



Reports on the Administration of Municipalities in the Province of Bombay

For the Year 1938-39

(Including Statistical Statements for the City of Bombay)

BOMBAY

PRINTED AT THE GOVERNMENT CENTRAL PRESS

Obtainable from the Superintendent, Government Printing and Stationery,
Bombay, or through the High Commissioner for India, India House,
Abchurch Lane, London, W.C.2. or through any recognized Bookseller

Price—Annas 10 or 1s. 1d.

1940

REPORT ON THE ADMINISTRATION OF MUNICIPALITIES IN THE NORTHERN DIVISION FOR THE YEAR 1938-39

PART I.

1. Number and Area of Municipalities and Notified Areas.

The total number of Municipalities in the Northern Division at the end of the year remained the same as in the previous year, viz., 33. Of these, the Municipalities of Ahmedabad, Nadiad, Broach, Surat, Thana, Bandra and Kurla were governed by the Bombay Municipal Boroughs Act, 1925, and the rest by the Bombay District Municipal Act, 1901. Of the latter, two, viz., Viramgam and Godhra, were City Municipalities constituted under section 181 of the District Municipal Act. The number of notified areas (exclusive of those which merely exist for the purposes of enforcing building regulations and do not levy taxes) were five in the Bombay Suburban District and one in Thana District. The notified areas of Asarwa, Kankaria and Ellis Bridge became merged in the extended limits of Ahmedabad Municipality and were therefore abolished.

There was no change in the area of any of the Municipalities, except in that of the Ahmedabad Borough Municipality, the area of which increased from 11.54 square miles to 20 square miles.

2. Change in the Population and Boundaries.

The total population resident within Municipal areas was 1,109,083 as against 1,051,571 in the preceding year. The increase is due to the extension of boundaries of the Ahmedabad Municipality in the year under report and also of the Kapadwanj Municipality in the preceding year.

3. Constitution of Municipalities.

The constitutions of the following Municipalities which were revised in the year under report in accordance with the present policy of Government as embodied in Act IX of 1938 are now purely on an elective basis with reservation of seats for women and minorities such as Indian Christians, Harijans and Backward Tribes, the Muslims being given separate seats :—

(1) Dhanduka, (2) Dholka, (3) Sanand, (4) Viramgam, (5) Prantij, (6) Modasa, (7) Kapadwanj, (8) Ankleshwar, (9) Jambusar, (10) Godhra, (11) Rander, (12) Bulsar, (13) Thana, (14) Kalyan, (15) Bassein, (16) Bandra, and (17) Vile Parle. Juhu was constituted a special Municipality under section 14(I) of the District Municipal Act, 1901, with 9 members of whom one is a nominated official, viz., the Prant Officer, Bandra.

All the Municipalities in the division have elected non-official presidents.

Owing to the suspension of the constitution of the Kurla Municipality its affairs continued to be managed by the Administrator appointed by the Commissioner under section 219(2) of the Bombay Municipal Boroughs Act, 1925.

Triennial elections were held in all the Municipalities whose constitutions had been revised. A consolidated statement showing the number of voters who exercised the franchise at the elections is appended.

4. Attendance at Municipal Meetings.

The number of meetings held during the year in the division was 1,222 as against 1,030 in the previous year. Of these 146 proved abortive for want of

quorum and 431 were adjourned. The previous years figures were 139 and 378. The average percentage of attendance of members at meetings was 62.99 i.e. 63. The corresponding percentage in the previous year was 64.44. No case has been reported of adjournments on wholly inadequate grounds of the kind mentioned in Government Resolution, General Department, No. 1689, dated 7th May 1937.

5. Changes in the System of Taxation.

(a) *Property taxes.*—The Ahmedabad Municipality revised its general water rate rules so as to make the rate chargeable for the whole year according to the use to which the building or land is put at the commencement of the year unless notice of altered use is given. The Municipality has also exempted properties used for public gymnasias.

(b) *Octroi.*—The Bassein Municipality has increased the number of dutiable articles from 10 to 27. The Surat Municipality has exempted from octroi hand-spun and hand-woven khaddar certified by the All-India Spinners' Association.

(c) *Terminal Tax.*—The Ahmedabad Municipality has exempted certain articles, viz., fruits of all kinds, sugarcane, sour lemons, fennel and *dattan* sticks. The Umreth Municipality reduced the rate on matches in order to induce merchants to import this article direct by rail. The Jambusar Municipality has exempted hand-spun and hand-woven khaddar certified by the All-India Spinners Association.

(d) *Sanitary Cess—Ahmedabad Municipality.*—The sanitary cess rules have been revised and now allow, in cases of private arrangements for cleaning latrines, exemptions only of $\frac{3}{4}$ th of the tax, the remaining $\frac{1}{4}$ th being retained by the Municipality for services rendered by the provision of municipal sewers.

(e) *Conveyance Tax and Toll.*—The Ahmedabad Municipality has exempted the conveyances of officers of the Excise Department in the dry area scheme. The Juhu Municipality has framed rules for levy of a conveyance tax on motor vehicles. The Bassein Municipality has revised its entire set of conveyance tax rules.

(f) *Miscellaneous Taxes.*—The Ahmedabad Municipality has revised its drainage tax rule granting refund or remission of the drainage tax on the ground of severance of the drainage connection from the Municipal drainage system. The rule regarding the levy of garden tax was also revised.

The Sanand Municipality has levied a tax on hotels and restaurants.

6. Municipal Income.

The aggregate gross income of the Municipalities in the division excluding the opening balance fell from Rs. 2,19,06,130 to Rs. 2,15,27,407. Deducting receipts under "Extraordinary and Debt" the net income amounted to Rs. 1,04,87,649 as against Rs. 1,03,95,935 in the preceding year. This net increase of Rs. 91,714 is accounted for under the following general heads :—

	Rs.
(1) Rates and Taxes	+ 1,14,628
(2) Realisations under Special Acts. ...	+ 7,142
(3) Revenue derived from Municipal Property and powers apart from taxation ...	+ 20,993
(4) Grants and Contribution	— 88,961
(5) Miscellaneous	+ 37,912
Total ...	+ 91,714

The main causes affecting the figures given above are mentioned in the following paragraphs :—

(a) *Octroi and Terminal Tax Receipts.*—The increase of about Rs. 5,009 under this head is mainly shared by the Surat and Bassein Municipalities. Although Broach, Ankleshwar and Jambusar showed increases of Rs. 17,465, Rs. 5,613 and Rs. 18,631 in their terminal tax receipts, the increases were counterbalanced by decreases of Rs. 32,305, Rs. 3,495, Rs. 7,504 and Rs. 2,338 in Ahmedabad, Godhra, Dohad and Bandra. In Ahmedabad the large decrease was partly due to loss of income through the inclusion of Mills within the extended limits of the Municipality and the consequent inability to tax the products of these Mills. A further reason was the exemption of fruits. The increase enjoyed by Broach, Ankleshwar and Jambusar was the result of increased imports of seed cotton and ginned cotton and the late cotton season in the preceding year.

(b) *Taxes on houses and lands.*—The total receipts under this head showed an increase of about Rs. 10,944 in the division towards which the Surat and Kalyan municipalities mainly contributed by increased receipts of Rs. 15,755 and Rs. 7,283. This was however set off by an abnormal decrease of Rs. 10,037 in Dohad due, it is stated, to less recovery.

(c) *Tax on animals and vehicles.*—The net increase of Rs. 5,045 calls for no remarks.

(d) *Water rate.*—Receipts under this head increased by Rs. 1,63,026 of which sum the Ahmedabad Municipality contributed Rs. 1,33,946 owing to the recovery of arrears. The municipalities of Surat and Kurla also showed increases of Rs. 17,985 and Rs. 8,668 due, it is claimed, to better supervision, prompt recovery and increase in the number of private water connections.

(e) *Sanitary cess—(i) General Sanitary Cess.*—The net increase of Rs. 5,136 under this head calls for no special comment.

(ii) *Special Sanitary Cess.*—The receipts under this head fell from Rs. 6,15,282 in the preceding year to Rs. 5,19,817 thus showing a net decrease of Rs. 95,465. This was due to a decrease by Rs. 1,14,225 in Ahmedabad owing to the abolition of special sanitary cess for water closets. On the other hand, the Surat Municipality increased its receipts by Rs. 16,331 by a change in rules which makes landlords liable for the cess instead of tenants.

(f) *Revenue derived from municipal property.*—Income under this head rose from Rs. 10,27,506 to Rs. 10,48,499 showing a net increase of Rs. 20,993, Ahmedabad, Bandra, Kurla and Ghatkoper-Kirol being mainly responsible. In Ahmedabad there was an increase of about Rs. 17,409 on account of realisations of rent of the newly-constructed labour quarters and of municipal shops in the Manek Chowk. The Kurla Municipality had an increase of Rs. 5,803 in market and slaughter house fees. The municipalities of Bandra, Kurla and Ghatkopar also had increases under the head "interest on investment" to the extent of Rs. 12,353. Against these increases, the Surat municipality showed a decrease of income from the sale proceeds and rent of lands to the extent of Rs. 9,855 and in the Kurla municipality there was a decrease of Rs. 4,311 on account of fees and revenues from Educational Institutions on account of the transfer of the Municipal A. V. School to the General Education Institute.

(g) *Grants and contributions for general and special purposes.*—Receipts under this head which consist mainly of grants-in-aid by Government to municipalities for the entertainment of health officers and sanitary inspectors, and for medical and educational purposes showed a decrease of Rs. 88,961.

A donation of Rs. 16,000 from Khan Bahadur Bhabha resulted in the Bandra Municipality showing an increase of Rs. 11,000 under the head "contribution from other sources—Medical purposes". In Kurla the decrease of Rs. 23,588 is due to the fact that in the previous year there had been special contributions from Khan Bahadur Bhabha and the Silver Jubilee Fund.

7. Nature of Income and Incidence per head of population.

Out of the total income of the municipalities in the Division amounting to Rs. 1,04,87,649, Rs. 80,32,641 were realised from municipal rates and taxes as compared with Rs. 79,18,013 in the preceding year. Direct taxation yielded Rs. 54,92,777 or 68 per cent. of the total and indirect taxation Rs. 25,39,864 or 32 per cent.

The following table shows the average incidence of taxation and income per head of population during the year as compared with the previous year in the Division as a whole and in each of the six districts:—

	Incidence of taxation.		Incidence of income.	
	1937-38	1938-39	1937-38	1938-39.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division	7 8 6	7 8 10	9 14 2	9 7 8
Ahmedabad	10 5 6	9 8 2	13 7 4	11 11 1
Kaira	2 10 2	2 10 1	3 11 7	3 12 5
Brosch and Panch Mahals	3 2 0	3 4 10	4 6 10	4 8 4
Surat	5 10 5	5 15 9	7 5 9	7 11 9
Thana	4 10 4	4 15 9	5 15 10	5 15 11
Bombay Suburban District	10 11 0	10 11 5	14 1 4	14 7 7

8. Recovery of Dues.

The collection of taxes continued to be unsatisfactory.

The total amount of arrears of taxes and dues in all the municipalities of the Division at the end of the year was Rs. 10.45 lakhs as against Rs. 9.15 lakhs in the preceding year.

Arrears have substantially increased in all the Borough Municipalities except Surat, Thana and Kurla. In these latter the arrears are less than in the previous year but this result seems to have been achieved in Surat by wholesale writing off, for as much as Rs. 70,515 were accounted for in this way. With such a depressing record for the major Municipalities it is not surprising that the minor Municipalities' record should also be poor. It is impossible to lay the blame for this state of things on defects in the Municipal Acts. The fact is that collection of taxes is not carefully organised and is dependent on haphazard methods and is not carried out with determination for fear of unpopularity.

The arrears were particularly heavy in Nadiad, Godhra, Dohad, Bhiwandi, Bandra, Vile Parle and Juhu.

9. Working of Octroi and Terminal Tax systems.

As in the preceding year five municipalities *viz.* Dholka, Viramgam, Ranpur, Surat and Bassein levied octroi. The number of municipalities levying terminal tax *viz.* 17 also remained unchanged. Out of the gross collections of Rs. 4,84,246 from octroi, a sum of Rs. 1,33,333 was refunded on account of the re-export of goods as against Rs. 1,39,015 in the preceding year, the Surat Municipality alone being responsible for a refund of Rs. 1,32,742.

The Mehmedabad Municipality has agreed to pay a sum of Rs. 275 every year (for a period of 3 years) to the Kaira Municipality as its share in the realisations of the terminal tax as goods intended for use within the Kaira Municipal area are imported through Mehmedabad Railway station.

10. Expenditure.

The total expenditure of the Municipalities was Rs. 2,22,54,202 as against Rs. 2,18,28,805 in the previous year. Excluding the item of "Extraordinary and debt", expenditure amounted to Rs. 1,02,53,242 as against Rs. 86,48,820 in the preceding year, a net increase of Rs. 16,04,422.

