...			1,89,73,428			8			10		
(Page 158) ...			50,00,000			0			0		
Included in the next column ...											
Advances—Loan works (page 154) ...			794			15			0		
Plague charges payable out of Loan Funds written off by debit to Income and Expenditure account (page 156) ...			50,000			0			0		
			50,794			15			0		
Advances—Municipal Officers, Contractors, &c. (page 158) ...			7,46,835			0			1		
			7,97,629			15			1		
Deposits of Contractors, &c. (page 168) ...			6,59,657			4			7		
Do. Income Tax, &c. ( " ) ...			81,459			4			7		
			6,91,116			9			2		
			2,54,62,174			12			1		
Total.											
Total Income of year (excluding opening balance).			3,44,92,186			12			10		
Total Income of year (including opening balance).			3,55,49,065			12			9		
Incidence of Taxation (total of Group B) per head of Population.			9			.8			4		
Incidence of Income (column 11) per head of Population.			*41			15			6		

			From Government			From Local Funds			From other Sources		
			For General purposes.			For Educational purposes.			For Medical purposes.		
			For General purposes.			For Educational purposes.			For Medical purposes.		
			1,56,500			0			0		
			1,56,500			0			0		
Total.											
Recoveries on account of services rendered to Private Individuals.											
Total.											
Sale-proceeds of Government Securities and withdrawals from Bank (including Contractors' Securities).											
From Government.											
Raised in the Market from Private Individuals (Local Bank).											
Permanent.											
Other.											
Deposits, &c.											
Total.											
Total Income of year (excluding opening balance).			11			11					
Total Income of year (including opening balance).			12			12					
Incidence of Taxation (total of Group B) per head of Population.			13			13					
Incidence of Income (column 11) per head of Population.			14			14					

\* Excluding the items of column 10 (with the exception of loans) the incidence of income per head of population amounts to Rs. 17-1-2. Sale-proceeds of Government securities, and withdrawals from Bank, Contractors' deposits, and Advances recovered during the year, amounting in the case of this Municipality to over two crores four and a half lakhs, have not been treated as income. The totals of columns 6, 8, 7, 8 and 9 plus loans should complete the income figures.

