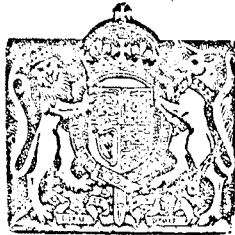


GOVERNMENT OF THE  
CENTRAL PROVINCES AND BERAR  
LOCAL SELF-GOVERNMENT DEPARTMENT



# RESOLUTION

REVIEWING

REPORTS OF THE WORKING OF THE  
MUNICIPAL COMMITTEES

IN THE

CENTRAL PROVINCES & BERAR

DURING THE YEAR ENDING

31ST MARCH 1938

NAGPUR  
GOVERNMENT PRINTING, C. P. & BERAR  
1940

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Central Provinces and Berar**

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GOVERNMENT OF THE  
CENTRAL PROVINCES AND BERAR  
LOCAL SELF-GOVERNMENT DEPARTMENT

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*Nagpur, the 12th September 1939.*

READ—

- (1) Annual reports of the municipal committees of the Central Provinces and Berar for the year ending the 31st March 1938.
- (2) Divisional reviews on the above.

READ ALSO—

- (3) The consolidated report of the Examiner of Local Fund Accounts for the year 1937-38.

### RESOLUTION

**Constitution.**—The number of municipalities rose to 79 [77] owing to establishment of two new committees at Daryapur and Morsi in the Amraoti district on the 1st April 1937. General elections were held in 19 municipalities and, in all except Deori, they were keenly contested. In the Deori municipal committee the elections were altogether uncontested. Twelve [8] election disputes came up in revision before Government. The municipal committee, Mowad, was dissolved in January 1938 and its affairs were placed in the charge of a Government officer. Several municipal committees disregarded instructions for splitting up their plural constituencies into single-member constituencies. Elections in Bina-Etawah, Hoshangabad and Seoni-Malwa were postponed pending formation of single-member constituencies, but ultimately they had to be held on the basis of plural-member constituencies. In most of these towns the Deputy Commissioner has now been asked to prepare proposals to substitute plural by single-member constituencies and to submit them for the sanction of Government.

2. Disposal of business.—Ten [6] municipal committees failed to hold the prescribed number of meetings. The total number of meetings convened rose to 2,250 [2,050], of which 429 [355] proved abortive, and 561 [548] were adjourned. The average attendance was 58 [59]. Section 22 (2) (a) of the Municipalities Act was not availed of by any committee for fear of incurring unpopularity amongst members. It has been suggested that the initiative for removal of habitual absentees should be transferred from the committee to Government. It is gratifying to note that in Anjangaon, Daryapur, Karanja, Shegaon, Wun, Digras and Darwha not a single meeting proved abortive. Dhamtari, which defaulted for the tenth year in succession in the matter of holding the prescribed number of meetings, has since been dissolved.

3. Legislation, rules and byelaws.—The most important legislation was the Ginning and Pressing Cotton Tax Validating Act intended to save the Khandwa municipal committee from financial bankruptcy. The tax imposed previously was declared to be invalid by the Privy Council and had to be validated by special legislation so as to avoid an interregnum and to maintain its continuity. Rules for the auction of municipal property and for regulating the imposition and collection of terminal and octroi taxes were published. Most of the committees have framed a wide variety of byelaws, but they are not strictly observed or enforced. The committees would do well to examine their byelaws to bring them up-to-date and to take adequate steps for their enforcement.

4. General financial results.—The total income of the committees, including opening balances and debt heads, rose to Rs. 70.86 [Rs. 70.06] lakhs. The increase occurred under all the heads except "Revenue derived from the municipal property and powers apart from taxation". The ratio of direct to indirect taxation was 44 : 56 [42 : 58]. The average incidence of direct taxation per head of population was Rs. 1-7-10. The total expenditure, excluding the extraordinary and debt heads, increased to Rs. 72.44 [Rs. 68.69] lakhs. The increase

is shared by all the heads. The closing balance decreased to Rs. 9.17 [Rs. 10.54] lakhs. The financial position of Bina-Etawah, Damoh, Harda and Khandwa was unsound and that of Chanda, Arvi and Pulgaon deteriorated.

5. Octroi and terminal tax.—The number of municipal committees levying octroi was the same as in the preceding year, *i.e.*, 16. The total income amounted to Rs. 8.60 [Rs. 8.42] lakhs having risen in eleven and fallen in five committees. The number of municipal committees levying terminal tax remained the same as in the preceding year, *i.e.*, 32. The income was Rs. 15.52 [Rs. 16.64] lakhs. There was an increase in 14 municipalities and decrease in 18. In Chanda there was a serious leakage of octroi revenue owing to mismanagement and several cases of embezzlement and evasion came to light.

6. House and haisiyat taxes.—The number of committees levying these taxes increased to 58 [52] owing to the introduction of house tax by the municipal committees Badnera, Warud, Daryapur and Morsi and of haisiyat tax by the latter two. The total income increased to Rs. 3.51 [Rs. 3.20] lakhs. By effecting full recovery of haisiyat tax, Saoner has set an example worthy of emulation by others. Mowad and Pandhurna could double the income owing to the active interest taken by the officers-in-charge. Tumsar, Pauni and Balaghat also improved recoveries, but in the Jubbulpore division seven out of the twelve municipalities where this tax exists showed a fall in recovery.

7. Collection of taxes.—Only a few committees, such as Seoni-Malwa, Pachmarhi and Saoner, attained the standard percentage of 95, the first two committees collecting their demand in full and Saoner collecting 99 per cent. The civil station sub-committee, Nagpur, collected as much as 91 per cent. On the other hand, the collections were as low as 48 per cent in Pulgaon and Sausar. Government views with grave concern the extremely unsatisfactory collections in Berar where the arrears for the division as a whole exceeded one year's total demand. The worst case was of Amraoti town where the arrears increased from Rs. 35,000 to Rs. 1.72 lakhs. Economic depression and consideration of hardship arising out of coercive action were largely responsible

for low recoveries, but Government cannot avoid the impression that the position was rendered worse by laxity and the policy of line of least resistance on the part of those who were in charge of these institutions.

**8. Lighting.**—The expenditure on lighting was Rs. 5.57 [Rs. 5.07] lakhs. Electric lighting was available in 19 [16] towns and the works at Akot, Karanja and Seoni have been completed since the close of the year. Licences for the supply of electricity at Itarsi and Shegaon have been sanctioned by Government. Proposals for the electrification of Bhandara, Drug, Damoh, Hoshangabad, Warora, Mandla, Pusad, Wun, Murtizapur, Ellichpur, Buldana and Anjangaon are under the consideration of Government.

**9. Water-supply.**—The income from water rates and the expenditure on water-supply rose to Rs. 8.64 [Rs. 8.00] and Rs. 5.89 [Rs. 5.69] lakhs, respectively. Work was commenced on the Kanhan (Nagpur) Water Works. Water-supply schemes are under consideration in Damoh, Drug and Khandwa. The water-supply in Raipur and Bhandara is reported to be far from healthy and adequate and improvements are held up for want of funds. Gondia is contemplating the sinking of tube wells to meet the growing needs of the town.

**10. Drainage.**—The total expenditure on drainage rose to Rs. 2.24 [Rs. 2.1] lakhs. A drainage scheme for Drug is being examined by the Chief Engineer. Gondia is considering a scheme and its financial aspects are being examined. A few new drains were constructed in Khurai, Amraoti, Akot, Digra, Khamgaon, Malkapur and Akola, but the drainage of most municipal towns leaves much to be desired.

**11. Conservancy.**—The income and expenditure under this head were Rs. 7.86 [Rs. 7.35] lakhs and Rs. 11.82 [Rs. 11.47] lakhs, respectively. The actual income from the latrine tax was Rs. 7.46 [Rs. 6.96] lakhs. This service was self-supporting only in 13 committees in the province. Elsewhere, the expenditure exceeded the income, in Kamptee the former being about four times the latter. Public latrines continue to be inadequate almost everywhere.

12. **Hospitals, dispensaries and public health.**—The number of dispensaries under the control of municipal committees was 52 [43]. The number of in-door and out-door patients was 13,608 [11,974] and 1,766,403 [1,426,679], respectively. The total expenditure on all municipal hospitals and dispensaries rose to Rs. 2.42 [Rs. 2.03] lakhs. Cholera broke out in Hoshangabad, Mandla and Nimar and the committees took prompt action to check it. Jubbulpore employed two dog killers on a contract system and the other towns may adopt a similar scheme to stamp out this nuisance. Dais are being trained in many towns, but action should be taken simultaneously to eliminate the untrained dais. Adequate use is not being made of the Prevention of Adulteration Act and the need for effectively controlling the widespread sale of adulterated ghee, which is deficient in certain nutritive ingredients, is being keenly felt. Ayurvedic and Unani dispensaries are becoming increasingly popular.

13. **Roads.**—The income from tax on animals and vehicles and from tolls on roads and ferries amounted to Rs. 2.44 [Rs. 2.25] lakhs, while the expenditure on roads was Rs. 3.15 [Rs. 3.34] lakhs. A survey by the Improvement Trust of the roads in Nagpur city showed that they were only 20 per cent of the requirements. Roads in most towns continue to be neglected and out of repair and little attention seems to have been paid to Government's comments on this subject last year. Government would again emphasise that where a tax on motor vehicles is in force there is little justification for leaving road repairs in arrears.

14. **Markets.**—The income from market dues and fees amounted to Rs. 5.71 [Rs. 5.54] lakhs and the expenditure to Rs. 1.58 [Rs. 1.01] lakhs. The expenditure on markets is still disproportionately low. Nagpur constructed a grain gunj at a cost of Rs. 55,000.

15. **Education.**—The expenditure on education rose to Rs. 17.41 [Rs. 16.93] lakhs and accounted for 21 [21] per cent of the total expenditure (including debt heads). Owing to financial stringency, Government was obliged to retain the 9 per cent cut in the education grants. There was an increase in the number of primary

schools from 529 to 577. The number of boys and girls on the rolls increased from 77,703 to 83,750, but the percentage of attendance decreased from 87 to 85. Compulsory education was adopted by Betul and Seoni-Malwa, while Pandhurna and Seoni hope to introduce it in the current year. The number of trained teachers continues to be proportionately small. Harijan boys and girls are freely admitted to municipal schools and Government is glad to note that untouchability in schools is fast disappearing.

16. Closing balance.—The number of municipal committees which failed to maintain the minimum closing balance further increased to 26 [21], thus indicating the progressive weakening of municipal finances. Of these, the Mowad committee has been dissolved, while proposals for the dissolution of Umrer, Pauni and Raipur committees are under consideration. It must be said to the credit of Drug that it has built up a large balance and there is no reason why other municipalities should fail if proper and sustained efforts are made.

17. Audit.—The usual defects in accounts are revealed in the audit report. Jubbulpore has an arrear of 578 audit objection, this being one of the grounds for which the committee was recently ordered to be dissolved. In Nagpur, the audit report received adequate attention. Instalments of the education grant of Itarsi. Harda and Chhota-Chhindwara were withheld for failure to dispose of audit objections. Serious embezzlements were discovered in Buldana and the secretary, cashier and a bill collector were prosecuted and sentenced to imprisonment. In Drug the accounts were maintained so badly that the auditors were unable to ascertain the true entries in the account books. Municipal committees should realise that as custodians of large amounts of public money it is their primary duty to maintain proper accounts and that only an expeditious disposal of the irregularities detected during audit can achieve any results from the labours of the highly trained auditors. No lasting improvement can, however, be possible unless the executives of the committees maintain a higher standard of conscientiousness in the discharge of the public duties voluntarily undertaken by them.



18. Notified area committees.—The number of notified area committees remained the same as in the previous year, *i.e.*, 20. General elections were held at Kareliganj, Piparia and Bhatapara. Elections in Piparia were to be held in March, but no poll was held as all the candidates were declared elected. The income and expenditure rose to Rs. 2.53 [Rs. 1.96] and Rs. 2.47 [Rs. 1.90] lakhs, respectively. Multai mismanaged its affairs to such an extent that charges of maladministration had to be framed and time till December 1938 was given to set its house in order. It has since been dissolved. Bhatapara has built up a large balance and has applied for a loan to install water works.

19. General.—Government regrets to observe that during the year under report, the standard of administration of the municipalities in the province as a whole hardly showed any improvement. With some notable exceptions, such as Saoner and Seoni-Malwa, most of the committees carried out their administration in the usual routine manner and manifested lamentable lack of their civic responsibilities. Such features as absence of a sense of civic duty, dissipation of energy in factious feuds based on personalities a tendency to look upon the membership more as a personal distinction than as an opportunity of rendering disinterested service to the community, run like scarlet threads throughout the municipal administration. The lot of servants in the municipalities is unenviable. Cuts in salaries, withholding of increments year after year, harassing departmental enquiries and disproportionate punishments are only too common. Inefficiency has become the by-word in most of these bodies. The state of urban local self-government has caused no small anxiety to Government which desires to see established in the province a system which would give to the people "more expeditious government, more government on the spot", in the memorable words of late Mr. Gokhale. With this object in view, Government has recently appointed a Local Self-Government Committee charged with the task of making recommendations to ensure greater efficiency and to make the institutions, including urban committees, more alive to their civic responsibilities. Government is determined to take strong action against defaulting committees and would not hesitate to dissolve them if they are found to be beyond repair.

Relations between Government officers and municipal and notified area committees remained cordial. Government desires to record its appreciation of the good work done by the many office-bearers and members mentioned in the divisional reviews.

ORDER.—Ordered that copies of the Resolution be forwarded to the Commissioners and Deputy Commissioners for information and guidance, and that it be translated and circulated (through Deputy Commissioners) for the information and guidance of all municipal committees.

Ordered also that the resolution be published in Part I of the *Central Provinces and Berar Gazette*.

By order of the Governor,  
Central Provinces and Berar,

C. C. DESAI,

*Secy. to Govt., C. P. & Berar,  
Local Self-Government Department.*

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STATEMENT I

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## STATEMENT

Statement showing the constitution of Municipalities in the

Name of district	Serial No. of municipality	Name of municipality	Act under which constituted	Population within municipal limits	Particulars as to chairman						
					Elected non-official	Elected official	Nominated non-official	Nominated official	Ex officio	Nominated	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Nagpur Division.	1	Nagpur	.. II of 1922	215,165	1	..	..	..	2	6	
	2	Kamptee	.. ..	20,787	1	..	..	..	3	3	
	3	Ramtek	.. ..	8,939	1	..	..	..	2	2	
	4	Khapa	.. ..	8,191	1	..	..	..	2	3	
	Nagpur .. }	5	Kalmeshwar	.. ..	4,665	1	..	..	..	..	2
		6	Umrer	.. ..	17,913	1	..	..	..	3	3
		7	Mowar	.. ..	5,206	1	..	..	..	1	2
		8	Saoner	.. ..	7,969	1	..	..	..	1	3
		9	Katol	.. ..	10,900	1	..	..	..	..	3
	Chanda .. }	10	Chanda	.. ..	28,138	1	..	..	..	1	3
		11	Warora	.. ..	9,811	1	..	..	..	..	2
	Wardha .. }	12	Wardha	.. ..	19,571	1	..	..	..	1	4
		13	Arvi	.. ..	16,293	1	..	..	..	1	3
		14	Deoli	.. ..	6,209	1	..	..	..	1	2
		15	Hinganghat	.. ..	22,601	1	..	..	..	2	3
		16	Pulgaon	.. ..	7,845	1	..	..	..	2	2
	Chhindwara .. }	17	Chhindwara	.. ..	17,080	1	..	..	..	3	3
		18	Pandhurna	.. ..	11,570	..	..	..	..	..	..
		19	Sausar	.. ..	5,919	1	..	..	..	1	2
		20	Seoni	.. ..	16,081	1	..	..	..	1	3
	Betul ..	21	Betul	.. ..	9,614	1	..	..	..	1	3
		Total	.. ..	470,467	20	..	..	..	28	57	

(a) The committee is under dissolution

No. I

## Central Provinces and Berar during the year 1937-38.

Number of members of committee							Total number of meetings held including those specified in columns (19) and (20)	Number of meetings out of the total in column (18) which proved abortive for want of a quorum	Number of meetings out of the total in column (18) which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting
Elected	Selected	Total	Officials	Non-officials	Europeans	Indians						
(12)	(12-a)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
40	6	54	3	51	2	52	50	2	15	43	67	66
12	3	21	..	21	..	21	35	2	13	..	60	60
8	2	14	..	14	..	14	31	31	15	12	75	75
9	3	17	..	17	..	17	19	7	7	..	55	55
10	2	14	..	14	..	14	13	4	..	..	62	62
9	3	18	..	18	..	18	52	15	7	..	62	62
10	2	15	..	15	..	15	17	..	..	..	73	73
10	3	17	..	17	..	17	12	..	..	..	70	70
11	3	17	..	17	..	17	33	11	11	..	29	29
11	3	18	..	18	..	18	12	..	..	..	68	68
9	2	13	..	13	..	13	25	3	8	..	68	68
17	4	26	..	26	..	26	11	3	2	..	59	59
16	3	23	..	23	..	23	29	5	13	..	64	64
6	2	11	..	11	..	11	25	4	..	..	60	60
12	3	20	..	20	..	20	64	26	..	..	72	72
8	2	14	..	14	..	14	17	1	..	..	62	62
13	3	22	..	22	..	22	38	4	4	..	64	64
..	..	..	..	..	..	..	..	..	..	..	..	(a)
8	2	13	..	13	..	13	21	1	9	..	44	44
12	3	19	..	19	..	19	18	..	..	..	65	65
13	3	20	..	20	..	20	31	4	16	..	61	61
244	57	386	3	383	2	384	553	123	122	28	62	62

and hence the statement is blank.