Variations under the important heads are detailed below.

(a) *Administration and collection charges.*—Expenditure under this head increased from Rs. 9,54,144 to Rs. 10,45,643 or a net increase of Rs. 91,499. This was mainly due to the refunds in Ahmedabad of taxes on valuations as revised by the Special Magistrate in respect of Mills and factories, to increased establishment charges on account of the appointment of valuation officers for the quadrennial revision of valuation and to the distribution of the triennial bonus among the subscribers to the Ahmedabad Municipal Provident Fund.

(b) *Water Supply.*—Expenditure under this head rose by Rs. 18,012 as under:—

	Rs.
Capital Outlay	+ 20,074
Establishment, Repairs, etc.	— 2,062
	+ 18,012

This is accounted for by an increase of Rs. 32,373 incurred in Bandra in laying mains in Khar and Danda Schemes and constructing a reservoir at Malla.

(c) *Drainage.*—Expenditure under this head showed an increase of Rs. 3,16,037 as detailed below:—

	Rs.
Capital Outlay	+ 2,96,792
Establishment Repairs, etc.	+ 19,245
	3,16,037

The Ahmedabad and the Bandra Municipalities were responsible as in both Municipalities drainage works are in progress.

(d) *Conservancy (General).*—Expenditure under this head, which represents money spent on road cleaning and watering and on public latrines but excludes expenditure on special sanitary services, increased by Rs. 43,631 chiefly because the Ahmedabad Municipality spent Rs. 27,755 more on side and slab drains and on removal of refuse and the Municipalities of Umreth, Anand, Dakor, Kapadwanj and Surat purchased motor lorries for removal of refuse night-soil, etc.

The following Municipalities failed to observe the principle that the proceeds from special sanitary cess should not be less than the cost of the special private service rendered by the municipality:—

Nadiad, Godhra, Surat, Rander, Bulsar, Kalyan, Ghatkoper-Kirol and Vile Parle.

(e) *Hospital and Dispensaries.*—Expenditure decreased by Rs. 1,062 during the year. Although the net decrease is small, two cases of notable increases and decreases of expenditure are worth recording.

In Bandra increased expenditure of Rs. 29,501 was incurred on the erection of a story over the existing hospital building, the giving of drainage connections to the Hospital premises and the conversion of privies into water closets. In the Surat Municipality the decrease of Rs. 20,336 is due to the fact that in the past year expenditure had been incurred on the acquisition of land for the Parekh Hospital.

The following Municipalities failed to spend on medical relief 4 per cent. of their expenditure the minimum laid down by Government :—

Kaira, Godhra, Surat, Ghatkopar, Vile Parle and Juhu.

(f) *Road expenditure.*—With expenditure amounting to Rs. 7,19,516 there was a net decrease of Rs. 27,707 compared with the past year's figure. This was mainly due to substantial reductions in expenditure in Ahmedabad and Surat where Rs. 66,956 and Rs. 26,892 respectively were less spent. Against this both the Broach and Thana Municipalities increased their expenditure by Rs. 22,462 and Rs. 11,106 on asphaltting and repairing roads.

The following Municipalities failed to observe the principle that the proceeds from wheel-tax and road toll should be devoted solely to road repairs and construction :—

(1) Viramgam, (2) Modasa, (3) Dhandhuka, (4) Dohad, (5) Rander, (6) Bulsar, (7) Kalyan, (8) Bandra and (9) Juhu.

(g) *Public Instruction.*—Total expenditure under this head rose from Rs. 19,07,380 to Rs. 31,44,431, i.e. a net increase of Rs. 12,97,051. Towards this Ahmedabad contributed with an increase of Rs. 13,01,892 on increases in the number of teachers and the menial staff and on the Seth Maneklal Jethalal Library; Surat with an increase of Rs. 26,500 and Vile Parle with Rs. 13,316 as contribution to the District Local Board towards Primary Education.

11. Closing Balance.

The aggregate closing balance of all the Municipalities in the division amounted to Rs. 10,92,576 as against Rs. 18,19,369 in the preceding year, a net decrease of Rs. 7,26,793.

12. Financial Working of Water Supply Installations.

Ahmedabad Municipality increased its income from water rate from Rs. 17,58,075 to Rs. 18,91,571 by the recovery of arrears.

The sum of Rs. 18,91,571 was made up as under :—

	Rs.
General water rate	11,17,179
Special water rate	5,72,442
Miscellaneous water charges	2,01,950
	18,91,571

On the other hand expenditure increased from Rs. 2,78,417 to Rs. 2,86,356 showing a net increase of Rs. 7,939. This was due to a larger contribution to the Water Works Depreciation Fund.

In the case of the Kapadwanj Municipality receipts and expenditure on account of water installation were Rs. 24,832 and Rs. 18,648 as against Rs. 23,599 and Rs. 16,688 in the preceding year, a net profit of Rs. 6,184. 51 new private water connections and 99 drainage connections were given while 49 water connections were discontinued. The Municipality deposited Rs. 16,000 in the Depreciation Fund during the year.

The working of the water supply installation at Surat produced a profit of Rs. 1,94,497 as against Rs. 1,73,102 in the preceding year, income being Rs. 2,78,545 and expenditure including depreciation charges Rs. 84,048. The Municipality sanctioned during the year the installation of an Ammoniator plant at a cost of Rs. 4,290 to counteract the bad effect of chlorine in the water. The scheme to enlarge the mains from Varachha to Murda Gate estimated to cost Rs. 4,90,000 has also been sanctioned.

Eight stand posts were erected in order to remedy the inadequacy of supply in parts of the city inhabited by the poor classes. The period of general supply was extended by one hour to give an adequate supply to Rander Town which has a joint water supply with Surat.

The water supply accounts of Rander, Thana and Bhiwandi also showed profits during the year as under :—

Name of Municipality.	Receipts.	Expenditure.	Profit.
	Rs.	Rs.	Rs.
Rander	9,067	6,189	2,878
Thana	41,022	35,536	5,486
Bhiwandi	9,150	2,539	611

Both the Bandra and Kurla Municipalities in the Bombay Suburban District obtain their water from the Bombay Municipality through Government in the Public Works Department.

Bandra showed a decrease of Rs. 532 as compared with the previous year's figure while Kurla had an increase of Rs. 8,668 due to the increased number of private water connections.

13. Audit of Accounts.

The principal defects noted were :—

- (1) Unsatisfactory finance.
- (2) Heavy arrears.
- (3) Incomplete maintenance of demand and assessment registers.
- (4) Delay in the disposal of audit notes.
- (5) Lax supervision over the work of subordinates.
- (6) Failure to take proper disciplinary action in instances of negligence with consequent loss of rate payers' money.
- (7) Entertainment of establishment in anticipation of sanction and non-observance of rules and standing orders.
- (8) Failure to revise the assessments.
- (9) Councillors being themselves in arrears.

The following cases of misappropriation or defalcation were brought to light :—

Ankleshwar.—On comparison with the Railway returns for January and February 1937 of imported goods with terminal tax receipts, some 38 items were found on which terminal tax aggregating Rs. 40-12-7 did not appear to have been received at all. Similar returns for 1938 were obtained very late and on comparison it was found that there were numerous items for which corresponding terminal tax receipts could not be traced on the municipal records. The aggregate amount of tax due on these items has been calculated to be Rs. 439-8-2. The Municipality has appointed a Committee to investigate the matter and the result is awaited.

Surat.—A tax-inspector has misappropriated taxes aggregating Rs. 2,026-10-0 collected between June and December 1937, from 55 rate payers. Although the original receipts issued to the payees showed the full amount recovered, the duplicates of the receipts were prepared for small sums in the names of other rate payers who had either paid nothing or from whom the taxes had already been recovered and not credited to the Municipal funds. In this way the difference was misappropriated. The fraud was detected only when the Inspector went on leave and his successor noticed that the taxes though collected had not been brought to account. The prosecution lodged against the Inspector ended in conviction.

A Sub-Inspector of market issued used tickets for slaughter-house fees in lieu of market fee tickets and misappropriated fees collected on four

tickets. As it was found that he was in the habit of defrauding the Municipality in this way, he was discharged from service.

The Kurla case of the recovery of the surcharged amount of Rs. 1,518-12-3 spent from the funds of the Municipality for laying water pipes and making service connections on Patankar Road which was taken to the High Court has now been remanded to the District Court, Thana, and the decision is awaited.

The financial position of the Municipalities of Nadiad, Broach, Jambusar, Ankleshwar, Dohad, Rander, Bulsar, Bassein and Kalyan were reported to be unsatisfactory.

14. Grants for Sanitary and Town Improvement Schemes.

No grant or assistance was given by Government to any Municipality for sanitary and town Improvement schemes.

15. Notified Areas.

There is nothing special to say. The Notified areas of Asarva, Ellis Bridge and Kankaria which now fall within the extended limits of the Ahmedabad Municipality have been abolished. Government have decided to abolish the remaining notified areas by substituting Village Panchayats in their places.

PART II.

16. Remarks regarding more important Municipalities.

Ahmedabad Municipalities.

The financial position of the Ahmedabad Municipality continued to be sound. The percentage of recovery to the total demand was 98½ per cent. against 96 per cent. in the preceding year. The Municipality raised the first instalment of Rs. 14,00,000 of the loan of 40 lacs for the Kalupur Relief Road Scheme making the total outstanding loan debt Rs. 47,70,000. The balance of the general and loan funds at the close of the year stood at Rs. 18,96,504.

In the Kankaria and Jamalpur Town Planning Scheme the work of filling up the Suskar Tank is in progress and additional quarters to accommodate 100 families of workmen and Harijans have been completed. The proposal to construct quarters for Municipal staff in the Kankaria Scheme has been approved and estimates sanctioned.

The work of acquisition for the Kalupur Relief Road Scheme is steadily progressing and possession of 92 properties was taken. A post of a Special Assistant Judge has also been created by Government in order to expedite disposal of references arising out of the acquisition.

Water Supply and Drainage.—The Municipality is doing its best to meet the increased demand for water. It now supplies water for longer periods during the morning and evening hours, thereby affording considerable convenience and preventing a good deal of waste. With the construction of three additional underground tanks with a storage capacity of three million gallons at a cost of about Rs. 1,08,000 the Municipality has considerably added to the capacity of the three existing elevated tanks.

The Suburban drainage scheme has made much progress in its second stage.

Disposal of sewage.—The question of the satisfactory disposal of sewage in the city is receiving the attention this problem deserves. No crude sewage is discharged direct into the river except during monsoon floods. The total

area under filtration was about 168 acres as against 162 acres in the preceding year. Settling tanks are under contemplation in order to improve the rate of filtration and reduce the acreage of filter beds.

Public Health was on the whole good and no epidemic visited the city in a serious form. The birth rate during the year under report was 48.80 as against 46.19 per thousand during the preceding year. The death rate per thousand of population rose from 39.62 to 41.70. The construction of an up-to-date fully equipped Infectious Diseases Hospital outside Jamalpur Gate is nearing completion.

The work of replacing sand and hand cleaned privies by water closets was continued. The Jamalpur High Level Bridge with Kacha approaches was completed and put into use. The foundations of the Shahpur Bridge were completed. Eleven roads were asphalted and there are now 55 miles of dustless roads. The Municipality spent Rs. 18,680 on the construction of foot-paths and Rs. 83,005 on paving poles.

In accordance with its policy of improving and extending housing accommodation for the working classes and the poor the Municipality agreed to raise a loan of Rs. 20 lakhs. With the same object it has also undertaken the building of 106 tenements on the Naroda Road and 50 in the Jamalpur scheme. Besides, 134 tenements for its Harijan employees have been built and 158 more are nearing completion. In addition several amenities were provided in Harijan localities such as asphaltting of several roads and lanes, public water tap platforms, urinals, bathrooms, water closets and underground drains.

Surat Municipality.

Except for the state of its arrears the financial position of the Surat Municipality was satisfactory. The figures of ordinary income and expenditure were Rs. 12,20,239 and Rs. 11,20,523 as against Rs. 11,36,459 and Rs. 12,30,827 in the preceding year. There was no loan to be repaid and no debt to redeem. The year closed with a balance of Rs. 2,02,479. Arrears of taxes decreased from Rs. 1,61,983 to Rs. 1,31,284.

The Municipality sanctioned a scheme to enlarge the Mains from Varacha to Murda Gate at an estimated cost of Rs. 4,90,000. An Ammoniator plant was installed to counteract the smell and taste of chlorine in the water.

The Municipality's drainage scheme has now been sanctioned and a loan of Rs. 50,00,000 has also been sanctioned for the purpose. In order to provide for the repayment of the loan additional taxation proposals have been sanctioned by Government.