W. E. WAITE,  
Chief Accountant.

J. SLADEN,  
Acting Municipal Commissioner for the City of Bombay



			Pounds.			Public Health and Convenience—continued.	Public Instruction.	Miscellaneous.	Contractors' Government, &c., Paper Deposit (page 161)
Rustomji Jamsetji Dharambhai at Falkland Road (page 147) ... ..			Rs.	a.	p.	637	4	3	
Maintenance of Public Gardens (page 131) ... ..			75,240	0	4				
Registration of Births and Deaths (page 145) ... ..			Rs.	a.	p.	17,822	0	0	
Cemeteries (page 145) ... ..			14,913	4	0				
Municipal Engineer's Department, General Supervision and Miscellaneous Duties (page 138) ... ..			40,169	12	8				
Streets and Buildings Inspection and Supervision (page 135) ... ..			79,576	7	10				
Measures to be adopted in case of fallen houses and for the extrication of living persons or bodies over-whipped in the debris (page 139) ... ..			2,906	2	6				
Roads, Foot-paths, &c. (page 137) ... ..			5,86,931	4	8				
Improvement of Streets (page 137) ... ..			61,801	10	8				
Cleaning, Lighting and Repairing Port Trust Wharves, Roads (page 137) ... ..			38,642	0	0				
New Works (Capital Outlay) (page 135) ... ..			1,63,412	4	11				
			6,50,787	2	10				
			44,17,514	8	6				
Education (page 147) ... ..			11,990	9	1				
Less— Shown under Public Instruction, Libraries (page 147) ... ..			10,596	11	9				
			1,01,393	13	4				
Victoria and Albert Museum (page 147) ... ..			10,596	11	9				
			11,11,990	9	1				
Drainage Loan of 1878 (page 104) ... ..			15,850	0	0				
44 Lakhs Sanitary Works Loan (page 106) ... ..			16,487	8	0				
12 Do. Drainage and Other Works Loan (page 107) ... ..			11,100	0	0				
7 Do. Sanitary Works Loan (page 108) ... ..			3,900	0	0				
Tansa Loan (page 109) ... ..			51,550	0	0				
35 Lakhs various Sanitary Works Loan (page 112) ... ..			20,487	8	0				
44 Lakhs Loan for Fire Brigade Quarters and Stations (page 114) ... ..			1,760	0	0				
42 Lakhs Loan for Repayment of Balance of Government Consolidated Loan (page 115) ... ..			18,636	0	0				
10,08,500 Drainage and Water-works Loan (page 110) ... ..			4,000	9	0				
23½ Lakhs Loan for the Construction of Drainage, Water-works, Roads and other Works (page 119) ... ..			11,088	8	6				
			1,53,884	8	6				
Interest on Loans (page 151) ... ..			Rs.	a.	p.	10,03,093	1	0	
Less— Interest due on account of previous years ... ..			1,53,884	8	6				
Add— Transferred from Fire Brigade (Interest on the Fire Brigade Loan) (page 149) ... ..			17,40,808	8	6				
Add— Charges on account of Loans (page 151) ... ..			17,220	0	0				
			14,860	5	1				
			17,81,888	13	7				
On the 4 per cent. 44 Lakhs Loan raised from the Bank of Bengal (page 151) ... ..			1,32,000	0	0				
Do. 1st Instalment of Rs. Three Lakhs of the Twenty Lakhs Permanent Plague Loan raised from the Bank of Bombay (page 151) ... ..			9,000	0	0				
			1,41,000	0	0				
(Included under Advances).									
Grain Compensation to Peons, &c. (page 140) ... ..			14,857	13	7				
Plague Charges (page 157) ... ..			9,64,904	15	2				
Loss on account of Private Works irrecoverable bills written off (page 149) ... ..			88	8	3				
Cost of illuminating the Farewell address presented to Lord Sandhurst on his retirement from the office of Governor of Bombay (page 149) ... ..			479	5	0				
Cost of illuminating the address of Welcome presented to Lord Northcote of Exeter on his arrival in Bombay (page 149) ... ..			478	2	0				
Printing charges in connection with the Loan of Rs. 22,30,000 taken up from the Bank of Bombay (page 151) ... ..			6	9	4				
Printing, Stamp, Advertisement, &c., charges in connection with 4 per cent. 50 Lakhs Loan raised in 1890-1900 (page 151) ... ..			26,005	10	6				
			9,06,821	0	0				
			29,83,594	6	1				
Contractors' Government, &c., Paper Deposit (page 161) ... ..			92,500	0	0				
Surplus Cash Deposit in Government, &c., Paper (page 161) ... ..			5,56,419	8	0				
Municipal Building Fire Insurance Fund, Municipal Debentures Deposit (page 167) ... ..			4,963	2	0				
Worn out Malis Renewal Fund, Municipal Debentures Deposit (page 167) ... ..			15,484	8	0				
Net Premlia, &c., on different Municipal Loans, Municipal Debentures Deposit (page 167) ... ..			12,545	10	0				
School Building Fund, Government, &c., Paper Deposit (page 167) ... ..			1,488	12	0				
Rs. 29,94,000 Drainage and Water-works Loans (page 161) ... ..			20,000	0	0				
7 Lakhs Sanitary Works Loan (page 161) ... ..			3,000	0	0				
Rs. 10,08,500 Miscellaneous Works Loan (page 163) ... ..			46,000	0	0				
12 Lakhs Drainage and Water-works Loan (page 163) ... ..			29,000	0	0				
15½ Lakhs Sewerage, Wari Bunder, &c., Roads, Burial ground and certain Water-works Loan (page 163) ... ..			2,40,000	0	0				
20 Lakhs Loan for Plague purposes (page 163) ... ..			9,000	0	0				
19½ Do. for the construction of Sewerage, Roads and other Sanitary Works (page 163) ... ..			89,500	0	0				
44 Do. Sanitary Works Loan (page 165) ... ..			1,35,000	0	0				
26 Do. Sewerage, Water and other Sanitary Works Loans (page 165) ... ..			75,000	0	0				
23½ Do. Drainage and other works Loans (page 165) ... ..			2,63,000	0	0				
35 Do. Various Sanitary Works Loan (page 165) ... ..			3,01,000	0	0				
147 Do. Tansa Water-works Loan (page 165) ... ..			4,000	0	0				
44 Do. Fire Brigade Quarters and Stations Loan (page 165) ... ..			47,000	0	0				
			19,03,901	4	0				