## STATEMENT

Statement showing constitution of the Municipalities in the

Name of district	Serial No. of municipality	Name of municipality	Act under which constituted	Population within municipal limits	Particulars as to chairman						
					Elected non-official	Elected official	Nominated non-official	Nominated official	Ex officio	Nominated	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Jubbulpore Division.	Jubbulpore	1	Jubbulpore	II of 1922	104,317	1	..	..	..	..	6
		2	Sehora	..	5,764	1	..	..	..	..	2
		3	Murwara	..	21,959	1	..	..	..	2	3
	Saugor	4	Saugor	..	39,822	1	..	..	..	2	3
		5	Deori	..	5,638	1	..	..	..	1	2
		6	Etawah	..	7,430	1	..	..	..	3	2
		7	Khurai	..	6,951	1	..	..	..	1	2
	Mandla	8	Damoh	..	20,728	1	..	..	..	..	3
		9	Mandla	..	7,997	1	..	..	..	1	2
	Hoshangabad.	10	Hoshangabad	..	12,332	1	..	..	..	..	3
		11	Harda	..	16,031	1	..	..	..	2	4
		12	Seoni-Malwa	..	6,410	1	..	..	..	2	2
		13	Pachmarhi	..	1,437	1	..	..	..	1	10
		14	Sohagpur	..	8,141	1	..	..	..	1	3
		15	Itarsi	..	11,787	1	..	..	..	2	2
		16	Narsinghpur	..	11,077	1	..	..	..	2	3
		17	Gadarwara	..	9,077	1	..	..	..	2	2
	Nimar	18	Chhota-Chhindwara.	..	3,671	1	..	..	..	1	2
19		Khandwa	..	34,622	1	..	..	..	3	4	
	20	Burhanpur	..	44,066	1	..	..	..	2	4	
		Total	..	379,257	19	..	..	1	27	64	
Chhattisgarh Division.	Raipur	1	Raipur	..	45,390	1	..	..	..	1	4
		2	Dhamtari	..	11,505	1	..	..	..	2	2
	Drug	3	Drug	..	13,172	1	..	..	..	3	
	Bilaspur	4	Bilaspur	..	25,735	1	..	..	..	2	3
	Bhandara	5	Bhandara	..	16,738	1	..	..	..	1	4
		6	Tumsar	..	10,061	1	..	..	..	2	2
		7	Pauni	..	12,525	1	..	..	..	3	2
	Balaghat	8	Gondia	..	14,957	1	..	..	..	1	2
		9	Balaghat	..	9,605	1	..	..	..	3	2
		Total	..	159,688	9	..	..	..	15	24	

No. 1

## Central Provinces and Berar during the year 1937-38—contd.

Number of members of committee							Total number of meetings held including those specified in columns (19) and (20)	Number of meetings out of the total in column (18) which proved abortive for want of a quorum	Number of meetings out of the total in column (18) which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting
Elected	Selected	Total	Officials	Non-officials	Europeans	Indians						
(12)	(12-a)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
23	6	35	1	34	..	35	112	10	16	7	49	49
9	2	13	1	12	..	13	16	2	..	71	57	64
10	3	18	..	18	3	15	14	7	..	..	41	41
13	3	21	..	21	..	21	40	4	..	..	66	66
6	2	11	..	11	..	11	24	3	6	36	54	53
6	2	13	..	13	..	13	24	6	5	..	54	54
6	2	11	1	10	..	11	14	..	2	21	54	53
13	3	19	..	19	..	19	36	8	18	..	52	52
12	2	17	..	17	..	17	9	..	..	..	77	77
12	3	18	..	18	..	18	27	11	..	..	38	38
14	4	24	..	24	..	24	38	5	..	..	57	57
10	2	16	..	16	..	16	11	..	..	..	62	62
..	..	10	8	2	9	1	7	..	..	..	100	76
10	3	17	1	16	..	17	21	3	3	52	51	51
11	2	17	1	16	1	16	23	11	11	39	66	64
12	3	20	..	20	..	20	17	3	..	..	50	50
9	2	15	..	15	..	15	46	8	22	..	44	44
6	2	11	..	11	..	11	13	..	..	..	65	65
17	4	28	..	28	..	28	25	..	..	..	57	57
18	4	28	..	28	..	28	36	4	14	..	70	70
217	54	362	13	349	13	349	553	85	97	43	58	57
19	4	28	..	28	..	28	58	2	31	..	68	68
10	2	16	..	16	..	16	21	..	2	..	70	70
9	3	15	..	15	..	15	30	..	1	..	66	66
11	3	19	..	19	..	19	62	25	24	..	27	27
14	4	23	1	22	..	23	32	6	11	6	67	64
8	2	14	..	14	..	14	31	5	6	..	54	56
10	2	17	..	17	..	17	63	10	26	..	55	55
11	2	16	..	16	..	16	58	10	9	..	49	49
10	2	17	..	17	..	17	18	..	..	..	71	71
102	24	165	1	164	..	165	373	58	110	6	59	58

## STATEMENT

Statement showing the constitution of Municipalities in the

Name of district	Serial No. of municipality	Name of municipality	Act under which constituted	Population of municipality	Particulars as to chairman				Ex officio	Nominated
					Elected non-official	Elected official	Nominated non-official	Nominated official		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Berar Division.	Amraoti ..	1 Amraoti town ..	II of 1922	4,832	1	..	..	..	2	4
		2 Amraoti camp ..	"	10,268	1	..	..	..	..	2
		3 Ellichpur city ..	"	20,592	1	..	..	..	..	2
		4 Ellichpur civil station ..	"	6,799	1	..	..	..	..	1
		5 Anjangaon Buri ..	"	1,597	1	..	..	..	..	1
		6 Mora ..	"	9,888	1	..	..	..	..	..
		7 Warud ..	"	10,038	1	..	..	..	..	..
		8 Bahera ..	"	13,666	1	..	..	..	..	..
		9 Dargapur ..	"	11,619	1	..	..	..	..	..
	Akola ..	10 Akola ..	"	47,632	1	..	..	..	2	4
		11 Akot ..	"	18,693	1	..	..	..	3	2
		12 Karanja ..	"	16,615	1	..	..	..	..	2
		13 Basin ..	"	14,409	1	..	..	..	..	2
		14 Murizapur ..	"	11,541	1	..	..	..	1	2
		15 Balapur ..	"	11,245	1	..	..	..	..	2
	Buldana ..	16 Buldana ..	"	7,594	1	..	..	..	3	3
		17 Kha ngaon ..	"	23,462	1	..	..	..	..	3
		18 She raon ..	"	14,699	1	..	..	..	1	3
		19 Mal tapur ..	"	17,565	1	..	..	..	..	3
		20 Jalgaon ..	"	10,463	1	..	..	..	2	2
		21 Mel kar ..	"	7,009	1	..	..	..	1	2
		22 Nan lura ..	"	11,212	1	..	..	..	..	2
		23 Chil hli ..	"	7,041	1	..	..	..	1	2
	Yeotmal ..	24 Yeotmal ..	"	20,967	1	..	..	..	1	3
		25 Wun ..	"	12,597	1	..	..	..	1	1
		26 Digras ..	"	9,398	1	..	..	..	1	2
		27 Darwha ..	"	9,661	1	..	..	..	1	1
		28 Pandharkaoda ..	"	7,577	1	..	..	..	3	1
		29 Pusad ..	"	9,862	1	..	..	..	3	1
	Total ..	..	..	1,44,451	29	..	..	30	113	
	Grand Total ..	..	..	1,430,863	77	..	..	100	258	
	Total for 1936-37 ..	..	..	1,430,690	76	..	..	105	234	



No. 1

## Central Provinces and Berar during the year 1937-38--concl.

Number of members of committee												
Elected	Selected	Total	Officials	Non-officials	Europeans	Indians	Total number of meetings held including those specified in columns (19) and (20)	Number of meetings out of the total in column (18) which proved abortive for want of a quorum	Number of meetings out of the total in column (18) which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting
(12)	(12-a)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
18	4	28	..	28	..	28	115	67	47	..	35	35
9	2	13	..	13	..	13	14	2	..	..	60	60
18	3	26	..	26	..	26	7	7	10	33	42	34
9	2	14	..	14	..	14	18	3	7	..	50	50
10	2	15	..	15	..	15	25	..	4	..	55	55
..	..	14	..	14	..	14	37	3	1	..	64	64
..	..	13	..	13	..	13	21	3	..	..	65	65
..	..	18	..	18	..	18	12	4	..	..	76	76
..	..	12	..	12	..	12	24	..	..	..	51	51
18	4	28	..	28	..	28	103	17	69	..	49	49
9	2	16	..	16	..	16	22	1	6	..	45	45
9	2	13	..	13	..	13	12	..	..	..	64	64
9	2	13	..	13	..	13	22	11	1	..	79	79
9	2	14	..	14	..	13	40	9	14	..	44	44
9	2	13	..	13	..	13	30	10	1	..	23	23
9	3	18	..	18	..	18	14	1	..	..	60	60
12	3	18	..	18	..	18	25	1	..	..	76	76
10	3	17	..	17	..	17	43	..	34	..	65	65
10	3	16	..	16	..	16	14	5	3	..	47	47
8	2	14	..	14	..	14	11	1	6	..	66	66
9	2	14	..	14	..	14	21	3	3	..	83	83
9	2	13	..	13	..	13	18	5	..	..	39	39
9	2	14	..	14	..	14	17	5	6	..	31	31
14	3	21	..	21	..	21	17	4	3	..	46	46
7	1	10	..	10	..	10	14	..	4	..	75	75
9	2	14	..	14	..	14	13	..	..	..	63	63
8	1	11	..	11	..	11	9	..	5	..	74	74
8	1	13	..	12	..	13	8	1	..	28	52	47
8	1	13	..	13	..	13	35	..	8	..	54	54
257	56	456	1	455	1	455	771	163	232	31	56	56
820	191	1,369	18	1,351	16	1,353	2,250	429	561	35	59	58
832	193	1,364	22	1,342	15	1,349	2,050	355	548	46	59	59

## ABSTRACT OF STATEMENT No. 1

Number of municipalities under the Central Provinces Municipalities Act, and the Act as applied to Berar.	79
Population within municipal limits	.. 1,450,863
Particulars as to Chairman:—	
Elected non-officials	.. 77
Nominated non-officials	.. ..
Nominated officials	.. 1
Number of towns for which the municipal committees are appointed—	
By election only	.. ..
Partly by election and partly by nomination	.. 74
By nomination only	.. 5
Aggregate members of municipal committees—	
<i>Ex officio</i> members	100
Nominated members	258
Elected members	820
Selected members	191
	} 1,369
Of the above—	
Officials	.. 18
Non-officials	.. 1,351
Europeans	.. 16
Indians	.. 1,353
Total number of meetings held	.. 2,250
Number of meetings out of the above which proved abortive for want of a quorum.	429
Number of meetings out of the above which were adjourned	.. 561
Average percentage of officials present at each meeting	.. 35
Do. do. non-officials do.	.. 59
Do. do. all members do.	.. 58

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STATEMENT No. II

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STATEMENT  
Showing the income of the Municipalities in the Central Provinces

1	2	3	4						
Name of district	Serial No. of municipality	Name of municipality	Balance in hand at the close of last year	Octroi	Tax on houses and lands	Haisyat tax	Tax on animals and vehicles	Tax on professions and trades	
				(5)	(6)	(6-a)	(7)	(8)	
(1)	(2)	(3)	(4)	(5)	(6)	(6-a)	(7)	(8)	
Nagpur Division.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Nagpur	1	Nagpur ..	10,83,688	...	...	...	31,136	4,966
		2	Kamptee ..	31,556	50,746	...	...	761	820
		3	Ramtek ..	5,364	10,883	..	..	40	...
		4	Khapa ..	4,221	8,570	..	..	165	..
		5	Kalmeshwar ..	2,233	..	..	2,557	..	..
		6	Umrer ..	5,625	26,849	..	..	376	..
		7	Mowar ..	282	..	..	1,555	..	..
		8	Saoner ..	12,427	..	..	2,910	200	499
	Chanda	9	Katol ..	1,735	..	..	3,959	..	1,177
		10	Chanda ..	21,309	47,030	..	..	1,137	..
		11	Warora ..	14,311	17,631	..	..	..	496
	Wardha	12	Wardha ..	56,646	..	..	..	1,138	..
		13	Arvi ..	18,472	..	..	..	..	..
		14	Deoli ..	1,604	..	..	2,631	117	..
		15	Hinganghat ..	50,971	..	..	..	752	..
	Chindwara	16	Pulgaon ..	7,857	..	..	3,748	246	..
		17	Chhindwara ..	10,594	42,225	..	..	793	..
		18	Pandhurna ..	121	..	..	6,329	..	..
		19	Sausar ..	1,518	..	..	3,519	..	16
		20	Seoni ..	30,717	33,462	..	..	1,167	..
Betul	21	Betul ..	6,567	..	..	6,912	..	..	
		Total ..	13,67,808	2,37,396	...	34,120	38,028	7,974	

No. II

and Berar during the year ending the 31st March 1938.—contd.

5

## I.—Municipal rates and taxes

Tolls on roads and ferries	Water rates	Lighting rates	Conservancy (including scavenging and latrine rates)	Other taxes					Total
				Bazar tax	Tax on the registration of cattle	Pilgrim tax	Tax on dogs	Terminal tax	
(9)	(10)	(11)	(12)	(13)	(13-a)	(13-b)	(13-c)	(13-d)	(14)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35,450	4,34,778	...	1,89,751	19,866	...	...	...	6,35,958	13,51,905
5,944	...	...	7,374	...	1,392	...	11	...	67,048
...	...	...	3,299	659	541	3,640	...	...	19,062
...	...	...	1,126	357	...	...	...	...	10,218
...	...	...	1,122	1,504	1	...	...	...	5,184
1,002	...	...	4,701	836	399	...	...	...	34,163
...	...	...	921	2,584	...	...	...	...	5,070
...	...	...	2,523	2,453	...	...	...	...	8,585
...	...	...	5,150	9,516	392	...	...	...	20,734
...	...	...	11,590	4,386	487	...	22	...	64,652
...	...	...	10,020	592	85	...	...	...	28,824
...	25,804	...	9,407	4,850	1,461	...	...	50,689	93,349
4,382	12,670	...	4,192	...	...	...	...	23,590	44,834
...	...	...	1,612	...	2,171	...	...	...	6,531
...	32,424	...	9,998	2,670	1,713	...	...	60,226	1,07,783
2,599	...	...	3,262	1,387	372	...	...	10,192	21,806
...	...	...	9,741	...	2,621	...	17	...	55,397
...	...	...	3,476	2,935	...	...	...	...	12,740
...	...	...	1,448	489	3	...	...	...	5,475
1,287	11,549	...	10,107	...	166	...	32	...	57,770
...	...	...	3,383	1,341	...	...	3	10,088	21,727
50,664	5,17,225	...	2,94,173	56,425	12,384	3,640	85	7,90,743	20,42,857

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	4						
Name of district	Serial No. of municipality	Name of municipality	Balance in hand at the close of last year	Octroi	Tax on houses and lands	Ha siyat tax	Tax on animals and vehicles	Tax on professions and trades	
(1)	(2)	(3)	(4)	(5)	(6)	(6)-(a)	(7)	(8)	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jubbulpore Division.	Jubbulpore.	1 Jubbulpore ..	1,18,910	2,76,879	...	...	9,047	10	
		2 Sehora ..	2,883	...	...	2,565	44	...	
		3 Murwara ..	31,730	...	...	7,972	...	...	
	Saugor	4 Saugor ..	1,18,411	1,03,288	...	...	...	2,971	...
		5 Deori ..	3,195	7,081	...	...	1,062	...	...
		6 Etawah ..	1,345	...	...	...	2,500	...	...
		7 Khurai ..	6,915	...	...	...	7,726	...	...
	Mandla	8 Damoh ..	6,861	...	...	...	7,016	1,192	...
		9 Mandla ..	5,577	...	...	...	5,279	54	...
		10 Hoshangabad ..	11,331	20,949	...	...	...	1,856	...
	Hoshangabad.	11 Harda ..	5,587	...	...	...	...	901	...
		12 Seoni-Malwa ..	16,808	...	...	...	2,008	1,878	...
		13 Pachmarhi ..	13,357	8,134	...	...	...	...	...
		14 Sohagpur ..	4,764	...	...	...	4,792	...	...
		15 Itarsi ..	9,762	...	...	...	6,066	489	...
		16 Narsinghpur ..	10,280	...	...	...	4,549	131	...
		17 Gadarwara ..	2,616	...	...	...	...	421	...
		18 Chhota Chhindwara ..	4,592	...	...	...	1,445	...	...
	Nimar	19 Khandwa ..	21,362	...	...	...	...	3,264	...
		20 Burhanpur ..	18,354	...	...	...	...	14	6,661
		Total ..	4,14,641	4,16,331	...	52,970	22,262	6,671	
Chhattisgarh Division.	Raipur	1 Raipur ..	43,085	1,14,882	...	...	4,918	...	
		2 Dhamtari ..	8,663	...	...	45	...	...	
	Drug Bilaspur	3 Drug ..	2,32,248	...	...	5,838	696	6	
		4 Bilaspur ..	39,048	67,877	...	...	7,607	...	
	Bhandara	5 Bhandara ..	4,670	23,085	...	...	1,579	...	
		6 Tumsar ..	6,155	...	...	3,522	1,260	...	
		7 Pauri ..	167	...	...	6,433	161	...	
	Balaghat	8 Gondia ..	6,672	...	7,037	...	2,936	...	
		9 Balaghat ..	286	...	...	6,915	1,498	94	
		Total ..	3,40,994	2,05,844	7,037	22,753	20,655	100	
		Total Central Provinces.	21,23,442	8,59,571	7,037	1,09,843	80,945	14,745	

## No. II

and Berar during the year ending the 31st March 1938--contd.