The Municipality spent Rs. 1,27,548 as against Rs. 1,25,413 last year on improvement of roads. The Municipality has now about 10 miles of asphalt roads and 9 miles of paved roads.

Land purchased for the Infectious Diseases Hospital had to be sold as the residents of the locality objected to the site; a new site is being sought for. The Maternity Home built out of the donation of Mr. R. G. Lakhpati was completed. A new primary school building costing Rs. 25,000 was under construction. The construction of a swimming bath was also undertaken.

The year was marred by a tragic accident that occurred on the Tapti when a boat capsized and 85 persons were drowned.

PART III.

17. Administration of Municipalities in general.

The year under report was not marked by any special feature or incident except that the constitutions of as many as 18 Municipalities were revised. Of these 17 Municipalities were put on a completely elective basis and for the remaining one a special constitution was prescribed.

Except for a few notable exceptions, the administration of the Municipalities continued to be carried on in a routine manner and showed no initiative or keenness for progress and improvement. This want of progress is also due to lack of funds which most municipalities refuse to augment on one excuse or other.

In Godhra Municipality party factions became so violent that even in purely routine matters administration became almost impossible.

18. Financial position.

The financial position of the Municipalities generally does not show any improvement. The main cause for this is the haphazard methods of collection. Every audit report, in which the financial unsoundness of a Municipality is commented on discloses the existence of considerable arrears of uncollected taxes. If steps were taken to recover the arrears and thereafter to make full collections there would not be a Municipality which could not pay its way whatever might be its ability to undertake improvements or greater amenities.

19. General Remarks.

Relations between Municipalities and Government officials were on the whole smooth and cordial throughout the year and there is nothing special to mention. No local body showed dissatisfaction with the action taken by Government or its officers.

20. Health and Medicine.

No serious epidemic appeared during the year and general public health remained good except for the usual outbreaks of measles, cholera and typhoid which the Municipalities concerned promptly and successfully controlled. It is noteworthy that persistence in anti-plague measures has resulted in completely stamping it out in Bulsar.

21. Facilities to Harijan Servants.

Equal facilities at any rate under the rules have been granted to the Harijans in matters of education, water supply and other amenities in the Municipal areas. No instance of disregard of the rights of these classes has been brought to notice. Municipalities are beginning to realize that steps must be taken to allow their Harijan servants permanency of service, and the same benefits of leave, provident fund etc. as are given to other classes of their employees.

22. Conclusion.

The Collector of Ahmedabad has commended the enlightened and go-ahead policy of the Ahmedabad Municipality and the energy of both the President (Mr. Manilal C. Shah) and the Chief Officer (Mr. I. R. Bhagat). The title of Rao Sahab was bestowed on Mr. Manilal V. Parikh, President of the Kaira Municipality. The Collector of Surat has mentioned with approval the vigour displayed by Dr. C. J. Ghia, President of the Surat Municipality, in successfully tackling the City's drainage scheme in face of opposition.

C. H. BRISTOW,
Commissioner, Northern Division.

APPENDIX A.

Statement giving information about the exercise of the franchise by Municipal voters at the elections held during the year 1938-39 in the Northern Division.

Name of Municipality.	Constituency.	Number of seats	Date of elections.	Number of voters eligible to record votes at these elections.	Number of voters who actually exercised the right of franchise.	Remarks.
1	2	3	4	5	6	7
Dhandhuka	Non-Muslim wards	10	17th October 1938.	1277	888	
	Muslim wards	5	Do.	671	415	
Dholka	Non-Muslim wards	13	18th October 1938.	3215	2323	
	Muslim wards	7	Do.	1338	941	
Sanand	General wards	15	31st October 1938.	1615	1327	Muslims have one seat reserved for them in Ward I.
Viramgam	Non-Muslim ward IV	4	17th October 1938.	2478	1198	In all other wards, the election was uncontested.
Prantij	Non-Muslim wards	12	22nd February 1939.	1607	1158	
	Muslim wards	4	Do.	532	386	
Modasa	Do.	8	19th October 1938.	775	608	The election was uncontested in the non-Muslim wards.
Kapatdvanj	Non-Muslim wards	15	17th October 1938.	2557	1833	
	Muslim wards	10	Do.	1079	475	Out of 4 Muslim wards election was uncontested in two.
Ankleshwar	Non-Muslim wards	12	17th November 1938.	1736	756	
	Muslim wards	4	.....	.....	.....	The election in the Muslim wards was uncontested.
Jambusar	Non-Muslim wards	13	18th October 1938.	2777	2180	
	Muslim wards	5				
Godhra	Non-Muslim wards	12	17th October 1938.	9408	6916	In one ward the election was uncontested.
	Muslim wards	14				
Bander	Non-Muslim wards	9	11th March 1939.	1838	*	*The election in all wards was uncontested. There was election in ward 2 for 4 seats.
	Muslim wards	9	Do.	1317	860	
Bulsar	Non-Muslim wards	19	20th February 1939.	3350	2518	
	Muslim wards	3	Do.	496	356	
Thana	Non-Muslim wards	27	15th October 1938.	7965	4636	
	Muslim wards	2	Do.	767	363	
Kalyan	Non-Muslim wards	22	Do.	4034	3066	
	Muslim wards	5	Do.	796	620	
Bassein	Non-Muslim wards	23	19th October 1938.	1810*	1428*	*Election was held to fill in 14 seats only. Election was uncontested.
	Muslim wards	2	Do.	.....	.....
Bandra	Non-Muslim wards	34	20th November 1938.	16671	10029	
	Muslim wards	6	Do.	3016	1718	
Vile Parle	General wards	26	18th November 1938.	8090 (in wards A, D, E & F).	5306	Election was uncontested in wards B & C.
Juhu	Do.	8+1 (ex-officio nominated).	15th October 1938.	298 (B u r a l ward).	202	In Tara and Goathan wards, the elections were not contested.

REPORT ON THE ADMINISTRATION OF THE MUNICIPALITIES IN THE CENTRAL DIVISION FOR THE 1938-39.

PART I.

1. Number and Area.

Owing to the abolition of the Sindkheda Municipality in West Khandesh District the total number of municipalities at the close of the year was 58. Of these 15 were governed by the Bombay Municipal Boroughs Act and 43 by the District Municipal Act. Of the latter Yeola is a city municipality constituted under section 181 of the Act. Malegaon which was the other city Municipality in the Division was converted into a municipal borough with effect from 1st January 1939.

The number of notified areas exclusive of those which do not levy taxes was two—one in Poona District and the other in Satara district.

2. Changes in Population and Boundaries.

The total population resident within municipal areas was 1,031,210 as against 1,037,763 in the preceding year. The decrease is due to the abolition of the Sindkheda municipality.

The boundaries of the Sholapur, Amalner and Jalgaon municipalities were extended during the year.

3. Constitution of Municipalities.

The Sangamner Municipality whose affairs were grossly mismanaged was superseded with effect from February 2nd, 1939 for a period of two years and an administrator of the rank of Mamlatdar was appointed to manage its affairs during the period of supersession. The affairs of the Ashta Municipality which was superseded last year continued to be managed by an Administrator.

In view of the abolition of nominations on Municipalities by the Bombay District Municipal and Municipal Boroughs Amendment Act IX of 1938, 23 out of the 58 municipalities were reconstituted on an entirely elective basis and the number of councillors was in all raised by 39 in the case of nine municipalities. Under the new constitution the Muslims have separate electorate except at Mhaswad, Rahimatpur and Satara Suburban where seats have been reserved for them in the general constituency. Seats have also been reserved for women and on a population basis for Harijans, Backward Tribes and Indian Christians. Proposals for the reconstitution of 24 more municipalities have also been sanctioned, 12 during the year under report and 12 after the close of the year. They will be brought into force after the expiry of the present terms of the municipalities concerned.

Nomination of officials on municipalities was discontinued. The officials already nominated resigned their posts and the vacancies were filled by the nomination of non-officials.

Elections.

Triennial elections were held in the case of 25 municipalities and by-elections were held in the case of 9 municipalities. A statement showing the number of voters who exercised the franchise at the general elections is appended.

4. Attendance at Municipal Meetings.

The number of meetings held during the year was 1,467 as against 1,396 in the previous year. 198 meetings proved to be abortive for want of a quorum and 514 were adjourned. The average percentage of attendance of members at the meetings was 61.96 as against 64.97 in the previous year.

5. Changes in the System of Taxation.

(a) *Property tax.*—The Sholapur Municipality revised its rule regarding the levy of general rate on buildings and lands so as to exclude agricultural lands from taxation.

(b) *Octroi.*—The Yawal Municipality exempted animals from payment of the tax on Friday Bazar day. The Sholapur Municipality levied octroi on cinema films, cine goods and accessories, clocks and musical instruments with effect from May 16th, 1938.

(c) *Terminal Tax.*—There was no change.

(d) *Water rate.*—Revised rates were levied by the Dhulia Municipality from October 1st, 1938.

(e) *Sanitary cesses.*—There was no change.

(f) *Conveyance tax and toll.*—The Amalner Municipality reduced the rate of toll on loaded carts from annas 2 to anna 1 and on empty carts from anna 1 to pies 6. The Jalgaon Municipality also reduced the rate for loaded carts to Re. 0-1-6.

(g) *Other Miscellaneous Taxes.*—The Barsi Municipality began to levy dog tax during the year.

6. Municipal Income.

The aggregate gross income of the municipalities rose from Rs. 90,05,042 to Rs. 94,12,676. Deducting the receipts under "extraordinary and debt" the net income amounted to Rs. 71,56,131 as against Rs. 72,42,279 in the previous year.

The important variations were as follows :—

(a) *Octroi and Terminal Tax receipts.*—There was an increase of Rs. 38,019 under this head which was mainly shared by the Poona, Sholapur and Satara Districts. There were slight increases and decreases in individual municipalities, the most noticeable being an increase of Rs. 25,473 in Poona City and an increase of Rs. 15,152 in Barsi town due to greater imports on account of favourable rains.

(b) *Taxes on Houses and lands.*—The decrease of Rs. 11,198 can be attributed to the accumulation of arrears in East Khandesh owing to general depression and the lesser amount of past arrears to be collected in Sholapur as compared with the preceding year.

(c) *Tolls and Conveyance Taxes.*—The increase of Rs. 46,405 occurred in Ahmednagar and East Khandesh. In the former it was due to the grants from Government under the Motor Vehicles Tax Act and in the latter to the levy of toll by the Jalgaon Municipality for the first time and by the Amalner Municipality for the whole year as against four months in the previous year.

(d) *Pilgrim Tax.*—The decrease of Rs. 15,994 was mainly due to the decrease in the number of pilgrims visiting Pandharpur.

(e) *Revenue derived from municipal property.*—The receipts showed a large decrease of Rs. 1,10,623 under this head. It occurred mainly in Sholapur, Poona and East Khandesh Districts owing to smaller income on account of sale of lands.

(f) *Grants and contributions for general and special purposes.*—The grants from Government amounted to Rs. 6,33,545 as against Rs. 5,83,605 in the previous year. The increase of Rs. 49,940 was mainly due to larger educational grants.

7. Nature of Income and Incidence per head of Population.

Out of the total income of the Municipalities amounting to Rs. 71,56,131 Rs. 51,40,913 were realised from municipal rates and taxes as compared with Rs. 50,96,095 in the previous year, direct taxation yielding Rs. 25,50,693 or 49.6 per cent. and indirect taxation Rs. 25,90,220 or 50.4 per cent. The corresponding figures in the preceding year were 46.0 and 54.0 respectively.

The average incidence of taxation and of income per head of population was Rs. 4-15-3 and Rs. 6-14-4 as against Rs. 4-14-7 and Rs. 6-15-3 respectively in the previous year.

8. Recovery of Dues.

Of the total demand of Rs. 36,32,668 on account of the four important taxes viz., house tax, conservancy cess, wheel tax and water rate the arrears outstanding at the end of the year amounted to Rs. 10,20,297 as against Rs. 8,77,730 in the preceding year. The collection work continued to be satisfactory at Amalner, Sholapur and Mahableshwar. Mhaswad, Vita, Wai, Tasgaon, Satara Suburban and Ashta showed appreciable improvement. At all other places the work was unsatisfactory.

9. Working of Octroi and Terminal Tax Systems.

The octroi system was in force in 35 municipalities and the terminal tax in 9 municipalities. The Karad municipality levies octroi as well as terminal tax. Proposals of the Dhond Municipality to levy octroi have been recently sanctioned.

The gross octroi collections amounted to Rs. 16,94,949, the net income being Rs. 16,09,772. The percentage of refunds in respect of re-exported goods was 5.02 as against 4.7 in the previous year.