EXTRAORDINARY AND DEBT-continued.

Investments-continued.

In Cash deposited at the Bank of Bombay (other than in General Current Account) and at other Local Banks.	Fixed deposits at the Local Banks.	Payment to Sinking Fund.	Repayment of Loans.			Advances.	Deposits.	Total.	Closing Balance in Office and Bank Treasuries.	Grand Total.
			Permanent.	Others.						
Surplus Cash Deposits (in Local Banks) .. .. .										
Municipal Building Fire Insurance Fund Cash Deposit .. .. .										
Worm out Water General Fund Cash Deposit .. .. .										
School Building Fund Cash Deposit .. .. .										
Fire Insurance Fund Cash Deposit .. .. .										
Waterworks Loan Cash Deposit .. .. .										
Sanitary Works Loan Cash Deposit .. .. .										
Miscellaneous Works Loan Cash Deposit .. .. .										
Drainage and Water-works Loan Cash Deposit .. .. .										
Loan for the construction of sewers, roads and other .. .. .										
Sanitary Works Loan Cash Deposit .. .. .										
Drainage and other Works Loan Cash Deposit .. .. .										
Various Sanitary Works Loan .. .. .										
Water-works Loan .. .. .										
Fire Brigades quarters and station Loan Cash Deposit .. .. .										
The National Bank of India .. .. .										
The Comptoir National D'Escompte de Paris .. .. .										
The Chartered Bank of India, Australia .. .. .										
The Credit Lyonnais .. .. .										
The Bank of Bombay .. .. .										
The Hongkong and Shanghai Banking Corporation .. .. .										
Investment of Sinking Fund (page 169) .. .. .										
Various Water-works .. .. .										
Drainage Loan of 1878 .. .. .										
Temporary Loan of 15 Lakhs (part of the 25 Lakhs Loan) .. .. .										
(Included in the next column) .. .. .										
Advances (Municipal Officers, &c., &c.) (page 189) .. .. .										
Income and Expenditure Account—Plague charges written off (page 187) .. .. .										
Deposits from Contractors, &c., &c. (page 169) .. .. .										
Memorandum of Liabilities and Claims—										
Balance of Loan due to Government (page 170) .. .. .										
Public (page 171) .. .. .										
Balance of Sinking Fund (page 173) .. .. .										
In 4 per cent Municipal Debentures at par .. .. .										
In 4 per cent .. .. .										
In 3 per cent .. .. .										
In Cash .. .. .										
Net Balance of Loans .. .. .										
Deposits, &c., Gross amount (page 171) .. .. .										
Government, &c., Paper deposited by Contractors, &c. (page 173) .. .. .										
Advances recoverable (page 173) .. .. .										
Net Amount of Debt .. .. .										

REMARKS.