5

## I.—Municipal rates and taxes

Tolls on roads and ferries	Water rates	Lighting rates	Conservancy (including scavenging and latrine rates)	Other taxes					Total
				Bazar tax	Tax on the registration of cattle	Pilgrim tax	Tax on dogs	Terminal tax	
(9)	(10)	(11)	(12)	(13)	(13-a)	(13-b)	(13-c)	(13-d)	(14)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,616	1,15,882	..	57,583	..	..	..	123	..	4,69,137
..	..	..	1,821	2,143	210	..	..	..	6,783
..	..	..	3,307	..	..	..	2	27,498	38,779
2,468	..	..	17,243	8,078	314	..	28	..	1,34,390
..	..	..	..	565	385	..	..	..	9,093
..	..	..	1,379	581	165	..	..	6,330	10,955
..	..	..	1,473	..	3,368	..	..	25,116	37,683
..	9,281	..	4,628	7,310	2,970	..	2	28,569	60,958
5,305	..	..	3,653	..	..	..	1	11,996	26,288
..	..	..	8,18	..	..	..	2	..	31,225
..	13,507	..	5,848	..	..	..	..	22,589	42,845
..	..	..	1,805	..	..	..	..	8,567	14,258
..	..	..	1,851	..	..	..	44	..	10,029
..	..	..	1,998	..	..	..	..	7,460	14,250
8,226	..	..	3,060	1,441	832	..	..	..	20,114
..	..	..	4,203	..	55	..	..	10,079	19,017
..	..	..	3,931	..	..	..	..	17,648	22,000
..	..	..	815	..	950	..	..	3,579	6,789
..	32,975	..	19,996	..	1,591	..	..	76,474	1,34,300
..	21,598	..	23,267	..	151	..	8	90,036	1,41,735
25,612	1,93,243	..	1,66,279	20,118	10,991	..	210	3,35,941	12,50,628
..	48,868	..	26,356	15,984	419	..	71	..	2,11,498
1,377	..	..	4,867	1,596	1,080	..	17	33,772	42,754
..	..	..	8,008	1,353	208	..	..	43,410	59,519
..	..	..	22,274	2,824	8,252	..	5	..	1,08,839
..	15,752	..	7,982	2,178	213	..	10	..	50,799
8,483	..	..	4,263	669	..	..	..	..	18,197
..	..	..	1,774	1,537	..	..	..	..	9,905
..	..	..	10,310	3,014	505	..	..	42,773	66,575
..	..	..	4,298	1,059	15	..	3	7,027	20,909
9,860	64,620	..	90,132	30,214	10,692	..	106	1,26,982	5,88,995
86,136	7,75,088	..	5,50,584	1,06,757	34,067	3,640	401	12,53,666	38,82,480

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	4						
Name of district	Serial No. of municipality	Name of municipality	Balance in hand at the close of last year	Octroi	Tax on houses and lands	Haisiyat tax	Tax on animals and vehicles	Tax on professions and trades	
				(5)	(6)	(6-a)	(7)	(8)	
(1)	(2)	(3)	(4)						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Berar Division.	1	Amraoti town..	63,527	...	...	..	734	...	
	2	Amraoti camp..	12,304	...	12,350	...	2,008	...	
	3	Ellichpur city..	14,910	...	...	...	1,242	2,375	
	4	Ellichpur civil station.	19,315	...	3,844	...	1,004	...	
	5	Anjangaon Surji	9,743	...	3,610	...	886	...	
	6	Morsi	4,971	...	145	3,100 (a)	...	...	
	7	Warud	1,812	...	810	2,723 (a)	...	47	
	8	Badnera	4,040	...	4,168	1,380	...	...	
	9	Daryapur	1,674	...	1,233	735 (a)	...	61	
									7,785
		10	Akola	23,585	...	64,738	...	5,859	...
		11	Akot	16,034	...	7,044	...	356	24,351
		12	Karanja	3,284	...	4,786	...	447	5,936
		13	Basim	2,910	...	...	8,972	609	5,450
		14	Murtizapur	5,114	...	7,709	...	...	3,816
		15	Balapur	7,012	...	...	4,417	352	116
								646	...
		16	Buldana	6,740	...	6,631	5,801	...	...
		17	Khamgaon	67,466	...	16,911	...	...	...
		18	Shegaon	197	...	5,236	...	809	...
		19	Malkapur	15,655	...	...	...	...	6,293
		20	Jalgaon	222	...	5,175	...	369	865
		21	Mehkar	22	...	...	6,770	236	645
		22	Nandura	1,615	...	5,908	...	329	1,157
		23	Chikhali	10,182	...	5,499	...	973	526
								1,432	1,936
		24	Yeotmai	1,676	...	17,003	...	...	...
		25	Wun	64,400	...	5,376	...	99	...
		26	Digras	581	...	1,990	...	147	3,054
	27	Darwha	679	...	5,557	...	198	846	
	28	Pandharkaoda...	3,288	...	6,838	...	181	8,543	
	29	Pusad	805	...	7,434	...	60	7,480	
		Total	3,63,763	...	2,00,195	33,898	18,946	81,307	
		Grand Total	24,87,205	8,59,571	2,07,232	1,43,741	99,891	96,052	
		Total for 1936-37	18,91,506	8,42,245	1,86,779	1,32,901	1,01,052	1,07,343	

(a) This is on account of



No. II

and Berar during the year ending the 31st March 1938—contd.

5

## I.—Municipal rates and taxes

Tolls on roads and ferries	Water rates	Lighting rates	Concer-vancy (including scavenging and latrine rates)	Other rates					Total
				Bazar tax	Tax on the registration of cattle	Pil-grim tax	Tax on dogs	Ter-minal tax	
(9)	10	11	(12)	(13)	(13-a)	(13-b)	(13-c)	(13-d)	(14)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	14,134	...	23,228	...	1,206	...	...	1,31,307	1,70,579
...	11,164	...	5,374	...	...	...	...	10,971	41,567
...	...	...	8,756	1,009	...	...	...	32,407	45,789
...	...	...	3,957	...	...	...	...	6,973	15,778
...	...	...	5,226	7,891	1,080	...	...	...	18,693
...	...	...	190	5,466	106	...	...	...	9,007
...	...	...	1,323	995	...	...	...	...	5,898
...	...	...	...	4,574	...	...	...	...	10,122
...	...	...	1,549	2,696	311	...	...	...	6,585
16,614	44,110	...	30,865	3,631	..	...	...	...	1,73,602
...	...	...	5,627	5,307	56	...	...	...	42,741
...	...	...	8,808	3,025	...	...	...	...	23,032
...	...	...	7,539	5,134	930	...	...	...	28,634
...	...	...	4,951	4,920	1,194	...	...	...	22,590
...	...	...	1,092	2,302	23	...	...	...	8,302
9,989	11,255	...	2,695	1,803	236	...	1	...	29,068
...	...	...	17,324	10,103	1,258	...	32	34,230	89,847
...	8,373	...	3,808	4,594	493	...	...	14,632	37,945
...	...	...	13,804	4,136	...	...	66	27,921	52,220
1,083	...	...	6,992	741	...	...	...	...	15,225
...	...	...	3,215	1,764	...	...	...	...	12,630
...	...	...	4,759	5,327	682	...	...	...	18,157
...	...	...	3,996	..	...	...	...	...	10,994
...	...	...	12,134	2,900	1,914	...	6	24,547	62,072
...	...	...	4,668	1,201	35	...	...	15,000	26,379
...	...	...	1,549	3,000	4,000	...	...	...	13,740
...	...	...	4,462	...	...	...	...	...	11,063
...	...	...	5,016	1,705	...	...	...	...	22,283
...	...	...	3,258	3,220	1,095	...	...	...	22,547
27,686	89,036	...	1,95,865	87,444	14,619	...	105	2,97,988	10,47,089
1,13,822	8,64,124	...	7,46,449	1,94,201	48,686	3,640	506	15,51,654	49,29,569
95,864	8,00,090	...	6,95,605	1,83,506	47,291	3,228	495	16,64,176	48,54,575

arrears of old sanitation tax.

STATEMENT

*Showing the income of the Municipalities in Central Provinces*

1	2	3	6			
			II.—Realization under Special Acts			
			From pounds	From hackney carriages	From other sources	Total II
(1)	(2)	(3)	(15)	(16)	(17)	(18)
			Rs.	Rs.	Rs.	Rs.
Nagpur Division.	Nagpur	1 Nagpur ...	11,484	3,034	...	14,518
		2 Kamptee ...	182	589	...	771
		3 Ramtek ...	1,048	...	...	1,048
		4 Khapa ...	489	...	...	489
		5 Kalmeshwar ...	522	...	...	522
		6 Umrer ...	1,169	...	...	1,169
		7 Mowar ...	272	...	...	272
		8 Saoner ...	597	...	...	597
		9 Katol ...	561	...	...	561
	Chanda	10 Chanda ...	2,728	163	...	2,891
		11 Warora ...	1,225	28	...	1,253
		12 Wardha ...	1,362	238	...	1,600
	Wardha	13 Arvi ...	1,045	...	...	1,045
		14 Deoli ...	428	...	...	428
		15 Hinganghat ...	706	...	...	706
		16 Pulgaon ...	373	...	...	373
	Chhindwara	17 Chhindwara ...	795	...	...	795
		18 Pandhurna ...	416	...	...	416
		19 Sausar ...	245	...	...	245
	Betul	20 Seoni ...	951	...	...	951
		21 Betul ...	906	47	...	953
		Total ...	27,504	4,099	...	31,603

## No. II

and Berar during the year ending the 31st March 1938—contd.

7

## III.—Revenue derived from municipal property and powers apart from taxation

Rent of lands, houses, serais, rest-houses, dak bungalows, etc.)	Sale-proceeds of land and produce of lands	Conser- vancy receipts (other than taxes and rates)	Fees and revenue from Educa- tional Institu- tions	Fees and revenue from Medical Institu- tion	Fees and revenue from markets and slaughter- houses	Fees and revenue from tram- ways	Other fees	
							Fees from brokers and weighmen	Cot- ton-weigh- ing fees
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(26-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
12,406	30,629	2,567	1	...	78,951	...	2,454	...
15,293	330	...	291	..	10,238	...	..	...
408	8	39	2,493	154	401	...	51	...
25	195	...	1,548	48	691	...	90	...
252	1,224	..	1,261	...	225	...	12	...
757	724	401	5,468	334	2,732	...	1,245	...
40	31	180	154	...	706	...	7	...
521	1,337	259	1,958	...	4,302	...	274	...
1,305	244	228	71	...	840	...	55	...
2,431	541	44	1,287	...	11,022	...	635	...
987	370	71	2,553	101	3,105	...	445	...
726	3,964	10	2	...	3,536	...	1,519	...
734	411	262	10,524	..	5,241	...	1,299	...
191	75	247	1,222	...	2,477	...	300	..
4,903	232	138	12,849	..	2,047	...	2,007	8,130
1,157	44	28	2,084	...	168	...	667	..
3,887	1,755	854	3,737	..	4,226	..	356	...
249	548	189	1,441	...	1,826	..	244	...
216	..	80	1,291	..	..	..	...	...
1,847	110	69	3,982	...	4,932	..	162	...
2,123	..	299	1,594	...	467	...	84	...
50,458	42,772	5,965	55,811	637	1,38,133	...	11,205	8,130

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	6				
			II.—Realization under Special Acts				
Name of district	Serial No. of municipality	Name of municipality	From pounds	From hackney carriages	From other sources Surplus of cotton markets receipts, etc.	Total II	
(i)	(2)	(3)	(15)	(16)	(17)	(18)	
			Rs.	Rs.	Rs.	Rs.	
Jubbulpore Division.	Jubbulpore.	1 Jubbulpore ..	4,275	2,020	..	6,295	
		2 Sehora ..	1,118	276	..	1,394	
		3 Murwara ..	2,008	137	..	2,145	
	Saugor ..	4 Saugor ..	2,704	399	..	3,103	
		5 Deori ..	1,050	..	..	1,050	
		6 Etawah ..	1,763	136	..	1,899	
		7 Khurai ..	1,469	..	..	1,469	
		8 Damoh ..	2,221	162	..	2,383	
	Mandla ..	9 Mandla ..	1,285	46	..	1,331	
		10 Hoshangabad ..	1,300	133	..	1,433	
	Hoshangabad.	11 Harda ..	1,239	122	..	1,361	
		12 Seoni-Malwa ..	756	49	..	805	
		13 Pachmarhi ..	..	..	..	..	
		14 Sohagpur ..	1,010	..	..	1,010	
		15 Itarsi ..	1,245	..	..	1,245	
		16 Narsinghpur ..	852	138	..	990	
	Nimar ..	17 Gadarwara ..	434	61	..	495	
		18 Chhota-Chhindwara.	357	..	..	357	
			Total ..	28,888	4,094	..	32,982
	Chhattisgarh Division.	Raipur ..	1 Raipur ..	1,904	683	..	2,587
2 Dhamtari ..			425	..	..	425	
Drug ..		3 Drug ..	2,560	92	..	2,652	
		4 Bilaspur ..	2,672	410	132	3,214	
Bhandara		5 Bhandara ..	909	57	..	966	
		6 Tumsar ..	778	..	..	778	
		7 Pauni ..	488	34	..	522	
Balaghat ..		8 Gondia ..	750	..	..	750	
		9 Balaghat ..	637	88	..	725	
		Total ..	11,123	1,364	132	12,619	
		Total Central Provinces.	67,515	9,557	132	77,204	

## No. II

and Berar during the year ending the 31st March 1938—contd.

7

## III.—Revenue derived from municipal property and powers apart from taxation

Rent of lands, houses, serais (rest-houses, dak bungalows, etc.)	Sale-proceeds of land and produce of lands	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational Institutions	Fees and revenue from Medical Institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tram-ways	Other fees	
							Fees from brokers and weighmen	Cotton weighing fees
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(26-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,704	33,432	1,436	821	..	20,594	..	2,328	..
..	..	3	1,798	..	687	..	684	..
57	860	385	9,905	85	10,249	..	1,242	..
11,733	46	1,008	13,329	..	483	..	1,122	..
9	54	..	1,164	..	..	..	12	..
453	..	52	1,710	..	696	..	1,201	..
819	..	81	4,318	..	429	..	840	..
2,864	64	272	4,695	..	6,513	..	2,640	..
1,575	..	98	2,628	..	4,171	..	1,161	..
256	45	451	315	..	1,827	..	78	..
3,065	618	282	12,211	288	13,683	..	602	26
239	6	210	3,515	..	1,184	..	117	..
1,319	5,088	100	..	..	..	..	..	..
172	10	140	2,121	..	3,808	..	12	..
1,663	..	93	2,172	7	12,564	..	99	..
645	16	211	1,806	..	520	..	290	..
444	..	13	7,826	..	1,080	..	482	..
..	368	35	751	..	13	..	154	..
13,180	4,197	805	10,084	..	20,032	..	108	..
4,119	93	2,068	16,881	1,118	17,066	..	502	..
50,316	44,897	7,743	98,050	1,498	1,15,599	..	13,674	26
9,987	851	2,162	10,474	359	29,102	..	4,024	..
406	..	131	1,892	..	4,076	..	516	..
7,896	51	538	4,412	..	18,794	..	1,092	..
3,043	392	3,127	8,267	214	11,212	..	..	..
6,290	870	346	3,669	..	488	..	175	..
1,601	325	410	2,715	..	3,693	..	1,000	..
..	..	38	2,225	..	116	..	66	..
3,518	275	342	3,164	..	10,786	..	453	..
906	25	27	5,020	..	1,020	..	48	..
33,647	2,789	7,121	41,838	573	79,287	..	7,374	..
1,34,421	90,458	20,829	1,95,699	2,708	3,33,019	..	32,954	8,156

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1 Name of district  (1)	2 Serial No. of municipality  (2)	3 Name of municipality  (3)	6 II.—Realization under Special Acts			
			From pounds  (15)	From hackney carriages  (16)	From other sources	Total II  (18)
					Surplus of cotton markets receipts, etc.  (17)	
			Rs.	Rs.	Rs.	Rs.
Amraoti ...	1	Amraoti town ...	1,663	..	...	1,663
	2	Amraoti camp ...	664	...	...	664
	3	Ellichpur city ...	913	...	...	913
	4	Ellichpur civil station.	909	...	158	1,067
	5	A n j a n g a o n Surji.	615	...	503	1,118
	6	Morsi ...	427	...	...	427
	7	Warud ...	158	...	...	158
	8	Badnera ...	1,003	...	...	1,003
	9	Daryapur ...	573	...	...	573
Akola ...	10	Akola ...	3,134	...	1,615	4,749
	11	Akot ...	1,179	...	2,012	3,191
	12	Karanja ...	1,046	...	2,860	3,906
	13	Basim ...	1,161	...	1,116	2,277
	14	Murtizapur ...	704	...	1,041	1,745
	15	Balapur ...	494	...	...	494
Buldana ...	16	Buldana ...	671	...	...	671
	17	Khamgaon ...	1,250	...	2,287	3,537
	18	Shegaon ...	1,293	...	1,127	2,420
	19	Malkapur ...	1,385	...	919	2,304
	20	Jalgaon ...	539	...	...	539
	21	Mehkar ...	840	...	12	852
	22	Nandura ...	632	...	383	1,015
23	Chikhali ...	949	...	...	949	
Yeotmal ...	24	Yeotmal ...	1,738	...	200	1,938
	25	Wun ...	1,002	...	819	1,821
	26	Digras ...	662	...	...	662
	27	Darwha ...	580	...	...	580
	28	Pandharkaoda ...	766	...	...	766
29	Pusad ...	829	...	805	1,634	
Total ...			27,779	...	15,857	43,636
Grand Total ...			95,294	9,557	15,989	1,20,840
Total for 1936-37			1,02,238	9,996	5,523	1,17,757

## II

and Berar during the year ending the 31st March 1938—contd.

7

## III.—Revenue derived from municipal property and powers apart from taxation

Rent of lands, houses, (serais rest-houses, dak bungalows, etc.)	Sale-proceeds of land and produce of lands	Conservancy receipts other than taxes and rates	Fees and revenue from Educational Institutions	Fees and revenue from Medical Institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tram-ways	Other fees	
							Fees from brokers and weighmen	Cotton weighing fees
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(26-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,579	50	2,840	8,326	25	8,420	...	...	..
3,247	218	1,503	...	...	141	...	...	...
1,412	10	1,672	80	...	963	...	...	...
2,583	261	695	6,554	...	5,955	...	1,085	...
138	...	354	545	95	1,247	...	76	...
15	9	886	59	...	314	..	88	...
14	..	800	49	163	222	...	...	...
453	...	...	197	...	142	...	146	...
407	20	32	911	187	...	...	...	...
26,210	827	1,917	666	448	3,695	..	2,537	...
1,528	328	288	368	314	813	...	...	...
2,588	75	251	457	873	817	...	329	..
697	1,758	417	2,323	469	783	...	173	...
1,172	170	116	429	175	340	...	...	27
389	...	80	...	...	460	...	6	...
1,935	6	130	180	...	380	...	...	...
12,000	1,160	1,909	6,836	...	1,692	...	...	...
887	738	488	2,710	242	644	...	...	...
4,354	..	1,510	2,192	713	1,922	...	...	...
8	4	70	209	108	580	...	...	...
208	2	416	1,268	512	444	...	...	13
657	...	1,192	330	831	590	...	32	...
130	...	106	652	150	3,465	...	...	...
3,878	24	328	6,393	1,778	5,934	..	...	..
5,844	29	...	2	307	356	...	572	...
1,482	...	828	101	221	1,148	...	66	...
441	11	144	434	103	1,880	...	...	...
602	3,041	62	265	18	436	...	8	...
556	223	13	213	86	696	...	20	...
98,414	8,964	19,047	42,749	7,818	44,479	..	5,138	40
2,32,835	99,422	39,876	2,38,448	10,526	3,77,498	...	38,092	8,196
2,77,820	1,48,074	39,876	2,34,558	14,128	3,70,141	...	39,950	7,501

STATEMENT

*Showing the income of the Municipalities in the Central Provinces*

1	2	3	III.—Revenue derived from municipal				
Name of district	Serial No. of municipality	Name of municipality	Other fees				
			Fees for registering places of dangerous trades (26-b)	Fees for licensing vehicles, boats or animals plying for hire (26-c)	Fisheries (26-d)	Cattle registration fees (26-e)	Miscellaneous (26-f)
			(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.	Rs.	Rs.	Rs.
Nagpur division.	1	Nagpur ...	3,801	6,806	...	65	941
	2	Kamptee ..	...	...	...	...	187
	3	Ramtek ...	34	...	...	...	15
	4	Khapa ...	69	...	...	9	8
	5	Kalmeshwar ...	28	...	..	...	2
	6	Umter ...	48	..	...	...	524
	7	Mowar ..	16	...	...	68	...
	8	Saoner ...	195	...	.	279	140
	9	Katol ...	58	...	11	...	145
	10	Chanda ...	279	...	...	...	...
	11	Warora ...	19	...	18	...	40
	12	Wardha ...	134	554	...	...	235
	3	Arvi ...	421	...	...	1,539	...
	Deoli ...	...	3	...	...	...	9
	15	Hinganght ...	233	...	...	258	...
	16	Pulgaon ...	100	...	...	...	1,191
	17	Chhindwara ...	122	252	400	...	283
	18	Pandhurna ...	55	...	...	606	168
	19	Sausar ...	...	...	...	...	...
	20	Seoni ...	96	99	21	...	210
	21	Betul ...	117	136	...	...	74
		Total ...	5,828	7,847	450	2,824	4,253



## No. II

and Berar during the year ending the 31st March 1938—contd.