Owing to the diversion of goods traffic from rail to road the income from terminal tax in East Khandesh decreased by Rs. 7,865. At Dhulia in West Khandesh also there was a fall of Rs. 3,502 on that account but the greater income from export of cotton bales not only made good this loss but caused an appreciable increase on the whole.

10. Expenditure.

The total expenditure of the municipalities was Rs. 92,90,873 as against Rs. 90,28,571 in the previous year. Excluding the items of "extraordinary and debt" the expenditure amounted to Rs. 73,74,804 as against Rs. 72,16,135 in the preceding year.

The variations under the main heads were as follows :—

(a) *Administration*.—The total expenditure decreased by Rs. 5,829 only and calls for no remarks.

(b) *Water Supply*.—Poona and Nasik Districts showed an increase of Rs. 23,901 and Rs. 8,820 respectively. This was mainly due in the former to the adjustment of previous expenditure by the Poona City Municipality and the capital expenditure incurred by the Junnar Municipality on its water supply scheme and in the latter to the working of two boilers simultaneously at Nasik. West Khandesh and Sholapur showed a fall of Rs. 12,347 and 21,105 respectively. There were small increases and decreases in the remaining districts and on the whole the expenditure decreased by Rs. 1,371 only.

(c) *Drainage*.—The Poona City showed an increase of Rs. 58,742 due to the laying of a drainage line along the Mutha river and the Poona Suburban showed a decrease of Rs. 50,640 as no new works were undertaken during the year. There were slight increases and decreases in other districts and on the whole the expenditure decreased by Rs. 3,430.

(d) *Conservancy*.—There was a decrease of Rs. 11,518 under this head mainly in West Khandesh.

The following eight municipalities failed to observe the principle that the proceeds of the special sanitary cess should not be less than the cost of the special private service rendered by the municipalities :—

Sangamner.	Yeola.
Faizpur.	Trimbak.
Jejuri.	Bhagur.
Sholapur.	Nandgaon.

(e) *Hospitals and Dispensaries.*—The decrease of Rs. 18,203 mainly occurred in Ahmednagar and Sholapur Districts. The other appreciable changes were an increase of Rs. 14,117 in Poona City due to the adjustment of previous year's expenditure on medicines and the opening of a new Dispensary and a decrease of Rs. 13,370 in Sangamner owing to the non-execution of works financed from the capital as in the previous year.

The following seven municipalities failed to spend on medical relief the minimum of 4 per cent. of their expenditure as enjoined by Government :—

Nasik.	Ahmednagar.
Manmad.	Jalgaon.
Bhagur.	Betawad.
Ashta.	

(f) *Roads.*—There was a large net increase of Rs. 2,65,609 under this head. The most notable increases were Rs. 2,68,522 in Poona City owing to the construction of asphalt roads throughout the city, Rs. 36,452 in Nasik on account of the construction of cement concrete roads and Rs. 10,266 in Ahmednagar due to acquisition of land.

The following 25 municipalities failed to observe the principle of devoting the whole of the proceeds of wheel tax and tolls on the construction and maintenance of roads :—

Malegaon.	Wai.
Manmad.	Islampur.
Yeola.	Saswad.
Sinnar.	Baramati.
Trimbak.	Indapur.
Bhagur.	Sirur.
Nandgaon.	Alandi.
Satara City.	Dhond.
Ashta.	Pandharpur.
Mhaswad.	Ahmednagar.
Panchgani.	Amalner.
Tasgaon.	Shahada.
Vita.	

(g) *Public Instruction.*—The total expenditure increased by Rs. 10,730 mainly on account of the payment of arrears and increased contribution to the District School Board, East Khandesh.

11. Closing Balance.

The aggregate closing balance of the municipalities amounted to Rs. 13,94,533 as against Rs. 12,75,989 in the previous year. The increase of Rs. 1,18,544 occurred in the districts of Ahmednagar, West Khandesh, Nasik, Satara and Sholapur.

12. Financial Working of Water Supply Installations.

The water works at Nasik, Trimbak, Karad, Satara City, Vita, Sirur, Ahmednagar, Dhulia and Nandurbar yielded a profit while those at Barsi and Jalgaon showed a loss.

13. Audit of Accounts.

The audit of accounts showed that the financial position of many municipalities is not satisfactory mostly as a result of heavy accumulation of arrears. Embezzlements were detected in the octroi receipts of the Faizpur Municipality for the years 1936-37 and 1937-38. The municipality was asked to make a thorough enquiry and bring the defaulters to book. The result is awaited.

As in the previous year hardly any improvement was noticeable in the prompt disposal of audit notes.

14. Grants for Sanitary and Town Improvement Schemes.

The following grants (by way of remission of establishment, tools and plant charges) were made by Government for sanitary and town improvement schemes :—

Municipality.	Amount.
	Rs.
Poona Suburban	1,424
Poona City	179
Alandi	784

15. Notified Areas.

There were three notified area committees in the division, Talegaon-Dabhade in Poona District, Lonand in Satara District and Gokulwadi in Ahmednagar District. The last did not levy taxes. Government have decided to abolish the notified area committees and to convert the first two into village panchayats and the third into a district municipality.

PART II.

16. Remarks regarding more important Municipalities.

(a) Poona City Municipality.

Exclusive of the opening balance and the receipts under the heads "Extraordinary and debt" the Municipality's income during the year amounted to Rs. 19,34,524 as against Rs. 19,92,649 in the previous year. One of the reasons for the fall of Rs. 58,125 in the income is marked slackness in the collection of arrears which stood at Rs. 1,60,701 at the end of the year under report as against Rs. 1,37,046 in the previous year. On the expenditure side there was a net increase of Rs. 4,94,170 the result of the increased expenditure under the heads General Administration, Water Supply, Hospitals and Dispensaries, Motor Stands and Roads. The closing balance was Rs. 30,682 as against Rs. 60,553 of the previous year.

The work of collection of taxes is far from satisfactory as evidenced by the accumulation of heavy arrears. Stringent measures provided by law must be resorted to by the Municipality to effect speedy recoveries of the arrears.

No epidemic occurred during the year. The Public Health staff of the Municipality collaborated with the Arogya Mandal in maintaining a Health section in the Annual Industrial Exhibition held during March-April 1939. The expenditure on medical relief during the year increased from Rs. 57,759 of the previous year to Rs. 71,876.

The appreciable promptness noticed last year in the disposal of Audit-Notes and other references was well maintained during the year under report also.

(b) Sholapur Municipality.

The financial condition of the Municipality is satisfactory. The high standard of administration which this Municipality has established and maintained consistently for the past few years deserves commendation. The collection of taxes was fairly good: the percentage of arrears to the demand was 9.03 as against 6.8 in the previous year.

The Municipality evinces a keenness which is both rare and welcome in providing better civic amenities to the public than any other body in this Division except the Poona City and Suburban Municipalities. The conditions in the money market have retarded the speedy subscription to the loan of Rs. 7,75,000 in the open market sanctioned in Government Resolution, General Department, No. 4109 of May 17th, 1938, for drainage, filtration and the construction of additional service reservoir, as so far only Rs. 1,09,900 have been subscribed.

The Municipality is financing Town Planning Schemes Nos. I and II from its general revenues. Concessions of instalments in paying the contributions of the final awards of these schemes have been extended to the holders of plots. Draft Town Planning Scheme III awaits Government sanction and the appointment of the arbitrator.

The Municipality furnishes a unique example in providing satisfactory and sanitary housing accommodation for the Harijans and the allied communities, at specially low rates. An area of 38 acres has been acquired in different parts of the town and suitably laid out in plots for this purpose.

PART III.

17. General Remarks.

(a) Administration of the Municipalities as a whole.

Ahmednagar District.—The administration of the Ahmednagar Municipality was not quite satisfactory. The accumulation of heavy arrears amounting to Rs. 90,660-10-0 is an improvement on the Rs. 98,875-5-1 of the previous year but is a discredit to the municipal executive and is mainly due to failure to implement adequately the coercive processes provided by law. Unless the Municipality is more speedy and vigilant in this direction in recovery work its financial condition will deteriorate. The Municipality evinced ignorance of its rules and by-laws and the provisions of the Municipal Act in disposing of street lands, open spaces and other trust properties vested in it.

The maladministration of the Sangamner Municipality led to its supersession for a period of two years from February 2nd, 1939.

East Khandesh.—All Municipalities in this District had a fairly satisfactory administration with the exception of certain personal and party bickerings on trivial matters in the Dharangaon and Faizpur Municipalities which however did not affect the working of these bodies to an appreciable extent.

West Khandesh.—With the possible exception of the Dhulia Municipal Borough all the municipalities in this District are more or less inefficient and continued to exist in a chronic state of financial stringency. The Sindkheda Municipality was replaced by a Village Panchayat with effect from July 1st, 1938, on grounds of inefficiency of successive municipal boards and executives (*vide* Government Resolution, General Department, No. 2566/33, dated March 23rd, 1938). A deplorably low standard of administration and a deep-rooted unwillingness to raise taxation and to recover arrears are demonstrated by the Municipality of Betawad.

Most of the Municipalities suffer from (1) lack of proper appreciation of the civic responsibilities attaching to the office of a municipal councillor; (2) personal animosities and party intrigues at the cost of the tax payers' interest; (3) undue influence exercised by the councillors on municipal executives in their normal and fundamental functions and (4) apathy in establishing and maintaining a sound financial position by prompt recovery of taxes and raising taxation consistent with the amenities provided.

Nasik District.—The administration of all municipalities was far from satisfactory. The Nasik Municipal Borough committed a default for the third time in the repayment of the instalment of Rs. 10,000 of the loan raised from the Water Works Depreciation Fund. Accumulations in the Provident Fund have not been deposited in a separate Fund for this purpose. The Municipalities of Yeola and Trimbak are thoroughly inefficient units where party bickerings and personal animosities displayed at their worst impeded the administration. The Trimbak Municipality which suffers from an empty exchequer almost lives on its Pilgrim Fund.

Poona District.—No improvement in the administration of the Lonavla and Talegaon Dabhade Municipalities was noticeable. Party intrigue obstructed progress. The Municipalities of Junnar and Jejuri are confronted with a serious financial crisis occasioned chiefly by a deplorable lack of civic consciousness and the inability to collect the revenue. It has however to be said to the credit of the Junnar Municipality that it has removed a long felt want by constructing an improved water works. There was noticed a tendency on the part of a non-official body to exhibit an undue interest in the purely municipal business of the levy and collection of taxes.

Satara District.—The administration of all Municipalities excepting Satara City, Satara Suburban and Mahableshwar continued to be unsatisfactory. The administrator who holds charge of the superseded Ashta Municipality has done excellent work in improving the standard of efficiency and is providing better amenities to the taxpayer after promptly recovering the heavy arrears. Factious spirit and party strife was rife in most of the Municipalities which in some cases created administrative deadlocks necessitating the exercise of emergency powers by the controlling officers.

Sholapur District.—Local self-government disappeared from Pandharpur where bitter party bickerings rendered the administration impossible justifying the supersession which was ordered in June 1939. Slackness of the municipal executive in Barsi has raised the percentage of arrears to 38 as against 29.6 during the preceding year and has depleted the finances of the body. The Municipalities in the smaller towns of Sangola and Karmala are more or less passive.

The Commissioner is constrained to observe that no signs of systematic improvement in the municipal administration in this Division were discernible except in the case of the Poona City and Sholapur Municipalities which maintained their comparatively high standard of efficiency. A growing apathy in the recovery of arrears and also in raising the rates of taxation in proportion to the nature and extent of civic amenities afforded to the taxpayer has depleted the municipal resources in many cases. The open subserving of the taxpayers' interests to the fulfilment of party intrigues is a common feature with almost all the smaller Municipalities. The councillors have in many cases displayed an utter disregard to the duties and responsibilities devolved on them. The result is that the administration of most of the Municipalities continued in a state of chronic disorder or apathy. The smaller the size of the body the greater was its apathy and its disregard of the advice of the controlling officers. Another disappointing feature which characterizes the municipal administration in general was the absence of co-ordination between the majority and the minority parties in a board. Personal differences was the basis for the formation of various parties rather than principle with the result that minority members were systematically excluded from the executive and other committees.

During the year under report while revising the constitutions of the Municipalities in the Division seats have been reserved for Harijans, Backward Tribes and other minorities which are entitled to separate representation in the Provincial Legislature. The system of nomination had been done away with.

(b) *Financial position of Municipalities generally and especially those which have raised loans from Government or in the open market.*

Ahmednagar District.—The financial position of the Ahmednagar Municipality continues to be unsatisfactory owing to the accumulation of heavy arrears. The closing balance of the Municipality was Rs. 8,823 as against Rs. 7,420 in the previous year. The Municipality's liabilities to Government on account of loans amount to Rs. 9,36,766-10-0. The annual equated instalment of Rs. 56,990 was paid by the Municipality. Under the administrator the financial position of the Sangamner Municipality is gradually improving.