In addition to this balance in the Office and Bank Treasuries at Current Account the following Funds were held by the Municipality on 31st March 1900—

Surplus Cash Deposits (not included in balance of Loans, &c., Building Fire Insurance Fund, Worm out Water Main Renewal Fund, School Building Fund)	In 3 1/2 per cent Government Paper.		In 5 per cent Municipal Debentures at par.		In 4 per cent Municipal Debentures.		In fixed Deposits with Local Banks.		In current accounts with Local Banks.		In current account at the Bank of Bombay without interest.		Total.
	Nominal Value.	Actual Cost.	Nominal Value.	Actual Cost.	Nominal Value.	Actual Cost.	Rs.	P.	Rs.	P.	Rs.	P.	
1,000	8,000	8,000	2,000	2,000	1,75,000	1,75,000	9,81,600	4,07,813	344	8	17,85,783	6	
7,000	6,808	2,87,000	84,000	84,000	19,488	19,488	10,18,600	4,07,813	431	10	31,05,000	0	
8,100	8,100	1,36,000	8,000	8,000	1,500	1,500	..	..	401	10	41,709	4	
61,400	61,400	25,072	1,500	1,500	..	..	..	..	370	11	2,28,702	4	
57,600	57,600	66,618	2,85,000	2,85,000	2,83,703	2,83,703	20,00,000	4,07,813	61,488	8	54,551	10	
Total .. .. .													

W. E. WAITE,  
Chief Accountant.

J. SLADEN,  
Acting Municipal Commissioner for the City of Bombay.

STATEMENT No. IV.

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the Bombay Municipality during the year 1899-1900, and the Consumption or Expenditure per head, and the Incidence of Taxation per head of Population.

1	2	3	4	5	6	7	8	9	10	Bombay.		Name of Municipality.
										Value.	Quantity or Value on which Refunds were given.	
										Rs. 48,02,153.	Gross Imports.	Bombay.
										Rs. 3,97,577.	Quantity or Value on which Refunds were given.	Bombay.
										Rs. 45,04,576.	Net Imports.	Bombay.
										Rs. 1,12,007.	Net amount of Tax collected.	Bombay.
										Rs. 5-7-82.	Net average Consumption or Expenditure per head of Population.	Bombay.
CLASS IV.												
											Gross Imports.	Bombay.
											Quantity or Value on which Refunds were given.	Bombay.
											Net Imports.	Bombay.
											Net amount of Tax collected.	Bombay.
											Net average Consumption or Expenditure per head of Population.	Bombay.
CLASS V.												
											Gross Imports.	Bombay.
											Quantity or Value on which Refunds were given.	Bombay.
											Net Imports.	Bombay.
											Net amount of Tax collected.	Bombay.
											Net average Consumption or Expenditure per head of Population.	Bombay.
CLASS VI.												
											Gross Imports.	Bombay.
											Quantity or Value on which Refunds were given.	Bombay.
											Net Imports.	Bombay.
											Net amount of Tax collected.	Bombay.
											Net average Consumption or Expenditure per head of Population.	Bombay.
CLASS VII.												
											Gross Imports.	Bombay.
											Quantity or Value on which Refunds were given.	Bombay.
											Net Imports.	Bombay.
											Net amount of Tax collected.	Bombay.
											Net average Consumption or Expenditure per head of Population.	Bombay.
CLASS VIII.												
											Gross Imports.	Bombay.
											Quantity or Value on which Refunds were given.	Bombay.
											Net Imports.	Bombay.
											Net amount of Tax collected.	Bombay.
											Net average Consumption or Expenditure per head of Population.	Bombay.
CLASS IX.												
											Gross Imports.	Bombay.
											Quantity or Value on which Refunds were given.	Bombay.
											Net Imports.	Bombay.
											Net amount of Tax collected.	Bombay.
											Net average Consumption or Expenditure per head of Population.	Bombay.
CLASS X.												
											Gross Imports.	Bombay.
											Quantity or Value on which Refunds were given.	Bombay.
											Net Imports.	Bombay.
											Net amount of Tax collected.	Bombay.
											Net average Consumption or Expenditure per head of Population.	Bombay.

W. E. WAITE,  
Chief Accountant.

J. STADEN,  
Municipal Commissioner for the City of Bombay.