7

8

property and powers apart from taxation						IV.—Grants and contributions for general and special purposes				
Fines under Municipal and other Acts (27)	Interest on investments			Pre-mium on loans (31)	Total III (32)	From Government				
	For general purposes (28)	For educational purposes (29)	For medical purposes (30)			For general purposes (33)	For educational purposes (34)	For medical purposes		
								For plague (35)	For sanitary works (35-a)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
14,312	11 809	...	...	...	1,64 742	5,624	20,991	9,530	3,650	
525	399	...	...	...	27,263	77	...	...	...	
81	...	...	...	...	3,684	100	2,658	...	...	
63	...	...	...	...	2,746	100	1,362	...	...	
7	...	...	...	...	3,011	...	1,709	...	...	
195	..	...	70	...	12,498	428	4,246	...	...	
128	...	...	...	...	1,330	...	1,641	...	...	
49	...	..	...	...	9,314	...	600	1,580	...	
87	...	...	..	...	3,044	252	2,965	378	...	
375	..	...	...	...	16,614	...	8,606	...	...	
91	...	...	...	...	7,800	...	4,549	...	...	
455	51	...	...	...	11,186	...	5,965	...	...	
184	...	...	...	...	20,615	150	6,452	...	...	
135	..	...	...	...	4,740	...	2,973	...	...	
315	...	...	...	...	31,112	1,986	11,293	...	243	
263	...	...	...	...	5,702	50	4,057	...	...	
575	...	...	...	...	16,447	414	1,644	...	..	
...	...	...	...	...	5,326	340	1 866	...	...	
59	...	...	...	...	1,646	1,943	...	...	...	
993	...	...	...	...	12,521	...	3,900	..	...	
105	...	...	...	..	4,999	240	2,322	...	...	
18,997	12,259	...	70	...	3,66,340	11,704	89,799	11,488	3,893	

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1 Name of district  (1)	2 Serial No. of municipality  (2)	3 Name of municipality  (3)	III.—Revenue derived from municipal				
			Other fees				
			Fees for registering places of dangerous trades  (26-b)	Fees for licensing vehicles, boats or animals plying for hire  (26-c)	Fisheries  (26-d)	Cattle registration fees  (26-e)	Miscellaneous  (26-f)
			Rs.	Rs.	Rs.	Rs.	Rs.
Jubbulpore Division	Jubbulpore.	1	Jubbulpore ...	194	...	23	...
		2	Sehora ...	27	20	...	94
	Saugor ...	3	Murwara ...	28	...	...	...
		4	Saugor ...	271	25	39	456
		5	Deori ...	48	...	...	...
		6	Etawah ...	4	...	33	77
		7	Khurai ...	151	6	...	...
	Mandla ...	8	Damoh ...	50	...	...	...
		9	Mandla ...	89	...	...	14
		10	Hoshangabad ...	10	...	...	3,252
	Hoshangabad.	11	Harda ...	...	...	...	...
		12	Seoni-Malwa ...	80	...	...	...
		13	Pachmarhi ...	...	...	...	...
		14	Sohagpur ...	26	...	...	23
		15	Itarsi ...	39	...	...	14
		16	Narsinghpur ...	379	...	...	...
		17	Gadarwara ...	42	...	...	...
		18	Chhota-Chhindwara.	74	...	...	...
	Nimar ...	19	Khandwa ...	852	79	...	69
		20	Burhanpur ...	591	...	...	302
		Total ...	2,761	324	72	37	4,287
Chhattisgarh Division	Raipur ...	1	Raipur ...	415	...	...	1,069
		2	Dhamtari ...	40	236	...	...
	Drug Bilaspur ...	3	Drug ...	212	426	...	77
		4	Bilaspur ...	840	...	...	...
		5	Bhandara ...	78	...	...	22
	Bhandara	6	Tumsar ...	36	...	...	8
		7	Pauni ...	72	...	...	...
	Balaghat	8	Gondia ...	713	30	...	...
		9	Balaghat ...	98	...	12	...
		Total ...	2,504	692	12	8	1,221
		Total Central Provinces.	11,093	8,863	534	2,869	9,761

## No. II

and Berar during the year ending the 31st March 1938—contd.

7						8			
Property and powers apart from taxation						From Government			
Fines under Municipal and other Acts	Interest on investments			Premium on loans	Total III	For general purposes	For educational purposes	For medical purposes	
	For general purposes	For educational purposes	For medical purposes					For plague	For sanitary works
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(35-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,994	...	...	...	...	71,526	2,789	8,361	4,709	...
165	...	140	...	...	3,618	137	2,581	...	...
145	285	...	...	...	23,241	...	6,357	125	795
793	...	696	...	...	30,001	...	19,636	...	...
83	17	...	5	...	1,392	75	1,346	6	...
178	...	...	...	...	4,404	...	1,201	...	...
268	...	...	...	...	6,912	...	3,101	...	...
557	...	...	...	...	17,655	675	5,405	...	...
180	...	...	...	...	9,916	448	2,613	...	...
130	...	...	...	...	6,364	...	2,872	...	...
71	...	...	...	...	30,846	...	12,687	...	330
57	...	...	...	...	5,478	...	2,239	...	...
283	...	...	...	...	6,790	10,000	...	...	...
172	...	...	...	...	6,484	...	3,199	...	...
294	...	...	...	...	16,945	...	...	...	...
314	280	...	...	...	4,461	...	2,600	...	...
32	...	...	...	...	9,919	...	6,438	...	...
53	...	...	...	...	1,448	...	359	...	...
416	...	...	...	...	49,822	...	10,318	...	...
532	26	...	314	...	43,612	1,000	16,886	...	...
9,717	608	836	319	...	3,50,764	15,124	1,08,199	4,840	1,125
897	2,606	...	...	...	61,946	450	15,756	...	...
240	...	...	...	...	7,537	450	3,769	...	...
227	3,189	...	...	...	36,914	...	6,027	...	...
1,076	260	...	...	...	28,431	...	13,868	...	...
139	...	...	70	...	12,147	465	6,677	229	...
91	...	...	...	...	9,879	...	2,615	...	...
21	...	...	...	...	2,538	600	3,525	...	...
195	...	...	...	...	19,476	207	2,577	...	...
84	...	...	...	...	7,293	...	4,793	...	...
2,970	6,055	...	70	...	1,86,161	2,172	59,607	229	...
31,684	18,922	836	459	...	9,03,265	29,000	2,57,605	16,557	5,018

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	II.—Revenue derived from municipa				
Name of district	Serial No. of municipal-ity	Name of municipality	Other fees				
			Fees for registering places of dangerous trades	Fees for licensing vehicles, boats or animals plying for hire	Fish-eries	Cattle regis-tration fees	Miscel-laneous
(1)	(2)	(3)	(26-b)	(26-c)	(26-d)	(26-e)	(26-f)
			Rs.	Rs.	Rs.	Rs.	Rs.
Amraoti..	1	Amraoti town ..	78	9,192	...	..	2,882
	2	Amraoti camp ..	95	...	24	...	87
	3	Ellichpur city ..	24	128	...	...	...
	4	Ellichpur civil station.	23	81	...	392	...
	5	Anjangaon Surji..	271	...	...	...	277
	6	Morsi ..	..	...	...	...	106
	7	Warud ..	..	...	...	...	181
	8	Badnera ..	..	...	...	213	63
	9	Deryapur ..	150	...	...	...	147
Akola ..	10	Akola ..	1,206	1,924	...	362	768
	11	Akot ..	320	...	...	...	...
	12	Karania ..	60	...	...	...	152
	13	Basim ..	..	...	...	...	43
	14	Murtizapur ..	..	...	...	70	...
Buldana ..	15	Balapur ..	71	...	...	...	160
	16	Buldana ..	185	...	...	...	...
	17	Khamgaon ..	20	...	...	...	198
	18	Shegaon ..	..	...	...	...	83
	19	Malkapur ..	44	...	...	...	..
	20	Jalgaon ..	42	...	...	...	51
	21	Mehkar ..	...	64	...	...	...
Yeotmal..	22	Nandura ..	...	...	...	...	584
	23	Chikhali ..	..	...	...	678	104
	24	Yeotmal ..	198	278	200	...	..
	25	Wun ..	105	140	865	...	38
	26	Digras ..	36	...	...	...	491
	27	Darwaha ..	208	...	...	...	66
	28	Pandharkaoda ..	117	...	...	...	132
	29	Pusad ..	29	...	...	...	...
Total ..			3,282	11,807	1,089	1,715	6,563
Grand Total ..			14,375	20,670	1,623	4,584	16,324
Total for 1936-37			13,617	18,308	1,273	2,651	14,286

## No. II

and Berar during the year ending the 31st March 1938—contd.

property and powers apart from taxation					IV.—Grants and contribution for general and special purposes				
Fines under Municipal and other Acts	Interest on investments				Total III	Form Government			
	For general purposes	For educational purposes	For medical purposes	Premium on loans		For general purposes	For educational purposes	For medical purposes	
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	For plague (35)	For sanitary works (35-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,210	...	15	..	...	59,617	..	25,754	760	2,016
198	...	...	...	...	5,513	2,661	1,592	...	...
524	...	...	...	...	4,813	...	7,558	...	...
281	396	...	...	...	18,306	...	4,991	...	...
179	...	...	...	...	3,182	140	1,523	...	...
118	..	...	...	...	1,595	..	..	...	...
153	..	..	..	..	1,582	..	..	...	...
53	..	..	..	..	1,267	..	..	...	...
10	12	...	...	...	1,876	...	...	...	...
3,383	89	...	...	...	44,032	1,831	8,596	...	..
190	...	...	...	...	4,155	415	2,261	...	...
381	...	...	...	35	6,018	...	4,483	...	...
214	...	...	...	..	6,834	3,380	3,868	265	...
80	...	..	...	..	2,622	349	2,086	...	138
205	...	...	...	...	1,371	...	...	...	...
23	...	...	...	...	2,839	3,200	4,555	...	...
155	1,475	...	...	...	25,475	...	8,629	...	...
21	...	...	105	...	5,918	...	3,430	185	240
65	713	...	...	...	11,513	...	7,147	810	387
52	...	...	776	...	1,900	...	2,888	...	...
10	...	...	183	...	3,120	...	1,249	...	...
111	...	...	...	...	4,327	...	2,287	188	...
63	683	...	...	...	6,031	...	2,531	...	...
243	4	...	...	...	19,258	2,434	5,849	..	..
22	...	...	48	...	8,290	125	1,871	..	..
5	675	...	...	...	4,600	...	3,153	...	...
44	...	...	123	...	3,829	...	1,631	...	125
..	105	...	...	...	4,720	110	1,292	...	...
51	312	...	...	...	2,331	...	2,378	155	...
10,080	4,464	15	1,235	35	2,66,934	14,645	1,11,602	2,263	2,996
41,764	23,336	851	1,694	35	11,70,199	43,645	3,69,207	18,920	7,924
42,031	23,505	1,034	1,479	...	12,47,232	44,799	3,50,016	18,730	1,847

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

Name of district	Serial No. of municipality	Name of municipality	8				
			IV.—Grants and contributions for general				
			From local funds			From	
			For general purposes	For educational purposes	For medical purposes	For general purposes	
(1)	(2)	(3)	(36)	(37)	(38)	(39)	
			Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur	..	..	488	5,648	
	2	Kamptee	...	..	...	...	
	3	Ramtek	...	..	...	...	
	4	Khapa	..	...	80	...	
	Nagpur ...	5	Kalmeshwar	..	...	...	..
		6	Umrer	...	..	...	...
		7	Mowar	...	..	...	...
	Chanda	8	Saoner	..	...	...	432
		9	Katol	...	..	...	...
		10	Chanda	..	...	...	...
		11	Warora	...	..	400	...
	Wardha	12	Wardha	..	...	...	...
		13	Arvi	...	..	...	...
		14	Deoli	...	..	...	...
	Chhindwara.	15	Hinganghat	260	...	...	...
		16	Pulgaon	..	...	...	...
		17	Chhindwara	..	...	...	...
		18	Pandhurna	..	...	100	...
	Betul	19	Sausar	...	..	...	...
		20	Seoni	...	..	...	...
		21	Betul	...	..	...	...
		Total	260	...	1,068	6,080	

## No. II

and Berar during the year ending the 31st March 1938—contd.

and special purposes			9				Total income of the year excluding opening balance	10
			V.—Miscellaneous					VI—Extraordinary and debt
other sources			Recoveries on account of services rendered to private individuals	Surplus proceeds of rural pounds	Other items	Total	Sale-proceeds of Government securities and withdrawals from savings banks	
For educational purposes	For medical purposes	Total IV						(43)
(40)	(41)	(42)	(43)	(44)	(44-a)	(45)	(46)	(47)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	45,931	1,159	...	1,43,523	1,44,682	17,21,778	1,10,000
...	...	77	104	...	4,155	4,559	99,418	...
...	200	2,958	...	...	631	631	27,383	...
...	...	1,542	...	...	115	115	15,110	...
...	...	1,709	22	...	350	372	10,798	...
...	...	4,674	..	...	588	588	53,092	...
...	...	1,641	..	...	416	416	8,729	...
...	...	2,612	...	...	519	519	21,627	...
...	...	3,595	...	...	1,204	1,204	29,138	...
...	...	8,606	...	...	774	774	93,537	1,194
...	...	4,949	...	...	899	899	43,725	...
...	...	5,965	456	...	1,005	1,461	1,13,561	3,375
...	...	6,602	...	...	2,066	2,066	75,162	...
...	...	2,973	...	...	143	143	14,815	...
...	239	14,021	97	...	1,672	1,769	1,55,391	...
...	120	4,227	...	...	142	142	32,250	...
...	11	2,058	6	...	417	423	75,120	...
...	...	2,317	1,054	...	...	1,054	21,853	...
...	...	1,943	...	...	91	91	9,400	...
...	...	3,900	185	...	1,074	1,259	76,401	...
...	...	2,562	..	...	374	374	30,615	...
...	570	1,24,862	3,083	...	1,60,158	1,63,241	27,28,903	1,1,4569

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	8			
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	IV.—Grants and contributions for general			
			From local funds			From
			For general purposes  (36)	For educational purposes  (37)	For medical purposes  (38)	For general purposes  (39)
			Rs.	Rs.	Rs.	Rs.
Jubbulpore Division	Jubbulpore	1 Jubbulpore ..	..	..	..	..
		2 Schora ..	..	..	..	..
	Saugor ..	3 Murwara ..	..	..	150	..
		4 Saugor ..	..	..	..	..
		5 Deori ..	..	..	300	..
		6 Etawah ..	..	..	..	..
		7 Khurai ..	..	..	..	..
	Mandla ..	8 Damoh ..	..	100	..	..
		9 Mandla ..	..	..	29	..
		10 Hoshangabad ..	..	..	..	..
	Hoshangabad.	11 Harda ..	..	..	..	..
		12 Seoni-Malwa ..	..	..	..	..
		13 Pachmarhi ..	..	..	..	..
		14 Sohagpur ..	..	..	..	..
		15 Itarsi ..	..	..	..	..
	Nimar ..	16 Narsinghpur ..	..	..	..	..
		17 Gadarwara ..	..	..	390	..
		18 Chhota-Chhindwara ..	..	75	..	275
		19 Khandwa ..	..	..	..	..
		20 Burhanpur ..	..	..	..	1,175
		Total ..	175	29	2,290	..
Chhindwara Division	Raipur ..	1 Raipur ..	183	..	440	..
		2 Dhamtari ..	..	..	..	..
	Drug ..	3 Drug ..	..	..	..	..
		4 Bilaspur ..	..	..	..	..
	Bhandara ..	5 Bhandara ..	..	..	..	..
		6 Tumsar ..	..	..	..	..
		7 Pauni ..	..	..	..	..
	Palaghat ..	8 Gondia ..	..	..	850	..
		9 Balaghat ..	..	..	..	..
		Total ..	183	850	440	..
		Total Central Provinces ..	618	879	3,798	6,080



No. II

and Berar during the year ending the 31st March 1938—contd.

and special purposes			9				10	
other sources			V.—Miscellaneous				Total income of the year excluding opening balance	VI.—
For educational purposes	For medical purposes	Total IV	Recoveries on account of services rendered to private individuals	Surplus proceeds of rural pounds	Other items	Total		Extraordinary and debt
(40)	(41)	(42)	(43)	(44)	(44-a)	(45)	(46)	(47)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,417	17,276	1,236	...	45,550	40,786	6,11,020	...
...	...	2,718	...	...	127	127	14,640	...
4,000	...	11,427	8	...	610	613	76,210	8,530
...	...	19,636	396	...	1,155	1,551	1,68,681	5,175
...	...	1,727	42	41	...	83	13,345	1,418
720	...	1,921	...	...	131	131	19,310	...
...	...	3,101	55	...	315	370	49,545	...
...	...	6,180	2	...	1,146	1,148	88,324	...
266	11	3,367	38	...	732	770	41,672	...
...	...	2,872	3	...	522	525	42,419	...
...	...	13,017	...	...	083	1,083	89,152	...
...	...	2,239	...	...	137	137	22,847	...
...	...	10,000	...	...	394	394	27,213	...
...	...	3,199	...	...	120	120	25,063	...
...	...	...	...	...	390	390	32,694	...
...	...	2,600	...	...	359	359	27,437	...
...	...	6,828	...	...	211	211	39,453	...
...	23	732	...	...	625	625	9,951	...
...	1,460	11,778	277	...	1,405	1,682	1,99,415	...
...	409	19,461	362	...	3,453	3,815	2,11,007	...
4,986	3,311	1,40,079	2,419	41	58,475	60,945	18,35,388	15,123
492	...	17,321	96	...	1,09,312	1,09,408	4,02,760	...
...	...	4,219	...	...	1,870	1,870	56,805	...
...	4	6,031	...	...	1,113	1,113	1,06,229	...
...	..	13,868	...	...	9,901	9,901	1,64,253	8,662
...	10	7,381	107	...	1,224	1,331	72,624	...
...	...	2,615	...	...	519	519	31,988	...
...	...	4,125	...	...	136	136	17,226	...
...	...	3,634	...	...	1,088	1,088	91,523	...
...	...	4,793	...	...	345	345	34,065	...
492	14	63,987	203	...	1,25,508	1,25,711	9,77,473	8,662
5,478	3,895	3,28,928	5,735	41	3,44,141	3,49,887	55,41,764	1,38,354