East Khandesh.—Jalgaon Municipality which has raised a loan in the open market and Amalner Municipality which has raised loans in the open market and also from Government continue in a sound financial position. The Municipalities of Chalisgaon, Yawal, Faizpur, Raver, Savda, Chopda and Dharangaon are in an unsatisfactory financial condition, the percentage of arrears in all cases standing above 39 per cent.

West Khandesh District.—The financial position of the Dhulia Municipality was satisfactory. That of all others in the district is far from so.

Nasik District.—The financial condition of all Municipalities has deteriorated. The Nasik Municipality committed default a third time in the repayment of instalment of Rs. 10,000 of the loan borrowed from the water works depreciation fund. The financial position of Trimbak and Yeola Municipalities will most likely require the adoption of drastic measures which appear to be the only way of saving these bodies from financial wreck.

Poona District.—The Poona City and Baramati Municipalities both of which have raised loans from Government were regular in the payment of the instalments in repayment. The latter Municipality has satisfied all its liabilities to Government on account of loan. The financial position of these bodies is satisfactory; while that of Jejuri, Junnar, Talegaon-Dabhade and Dhond is unsatisfactory.

Satara District.—The Municipalities of Mahableshwar, Satara Suburban and Tasgaon have a sound financial condition. The administration of the Rahimatpur and Mhaswad Municipalities has become very feeble and they may be said to exist in name only. The financial position of the Satara City and Vita Municipalities both of which have raised loans in the open market and from Government respectively is fairly good. The accumulation of heavy arrears has made the financial position of the Karad Municipality unsound and the adoption of drastic measures will sooner or later become necessary to bring about some improvement.

Sholapur District.—The financial position of the Sholapur Municipality was quite satisfactory, while that of the Barsi, Pandharpur, Karmala and Sangola was not so.

(c) *Co-operation or otherwise with Government.*

The relations between Municipalities and Government officials continued on the whole to be cordial although there were not infrequent occasions on which some of the Municipalities rejected Government advice without any reason (as in the case of Trimbak) and also occasions on which there was unpardonable slackness on the part of the Municipalities in replying to Government references in spite of several reminders and expeditors as in the case of the Municipalities in the Satara District.

(d) *Health and Sanitary conditions in municipal areas and steps taken to combat epidemics if any.*

Ahmednagar District.—Cholera in a mild form broke out at Ahmednagar and Sangamner but prompt preventive measures by both the Municipalities checked the spread of the epidemic.

East Khandesh District.—Jalgaon and Amalner had an outbreak of small-pox but a vigorous programme of vaccination soon brought the epidemic under control. In Amalner a number of typhoid cases occurred most of which proved fatal. This was due to sullage water percolating into the wells due to the absence of surface drainage.

Cholera of a mild type which visited Bhusawal, Amalner, Raver and Savda was expeditiously dealt with by anti-cholera inoculations.

West Khandesh District.—The municipal areas in the district were free from epidemic.

Nasik District.—Small-pox was prevalent in Nasik for the greater part of the year, the number of attacks and deaths being 69 and 28 respectively. Preventive measures were adopted.

Satara District.—Small-pox broke out at Vita, Satara and Mhaswad but the spread of the epidemic was arrested by preventive measures. Cattle diseases which prevailed in all municipal areas excepting Karad, Islampur, Rahimatpur and Ashta were dealt with by speedy measures.

Poona and Sholapur Districts.—No epidemic occurred in the municipal areas in these districts during the year under report.

(e) *Provision of equal facilities to the Scheduled classes.*

All Municipalities provided equal facilities to the members of the depressed classes in the use of Dharmshalas, wells and dispensaries.

(f) *Appreciation of services of Presidents, Councillors or Officers.*

The Collector of East Khandesh commends the work of Sardar Raje Deshmukh of Raver and Mr. Maganlal Nagindas of Chopda as Municipal Presidents in the respective Municipalities.

Poona, 15th September 1939.

D. MACLACHLAN,
Commissioner, Central Division.

APPENDIX A.

Statement showing the information regarding the exercise of franchise by Municipal voters at the general elections held during the year 1938-39.

Name of Municipality.	Constituency.	No. of seats.	Date of Elections.	Number of voters eligible to record votes at the elections.	Number of voters who actually exercised the right of franchise.	Remarks.	
1. Amalner	Non-Muslim	19	27th October 1938.	5,989	4,384		
	Muslim	5	"	1,811	1,038		
2. Chalisgaon	Non-Muslim	17	"	4,492	2,995		
	Muslim	4	"	692	502		
3. Raver	Non-Muslim	14	"	1,849	1,091		
	Muslim	6	"	356	297		
4. Savda	Non-Muslim	17	"	1,786	1,473		
	Muslim	3	"	211	180		
5. Malegaon	Non-Muslim	10	17th October 1938.	2,718	2,136		
	Muslim	17	"	5,141	4,061		
6. Nandgaon	Non-Muslim	5	30th April 1938.	716	559		
	Muslim	1	"	118	89		
7. Nandurbar	Non-Muslim	20	30th October 1938.	4,315	3,204		
	Muslim	5	"	929	714		
8. Taloda	Non-Muslim	18	26th October 1938.	1,068	975		
	Muslim	2	"	141	119		
9. Shirpur	Non-Muslim	16	"	1,820	1,148		Election in Ward No. 1 comprising 3 seats was not contested.
	Muslim	4	"	403	268		
10. Betawad	Non-Muslim	17	"		} Uncontested.
	Muslim	3	"	...	...
11. Shahada	Non-Muslim	15	"	1,119	960		
	Muslim	6	"	538	432		
12. Poona City	Non-Muslim	54	15th October 1938.	60,566	36,730		
	Muslim	6	"	5,609	3,579		
13. Talegaon-Dabhada	Non-Muslim	14	27th October 1938.	837	686	Uncontested.	
	Muslim	1	"	...	...
14. Saswad	Non-Muslim	14	15th March 1938.	1,668	671		
	Muslim	1	"	85	81		
15. Junnar	Non-Muslim	14	17th October 1938.	1,746	1,408		
	Muslim	3	"	253	177		

APPENDIX A—contd.

Name of Municipality.	Constituency.	No. of seats.	Date of Elections.	Number of voters eligible to record votes at the elections.	Number of voters who actually exercised the right of franchise.	Remarks.
16. Wai ...	Non-Muslim ...	14	18th October 1938.	2,950	2,071	There was no election except in ward No. 2 comprising 8 seats.
	Muslim ...	1	"	176	132	
17. Vita ...	Non-Muslim ...	14	16th October 1939.	1,108	1,027	
	Muslim ...	1	"	08	65	
18. Tasgaon ...	Non-Muslim ...	13	"	2,004	1,801	
	Muslim ...	2	"	179	136	
19. Satara Suburban.	General ...	12	18th October 1938.	180	38	
20. Satara City ...	Non-Muslim ...	29	16th October 1938.	6,878	4,521	
	Muslim ...	4	"	753	498	
21. Rahimatpur ...	General ...	15	17th October 1938.	1,266	954	
22. Karad ...	Non-Muslim ...	14	"	8,113	2,445	
	Muslim ...	8	"	707	636	
23. Islampur ...	Non-Muslim ...	18	"	2,125	1,601	
	Muslim ...	2	"	227	191	
24. Mhaswad ...	General ...	15	"	1,303	1,180	
25. Sholapur City ...	Non-Muslim ...	42	6th October 1938.	39,505	26,575	
	Muslim ...	10	"	9,690	6,649	

**REPORT ON THE ADMINISTRATION OF MUNICIPALITIES
IN THE SOUTHERN DIVISION FOR THE YEAR 1938-39.**

PART I.

1. Number and Area.

The total number of the Municipalities in the Southern Division at the close of the year under report was 38; of these (1) Belgaum, (2) Bijapur, (3) Dharwar, (4) Hubli, (5) Gadag-Betgeri and (6) Ratnagiri were Municipal Boroughs governed by the Bombay Municipal Boroughs Act XVIII of 1925; and the remaining 32 were governed by the Bombay District Municipal Act III of 1901, including two City Municipalities, viz. (1) Bagalkot and (2) Guledgud, constituted under section 181 of the Act.

There were five Notified Area Committees in the Division, one each in the Bijapur and Dharwar districts and 3 in the Ratnagiri district.

There was no change in the areas of the Municipalities and Notified Area Committees.

2. Change in the Population and Boundaries.

The total population resident within the Municipal areas in the Division was 5,56,175. There was no change in the boundaries of any of the Municipalities during the year under report.

3. Constitution of the Municipalities.

The Gokak Municipality superseded under Government Resolution General Department, No. 1092/33, dated the 3rd September 1935 was restored with effect from the 6th November 1938.

The Hubli Municipal Borough was superseded for one year under Government Resolution, General Department, No. 2846/33, dated the 5th January 1939 for its defaults in the performance of obligatory duties and for abuse of powers. Its management has been entrusted to an Administrator appointed by the Commissioner in exercise of the powers under section 219 (2) (b) of the Municipal Boroughs Act.

The constitution of the Municipalities of (1) Belgaum, (2) Gokak, (3) Bagalkot, (4) Guledgud, (5) Ilkal, (6) Dharwar, (7) Navalgund, (8) Haveri, (9) Karwar, (10) Kumta, (11) Panvel, (12) Roha-Ashtami and (13) Chiplun, has been revised in conformity with the provisions of the Bombay District Municipal and Municipal Boroughs (Amendment) Act IX of 1938. Under the revised constitution the system of nomination has been eliminated and seats have been reserved for women and for Harijans, Backward Tribes and Indian Christians wherever they were entitled to them on population basis. The management of the periodical municipalities of Guddaguddapur in the Dharwar district was entrusted under section 14 (2) of the District Municipal Act to the neighbouring Municipality of Ranebennur instead of to a specially constituted body of nominated members as was being done hitherto.

General elections were held in 13 municipalities. There was generally keen contest, except in the Gokak Municipality and in the Muslim Wards of Bagalkot, Kumta, Panvel and Chiplun Municipalities. Considerable interest was also evinced by the electors in exercising their right of franchise. The percentage of electors who actually voted at elections works out at 72.4 for the whole Division.

Bye-elections were held in 9 municipalities to fill up casual vacancies. One of these was on account of the disqualification of a municipal councillor of the Chiplun Municipality.

Appendix "A" shows the statistics regarding the exercise of franchise.

4. Attendance at Municipal Meetings.

The total number of meetings held by the municipalities in the Division during the year under report was 867 as against 847 in the previous year. Of these, 136 meetings proved abortive and 297 were adjourned as against 134 and 286 respectively in the precedings year. The average percentage of attendance at the meetings showed a slight fall from 63.83 to 62.3.

The Dharwar Municipal Borough held 70 meetings of which 20 proved abortive for want of quorum and the rest were adjourned. This shows that there was not a single meeting in which business was transacted without adjourning. Equally unsatisfactory was the average percentage of attendance of councillors which was as low as 19.9

5. Changes in the System of Taxation.

(a) *Property tax.*—The Kumta Municipality exempted from house-tax rent-free buildings used exclusively as gymnasia open to all classes, castes and communities free of charge or at a nominal charge. The Municipality reverted to its old house-tax schedule which had been temporarily revised so as to allow a rebate of 22 per cent. of house-tax for a period of two years only.

(b) *Octroi.*—The octroi schedules of the Gokak and Bagalkot Municipalities were revised.

(c) *Water rate.*—The Matheran Municipality reduced the general water rate from 7 per cent. to 6 per cent. In the cases of houses with a letting value of Rs. 100 and under, situated in the bazaar area. It also brought down the water-rate on animals in the bazaar area from eight annas to four annas per animal per month.

(d) *Sanitary cess.*—The Bagalkot Municipality revised its rates of special sanitary cess with a view to making their special sanitary service self-supporting.

(e) *Conveyance tax and toll.*—The Belgaum Municipal Borough reduced the rates of tax on wheeled-vehicles fitted with springs from Rs. 6 to Rs. 4. The Saundatti-Yellamma Municipality commenced to levy wheel-tax on bicycles. The Panvel Municipality revised its wheel-tax schedule so as to introduce yearly, half-yearly, and quarterly wheel-tax rates instead of only annual rates as heretofore.

(f) *Other miscellaneous taxes.*—The Mahad Municipality introduced sullage water-tax; and Matheran reduced the tax on dogs from Rs. 2 to annas eight per animal.