STATEMENT  
Showing the income of the Municipalities in the Central Provinces

1	2	3	8			
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	IV.—Grants and contributions for general			
			From local funds			From
			For general purposes  (36)	For educational purposes  (37)	For medicinal purposes  (38)	For general purposes  (39)
			Rs.	Rs.	Rs.	Rs.
Amraoti ...	1	Amraoti town ...	...	...	108	...
	2	Amraoti camp ...	...	...	...	...
	3	Ellichpur city ...	...	...	...	...
	4	Ellichpur civil station ...	...	...	...	...
	5	Anjangan Surji ...	...	...	...	...
	6	Morsi ...	...	...	16	...
	7	Warud ...	...	...	...	...
	8	Badnera ...	...	...	...	...
	9	Daryapur ...	...	...	250	...
Akola ...	10	Akola ...	733	...	...	1,282
	11	Akot ...	582	...	400	...
	12	Karanja ...	1,132	...	1,098	...
	13	Basim ...	...	...	...	...
	14	Murtizapur ...	...	...	400	...
Buldana ...	15	Balapur ...	...	...	...	...
	16	Buldana ...	...	...	...	...
	17	Khamgaon ...	1,180	...	...	...
	18	Shegaon ...	100	...	29	...
	19	Maikapur ...	150	...	...	...
	20	Jalgaon ...	...	...	1,299	...
	21	Mehkar ...	...	...	140	...
Yeotmal ...	22	Nandura ...	...	...	...	...
	23	Chikhali ...	...	...	585	...
	24	Yeotmal ...	110	...	...	...
	25	Wun ...	...	...	...	1,682
	26	Digras ...	...	...	...	...
	27	Darwha ...	770	...	...	...
	28	Pandharkaoda ...	...	433	...	...
	29	Pusad ...	...	...	...	...
Total ...			4,757	433	4,565	2,964
Grand Total ...			5,375	1,312	8,363	9,044
Total for 1936-37 ...			7,061	2,220	6,615	7,405

No. II

and Berar during the year ending the 31st March 1938—contd.

and special purposes			9				Total income of the year excluding opening balance	10
			V.—Miscellaneous					VI.—Extraordinary and debt
others sources			Recoveries on account of services rendered to private individuals	Surplus proceeds of rural pounds	Other items	Total	Sale-proceeds of Government securities and withdrawals from savings banks	
For educational purposes	For medical purposes	Total IV						(43)
(40)	(41)	(42)	(43)	(44)	(45-a)	(45)	(46)	(47)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	28,638	392	...	3,209	3,601	2,64,098	...
...	...	4,253	299	...	525	824	52,821	...
...	...	7,558	...	...	240	240	59,313	...
...	...	4,991	...	...	148	148	40,290	1,725
...	72	1,735	...	...	696	696	25,424	...
...	...	16	...	...	272	272	11,317	...
...	312	312	...	...	16	16	7,966	...
...	...	...	...	...	...	...	12,392	...
73	...	323	...	...	...	...	9,357	...
...	...	12,442	564	...	13,429	13,993	2,48,818	...
...	...	3,658	...	...	871	871	54,616	...
...	...	6,713	...	...	762	762	40,431	...
96	...	7,609	106	...	532	638	45,992	...
...	...	2,973	...	...	777	777	30,707	...
...	...	...	...	...	257	257	10,424	...
...	...	7,755	43	...	2,528	2,571	42,904	...
...	...	9,809	263	...	1,125	1,388	1,30,056	...
...	...	4,224	...	...	569	569	51,076	2,000
...	...	8,494	...	...	667	667	75,198	...
...	140	4,327	...	...	557	557	22,548	...
...	...	1,389	...	...	492	492	18,483	624
...	...	2,475	...	...	868	868	26,842	...
...	...	3,116	...	...	379	379	21,469	...
...	...	8,393	96	...	1,013	1,109	92,770	...
...	...	3,678	46	...	9,031	9,077	49,245	...
...	...	3,153	...	...	392	392	22,547	...
...	...	2,526	...	...	...	...	17,998	...
...	...	1,835	6	...	390	396	30,000	...
...	...	2,533	1	...	133	134	29,179	...
169	524	1,44,928	1,816	...	39,878	41,694	15,44,281	4,349
5,647	4,419	4,73,856	7,521	41	3,84,019	3,91,581	70,86,045	1,42,703
1,424	4,658	4,44,825	6,986	1,180	3,33,836	3,42,002	70,06,441	43,530

## STATEMENT

Showing the income of the Municipalities in the Central Province

1	2	3	10					
Name of district	Serial No. of municipality	Name of municipality	VI.—Extraordinary					
			Loans		Advances			
			From Government	Raised in open market	Realization of sinking fund for repayment of loans	Permanent	Others	
(1)	(2)	(3)	(48)	(49)	(50)	(51)	(52)	
Nagpur Division.	1	Nagpur ...	Rs. ...	Rs. ...	Rs. 20,729	Rs. 150	1,49,777	
	2	Kamptee ...	...	...	...	20	875	
	3	Ramtek ...	...	...	...	...	865	
	4	Khapa ...	...	...	...	...	337	
	Nagpur ...	5	Kalmeshwar ...	...	...	...	25	96
		6	Umrer ...	...	...	...	...	826
		7	Mowar ...	...	...	5	...	...
	8	Saoner ...	...	...	...	...	735	
	9	Katol ...	...	...	...	...	1,321	
	Chanda ...	10	Chanda ...	...	...	...	...	988
		11	Warora ...	...	...	...	...	108
	12	Wardha ...	...	...	...	...	7,913	
	Wardha ...	13	Arvi ...	...	...	...	...	2,501
		14	Deoli ...	...	800	...	...	472
		15	Hinganghat ...	...	...	...	...	145
	16	Pulgaon ...	...	...	...	...	190	
	Chhindwara.	17	Chhindwara ...	...	...	...	...	643
		18	Pandhurna ...	...	...	...	...	420
		19	Sausar ...	...	...	...	...	378
	Betul ...	20	Seoni ...	...	...	...	...	3,299
		21	Betul ...	...	...	...	25	203
		Total ..	...	800	20,734	220	1,72,092	

No. II

*and Berar during the year ending the 31st March 1938—contd.*

			11	12	13	14	15
and debt			Total receipts excluding opening balance	Total receipts including opening balance	Incidence of taxation col. (14) per head of population	Incidence of income col. (46) per head of population	Remarks
Deposits	New investments	Total VI					
(53)	(53-a)	(54)	(55)	(56)	(57)	(58)	(59)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
2,55,722	75,316	6,11,694	23,33,472	34,17,160	6 4 1	8 0 1	
4,472	...	5,367	1,04,785	1,36,341	3 3 0	4 11 10	
120	...	985	28,368	33,732	2 2 2	3 1 0	
99	...	436	15,546	19,767	1 3 11	1 13 6	
775	...	896	11,694	13,927	1 1 10	2 3 0	
333	...	1,159	54,251	59,876	1 14 6	2 15 5	
222	...	227	8,956	9,238	0 15 7	1 10 10	
506	...	1,241	22,868	35,295	1 1 2	2 11 4	
343	...	1,664	30,802	32,537	1 14 4	2 10 10	
795	...	2,977	96,514	1,17,823	2 4 9	3 5 2	
1,770	...	1,878	45,603	59,914	2 15 0	4 7 3	
6,983	...	18,271	1,31,832	1,88,468	4 12 3	5 12 10	
2,543	...	5,044	80,206	98,678	2 12 0	4 9 9	
81	...	1,353	16,168	17,772	0 11 2	2 6 2	
2,067	3,376	5,588	1,60,979	2,11,950	4 12 3	6 14 0	
30	...	220	32,470	40,327	2 12 7	4 1 9	
2,338	...	2,981	78,101	88,695	3 3 7	4 6 4	
909	1,198	2,527	24,380	24,501	1 1 7	1 14 3	
15	...	393	9,793	11,311	0 14 7	1 9 3	
1,715	...	5,014	81,415	1,12,132	3 9 6	4 12 0	
298	...	526	31,141	37,708	2 2 6	3 2 10	
2,82,136	79,890	6,70,441	33,99,344	47,67,152	4 5 6	5 12 9	

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	10					
Name of district	Serial No. of municipality	Name of municipality	VI.—Extraordinary					
			Loans		Advances			
			From Government	Raised in open market	Realization of sinking fund for repayment of loans	Permanent	Others	
(1)	(2)	(3)	(48)	(49)	(50)	(51)	(52)	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Jubbulpore Division.	Jubbulpore.	1	Jubbulpore ..	..	..	..	..	11,007
		2	Sehora ..	..	..	..	..	1,429
	Saugor	3	Murwara ..	..	..	..	..	35
		4	Saugor ..	..	..	..	5	7,113
		5	Deori ..	..	..	..	..	2,384
		6	Etawah ..	..	..	..	..	..
		7	Khurai ..	..	..	..	..	4,627
	Mandla	8	Damoh ..	..	..	..	..	2,938
			Mandla ..	..	..	..	..	310
	Hoshangabad.	10	Hoshangabad ..	..	..	..	..	248
		11	Harda ..	..	..	..	..	1,018
		12	Seoni-Malwa ..	..	..	..	..	..
		13	Pachmarhi ..	..	..	..	20	..
		14	Sohagpur ..	..	..	..	..	1,362
		15	Itarsi ..	..	..	..	..	100
		16	Narsinghpur ..	..	..	..	..	1,444
	Nimar..	17	Gadarwara ..	..	..	..	..	292
		18	Chhota-Chhindwara ..	..	..	..	30	1,690
		19	Khandwa ..	..	..	..	50	3,274
		20	Burhanpur ..	..	..	..	..	4,196
		Total ..	..	..	..	105	43,467	
Chhattisgarh Division	Raipur	1	Raipur ..	..	..	..	..	1,551
		2	Dhamtari ..	..	..	..	..	2,330
	Drug	3	Drug ..	..	..	..	..	1,533
		4	Bilaspur ..	..	..	..	250	298
	Bhandara.	5	Bhandara ..	..	..	..	..	188
		6	Tumsar ..	..	..	..	..	35
		7	Pauni ..	..	..	..	..	121
	Balaghat..	8	Gondia ..	..	..	..	..	3,288
		9	Balaghat ..	..	..	..	..	388
		Total ..	..	..	..	250	9,732	
Total Central Provinces.			..	800	20,734	575	2,25,291	

No. II

and Berar during the year ending the 31st March 1938—contd.

			11	12	13	14	15
nd debt			Total receipts excluding opening balance	Total receipts including opening balance	Incidence of taxation col. (14) per head of population	Incidence of income col. (46) per head of population	Remarks
Deposit	New investments	Total VI					
(53)	(53-a)	(54)	(55)	(56)	(57)	(58)	(59)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
13,263	..	24,270	6,35,290	7,54,200	4 8 0	5 13 9	
43	..	1,472	16,112	18,995	1 2 10	2 8 8	
2,689	..	11,254	87,464	1,19,194	1 12 3	3 7 4	
80	3,750	16,123	2,04,804	3,23,215	3 6 0	4 11 10	
341	..	4,143	17,488	20,683	1 12 0	2 8 2	
40	..	40	19,350	20,695	1 7 7	2 9 6	
1,582	..	6,209	55,744	62,659	5 6 9	7 2 1	
3,048	..	5,986	94,310	1,01,171	2 15 1	4 4 2	
6,925	..	7,235	48,907	54,484	3 4 7	5 2 9	
65	..	313	42,732	54,063	2 8 6	3 7 0	
603	..	1,621	90,773	96,360	2 10 9	5 9 0	
1,039	..	1,039	23,886	40,694	2 3 7	3 9 0	
..	..	20	27,233	40,590	2 10 0	11 14 3	
155	..	1,517	26,580	31,344	1 12 0	3 1 3	
72	..	172	38,866	48,628	1 11 3	3 4 6	
133	..	1,518	29,015	39,295	1 11 7	2 7 8	
5	..	297	39,750	42,366	2 6 9	4 5 7	
592	..	2,312	12,263	16,855	1 9 5	2 11 4	
11,445	..	14,769	2,14,184	2,35,546	3 14 0	5 12 2	
6,366	..	10,562	2,21,569	2,39,923	3 3 5	4 12 9	
48,486	3,751	1,10,932	19,46,320	23,60,960	3 4 9	4 13 5	
6,331	..	7,882	4,10,642	4,53,727	4 10 7	8 14 0	
38	..	2,368	59,173	67,836	3 11 5	4 15 0	
2,613	13,159	17,305	1,23,534	3,55,782	4 8 3	8 1 0	
10,312	..	19,522	1,83,775	2,22,823	4 3 8	6 6 1	
1,610	..	1,798	74,422	79,092	3 0 7	4 5 5	
3,007	50	3,092	35,080	41,235	1 12 14	3 2 10	
79	..	200	17,426	17,593	0 12 7	1 6 5	
1,636	..	4,924	96,447	1,03,119	4 7 3	6 1 11	
3,006	..	3,394	37,459	37,745	2 2 10	3 8 9	
28,632	13,209	60,485	10,37,959	13,78,952	3 11 0	6 1 11	
13,59,254	96,859	8,41,858	63,83,622	85,07,064	3 13 6	5 7 10	

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	10					
Name of district	Serial No. of municipality	Name of municipality	VI.—Extraordinary					
			Loans		Advances			
			From Government	Raised in open market	Realization of sinking fund for repayment of loans	Permanent	Others	
(1)	(2)	(3)	(48)	(49)	(50)	(51)	(52)	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Berar Division	1	Amraoti town...	...	...	...	...	6,073	
	2	Amraoti camp...	...	...	...	...	174	
	3	Ellichpur city ...	...	...	...	...	390	
	4	Ellichpur civil station.	...	...	...	...	...	
	5	Anjangaon Surji	...	...	...	...	854	
	6	Morsi	...	...	...	...	...	
	7	Warud	...	...	...	...	...	
	8	Badnera	...	...	...	...	...	
	9	Daryapur	...	...	...	...	...	
	Akola	10	Akola	48,500	...	...	...	721
		11	Akot	...	...	...	...	501
		12	Karanja	...	...	...	...	1,597
		13	Basim	...	...	...	...	1,067
		14	Murtizapur	...	...	...	...	136
		15	Balapur	...	...	...	...	...
	Buldana	16	Buldana	...	...	...	...	1,357
		17	Khangaon	...	...	...	...	943
		18	Shegaon	...	...	...	...	407
		19	Malkapur	...	...	...	...	3,017
		20	Jalgaon	...	...	...	...	817
		21	Mehkar	...	...	...	...	248
		22	Nandura	...	...	...	...	1,746
		23	Chikhali	...	...	...	...	307
	Yeotmal	24	Yeotmal	...	...	...	5	749
		25	Wun	...	...	...	...	462
		26	Digras	...	...	...	...	405
		27	Darwha	...	...	...	...	136
		28	Pandharkaoda	...	...	...	...	94
		29	Pusad	...	3,000	...	46	...
		Total	48,500	3,000	...	51	22,201	
		Grand Total	48,500	3,800	20,734	626	2,47,492	
		Total for 1936-37	6,05,000	66,000	41,408	814	2,67,533	



No. II

and Berar during the year ending the 31st March 1938—contd.

			11	12	13	14	15
and debt							
Deposits	New investment	Total VI	Total receipts excluding opening balance	Total receipts including opening balance	Incidence of taxation col. (14) per head of population	Incidence of taxation col. (46) per head of population	Remarks
(53)	(53a)	(54)	(55)	(56)	(57)	(58)	(59)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
808	...	6,881	2,70,979	3,34,506	3 10 3	5 10 1	
581	...	755	53,576	65,880	4 0 9	5 2 4	
72	...	462	59,775	74,685	1 9 7	2 1 2	
1,199	...	2,924	43,214	62,529	1 9 9	4 1 9	
137	...	991	26,415	36,158	1 9 9	2 1 1	
...	...	...	11,317	16,288	0 14 9	1 2 4	
2	...	2	7,968	9,780	0 9 4	0 12 8	
155	...	155	12,547	16,587	0 10 10	0 13 3	
19	...	19	9,376	11,050	0 9 1	0 13 5	
19,133	...	68,354	3,17,172	3,40,757	3 10 4	5 3 7	
8,875	...	9,376	63,992	80,026	2 4 7	2 14 9	
816	...	2,413	42,844	46,128	1 6 2	2 6 11	
856	1,939	3,862	49,854	52,764	1 15 9	3 3 1	
4,560	27	4,723	35,430	40,544	1 15 4	2 10 7	
364	..	364	10,788	17,800	0 11 10	0 14 10	
1,346	...	2,703	45,607	52,347	3 14 0	5 11 6	
5,747	...	6,690	1,36,746	2,04,212	3 13 3	5 8 8	
2,946	..	5,353	56,429	56,626	2 9 3	3 7 7	
620	...	3,637	75,835	94,490	2 15 7	4 4 6	
355	...	1,172	23,720	23,942	1 7 3	2 2 6	
786	...	1,658	20,141	20,163	1 12 10	2 10 2	
858	...	2,604	29,446	31,061	1 9 11	2 6 4	
4,405	...	4,712	26,181	36,363	1 8 10	3 0 9	
5,356	196	6,306	99,076	1,00,752	2 15 4	4 6 10	
3,833	2,795	7,090	56,335	1,20,735	2 1 6	3 14 6	
3,856	...	4,261	26,808	27,389	1 7 4	2 6 4	
402	...	538	18,536	19,215	1 2 4	1 13 9	
...	...	94	30,094	33,382	2 15 0	3 15 3	
283	...	3,329	32,508	33,313	2 4 7	2 15 4	
68,370	4,959	1,51,428	16,95,709	20,59,472	2 5 1	3 6 9	
4,27,624	1,01,807	9,93,286	80,79,331	1,05,66,536	3 6 0	4 13 7	
12,66,522	5,08,767	17,99,574	88,06,015	1,06,97,521	3 6 3	4 14 4	

## ABSTRACT OF STATEMENT No. II

## SYSTEM OF MUNICIPAL TAXATION IN FORCE—

(a) Octroi tax in force in	..	16
(b) Tax on houses and lands	..	24
(bb) Haisiyat tax	..	31
(c) Tax on animals and vehicles	..	56
(d) Tax on professions and trades	..	29
(e) Tolls on roads and ferries	..	15
(f) Water-rates	..	17
(g) Lighting rate	..	..
(h) Conservancy (including scavenging and latrine rates).	..	77
(i) Bazar tax	..	55
(j) Tax on registration of the sale of cattle	..	48
(k) Pilgrim tax	..	1
(l) Tax on dogs	..	22
(m) Terminal tax	..	32

## AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY—

		Rs.
Income from octroi	..	8,59,571
Do. tax on houses and lands	..	2,07,232
Do. haisiyat tax	..	1,43,741
Do. animals and vehicles	..	99,891
Do. professions and trades	..	96,052
Do. tolls on roads and ferries	..	1,13,822
Do. water-rates	..	8,64,124
Do. conservancy (including scavenging and latrine rates).	and	7,46,449
Do. bazar tax	..	1,94,201
Do. tax on registration on the sale of cattle	..	48,686
Do. pilgrim tax	..	3,640
Do. tax on dogs	..	506
Do. terminal tax	..	15,51,654
Total income from taxation	..	49,29,569

## REALIZATIONS UNDER SPECIAL ACTS—

From pounds	..	95,294
Do. hackney carriages	..	9,557
Do. other sources	..	15,989
Total	..	1,20,840

ABSTRACT OF STATEMENT No. II - *contd.*

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—		Rs.
Rents of lands, houses, serais, dak bungalows, etc.	..	2,32,835
Sale-proceeds of land and produce of land, etc.	..	99,422
Conservancy receipts (other than taxes and rates)	..	39,876
Fees and revenue from educational institutions	..	38,448
Fees and revenue from medical institutions	..	10,526
Fees from markets and slaughter-houses	..	3,77,498
Fees and revenue from tramways	..	..
Fees from brokers and weighmen	..	38,092
Cotton weighing fees	..	8,196
Fees for registering places of dangerous trades	..	14,375
Fees for licensing vehicles, boats and animals plying on hire.	..	20,670
Fisheries	..	1,623
Cattle registration fees	..	4,584
Miscellaneous fees	..	16,324
Fines under Municipal and other Acts	..	41,764
Interest on investments	{	
	for General purposes	.. 23,386
	for Educational purposes	.. 851
	for Medical purposes	.. 1,694
	for Premium on loans	.. 35
		Total .. 11,70,199

GRANTS AND CONTRIBUTIONS FOR GENERAL AND SPECIAL  
PURPOSES—

From Government	{	for General purposes	..	43,645
		for Educational purposes	..	3,69,207
		for Medical purposes.	{	
			for plague	.. 18,920
			for sanitary works.	.. 7,924
From Local Funds	{	for General purposes	..	5,375
		for Educational purposes	..	1,312
		for Medical purposes	..	8,363
From other sources	{	for General purposes	..	9,044
		for Educational purposes	..	5,647
		for Medical purposes	..	4,419
			Total ..	4,73,856

ABSTRACT OF STATEMENT No. II—*concl'd*

## MISCELLANEOUS—

	Rs.
Recoveries on account of services rendered to private individuals.	7,521
Surplus proceeds of rural pounds ..	41
Other items ..	3,84,019
Total ..	<u>3,91,581</u>
Total income ..	<u>70,86,045</u>

## EXTRAORDINARY AND DEBT—

Sale-proceeds of Government securities and withdrawals from Savings Banks.	1,42,703
Loans .. {	
From Government ..	48,500
Raised in the market from private individuals.	3,800
Realization of sinking fund for repayments of loans ..	20,734
Advances {	
Permanent ..	626
Others ..	2,47,492
Deposits ..	4,27,624
New investments ..	1,01,807
Total ..	<u>9,93,286</u>
Total receipts excluding balance ..	80,79,331
Total receipts including opening balance ..	1,05,66,536
	Rs. a. p.
Incidence of taxation per head of population ..	3 6 0
Incidence of income per head of population ..	4 13 7

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STATEMENT No. III

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STATEMENT

*Showing the Expenditure of the Municipalities in the Centra*

1	2	3	Genera		
Name of district	Serial No. of municipality	Name of municipality	General Administration (Office establishment, Inspection, Honorary Magistrates' establishments)	Collection of taxes, including bonded warehouses establishment, purchase of account books and papers, money boxes, repairs to out-posts, etc.	Collection of tolls on roads and ferries
(1)	(2)	(3)	(4)	(5)	(6)
Nagpur Division.	1	Nagpur ...	Rs. 93,993	Rs. 44,817	...
	2	Kamptee ...	8,380	3,575	...
	3	Ramtek ...	870	1,246	..
	4	Khapa ...	854	..	...
	5	Kalmeshwar ...	674	492	...
	6	Umrer ...	5,052	776	...
	7	Mowar ...	634	319	...
	8	Saoner ...	1,697	681	..
	9	Katol ...	2,249	1,165	...
	10	Chanda ...	8,043	1,928	19
	11	Warora ...	4,553	78	...
	12	Wardha ...	7,950	4,706	...
	13	Arvi ...	3,809	886	...
	14	Deoli ...	1,310	236	...
	15	Hinganghat ...	9,708	2,351	..
	16	Pulgaon ...	3,757	728	1,529
	17	Chhindwara ...	4,158	...	...
	18	Pandburna ...	4,187	642	...
	19	Sausar ...	582	504	...
	20	Seoni ...	5,855	1,364	..
	21	Betul ...	3,366	...	...
		Total ...	1,71,681	66,494	1,548

No. III

Provinces and Bevar for the year ending the 31st March 1938.

4

## Administration and Collection Charges.

Collection charges on account of octroi or terminal tax	Survey of land	Refunds other than octroi	Pensions and gratuities	Annuities	Provident fund contributions	Total
(6-a)	(7)	(8)	(9)	(10)	(10-a)	(11)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47,058	...	1,814	25,248	...	25,105	2,38,035
9,854	...	3	...	...	1,860	23,672
2,766	...	...	643	...	283	5,808
2,250	...	...	40	...	325	3,469
...	...	...	546	...	410	2,122
4,185	...	...	504	614	1,124	12,255
...	4	...	253	...	72	1,282
...	...	8	443	...	247	3,076
...	...	135	...	...	334	3,883
9,522	...	9	729	971	1,950	23,171
4,706	...	42	1,265	...	1,132	11,776
5,425	21	6,436	..	...	..	24,538
3,954	...	494	735	...	2,464	12,342
...	...	...	547	...	543	2,636
4,255	...	219	1,175	...	5,220	22,928
960	255	...	1,112	...	903	9,244
6,580	...	537	496	549	1,158	13,478
...	...	40	...	...	413	5,282
...	...	...	81	...	940	2,107
6,863	...	...	504	...	1,253	15,839
993	...	...	98	...	130	4,587
1,09,371	280	9,737	34,419	2,134	45,866	4,41,530

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	General			
Name of district	Serial No. of municipality	Name of municipality	General Administration (Office establishment, Inspection, Honorary Magistrates' establishments, etc.	Collection of taxes including bonded warehouses establishment, purchase of account books and papers, money boxes, repairs to out-posts, etc.	Collection of tolls on roads and ferries	
(1)	(2)	(3)	(4)	(5)	(6)	
Jubbulpore Division	1	Jubbulpore	Rs. 24,792	Rs. 8,945	Rs. ...	
	2	Sehora	1,242	379	...	
	3	Murwara	4,141	846	...	
	Saugor	4	Saugor	7,458	1,431	...
		5	Deori	1,098	94	...
		6	Etawah	1,120	878	502
		7	Khurai	2,178		...
	Mandla	8	Damoh	4,026		...
		9	Mandla	3,160	1,022	764
	Hoshangabad.	10	Hoshangabad	7,008	1,010	...
		11	Harda	4,304	1,949	...
		12	Seoni-Malwa	1,228	791	...
		13	Pachmarhi	1,830		...
		14	Sohagpur	2,101	597	...
		15	Itarsi	5,537	1,350	1,157
		16	Narsinghpur	1,774	851	...
		17	Gadarwara	2,561	205	...
	Nimar	18	Chhota-Chhindwara	857	188	...
		19	Khandwa	18,222	5,679	...
		20	Burhanpur	12,939	4,035	...
		Total	1,06,576	30,250	2,393	
Chhattisgarh Division	Raipur	1	Raipur	13,804	8,223	...
		2	Dhamtari	4,654	756	488
	Drug Bilaspur	3	Drug	7,626	1,813	...
		4	Bilaspur	17,280	3,669	...
	Bhandara	5	Bhandara	4,937	2,174	...
		6	Tumsar	3,074	279	589
		7	Pauni	1,039	563	...
	Balaghat	8	Gondia	6,054	3,366	...
		9	Balaghat	2,941	...	...
		Total	61,409	20,843	1,077	
		Total Central Provinces	3,39,666	1,17,587	5,018	



No. III

*Provinces and Berar for the year ending the 31st March 1938—contd.*

## Administration and Collection Charges

Collection charges on account of octroi or terminal tax (6-a)	Survey of land (7)	Refunds other than octroi (8)	Pensions and gratuities (9)	Annuities (10)	Provident fund contributions (10-a)	Total (11)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30,032	...	703	3,775	...	6,876	75,123
...	...	...	76	...	256	1,953
1,036	...	3	472	...	1,755	8,253
11,693	...	5	3,362	...	620	22,569
2,203	12	...	...	...	251	3,658
...	...	...	...	...	672	3,202
2,789	...	295	341	...	...	5,603
3,500	...	40	253	...	479	8,298
995	...	...	...	...	424	6,305
5,229	...	2	1,953	...	109	15,311
1,774	134	4	906	...	561	9,632
960	104	...	175	...	96	3,354
7,745	...	...	...	...	546	10,121
1,377	...	...	920	...	413	5,408
...	...	40	...	...	588	8,672
760	...	8	387	...	512	4,292
1,129	26	4	375	...	975	4,275
839	299	...	...	...	23	2,206
10,391	...	409	1,537	...	5,091	41,329
7,771	...	50	3,893	...	3,180	31,868
90,223	575	1,563	16,425	...	23,427	2,71,432
12,458	...	...	4,056	...	7,609	46,130
2,157	...	13	106	...	1,300	9,474
1,843	29	1,431	...	...	1,964	14,706
12,835	...	187	4,549	...	2,268	40,788
4,564	...	95	522	...	1,518	13,810
...	...	25	551	...	700	5,218
...	...	...	2,063	...	499	4,184
2,079	...	...	1,745	...	1,390	14,634
1,951	...	34	1,139	...	...	6,065
37,887	29	1,785	14,731	...	17,248	1,55,069
2,37,481	884	13,085	65,575	2,134	86,541	8,67,971

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	General		
Name of district	Serial No. of municipality	Name of municipality	General Administration (Office establishment, Inspection, Honorary Magistrates' establishments, etc.)	Collection of taxes, including bonded warehouses establishment, purchase of account books and papers, money boxes, repairs to outposts, etc.	Collection of tolls on roads and ferries
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.		
Amraoti	1	Amraoti town	10,435	3,050	..
	2	Amraoti camp	4,959	1,344	..
	3	Ellichpur city	4,072	1,760	..
	4	Ellichpur civil station	2,170	1,136	..
	5	Anjar gaon Surji	2,714	1,180	..
	6	Mors	2,209	335	..
	7	Warud	1,933	350	..
	8	Badnera	563	614	..
	9	Daryapur	1,236	206	..
Akola	10	Akola	12,374	9,987	5,324
	11	Akot	4,444	1,994	..
	12	Karanja	4,898	1,069	..
	13	Basim	2,748	1,104	..
	14	Murtizapur	3,451	1,460	..
Buldane	15	Balapur	1,214	830	..
	16	Buldane	4,140	531	..
	17	Khamgaon	6,249	3,051	..
	18	Shegaon	2,502	2,533	..
	19	Malkapur	6,117	1,742	..
	20	Jalgaon	2,222	777	240
	21	Me'kar	2,188	504	..
	22	Nandura	1,984	828	..
Yeotmal	23	Chikhali	2,003	436	..
	24	Yeotmal	5,932	2,105	..
	25	Wun	4,387	1,213	..
	26	Digras	2,042	312	..
	27	Darwha	1,669	752	..
	28	Pandharkaoda	2,108	475	..
	29	Pusad	2,510	888	..
		Total	1,05,383	42,566	5,564
		Grand Total	4,45,049	1,60,153	10,582
		Total for 1936-37	4,41,683	1,70,169	11,737

## No. III

Provinces and Berar for the year ending the 31st March 1938—contd.

4

## Administration and Collection Charges

Collection charges on account of octroi or terminal tax	Survey of land	Refunds other than octroi	Pensions and gratuities	Annuities	Provident fund contributions	Total
(6-a)	(7)	(8)	(9)	(10)	(10-a)	(11)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,732	...	133	2,907	...	2,343	35,600
...	...	...	348	...	913	7,564
4,135	...	691	...	7,093	551	18,302
...	2,468	...	10	...	69	5,853
...	539	...	...	...	268	4,701
...	...	...	...	...	...	2,544
...	...	...	...	...	...	2,283
...	...	...	...	...	...	1,177
...	...	...	...	...	...	1,442
...	6	...	626	...	5,845	34,162
...	1	331	...	...	1,368	8,137
...	16	152	...	...	428	6,473
...	..	167	3,259	...	1,046	8,324
...	783	289	...	...	762	6,745
...	...	5	...	...	...	2,049
...	23	266	...	...	377	5,337
1,730	4,903	204	416	...	2,831	19,384
...	511	26	562	...	856	6,990
1,445	...	647	342	...	1,602	11,895
...	...	...	66	...	577	3,882
...	...	30	...	...	139	2,861
...	167	...	...	...	558	3,537
...	...	...	...	...	504	2,943
2,524	...	337	377	...	534	11,809
1,282	2,375	99	167	...	868	10,391
...	...	...	...	...	1,451	3,805
...	3	...	...	...	70	2,494
164	167	...	...	...	718	3,632
...	...	...	...	...	89	3,487
28,012	11,961	3,377	9,080	7,093	24,767	2,37,803
2,65,493	12,845	16,462	74,655	9,227	1,11,308	11,05,774
2,32,101	19,445	8,957	12,804	12,475	1,13,208	10,82,579

## STATEMENT

*Showing the Expenditure of the Municipalities in the Central*

(1)	(2)	(3)	(5)				
Name of district	Serial No. of municipality	Name of municipality	Public safety				Total
			Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts)	Rewards for destruction of wild animals and snakes, etc.	
(1)	(2)	(3)	(12)	(13)	(14)	(15)	(16)
Nagpur Division.	Nagpur	1 Nagpur ...	Rs. 55,758	Rs. 1,57,090	...	Rs. 35	2,12,883
		2 Kamptee ...	...	6,739	...	34	6,773
		3 Ramtek ...	...	1,714	...	...	1,714
		4 Khapa ...	...	670	...	...	670
		5 Kalmeshwar ..	...	478	...	...	478
		6 Umrer ...	10	2,146	...	...	2,156
		7 Mowar ...	...	118	...	...	118
		8 Saoner ...	..	1,397	...	...	1,397
	Chanda	9 Katol ..	...	2,556	...	...	2,556
		10 Chanda ...	...	18,170	...	29	18,199
		11 Warora ...	...	4,332	...	...	4,332
		12 Wardha ...	...	10,306	...	...	10,306
		13 Arvi ...	...	3,362	...	...	3,362
	Wardha	14 Deoli ...	...	543	...	...	543
		15 Hinganghat ...	...	12,373	...	...	12,373
		16 Pulgaon ...	...	1,908	...	...	1,908
	Chhindwara.	17 Chhindwara ...	165	7,433	...	6	7,604
		18 Pandhurna ...	...	293	..	...	293
		19 Sausar ...	...	426	...	2	428
	Betul	20 Seoni ...	26	4,463	...	...	4,489
		21 Betul ...	...	2,304	...	...	2,304
		Total ...	55,959	2,38,821	...	106	2,94,886

## No. III

Provinces and Berar for the year ending the 31st March 1938—contd.

6

## Public Health and Convenience

Water-supply		Drainage		Conservancy (including road clean- ing and watering and latrines)	Charges on account of Health Officers and Sanitary Inspectors	Hospital and dispens- aries	Plague charges
Capital outlay	Establish- ment, repairs, etc.	Capital outlay	Establish- ment, repairs, etc.				
(17)	(18)	(19)	(20)	(21)	21 (a)	(22)	(23)
Rs. 49,362	Rs. 1,78,872	Rs. 30,283	Rs. 90,474	Rs. 2,04,457	Rs. 35,570	Rs. 37,000	Rs. ...
...	392	...	3,362	27,293	2,751	10,143	3
...	39	...	376	6,085	...	1,811	46
...	13	...	...	2,660	...	1,369	...
...	28	...	120	1,715	...	313	7
...	595	...	92	11,243	944	1,866	...
...	...	...	91	1,344	...	250	96
...	8	...	146	3,694	...	1,657	54
252	...	378	...	6,104	998	500	815
...	37	...	507	22,165	...	63	...
...	223	...	631	7,336	480	2,024	...
32,507	24,804	...	5,316	16,851	877	...	...
...	1,187	...	2,153	10,091	...	3,993	...
...	...	...	21	2,269	...	...	...
2,505	12,761	541	1,830	16,153	1,299	5,876	...
...	...	...	175	4,345	...	1,922	1
...	150	...	1,812	20,579	2,547	...	...
...	3	...	82	2,747	...	1,829	...
...	...	...	...	2,130	...	...	...
...	3,563	...	1,430	14,011	816	...	...
...	116	...	377	7,337	540	...	...
4,626	2,22,791	31,202	1,08,995	3,90,609	46,822	70,616	1,022

## STATEMENT

Showing the Expenditure of the Municipalities in the Centra

1	2	3	5					
			Public safety					
Name of district	Serial No. of municipality	Name of municipality	Fire (establishment, purchase of fire engines, buckets repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts)	Rewards for destruction of wild animals and snakes, etc.	Total	
(1)	(2)	(3)	(12)	(13)	(14)	(15)	(16)	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Jubbulpore Division	Jubbulpore.	1	Jubbulpore ...	928	58,963	...	146	60,037
		2	Sehora ...	...	113	...	...	113
		3	Murwara ...	...	6,583	...	3	6,586
	Saugor	4	Saugor ...	29	13,117	..	13	13,159
		5	Deori ...	...	102	...	19	121
		6	Etawah ...	...	1,979	...	...	1,979
		7	Khurai ...	...	2,916	...	4	2,920
		8	Damoh ...	...	3,711	...	...	3,711
	Mandla ...	9	Mandla .	...	2,495	..	44	2,539
	Hoshangabad.	10	Hoshangabad ...	67	1,922	...	130	2,119
		11	Harda ...	20	3,852	...	1	3,873
		12	Seoni-Malwa ...	...	730	...	..	730
		13	Pachmarhi ...	...	962	..	...	962
		14	Sohagpur ...	...	887	...	...	887
		15	Itarsi ...	656	2,178	...	8	2,542
		16	Narsinghpur ...	...	1,591	...	...	1,591
		17	Gadarwara ...	...	1,415	...	92	1,507
	Nimar...}	18	Chhota-Chhindwara.	...	419	...	...	419
19		Khandwa ...	478	13,649	...	3	14,130	
	20	Burhanpur ...	992	19,927	...	...	20,919	
		Total ..	2,870	1,37,511	...	463	1,40,844	
Chhattisgarh Division	Raipur	1	Raipur .	5,339	21,657	...	66	27,062
		2	Dhantari ...	...	5,311	...	...	5,311
		3	Drug ...	...	6,080	...	16	6,096
		4	Bilaspur ...	...	12,139	...	...	12,139
	B h a n - dara.	5	Bhandara ...	53	1,666	...	...	1,719
		6	Tumsar ...	...	1,778	...	...	1,778
		7	Pauni ...	...	378	...	...	378
		8	Gondia ...	...	11,047	...	...	11,047
	Balaghat	9	Balaghat ...	...	1,696	...	56	1,752
		Total ..	5,392	61,752	...	138	67,282	
		Total for Central Provinces.	64,221	4,38,084	...	707	5,03,012	

No. III

Provinces and Berar for the year ending the 31st March 1938—contd.