6. Municipal Income.

The aggregate gross income of the municipalities in the Division rose from Rs. 30,04,000 in the previous year to Rs. 30,44,000 in the year under report. Leaving apart the receipts under "Extraordinary and Debt" the net income amounted to Rs. 27,64,000 as against Rs. 27,28,000 in the preceding year. The districts of Dharwar and Belgaum mainly contributed this increase the former Rs. 67,000 and the latter Rs. 33,000. These increases were set off by fall in net income amounting to Rs. 64,000 recorded in Bijapur (31,000), Kanara (6,000), Kolaba (6,000) and Ratnagiri (21,000) districts.

The important variations under the principal heads of income are given in the following table:—

Principal heads of income.	Income during (figures in thousands).		Increase (figures in thousands).	Decrease (figures in thousands).
	1938-39.	1937-38.		
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(a) Octroi and Terminal Tax	1,024	971	53	.....
(b) Taxes on houses and lands	396	379	17	.....
(c) Water rates	229	209	20	.....
(d) Sanitary Cesses (General and Special)	166	164	24	.....
(e) Tolls and Conveyance taxes	169	184	.....	15
(f) Pilgrim tax	21	19	2	.....
(g) Revenue from Municipal property	360	354	.....	4
(h) Grants and contributions for general and special purposes.	281	288	.....	7

(a) *Octroi and Terminal Tax Receipts.*—The increase of Rs. 53,000 under this head is shared in the main by Bijapur (28,000), Dharwar (14,000) and Belgaum (13,000) districts. The districts of Kanara and Kolaba also showed a slight increase of Rs. 2,000 and Rs. 1,000 respectively. The Ratnagiri district has recorded a fall amounting to about Rs. 5,000.

The individual municipalities in which the increase was most notable are those of Bijapur and Hubli—Rs. 22,000 in the former and Rs. 12,000 in the latter—brought about by improvement in imports and vigilance in recovery.

The Municipalities of Ratnagiri and Chiplun showed a fall of Rs. 1,300 and Rs. 4,700 respectively which was partly set off by an increase of Rs. 2,200 in Malvan. The fall in Chiplun has been ascribed to diminished imports of ground-nuts and that in Ratnagiri to the substantial reduction in the rates of transport charges of goods by the M. S. & M. Railway resulting in the diversion of goods-traffic to the rail-route.

(b) *Taxes on houses and lands.*—The Belgaum, Bijapur, Dharwar and Kanara districts showed an increase of Rs. 3,000, Rs. 6,000, Rs. 9,000 and Rs. 1,000 respectively; while there was a slight fall in Kolaba and Ratnagiri. The increase of Rs. 5,500 shown by the Guledgud Municipality is notable.

(c) *Water rates.*—The receipts under this head showed an increase of Rs. 15,000 in the Dharwar district and of Rs. 5,000 in the Bijapur district. The chief contributors to this increase are the municipal boroughs of Dharwar (9,000), Hubli (7,000) and Bijapur (5,000). As against this increase the Nargund Municipality recorded a decrease of Rs. 1,000. The collections in other districts (except Kanara where no water rate is levied) were almost steady. It is claimed that better recoveries of arrears have brought about the increase.

(d) *Special and general sanitary cesses.*—Out of the increase of Rs. 24,000 under this head, Dharwar district shares Rs. 17,000 and Belgaum and Bijapur districts Rs. 3,000 each. The income in other districts was almost steady.

(e) *Tolls and conveyance taxes.*—Excepting the Bijapur district which showed an increase of Rs. 700 under this head all the districts in the division together recorded a total decrease to the extent of Rs. 15,000.

(f) *Pilgrim Tax.*—This tax is levied in the Saundatti-Yellamma, Guddaguddapur, Gokarn and Ulvi Municipalities. The Saundatti-Yellamma Municipality alone contributed the whole increase of Rs. 2,000 under this head:

(g) *Revenue from Municipal property.*—The Districts of Kolaba, Ratnagiri and Bijapur recorded a fall of Rs. 2,000, Rs. 3,000 and Rs. 4,000 respectively under this head. Belgaum District alone showed an increase of Rs. 5,000 which represents the sale-proceeds of a plot of land by the Bail-Hongal Municipality.

(h) *Grants and contributions for general and special purposes.*—The receipts under this head consist mainly of grants-in-aid received from Government to the extent of Rs. 1,98,000, Rs. 28,000 and Rs. 33,000 respectively for educational, medical and general purposes. The contributions from the Local Funds for like purposes were Rs. 3,200, Rs. 14,500 and Rs. 25,000 respectively.

7. Nature of Income and Incidence per head of Population.

Of the total income of the municipalities in the Division amounting to Rs. 27,64,541, Rs. 20,56,085 were derived from rates and taxes as compared with Rs. 19,50,356 in the previous year. Direct taxation yielded Rs. 8,88,653 or 43·2 per cent. of the total receipts under rates and taxes, and indirect taxation Rs. 11,67,432 or 56·8 per cent. The corresponding percentages during the preceding year were 42·26 and 57·74.

The following table shows the average incidence of taxation and income per head of population during the year under report as compared with those

of the previous year, for the whole division as well as for each of the six districts :—

	Incidence of taxation.		Incidence of income.	
	1937-38.	1936-39.	1937-38.	1936-39.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Southern Division	8 7 7	9 11 2	4 10 5	4 15 6
Belgaum	9 8 1	8 5 2	4 0 11	4 5 9
Bijapur	9 8 5	4 0 6	5 14 0	5 8 4
Dharwar	8 11 3	8 15 0	5 4 4	5 9 4
Kanara	2 8 7	2 7 1	3 7 1	3 4 11
Kolaba	4 3 8	4 2 9	5 3 3	5 0 8
Ratnagiri	3 5 7	3 3 6	4 1 1	3 10 10

8. Recovery of Municipal Dues.

Barring a few exceptions, the municipalities in the Division showed no appreciable improvement in recovering their dues, especially those relating to past years.

The following table shows the progress made in each of the districts in the recovery of direct taxes :—

Serial No.	Name of the District.	Percentage of arrears at the end of the year as compared with the total demand for the year.	
		1937-38.	1938-39.
1	Belgaum	85.91	88.8
2	Bijapur	84.65	84.8
3	Dharwar	88.67	88.8
4	Kanara	48.15	47.9
5	Kolaba	18.59	21.8
6	Ratnagiri	28.90	24.8
	For the Division ...	85.13	85.5

The municipalities had to recover in all Rs. 13,47,716 including Rs. 4,54,995 on account of past years' arrears. They collected Rs. 8,69,343 (including remissions) leaving Rs. 4,78,373 out of the total demand outstanding.

The arrears were particularly heavy in the Municipalities at (1) Belgaum, (2) Nipani, (3) Athni, (4) Bailhongal, (5) Gokak, (6) Bijapur, (7) Guledgud, (8) Ilkal, (9) Dharwar, (10) Nargund, (11) Navalgund, (12) Byadgi, (13) Kunta, (14) Haliyal, (15) Honavar, (16) Bhatkal, (17) Gokarn, (18) Panvel, (19) Pen, (20) Roha-Ashtami, (21) Uran, (22) Malvan and (23) Vengurla. Dharwar was the worst defaulter in this respect with 70 per cent. of its past years' dues and 42 per cent. of the dues of the year under report outstanding at the end of the year.

9. Working of Octroi and Terminal Tax Systems.

In this Division 22 municipalities continued to levy octroi; 13 terminal tax and the remaining three levying neither. The gross collections from octroi

amounted to Rs. 6,56,781 of which Rs. 22,232 were refunded on account of re-exported goods. The percentage of refund was 3.39 as against 3.48 in the preceding year. The refunds of the tax made in Honavar, Uran, Nipani, Pen, Alibag and Ratnagiri were heavy being respectively 37, 24, 16, 15, 12 and 11 per cent. of the total receipts.

Panvel Municipality continued to be dilatory in its disposal of applications of refunds. Out of the total number of 417 applications, it disposed of only 89 leaving as many as 328 applications undisposed of at the end of the year under report.

The total receipts from the terminal tax amounted to Rs. 4,20,683 as against Rs. 4,03,357 in the preceding year.

10. Expenditure.

The total expenditure of the municipalities in the Southern Division during the year under report amounted to Rs. 29,86,354 as against Rs. 30,79,203 in the preceding year. Deducting the disbursements under "extraordinary and debt", the net expenditure came to Rs. 26,30,062 as compared with Rs. 27,58,114 in the previous year.

The fluctuations under the principal heads of expenditure are set out in the following table:—

Principal heads of expenditure.	Expenditure during		Increase.	Decrease.
	1937-38.	1938-39.		
1	2	3	4	5
		(Figures in thousands.)		
(a) Administration	367	371	4	.....
(b) Water Supply	259	191	.....	68
(c) Drainage	59	89	30	.....
(d) Conservancy	919	941	22	.....
(e) Hospitals and Dispensaries	182	184	2	.....
(f) Road Expenditure	211	199	.....	12
(g) Public Instruction	755	720	.....	35

(a) *Administration.*—The districts of Bijapur, Ratnagiri, Dharwar and Kanara recorded an increase of Rs. 5,000, Rs. 4,000, Rs. 3,000 and Rs. 1,000 respectively in the expenditure under this head. As against this, Belgaum showed a fall of Rs. 8,000 and Kolaba of about Rs. 1,000.

(b) *Water Supply.*—The decrease under this head is shared by all the districts, viz. Ratnagiri (Rs. 29,000), Bijapur (Rs. 18,000), Dharwar (Rs. 10,000), Kolaba (Rs. 6,000), Belgaum (Rs. 3,000) and Kanara (Rs. 2,000). The reduction has been chiefly in capital outlay. Bijapur and Chiplun municipalities had spent large amounts over their water works in the preceding year.

(c) *Drainage.*—Dharwar, Belgaum and Kanara districts have respectively spent Rs. 27,000, Rs. 6,000 and Rs. 1,000 more; and Kolaba and Bijapur districts Rs. 3,000 and Rs. 1,000 less than in the preceding year.

The increase is mainly in capital outlay. The Municipal Borough of Dharwar has spent this year an amount of Rs. 37,600 on construction of fresh drains.

(d) *Conservancy.*—The expenditure under this head, which represents money spent on road-cleaning and watering and on public latrines but excludes expenditure on special sanitary services, increased by Rs. 12,000 in Dharwar, Rs. 7,000 in Bijapur and Rs. 2,000 in each of the districts of Kolaba and Ratnagiri. Belgaum alone showed a decrease of about Rs. 1,000. The municipalities at (1) Belgaum, (2) Athni, (3) Gokak, (4) Bail-Hongal, (5) Gadag-Betgeri, (6) Karwar, (7) Kumta, (8) Alibag, (9) Mahad and (10) Panvel failed

this year also to make their special sanitary service self-supporting; and to this list were added the municipalities at Uran, Matheran and Ratnagiri whose expenditure on the said service exceeded their income during the year under report. The excess in the expenditure of the last two municipalities is ascribed to certain capital outlay on conservancy works.

(e) *Hospitals and Dispensaries*.—There was an increase of Rs. 2,000 in each of the districts of Kolaba and Ratnagiri and of Rs. 1,000 in Dharwar and a decrease of Rs. 3,000 in Kanara under this head.

The municipalities of (1) Belgaum, (2) Bijapur, (3) Dharwar and (4) Ratnagiri failed this year again to spend even the minimum of 4 per cent. of their total expenditure on provision of medical relief which is one of the obligatory duties imposed by law on the municipalities. It appears that on account of the existence of Government hospitals at these District Headquarter places, these municipalities continue to consider it not quite incumbent upon them to fulfil their obligation in this connection to the fullest extent prescribed by Government.

(f) *Road Expenditure*.—Belgaum, Kanara and Bijapur districts respectively spent Rs. 12,000, Rs. 8,000 and Rs. 3,000 less; while Dharwar, Ratnagiri and Kolaba districts respectively spent Rs. 7,000, Rs. 3,000 and Rs. 1,000 more than in the preceding year.

The following 18 municipalities failed to observe the principle of devoting the whole of the proceeds from the *toll* and wheel taxes for the purpose of roads:—

- | | |
|-------------------------|------------------|
| (1) Nipani, | (10) Byadgi, |
| (2) Athni, | (11) Ranebennur, |
| (3) Gokak, | (12) Karwar, |
| (4) Saundatti-Yellamma, | (13) Sirsi, |
| (5) Bail-Hongal, | (14) Haliyal, |
| (6) Bijapur, | (15) Mahad, |
| (7) Navalgund, | (16) Panvel, |
| (8) Gadag-Betgeri, | (17) Malwan and |
| (9) Haveri, | (18) Vengurla. |

(g) *Public Instruction*.—Kolaba and Belgaum districts increased their expenditure on this account by Rs. 7,000 and Rs. 3,000 respectively. But the remaining districts of Ratnagiri, Dharwar, Bijapur and Kanara reduced it by Rs. 17,000, Rs. 15,000, Rs. 8,000 and Rs. 5,000 respectively.

11. Closing Balance.

The aggregate closing balance of all the municipalities in the Division amounted to Rs. 9,93,994 as against Rs. 9,35,990 in the preceding year.

12. Financial Working of the Water Supply Installations.

The water works at (1) Roha-Ashtami, (2) Dharwar, (3) Panvel, (4) Hubli, (5) Matheran and (6) Pen worked at a profit. Those at Bijapur and Nipani suffered a loss.

Alibag Municipality levies no water rate. The expenditure incurred by it is only on account of establishment charges.

The continued loss sustained by the Bijapur Municipality calls for serious attention and points to the need of enhancing the water rate so as to make the water works self-supporting.

The loss at Nipani is attributed to increased expenditure of Rs. 3,000 on establishment and of Rs. 1,000 on capital outlay.

The water works at Dharwar was a source of anxiety. The tank did not receive sufficient replenishment of water with the result that the pipe water supply of the town failed during summer. The condition of the water works will continue to be unsatisfactory unless the catchment area is extended and

speedy steps taken to put the works in order. The existing water works have even outlived their expected span of life; and the earlier the Municipality takes in hand some other efficient scheme the better.

13. Audit of Accounts.

The accounts of all the municipalities in the Division except those of Belgaum, Dharwar and Haveri were audited during the year under report. The following principal defects were noticed this year also :—

- (1) Unsatisfactory finances.
- (2) Heavy arrears.
- (3) Incomplete maintenance of Demand and Assessment Registers.
- (4) Delay in attending to audit objections with consequent loss to the municipalities concerned.
- (5) Lack of supervision over the work of subordinates.
- (6) Entertainment of establishment in anticipation of or without the sanction of the proper authorities and non-observance of Rules and Standing Orders.

A case of misappropriation was disclosed in the Dharwar Municipality as a result of the defective system regarding issue and control of receipt books. A better system has since been devised.

14. Grants from Government for Sanitary and Town Improvement Schemes.

No grants were received by any of the Municipalities for such schemes.

15. Notified Areas.

The total income of the Notified Area Committees exclusive of opening balance and extraordinary items amounted to Rs. 63,502 of which Rs. 56,046 were derived from taxes and Rs. 7,456 from other sources. The corresponding figures for the previous year were Rs. 62,497, Rs. 52,495 and Rs. 10,002. There was thus a slight improvement in the total income of the Notified Area Committees. The total disbursements fell from Rs. 88,807 to Rs. 61,223.

The excess in the disbursements of the last year represented an additional expenditure of about Rs. 6,000 by the Khed Notified Area Committee on construction of roads; of Rs. 9,000 and Rs. 4,000 by the Rajapur Notified Area Committee on water works and grants to Primary Schools and an investment of Rs. 6,000 by the Dapoli Notified Area Committee in the purchase of cash certificates.

This year also the Notified Area Committee, Khed, recorded the highest incidence of taxation (Rs. 6-0-1) and of income (Rs. 6-2-9); and the Notified Area Committee at Annigeri the lowest, respective figures being (Re. 0-4-7) and (Re. 0-5-9). Government decided on a policy of abolishing the Notified Area Committees, which are under the Act constituted wholly on a nomination basis. In furtherance of the policy steps are in progress to replace the Notified Area Committees at (1) Hungund, (2) Annigeri, (3) Khed and (4) Rajapur by Municipalities and the one at Dapoli by a Village Panchayat.

PART II.

16. Remarks regarding more important Municipalities.

Nil.

PART III.

17. Administration of Municipalities in General.

The foregoing paragraphs do not reveal much that is above the normal routine of municipal administration. Nevertheless the general standard of administration, with some exceptions, cannot be regarded as deserving of special comment or commendation. The municipalities are in general still

dominated by personalities instead of being run on sound democratic principles with well defined policies. Partly owing to inadequate finances and partly to lack of progressive outlook and sincere spirit of disinterested public service, few municipalities have evinced an inclination to tackle the more serious of their civic problems. If private or communal interests influence civic administration, any amount of advice given with a view to improving the general tone of such administration will not produce substantial results. Indifference in the matter of providing even the essential civic amenities to the rate-payer is in evidence in many places. The contentment of the rate-payer even with a relatively low standard of municipal service is in no small measure responsible for this stagnant state of affairs.

The important municipalities instead of presenting ideals of municipal administration to the smaller of their kind are themselves flagrant defaulters. The Hubli Municipal Borough has been superseded for its persistent default in performing its duties, for abuse of powers and incompetence. A special inquiry had to be instituted into the financial mal-administration of the Bijapur Municipality. The main features of the Dharwar Municipal administration as revealed in the inspection made by the Commissioner in March 1939 were its depressing finances, lack of control over its subordinates, constant interference of the office-bearers and councillors in the recovery work, scant attention to the sanitation of the town, unbusinesslike money dealings and general apathy towards the civic needs of a town of the importance of Dharwar. Government have issued a warning to this municipality to put its affairs in order within six months on pain of supersession. Similar warning has also been issued to the Ilkal Municipality.

There is not much improvement with regard to the recovery of arrears. Repeated warnings given to the municipalities have had not much effect in shaking off the indifference with which they are wont to carry this part of their duties. As usual hesitation in the recovery of dues and reluctance to impose direct taxes were perceptible. Though the latter is understandable, the former has no justification whatsoever.

18. Financial position.

The financial position of many of the municipalities in the Division cannot be said to be satisfactory. The Athni Municipality is reduced almost to a state of insolvency with its liabilities twice as heavy as its assets. The finances of Bijapur, Bagalkot, Nipani, Nargund, Haliyal and Bhatkal are not at all satisfactory. Unless these municipalities augment their resources with the utmost expedition it is not unlikely that ere long they will be placed in a financial quandary.

19. General Remarks.

The relations between the municipalities and Government officials continued to be cordial on the whole.

20. Health and Medicine.

The sanitation and health of all the municipal towns in the Division were generally fairly satisfactory. Plague appeared at Belgaum; cholera at Bijapur; and small-pox at Ratnagiri and Belgaum. Prompt steps were, however, taken by the municipalities concerned to combat the epidemics which did not linger long.

21. Facilities to Harijans.

The municipalities were generally alive to the needs of the Harijans. Equal facilities were accorded to them in matters of education, water supply and other amenities; and it was also noticed that with one or two exceptions all municipalities have been paying attention to ameliorate the conditions of service of their Harijan employees.

.....
Commissioner of Southern Division.

APPENDIX A.

Statement showing the information regarding the exercise of franchise by Municipal Voters at the general elections held during the year 1938-39. (Southern Division.)

Name of Municipality.	Constituency.	Number of Seats.	Date of Elections.	Number of voters eligible to record votes at the elections.	Number of voters who actually exercised the right of Franchise.	Percentage of voting to total number of electors.	Remarks.
1	2	3	4	5	6	7	8
1. Belgaum	Non-Muslim	26	20th February 1939	11,500	8,560	73.4	Elections in Ward No. II were uncontested.
	Muslim	7	Do.				
2. Gokak	Non-Muslim	12	19th October 1938	767	592	77.2	No contest except in Ward No. III.
	Muslim	8	Do.	.....	.....	.....	Uncontested.
3. Bagalkot	Non-Muslim	22	18th October 1938	3,668	2,439	66.5	Elections in Wards Nos. V and VI uncontested.
	Muslim	8	Do.	.....	.....	.....	Uncontested.
4. Gulbarga	Non-Muslim	26	20th October 1938	2,293	1,720	75.0	Elections in Wards Nos. II and IX uncontested.
	Muslim	4	Do.	192	178	92.2	
5. Halki	Non-Muslim	16	9th September 1938	2,144	1,341	62.5	Elections in Wards Nos. III and V uncontested.
	Muslim	4	Do.	410	392	95.6	
6. Dharwar	Non-Muslim	28	31st October 1938	12,659	7,742	61.2	
	Muslim	8	Do.	2,306	1,535	66.6	
7. Navalgund	Non-Muslim	9	7th December 1938	871	774	88.9	
	Muslim	3	Do.	186	166	89.2	
8. Haveri	Non-Muslim	18	1st November 1938	2,305	2,247	97.4	
	Muslim	3	Do.	229	263	114.8	
9. Karwar	Non-Muslim	19	31st August 1938	2,265	1,784	78.8	
	Muslim	3	Do.	127	106	83.5	
10. Kumbha	Non-Muslim	15	28th February 1939	1,619	1,322	81.6	
	Muslim	1	Do.	.....	.....	.....	Uncontested.
11. Panvel	Non-Muslim	14	17th October 1938	1,865	1,555	83.4	Elections in Ward No. II uncontested.
	Muslim	3	Do.	.....	.....	.....	Uncontested.
12. Roha-Ashlami	Non-Muslim	13	20th October 1938	807	648	80.3	
	Muslim	4	Do.	249	193	77.5	
13. Chiplun	Non-Muslim	13	21st February 1939	739	712	96.3	Elections in Wards Nos. I, II, V and VI uncontested.
	Muslim	4	Do.	.....	.....	.....	Uncontested.

NOTE.—The figures shown in columns 5 and 6 pertain to those Wards in which elections were actually held.

STATEMENT No. I.

Statement showing the constitution and working of the Municipalities in the Northern Division during the year 1938-39.

1	2	3	4	5	6	7	8	Number of members elected by General Wards					10	11	12	13	14	15	16		
								Reserved												Unreserved	Total	Total number of meetings held including those specified in columns 13 and 14	Number of meetings out of the total in column 13 which proved abortive for want of a quorum	Number of meetings out of the total in column 13 which were adjourned	Average percentage of all members present at each meeting
Name of Division and District	Serial Number of the Municipality	Name of Municipality	Act under which constituted	Population within the Municipal area	Total number of seats including nominated seats	Nominated	Number of members elected by Mubalmanian constituencies	Women (a)	Muslims (b)	Hardians (c)	Backward Tribes (d)	Rest (e)	Total number of meetings held including those specified in columns 13 and 14	Number of meetings out of the total in column 13 which proved abortive for want of a quorum	Number of meetings out of the total in column 13 which were adjourned	Average percentage of all members present at each meeting	Remarks				
NORTHERN DIVISION																					
Ahmedabad.	1	Ahmedabad	Bombay Municipal Boroughs Act XVIII of 1925.	480,833	60	12	10	3	35	35	49	1	24	63.4	Old constitution.		
	2	Dhoika	District Municipal Act III of 1901.	13,748	30	...	7	1	...	2	10	13	30	2	5	51.			
	3	Virangam		18,965	25	...	7	1	...	...	...	...	17	18	18	2	6	60.52
	4	Prantij		6,799	15	...	4	1	...	1	...	...	10	12	35	6	21	86.54	
	5	Modasa		8,819	16	...	8	1	...	1	...	...	6	8	24	7	19	53.0	
	6	Dhandhuka		9,076	15	...	5	1	...	1	...	...	8	10	19	1	1	82.8	
	7	Sanand		7,319	15	...	...	1	1	1	...	...	12	15	20	9	13	57.2
	8	Ranpur		5,928	15	9	4	8	8	30	10	12	8.5		Old constitution.	
		Total		510,470	182	15	45	6	1	9	...	106	122	242	32	94	57.75	Old constitution.			
Kaira.	9	Umroth	Bombay District Municipal Act III of 1901.	14,779	15	3	2	10	10	24	3	5	64.12	Do.		
	10	Anand		11,660	15	3	1	...	...	...	...	...	11	11	23	7	8	64.24
	11	Borsad		18,150	15	3	3	...	...	...	...	...	9	9	49	9	22	45.30
	12	Dakor		8,498	15	3	1	...	...	...	...	...	11	11	22	4	7	62.42
	13	Kapadvanj		16,367*	25†	...	10	1	...	1	...	...	18	15	33	2	6	75.4	
	14	Mehmedabad		7,116	15	3	3	...	...	...	...	...	9	9	31	2	12	54.62
	15	Kaira		6,834	20	4	2	...	...	...	...	...	14	14	10	...	...	77.5
	16	Nadiad		34,584	22	6	5	1	20	21	22	1	11	64.1		Old constitution.	
		Total		112,963	152	25	27	1	...	3	...	97	100	226	19	71	65.4				
Broach and Panch Mahals.	17	Broach	Bombay Municipal Boroughs Act XVIII of 1925.	45,580	30	6	6	Nil	Nil	2	Nil	...	16	18	31	2	10	62 P.C.	Do.		
	18	Ankleshwar	Bombay District Municipal Act III of 1901.	11,569	16	Nil	4	1	Nil	1	1	...	9	12	18	1	Nil	68 ..	Old constitution.		
	19	Jambuser		11,660	17	...	5	1	Nil	1	Nil	...	10	12	25	1	5	87 ..			
	20	Godhra		35,110	26	Nil	14	1	Nil	2	1	...	8	12	22	Nil	6	76 ..			
	21	Dohad		16,010	24	4	9	...	...	...	...	...	11	11	40	10	7	66 ..
		Total		110,869	118	10	26	3	...	6	2	...	54	65	156	14	28	73 P.C.			
Surat.	22	Surat	Bombay Municipal Boroughs Act XVIII of 1925.	150,866	60	10	8	2	30	32	57	Nil	22	65.6	Old constitution.		
	23	Rander	District Municipal Act III of 1901.	11,803	17	Nil	3	1	...	2	6	9	24	2	6	65.2	Do.		
	24	Bulsar		14,226	21	Nil	3	1	...	2	...	...	15	18	28	20	29	50.1	
		Total		176,895	88	10	19	2	...	4	2	...	51	59	144	22	51	61.8			
Thana.	25	Thana	City Municipality Act XVII of 1925.	91,815	39	...	2	1	...	1	23	27	134	9	84	64.22	Old constitution.		
	26	Kalyan	District Municipal Act VI of 1901.	26,321	27	...	5	1	...	1	...	1	19	22	26	17	2	65.07			
	27	Bassein		12,689	25	...	2	1	...	...	1	4	17	23	25	1	2	78.24	
	28	Bhiwandi		15,623	20	4	9	...	...	...	...	...	7	7	58	9	31	12.34
		Total		76,419	101	4	18	3	...	2	1	...	7	66	79	26	119	54.77			
Bombay Suburban District.	29	Bandra	Bombay Act XVIII of 1925.	51,129	40	Nil	6	1	...	2	31	34	22	2	11	59.60(a)	Old constitution.		
	30	Kurla	Bombay Act III of 1901.	80,266	Under Administration up to 30th June 1939.									
	31	Ghatkopar-Kirol		8,179	10	2	...	...	...	...	...	...	8	8	28	3	43	59.62(b)
	32	Vile-Parle		20,267	26	Nil	...	1	2	2	...	...	21	26	53	2	13	58.94(c)	
	33	Juhu		1,851	9	1	...	1	2	5	8	27	Nil	1		34.20(d)	
		Total		112,442	85	2	6	3	2	4	...	2	65	76	150	7	68	65.74			
Total for Northern Division, 1938-39...				1,109,032	721	67	163	18	3	27	5	9	429	501	1,222	146	431	62.99			