6

## Public Health and Convenience

Water-supply		Drainage		Conservancy (including road clean- ing and watering and latrines)	Charges on account of Health Officers and Sanitary Inspectors	Hospitals and dispens- aries	Plague charges
Capital outlay	Establish- ment, repairs, etc.	Capital outlay	Establish- ment, repairs, etc.				
(17)	(18)	(19)	(20)	(21)	(21-a)	(22)	(23)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,132	68,089	9,931	7,025	1,07,460	8,112	41,102	769
...	16	...	...	2,600	...	530	...
...	...	...	2,548	15,526	756	5,348	...
...	2,520	...	1,444	40,425	2,406	5,384	558
...	33	...	...	1,252	...	839	...
...	...	...	...	3,926	...	...	...
...	104	...	2,246	3,834	1,934	1,500	1
...	12,268	...	1,701	18,101	2,005	1,500	126
...	123	...	...	9,936	1,127	834	500
...	90	...	...	12,689	...	1,500	...
...	8,496	...	137	12,884	2,325	4,226	...
...	...	...	82	3,504	12	1,062	...
...	278	...	...	4,038	...	480	...
...	182	...	638	5,179	...	500	184
...	332	765	52	9,973	...	3,050	...
...	249	...	298	8,415	...	...	...
...	66	...	542	6,048	...	2,713	...
...	150	...	...	1,678	...	1,470	16
3,179	9,944	1,075	1,371	42,233	4,422	...	...
1,092	12,123	...	1,631	34,795	4,291	9,784	...
21,403	1,15,063	11,771	19,715	3,44,496	27,390	81,822	2,154
480	53,385	2,617	4,632	44,157	6,484	4,308	...
...	152	...	949	12,650	924	...	...
...	3,725	...	702	17,489	1,067	5,556	...
...	1,256	...	2,680	28,446	2,806	13,237	...
40	11,147	528	1,786	10,651	930	...	...
...	9	...	1,088	4,781	...	258	...
...	24	...	81	2,827	...	...	5
...	40	...	681	16,608	...	659	...
...	257	...	174	6,131	...	...	...
520	69,995	3,145	12,773	1,43,740	12,211	24,018	5
1,06,549	4,07,849	46,118	1,41,483	8,78,845	86,423	1,76,456	3,181

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	5				
Name of district	Serial No of municipality	Name of municipality	Public safety				Total
			Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts)	Rewards for destruction of wild animals and snakes, etc.	
(1)	(2)	(3)	(12)	(13)	(14)	(15)	(16)
			Rs.	Rs.	Rs.	Rs.	Rs.
Berar Division	Amraoti	1 Amraoti town ...	31	17,522	...	63	17,606
		2 Amraoti camp ...	...	5,893	...	62	5,955
		3 Ellichpur city ...	...	2,770	...	2	2,772
		4 Ellichpur civil station.	...	2,120	...	4	2,124
		5 Anjangaon Surji ...	...	921	...	...	921
		6 Morsi ...	...	891	...	...	891
		7 Warud ...	...	223	...	...	223
		8 Badnera ...	19	396	...	...	415
		9 Daryapur ...	1	998	6	...	1,005
	Akola	10 Akola ...	801	19,250	1,155	52	21,258
		11 Akot ...	...	4,574	...	2	4,576
		12 Karanja ...	...	5,420	...	1	5,421
		13 Basim ...	...	3,199	...	2	3,201
		14 Murtizapur ...	...	1,742	...	4	1,746
	15 Balapur ...	...	1,865	...	...	1,865	
	Buldana	16 Buldana ...	7	1,639	...	27	1,673
		17 Khamgaon ...	323	13,427	...	...	13,750
		18 Shegaon ...	...	1,717	...	11	1,728
		19 Malkapur ...	...	5,317	...	12	5,329
		20 Jalgaon ...	...	541	...	...	541
		21 Mehkar ...	...	540	...	...	540
		22 Nandura ...	...	1,376	...	...	1,376
	23 Chikhali ...	...	2,606	...	...	2,606	
	Yeotmal	24 Yeotmal ...	360	12,426	...	1	12,787
		25 Wun ...	...	3,138	...	...	3,138
		26 Digras ...	...	1,606	...	10	1,616
		27 Darwha ...	...	1,493	...	21	1,514
		28 Pandharkaoda ...	...	2,779	...	2	2,781
		29 Pusad ...	...	2,277	...	5	2,282
Total			1,542	1,18,666	1,161	171	1,21,640
Grand Total			65,763	5,56,750	1,161	978	6,24,652
Total for 1936-37			20,724	5,06,920	687	1,767	5,29,698



## Public Health and Convenience

Water-supply		Drainage		Conservancy (including road clean- ing and watering and latrines)	Charges on account of Health Officers and Sanitary Inspectors	Hospitals and dispens- aries	Plague charges
Capital outlay	Establish- ment, repairs, etc.	Capital outlay	Establish- ment, repairs, etc.				
(17)	(18)	(19)	(20)	(21)	(21-a)	(22)	(23)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,588	18,648	862	6,847	61,169	5,857	7,806	1,290
1,821	5,360	1,550	196	...	7,347	1,724	4
...	49	...	123	11,321	3,694	3,519	...
...	80	..	184	9,413	...	1,240	...
...	...	...	1,244	5,863	...	3,316	...
...	...	270	83	3,320	...	903	...
66	...	...	22	2,815	...	631	...
...	...	...	162	4,631	...	...	...
...	35	...	...	2,664	...	1,028	...
1,963	13,593	2,530	3,960	53,660	2,160	3,441	...
...	...	...	1,105	11,615	982	2,683	...
...	432	...	...	6,693	1,335	3,492	95
...	146	400	318	8,739	...	3,562	...
...	...	...	916	5,182	982	2,024	7
70	...	...	432	3,352	...	...	...
741	13,527	...	536	5,819	...	675	...
614	1,396	...	5,197	23,629	1,356	...	...
...	9,071	...	81	9,091	1,277	2,919	96
...	849	1,777	1,130	13,192	789	3,666	...
...	...	...	299	3,906	...	3,451	279
...	272	...	181	3,175	...	1,701	...
...	67	...	93	6,376	...	3,405	...
...	102	...	363	3,756	204	1,612	127
819	1,363	...	736	15,460	1,669	2,328	...
684	...	...	1,532	8,970	...	2,845	...
...	46	...	42	4,686	...	1,979	...
...	9	...	415	4,507	...	1,534	...
...	181	...	1,434	5,087	...	2,492	...
11	...	...	1,226	5,355	...	1,699	...
9,377	65,226	7,389	28,857	3,03,446	27,652	65,675	1,898
1,15,926	4,73,075	53,507	1,70,340	11,82,291	1,14,075	2,42,131	5,079
1,08,936	59,569	30,862	1,79,499	11,46,977	1,01,527	2,03,478	6,667

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	Public Health			
			Vaccination	Other sanitary requirements	Markets and slaughter-houses	
Name of district	Serial No. of municipality	Name of municipality				
(1)	(2)	(3)	(24)	(24-a)	(25)	
			Rs.	Rs.	Rs.	
Nagpur Division	1	Nagpur ..	3,577	35,608	84,113	
	2	Kamptee ..	389	494	387	
	3	Ramtek ..	132	127	119	
	4	Khapa ..	132	..	288	
	Nagpur..	5	Kalmeshwar ..	36	..	130
		6	Umrer ..	313	324	1,221
		7	Mowar ..	24	18	65
		8	Saoner ..	48	707	513
	9	Katol ..	407	..	1,157	
	Chanda..	10	Chanda ..	470	600	914
		11	Warora ..	221	..	125
	Wardha..	12	Wardha ..	500	454	497
		13	Arvi ..	361	..	943
		14	Deoli ..	77	32	232
		15	Hinganghat ..	427	..	694
	Chhindwara.	16	Pulgaon ..	328	..	4
		17	Chhindwara ..	480	437	1,223
		18	Pandhurna ..	105	..	379
		19	Sausar ..	39	7	2
	Betul ..	20	Seoni ..	621	998	263
		21	Betul ..	567	509	194
		Total ..	9,354	40,315	93,463	

No. III

*Provinces and Berar for the year ending the 31st March 1933—contd.*

6

and Convenience

Pounds	Dak bungalows and sarais	Arboriculture, public gardens and experimental cultivation	Veterinary charges	Registration of births and deaths	Public Works Establishment
(26)	(27)	(28)	(29)	(30)	(31)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,658	1,026	11,226	849	3,688	59,552
204	...	...	...	...	2,042
407	...	...	60	...	300
155	8	...	20	...	130
191	8	...	...	...	20
256	55	481	...	...	...
94	...	...	...	...	...
470	88	251	2.0	...	112
173	...	...	...	...	...
1,444	461	1,230	210	...	873
904	17	610	734	...	365
1,194	...	837	650	...	2,391
1,098	...	96	1,051	...	396
137	...	...	...	...	...
2,212	...	877	939	...	962
234	...	63	...	...	...
248	337	596	300	...	1,117
68	...	...	...	...	...
139	...	...	...	...	...
843	...	471	...	...	...
407	183	166	100	...	594
17,536	2,183	16,904	5,153	3,688	68,854

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	Public Health		
			Vaccination	Other sanitary requirements	Markets and slaughter-houses
(1)	(2)	(3)	(24)	(24-a)	(25)
			Rs.	Rs.	Rs.
Jubbulpore Division	Jubbulpore.	1 Jubbulpore	1,844	..	5,200
		2 Sehora	40	..	353
	Saugor	3 Murwara	377	..	2,877
		4 Saugor	480	..	895
		5 Deori	70	..	..
		6 Etawah	68	..	37
	Mandla	7 Khurai	167	7	838
		8 Damoh	562	..	915
	Hoshangabad.	9 Mandla	410	240	734
		10 Hoshangabad	533	418	288
		11 Harda	342	..	201
		12 Seoni-Malwa	72	..	55
		13 Pachmarhi	64	1,138	..
	Nimar	14 Sohagpur	137	206	144
		15 Itarsi	211	153	456
		16 Narsinghpur	242	152	184
		17 Gadarwara	186	153	167
		18 Chhota-Chhindwara	80	..	..
		19 Khandwa	721	3,919	1,824
		20 Burhanpur	609	2,488	2,108
		<b>Total</b>	<b>7,215</b>	<b>8,854</b>	<b>17,276</b>
Chhattisgarh Division	Raipur	1 Raipur	504	2,658	5,334
		2 Dhamtari	357	578	1,094
	Drug	3 Drug	473	225	4,178
		4 Bilaspur	545	259	4,399
	Bhandara	5 Bhandara	454	658	112
		6 Tumsar	195	19	355
	Balaghat	7 Pauni	92	..	43
		8 Gondia	333	594	3,078
		9 Balaghat	302	..	744
		<b>Total</b>	<b>3,255</b>	<b>4,991</b>	<b>19,337</b>
		<b>Total Central Provinces</b>	<b>19,824</b>	<b>54,160</b>	<b>1,30,076</b>

No. III

*Provinces and Berar for the year ending the 31st March 1938—contd.*

6

and Convenience

Pounds (26)	Dak bungalows and sarais (27)	Arboriculture, public gardens and experimental cultivation (28)	Veterinary charges (29)	Registration of births and deaths (30)	Public Works
					Establishment (31)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,340	1,103	3,358	2,080	...	12,471
..	478	..	60	...	...
606	57	..	..	...	569
1,329	458	932	300	675	1,985
155	781	14	..	...	..
843	4	..	..	...	..
447	304	145	50	...	598
1,563	264	192	100	...	1,415
651	125	67	50	..	653
594	..	205	90	2	..
509	4	272	..	35	734
153	9	109	150	..	486
..	..	161	..	..	..
308	..	..	100	..	..
266	304	308	..	..	513
691	10	..	100	..	324
222	9	..	120	..	648
134	25	1	..	..	..
1,643	..	1,369	300	..	2,725
739	..	611	1,715	..	869
13,193	3,935	7,744	5,215	712	23,990
1,343	199	2,851	1,958	...	1,831
516	148	308	300	...	255
1,047	1,402	..	..	300	1,347
978	328	2,147	500	..	1,255
203	173	380	104	..	81
321	153	..	..	..	..
135	..	..	..	..	100
132	..	831	200	..	1,255
301	..	111	..	..	397
4,976	2,403	6,628	3,062	300	6,521
35,705	8,521	31,276	13,430	4,700	99,365

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	Public Health		
			Vaccination	Other sanitary requirements	Markets and slaughter-houses
(1)	(2)	(3)	(24)	(24-a)	(25)
			Rs.	Rs.	Rs.
Berar Division	Amraoti ...	1 Amraoti town ...	806	...	4,364
		2 Amraoti camp ...	159	...	220
		3 Ellichpur city ...	588	...	865
		4 Ellichpur civil station ...	204	...	3,262
		5 Anjangan Surji ...	524	...	840
		6 Morsi ...	...	...	3
		7 Warud ...	...	...	220
		8 Badnera ...	...	...	564
		9 Daryapur ...	...	...	5
	Akola ...	10 Akola ...	682	290	3,585
		11 Akot ...	637	273	546
		12 Karanja ...	247	131	1,209
		13 Basira ...	203	...	739
		14 Murtizapur ...	234	...	287
		15 Balapur ...	231	...	329
	Buldana ...	16 Buldana ...	280	19	516
		17 Khamgaon ...	649	383	1,983
		18 Shegaon ...	164	...	788
		19 Malkapur ...	464	1,614	860
		20 Jalgaon ...	44	...	114
		21 Mehkar ...	46	44	260
		22 Nandura ...	574	...	384
		23 Chikhali ...	273	120	252
	Yeotmal ...	24 Yeotmal ...	524	1,620	1,370
		25 Wun ...	716	...	2,110
		26 Digras ...	15	602	154
		27 Darwha ...	199	...	374
		28 Pandharkaoda ...	210	...	1,425
		29 Pusad ...	201	...	253
		Total ..	8,874	5,096	27,881
		Grand Total ..	28,698	59,256	1,57,957
		Total for 1936-37 ..	29,680	62,262	1,00,810

## No. III

Provinces and Berar for the year ending the 31st March 1938—contd.

6

and Convenience

Pounds	Dak bungalows and sarais	Arboriculture, public gardens and experimental cultivation	Veterinary charges	Registration of births and deaths	Public Works Establishment
(26)	(27)	(28)	(29)	(30)	(31)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
814	291	154	1,000	...	3,889
622	...	585	350	162	850
368	...	106	284	...	...
411	2	442	86	...	921
411	...	...	...	...	...
75	...	...	90	...	...
99	...	...	48	10	...
315	...	...	...	...	282
96	...	...	172	...	150
2,185	471	207	1,567	175	4,322
810	...	351	150	...	1,086
440	...	348	1,949	1	...
341	157	1,228	...	...	965
242	...	...	85	...	28
1,016	...	...	...	132	...
316	...	121	150	...	932
663	...	1,286	225	...	2,028
707	6	168	686	...	102
452	...	215	200	...	...
82	...	...	300	120	999
156	...	...	100	48	...
215	241	70	...	...	...
309	...	...	101	...	...
705	...	343	300	...	323
476	...	...	95	...	1,910
299	...	234	97	...	714
282	...	...	...	...	...
251	...	66	...	...	697
323	...	53	...	...	...
13,481	1,168	5,977	8,035	648	20,198
49,186	9,689	37,253	21,465	5,348	1,19,563
50,297	8,117	38,552	19,094	5,618	1,17,056

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	6			
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	Public Health and Convenience			Total  (35)
			Public Works			
			Buildings  (32)	Roads  (33)	Stores  (34)	
			Rs.	Rs.	Rs.	Rs.
Nagpur Division	Nagpur ...	1 Nagpur ...	41,131	1,00,781	137	9,74,464
		2 Kamptee ...	227	2,936	..	50,623
		3 Ranitek ...	..	249	..	9,751
		4 Khapa ...	25	31	..	4,831
		5 Kalmeshwar ...	..	440	16	3,024
		6 Umrer ...	..	500	..	17,890
		7 Mowar ...	23	131	3	2,139
	Chanda ...	8 Saoner ...	24	812	..	8,824
		9 Katol ...	365	138	440	11,727
		10 Chanda ...	1,383	750	..	31,107
		11 Warora ...	86	320	119	14,195
		12 Wardha ...	652	5,550	..	93,080
	Wardha ...	13 Arvi ...	24	744	..	22,137
		14 Deoli ...	..	66	..	2,834
		15 Hinganghat ...	255	803	118	48,252
	Chhindwara ...	16 Pulgaon ...	123	42	58	7,295
		17 Chhindwara ...	1,250	2,681	..	33,757
		18 Pandhurna ...	16	85	4	5,318
		19 Sausar ...	13	95	..	2,425
		20 Seoni ...	370	3,251	40	26,677
	Betul ...	21	Betul ...	72	1,112	210
Total ...			46,039	1,21,517	1,145	13,82,834



No. III

and Berar for the year ending 31st March 1938—contd.