* This figure includes the population of area extended by Government Resolution, General Department, No. 680, dated 8th March 1938.
 † The Board under reconstitution came in existence from 1st November 1938.

(a) This new constitution came into effect from 2nd December 1938. (b) New constitution is coming into effect from May 1939.

(c) This new constitution came into effect from 2nd December 1938. (d) This new constitution came into effect from 1st November 1938.

STATEMENT No. I.

Statement showing the constitution and working of the Municipalities in the Central Division during the year 1938-39.

1	2	3	4	5	6	7	8	Number of members elected by General constituencies, wards					11	12	13	14	15	16			
								Reserved													
Name of Division and District	Serial Number of Municipality	Name of Municipality	Act under which constituted	Population within the Municipal area	Total number of seats including nominated seats	Nominated	Number of members elected by Municipal constituencies	Women (a)	Muslims (b)	Harijans (c)	Backward Tribes (d)	Reserve (e)	Unreserved	Total	Total number of meetings held including those specified in Columns 12 and 13	Number of meetings out of the total in Column 12 which proceed above five for want of a quorum	Number of meetings out of the total in Column 13 which were adjourned	Average percentage of all members present at each meeting	Notes		
CENTRAL DIVISION																					
Ahmednagar.	1	Ahmednagar	Bombay Municipal Boroughs Act XVIII of 1925.	41,800	30	8	5							94	18	1	7	81.4			
	2	Sangamner*	Bombay Act III of 1901.	11,776	15	8	2							10	20	10	18	84.2			
	Total				53,576	45	16	7							104	38	11	25	85.8		
East Khandesh.	3	Jalgaon	Bombay Municipal Boroughs Act XVIII of 1925.	34,804	38	8	5							98	36	6	24	81.47			
	4	Bhusawal		37,574	35	5	8							26	66	9	27	43.68			
	5	Amalner		22,717	24		5	1	1	1			16	19	19		4	71.98			
	6	Chalisgaon		16,810	31		4	1		8				18	17	11		7	79.92		
	7	Yawal	Bombay District Municipal Act III of 1901.	12,751	20	4	4								18	19	4	8	81.08		
	8	Faispur		9,906	20	4	8								13	22		4	89.54		
	9	Raver		8,270	20		6	1		1					12	14	20	9	7	86.5	
	10	Savda		9,148	20		8	1		1					18	17	19	3	8	84.47	
	11	Parola		12,282	15	8	2									10	24	2	2	75.11	
	12	Chopda		18,437	20	4	4									19	12	1	1	78.00	
	13	Dharangaon		18,439	20	4	4									12	24	26	20	88.02	
	14	Brandol		12,253	20	4	4									18	18	3		80.55	
	Total				208,121	268	38	49	4	6	1			66	186	202	62	154	84.19		
	West Khandesh.	15	Dhulia	Bombay Municipal Boroughs Act XVIII of 1925.	89,656	31	8	5							21	29	20	24	45.1		
16		Shirdur	Bombay District Municipal Act III of 1901.	10,938	20		4	1		1				14	16	9	9	1	76.06		
17		Nandurbar		16,741	25		5	1		2	2			18	20	18	5	9	62		
18		Taloda		8,459	20		2	1		1	4				19	18	17		1	18.2	
19		Shahada		7,769	21		6	1		1	1				18	15	17	5	19	58.5	
20		Betawad		4,118	20		8	1		1					15	17	4			89.5	
Total				87,674	187	5	25	5	6	7			68	107	127	42	90	56.99			
Nasik.	21	Nasik	Bombay Municipal Boroughs Act XVIII of 1925.	45,744	38	5	4							29	22	1	13	80.20			
	22	Igatpuri	Bombay District Municipal Act III of 1901.	9,627	15	3	2								16	27	9	17	87.58		
	23	Nandgaon		6,253	9	3	1								5	20		3	8.00		
	24	Manmad		9,233	15	3	2								10	16	1	8	70.80		
	25	Sinnar	9,227	15	3										12	25	5	6	89.22		
	26	Yeola	14,432	20	4	4									12	28		4	55.53		
	27	Trimbak	4,185	15	3										12	21	5	5	10.00		
	28	Malegaon	29,442	27		17†				1					9	10	28	2	11	81.80	
	29	Bhaguri	2,798	9	1	1									7	18		8	88.20		
Total				134,001	163	25	31		1				9	107	240	25	63	69.15			

NOTE—The columns 9 and 10 have been left blank in the case of municipalities whose constitution has not been revised.
 * The municipality has been superseded from 2nd February 1939 (Vide G. R., G. D., No. 2094/33, dated 2nd February 1939).
 † Out of 17 seats one seat is reserved for women in this constituency.

STATEMENT No. I—contd.

1	2	3	4	5	6	7	8	Number of members elected by General Constituencies/Wards					10	11	12	13	14	15	16	
								Reserved												
Name of Division and District	Serial Number of Municipality	Name of Municipality	Act under which constituted	Population within the Municipal area	Total number of seats including nominated seats	Nominated	Number of members elected by Nominated Constituencies/Wards	Women (a)	Muslims (b)	Hartians (c)	Backward Tribes (d)	Rest (e)	Unreserved	Total	Total number of meetings held including those specified in Columns 13 and 14	Number of meetings out of the total in Column 12 which proved abortive for want of a quorum	Number of meetings out of the total in Column 13 which were adjourned	Average percentage of all members present at each meeting	Remarks.	
CENTRAL DIVISION—contd.																				
Poona.	30	Poona City	Bombay Municipal Boroughs Act XVIII of 1925.	163,346	60	...	6	2	...	4	...	1	47	54	20	...	10	79.25		
	31	Poona Suburban	Bombay Municipal Boroughs Act XVIII of 1925.	16,676	21	4	2	...	...	...	...	...	...	15	21	...	4	65.06	
	32	Lonavla	Bombay Municipal Boroughs Act XVIII of 1925.	10,693	20	4	...	...	...	...	...	...	...	16	25	1	14	62.2	
	33	Saswad	Bombay District Municipal Act III of 1901.	5,407	9	9	...	...	...	...	...	...	...	...	22	8	3	65.66	
	34	Jajuri	Bombay District Municipal Act III of 1901.	2,508	15	3	2	...	...	...	...	...	...	10	23	2	12	14	
	35	Baramati	Bombay District Municipal Act III of 1901.	10,447	15	3	1	...	...	...	...	...	...	11	14	1	1	70.9	
	36	Indapur	Bombay District Municipal Act III of 1901.	4,081	9	4	...	...	...	...	...	...	...	6	19	...	2	70.8	
	37	Sirur	Bombay District Municipal Act III of 1901.	8,074	15	3	2	...	...	...	...	...	...	10	24	6	48	49.0	
	38	Talegaon-Dabhade	Bombay District Municipal Act III of 1901.	3,992	15	...	1	1	...	2	11	14	36	9	6	50.2	
	39	Alandi	Bombay District Municipal Act III of 1901.	1,684	15	3	...	...	...	...	...	...	...	12	20	2	2	72.2	
	40	Junnar	Bombay District Municipal Act III of 1901.	8,421	17	...	3	1	...	1	...	...	...	12	14	...	1	14.6	
41	Dhond	Bombay District Municipal Act III of 1901.	7,749	12	9	...	...	...	...	...	...	...	...	8	12	2	...	55.77	
		Total		298,023	228	42	15	4	7	...	1	70	166	300	26	92	54.9			
Satara.	42	Ashta	Bombay District Municipal Act III of 1901.	11,251	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	43	Ilampur	Bombay District Municipal Act III of 1901.	10,787	15	...	2	1	...	1	...	...	11	13	9	2	2	61.48	
	44	Karad	Bombay District Municipal Act III of 1901.	14,479	17	...	3	1	...	1	...	...	12	14	22	4	1	60.21	
	45	Mahabaleshwar	Bombay District Municipal Act III of 1901.	4,543	10	10	...	...	...	...	...	...	...	...	13	...	1	63	
	46	Mhaswad	Bombay District Municipal Act III of 1901.	7,278	15	...	1	1	2	...	...	...	11	15	22	3	2	65.6	
	47	Panchgani	Bombay District Municipal Act III of 1901.	2,943	10	2	1	...	...	...	...	...	...	7	40	7	12	56.78	
	48	Rahimatpur	Bombay District Municipal Act III of 1901.	5,902	15	...	1	1	1	...	...	...	12	15	24	6	6	55	
	49	Satara City	Bombay Municipal Boroughs Act XVIII of 1925.	24,027	33	...	4	1	...	4	...	...	...	24	29	18	...	4	77
50	Satara Suburban	Bombay District Municipal Act III of 1901.	2,352	12	...	...	1	2	2	...	...	1	6	12	4	...	...	70.8	
51	Tasgaon	Bombay District Municipal Act III of 1901.	11,011	15	...	3	1	...	1	...	...	...	11	13	18	4	2	72.2	
52	Vita	Bombay District Municipal Act III of 1901.	6,024	15	...	1	1	...	2	...	...	...	11	14	18	...	2	62.1	
53	Wai	Bombay District Municipal Act III of 1901.	11,760	15	...	1	1	...	1	...	...	...	12	14	20	3	5	76.86	
		Total		112,307	172	12	14	9	4	15	...	1	110	146	26	48	65.44			
Sholapur.	54	Sholapur	Bombay Municipal Boroughs Act XVIII of 1925.	135,574	52	...	10	1	...	6	...	1	34	42	37	...	5	58.6		
	55	Barsi	Bombay Municipal Boroughs Act XVIII of 1925.	25,754	24	2	3	...	...	...	...	...	...	19	23	4	23	67.21	
	56	Karmala	Bombay District Municipal Act III of 1901.	6,092	12	4	1	...	...	...	...	...	...	7	13	...	2	60.9	
	57	Pandharpur	Bombay Municipal Boroughs Act XVIII of 1925.	29,460	25	5	1	...	...	...	...	...	...	19	24	...	9	70	
	58	Sangola	Bombay District Municipal Act III of 1901.	5,468	12	4	1	...	...	...	...	...	...	7	9	...	...	...	81.42
		Total		202,348	125	15	16	1	...	6	...	1	34	94	136	4	49	60.12		
TOTAL FOR CENTRAL DIVISION, 1928-29.				1,081,210	1,138	141	1187	23	4	41	8	3	247	240	1,467	196	514	61.06		

* The Municipality has been superseded with effect from 31st March 1939 (Fide G. R., G. D., No. 2425/33, dated 31st March 1938 and 10th October 1939).
 † One reserved for women.