7				8	9		
Public Instruction				Contri- butions	Miscellaneous		
Schools and Colleges	Contri- butions	Libraries, Museums, Menge- ries, etc.	Total	For general purposes	Interest on loans		
					Interest due on account of previous year	Interest due on account of current year	Dis- count
(36)	(37)	(38)	(39)	(40)	(41)	(42)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,07,921	21,647	2,568	2,32,136	71,163	12,641	51,396	..
11,707	500	...	12,207	24,677	...	...	...
8,222	617	...	8,839	54	...	...	...
5,574	220	...	5,794	15	...	...	..
5,667	...	...	5,667	10	...	...	...
20,898	...	...	20,898	...	...	...	...
3,758	...	...	3,758	12	...	...	...
7,814	276	193	8,283	45	...	...	...
8,908	..	...	8,908	...	..	50	...
26,262	...	...	26,262	1,500	...	...	...
13,409	171	180	13,760	...	...	...	...
25,837	450	379	26,662	987	...	2,282	...
33,318	...	...	33,318	25	...	...	...
7,227	...	...	7,227	600	...	...	...
57,867	...	...	57,867	604	...	...	...
13,447	..	..	13,447	15	...	...	...
15,040	525	260	15,825	3,381	...	..	...
6,445	...	...	6,445	10	...	...	...
4,729	...	...	4,729	...	...	...	...
18,100	850	641	19,591	3,175	...	...	...
10,481	75	...	10,556	1,200	...	..	...
5,12,631	25,331	4,217	5,42,179	1,07,473	12,641	53,728	..

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	6			
			Public Health and Convenience			Total
			Public Works			
Name of district	Serial No. of municipality	Name of municipality	Buildings	Roads	Stores	Total
(1)	(2)	(3)	(32)	(33)	(34)	(35)
Jubbulpore Division	Jubbulpore.	1 Jubbulpore ...	Rs. 1,528	Rs. 47,090	Rs. 6,501	Rs. 3,43,135
		2 Sehora ...	...	...	...	4,077
		3 Murwara ...	642	6,363	...	35,669
	Saugor ...	4 Saugor ...	423	10,165	473	70,852
		5 Deori ...	...	406	...	3,550
		6 Etawah ...	...	1,625	...	6,503
		7 Khurai ...	619	6,983	805	20,582
		8 Damoh ...	65	1,259	507	42,543
	Mandla ...	9 Mandla ...	320	1,654	...	17,426
	Hoshangabad.	10 Hoshangabad ...	63	1,787	...	18,292
		11 Harda ...	22	472	...	30,624
		12 Seoni-Malwa ...	63	1,112	6	6,875
		13 Pachmachi ...	...	3,973	...	10,132
		14 Sohagpur ...	509	1,564	...	9,651
		15 Itarsi ...	319	3,169	16	19,887
		16 Narsinghpur ...	...	587	...	11,252
		17 Gadarpur ...	280	792	...	11,946
	18 Chhota-Chhindwara ...	75	1,034	...	4,663	
Nimar ...	19 Khandwa ...	168	8,039	...	82,932	
	20 Burhanpur ...	3,802	3,837	25	80,499	
		Total ...	8,898	1,01,911	8,333	8,31,090
Chhattisgarh Division	Raipur ...	1 Raipur ...	217	11,960	3,172	1,48,090
		2 Dhamtari ...	363	3,129	...	21,723
	Drug ...	3 Drug ...	145	4,696	119	42,471
	Bilaspur ...	4 Bilaspur ...	3,216	4,166	10	66,228
	Bhandara ...	5 Bhandara ...	113	526	...	27,886
		6 Tumsar ...	2,969	180	7	10,335
		7 Pauni ...	...	267	...	3,574
	8 Gondia ...	8 Gondia ...	...	1,187	...	25,598
	Balaghat ...	9 Balaghat ...	169	1,260	...	9,846
		Total ...	7,192	27,371	3,308	3,55,751
		Total Central Provinces	62,129	2,50,799	12,786	25,69,675

No. III

and Berar for the year ending the 31st March 1938—contd.

7				8	9		
Public Instruction				Contributions	Miscellaneous		
Schools and Colleges	Contributions	Libraries, Museums, Menageries, etc.	Total	For general purposes	Interest on loans		
(36)	(37)	(38)	(39)	(40)	Interest due on account of previous year	Interest due on account of current year	Dis-count
(41)	(42)	(43)					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97,273	11,100	1,875	1,10,248	52,055	2,118	...	...
6,832	...	...	6,832	...	...	...	...
28,105	50	400	28,555	...	...	...	...
51,561	3,716	105	55,472	18,015	...	...	...
4,644	20	...	4,664	...	...	...	...
7,919	5	30	7,954	...	...	...	...
16,344	...	99	16,443	...	...	...	...
23,685	...	...	23,685	628	...	2,963	...
13,260	...	527	13,787	810	...	...	...
7,417	2,193	...	9,600	349	...	...	...
35,845	3,068	...	38,913	111	...	2,184	...
11,048	...	...	11,048	35	...	...	...
10,082	20	...	10,102	20	1,214	...	...
9,076	500	45	10,127	10	...	...	...
9,550	550	...	9,576	675	...	...	...
20,677	...	450	21,127	1,000	...	...	...
3,462	198	166	3,826	15	...	...	...
59,448	1,873	605	61,926	2,963	...	...	...
70,974	81	...	71,055	...	...	...	...
4,87,202	23,364	4,392	5,14,958	77,829	2,118	5,147	...
65,729	1,703	1,346	68,778	3,840	...	4,771	...
16,815	1,517	300	18,632	2,010	...	...	...
23,144	1,000	509	24,653	2,200	...	...	...
43,788	230	2,318	46,336	500	...	...	...
22,927	387	64	23,378	1,570	...	...	...
9,048	...	28	9,076	910	...	...	...
7,718	...	48	7,766	610	...	...	...
22,191	495	...	22,686	1,200	...	...	...
15,042	...	...	15,042	660	...	...	...
2,26,402	5,332	4,613	2,36,347	13,500	...	4,771	...
12,26,235	54,027	13,222	12,93,484	1,98,802	14,759	63,646	...

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	6			
			Public Health and Convenience			Total
			Public Works			
			Buildings	Roads	Stores	
(1)	(2)	(3)	(32)	(33)	(34)	(35)
Berar Division			Rs.	Rs.	Rs.	Rs.
	Amraoti	1 Amraoti town ..	739	15,845	...	1,32,969
		2 Amraoti camp ..	213	2,528	6	23,697
		3 Ellichpur city ..	124	1,570	...	22,611
		4 Ellichpur civil station ..	35	113	...	16,393
		5 Anjangaon Surji ..	...	306	...	12,504
		6 Morsi ..	...	...	...	4,744
		7 Warud ..	...	50	...	3,961
		8 Badnera ..	...	...	7	5,961
		9 Daryapur ..	...	253	7	4,410
	Akola	10 Akola ..	3,938	8,700	...	1,07,429
		11 Akot ..	37	8,858	...	29,133
		12 Karanja ..	153	1,775	7	18,307
		13 Basim ..	23	1,836	124	18,781
		14 Murtizapur ..	2,503	561	7	13,058
	15 Balapur ..	...	6	94	5,662	
	Buldana	16 Buldana ..	693	285	...	24,610
		17 Khamgaon ..	27	5,707	...	45,143
		18 Shegaon ..	9	55	9	25,229
		19 Malkapur ..	1,628	2,336	27	30,318
		20 Jalgaon ..	531	172	...	9,178
		21 Mehkar ..	...	94	...	6,077
		22 Nandura ..	2	1,570	...	12,997
	23 Chikhali ..	...	...	...	7,542	
	Yeotmal	24 Yeotmal ..	69	3,506	132	32,854
		25 Wun ..	991	3,147	...	22,280
		26 Digras ..	18	230	...	8,402
		27 Darwaha ..	...	410	...	7,730
		28 Pandharkaoda ..	144	3,484	45	15,516
	29 Pusad ..	...	1,279	62	10,462	
		Total ..	11,877	64,676	527	6,77,958
		Grand Total ..	74,006	3,15,475	13,313	32,47,633
		Total for 1936-37 ..	1,07,452	3,34,274	15,599	31,26,326

No. III

and Berar for the year ending the 31st March 1938—contd.

7				8	9		
Public Instruction				Contributions	Miscellaneous		
Schools and Colleges	Contributions	Libraries, Museums, Menageries, etc.	Total	For general purposes	Interest on loans		
					Interest due on account of previous year	Interest due on account of current year	Discount
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97,013		...	97,013	...	...	...	...
9,298	420	75	9,793	...	...	...	...
21,284	...	...	21,284	227	...	...	...
17,871	...	480	18,351	500	...	...	...
5,878	270	...	6,148	...	...	...	...
2,659	...	...	2,659	...	...	...	...
2,521	...	...	2,521	...	...	...	...
7,572	150	130	7,852	...	...	...	...
2,934	...	...	2,934	25	...	...	...
46,798	1,175	300	48,273	2,324	...	...	...
13,847	900	200	14,947	...	...	...	...
9,569	584	100	10,253	170	...	...	...
11,454	...	130	11,584	...	...	...	...
8,569	...	...	8,569	436	...	...	...
...	500	50	550	145	...	...	...
9,839	135	75	10,049	1,000	...	...	...
33,856	...	350	34,206	6,765	...	...	...
12,374	...	...	12,374	...	...	3,752	...
25,618	...	...	25,618	825	...	...	...
7,617	...	...	7,617	...	...	...	...
9,050	...	...	9,050	...	...	...	...
8,004	...	...	8,004	...	...	...	...
8,066	400	...	8,466	...	...	...	...
32,385	325	282	32,992	1,139	...	...	...
9,454	...	36	9,490	151	...	...	...
8,810	...	...	8,810	...	...	...	...
5,600	...	...	5,600	864	...	...	...
6,245	...	...	6,245	133	...	...	...
5,828	211	...	6,039	...	...	...	...
4,40,013	5,070	2,208	4,47,291	14,704	...	3,752	...
16,66,248	59,097	15,430	17,40,775	2,13,506	14,759	67,398	...
16,24,485	52,855	15,737	16,93,077	1,31,809	16,648	67,808	...

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	9			
Name of district	Serial No of municipality	Name of municipality	Actual cost of work done for private individuals	Miscel		
				Other		
				Printing, rewards, etc.	Public exhibitions	
(1)	(2)	(3)	(44)	(45)	(45-a)	
			Ps.	Rs.	Rs.	
Nagpur Division	1	Nagpur	269	15,967	...	
	2	Kamptee	...	...	...	
	3	Ranitek	...	434	...	
	4	Krupa	...	237	...	
	Nagpur ...	5	Kameshwar	...	...	...
		6	Umrer	...	...	...
		7	Mowar	...	147	...
		8	Saoner	...	288	...
	Chanda ...	9	Katol	...	194	...
		10	Chanda	...	...	65
		11	Warora	...	1,055	...
		12	Wardha	441	...	...
	Wardha ...	13	Arvi	...	277	...
		14	Deoli	...	141	...
		15	Hinganghat	...	251	...
	Chhindwara.	16	Pulgaon	...	...	...
		17	Chhindwara	...	...	121
		18	Pandhurna	...	495	...
		19	Sausar	...	...	...
	Betul	20	Seoni	...	...	...
		21	Betul	...	...	...
		Total	710	19,486	186	

No. III

and Berar for the year ending the 31st March 1938—contd.

10

Miscellaneous items		Total	Total expenditure	Extraordinary and debt			
Other miscellaneous	Total			Investments			
(45-b)	(46)	(47)	(48)	In securities (other than for sinking fund)	In savings banks	Payment to sinking fund	Repayments of loans
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,624	3,591	97,897	18,25,578	50,316	...	30,000	98,894
3,341	3,341	3,341	1,21,293	2,000	...	...	...
335	769	769	26,935	...	...	...	...
125	362	362	15,141	...	...	...	...
171	171	171	11,472	...	...	...	...
846	846	846	54,045	...	...	...	1,500
...	147	147	7,456	...	...	...	...
131	419	419	22,044	...	...	...	...
1,572	1,766	1,816	28,890	...	...	...	...
933	998	998	1,01,237	...	...	...	...
352	1,407	1,407	45,470	...	...	...	...
2,114	2,114	4,837	1,60,410	...	...	...	1,196
560	837	837	72,021	...	...	...	...
428	569	569	14,409	...	...	...	400
629	880	880	1,42,904	...	...	...	...
424	424	424	32,333	...	...	...	...
1,563	1,684	1,684	75,729	...	...	...	...
56	551	551	17,899	1,198	...	...	...
125	125	125	9,814	...	...	...	...
1,213	1,213	1,213	70,984	...	...	...	...
466	466	466	31,597	...	...	...	...
33,008	52,680	1,19,759	28,88,661	53,514	...	30,000	1,01,990

## STATEMENT

Showing the Expenditure of the Municipalities of the Central Provinces

1	2	3	9			
			Actual cost of work done for private individuals	Miscel		
				Other		
Name of district	Serial No. of municipality	Name of municipality	Printing, rewards, etc.	Public exhibitions		
(1)	(2)	(3)	(44)	(45)	(45-a)	
			Rs.	Rs.	Rs.	
Jubbulpore Division	Jubbulpore.	1 Jubbulpore ... ..	...	391	...	
		2 Sehora ... ..	...	...	2	
	Saugor ...	3 Murwara ... ..	...	...	799	...
		4 Saugor ... ..	...	...	1,126	...
		5 Deori ... ..	...	...	362	...
		6 Etawah ... ..	...	...	...	...
		7 Khurai ... ..	...	...	178	...
		8 Damoh ... ..	...	...	341	...
		9 Mandla ... ..	...	...	...	...
	Hoshangabad.	10 Hoshangabad ... ..	...	...	652	...
		11 Harda ... ..	...	...	121	...
		12 Seoni-Malwa ... ..	...	...	...	...
		13 Pachmarhi ... ..	...	...	...	...
		14 Sohagpur ... ..	...	...	285	...
		15 Itarsi ... ..	...	...	...	...
		16 Narsinghpur ... ..	...	...	178	...
	Nimar ...	17 Gadarwara ... ..	...	...	...	...
		18 Chhota-Chhindwara ... ..	...	...	23	...
		19 Khandwa ... ..	...	...	861	...
		20 Burhanpur ... ..	...	312	1,677	...
		Total ... ..	312	6,994	2	
Chattisgarh Division	Raipur ...	1 Raipur ... ..	18	781	...	
		2 Dhamtari ... ..	...	...	...	
	Drug ...	3 Drug ... ..	...	...	1,258	...
		4 Bilaspur ... ..	...	...	396	...
	Bhandara	5 Bhandara ... ..	3	...	...	...
		6 Tumsar ... ..	...	...	...	...
		7 Pauni ... ..	...	...	...	...
	Balaghat	8 Gondia ... ..	...	...	...	...
		9 Balaghat ... ..	...	...	8	...
			Total ... ..	21	2,443	...
		Total Central Provinces	1,043	28,923	188	



No. III

and Berar for the year ending the 31st March 1938—contd.

		10					
Miscellaneous items		Total	Total expenditure	Extraordinary and debt			
				Investments			
Other miscellaneous	Total			In securities (other than for sinking fund)	In savings banks	Payment to sinking fund	Repayments of loans
(45-b)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,276	12,667	14,785	6,55,383	...	...	...	6,535
160	162	162	13,137	...	...	...	1,855
2,094	2,893	2,893	81,956	...	8,530	...	...
1,046	2,172	2,172	1,82,239	...	8,375	...	...
54	416	416	12,409	...	...	...	...
333	333	333	15,971	...	...	...	...
842	1,020	1,020	46,568	...	...	...	...
876	1,217	4,180	83,045	...	...	...	6,391
511	511	511	41,378	...	...	...	...
445	1,097	1,097	46,767	...	...	...	...
199	320	2,504	85,657	...	...	...	4,999
267	267	267	27,309	...	...	...	...
2,656	2,656	2,656	25,105	...	...	...	...
95	380	380	26,463	...	...	...	...
1,136	1,136	1,136	42,438	...	...	...	...
362	540	540	28,775	1	...	...	...
244	244	244	39,114	...	...	...	...
15	38	38	11,152	...	...	...	...
3,451	4,312	4,312	2,07,592	...	...	...	...
171	1,848	2,169	2,06,501	...	...	...	...
27,233	34,229	41,806	18,77,959	1	16,905	...	19,780
94,161	94,942	99,731	3,93,631	..	..	..	15,000
335	335	335	57,485	..	..	..	..
970	2,228	2,228	92,354	13,159	..	..	..
649	1,045	1,045	1,67,036	8,662	..	..	..
627	627	630	68,993	..	..	..	4,892
517	517	517	27,834	..	..	..	..
446	446	446	16,958	..	..	..	..
2,088	2,088	2,088	7,253	..	..	..	..
107	115	115	33,480	..	..	..	..
99,900	1,02,343	1,07,135	9,35,024	21,821	..	..	19,892
1,60,141	1,89,252	2,68,700	57,01,644	75,336	16,905	30,000	1,41,662

## STATEMENT

Showing the Expenditure of the Municipalities of the Central Provinces

1	2	3	9			
			Actual cost of work done for private individuals	Miscel		
				Other		
Name of district	Serial No. of municipality	Name of municipality	Printing, rewards, etc.	Public exhibitions		
(1)	(2)	(3)	(44)	(45)	(45-a)	
			Rs.	Rs.	Rs.	
Berar Division	Amraoti	1 Amraoti town	...	1,007	...	
		2 Amraoti camp	...	179	...	
		3 Ellichpur city	...	132	...	
		4 Ellichpur civil station	...	120	...	
		5 Anjangaon Surji	...	...	...	
		6 Morsi	...	...	...	
		7 Warud	...	...	...	
		8 Badnera	...	220	...	
		9 Daryapur	...	227	...	
	Akola	10 Akola	...	99	...	...
		11 Akot	...	15	673	28
		12 Karanja	...	133	753	...
		13 Asim	...	...	1,406	...
		14 Murtzapur	...	...	323	...
		15 Balapur	...	...	...	...
	Buldana	16 Buldana	...	...	237	...
		17 Khamgaon	...	4	...	...
		18 Shegaon	...	...	465	...
		19 Malkapur	...	...	380	...
		20 Jalgaon	...	...	325	...
		21 Mehkar	...	...	106	...
		22 Nandura	...	...	180	...
		23 Chikhali	...	...	445	...
	Yeotmal	24 Yeotmal	...	...	...	...
		25 Wun	...	...	382	3,203
		26 Digras	...	...	...	...
		27 Darwha	...	...	133	...
		28 Pandharkaoda	...	...	309	25
		29 Pusad	...	...	132	...
Total			516	8,134	3,256	
Grand Total			1,559	37,057	3,444	
Total for 1936-37			911	37,459	1,409	

## No. III

and Berar for the year ending the 31st March 1938—contd.

Miscellaneous items		10					
		Total	Total expenditure	Extraordinary and debt			
				Investment		Payment to sinking fund	Repayments of loans
Other miscellaneous	Total		In securities (other than for sinking fund)	In savings banks			
(45-b)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,480	5,487	5,487	2,88,675	...	...	...	...
143	322	583	47,592	..	..	...	...
222	354	354	65,550	...	...	...	...
296	416	416	43,637	1,725	...	...	...
1,588	1,588	1,588	25,862	...	...	...	...
...	...	..	10,838	...	...	...	...
60	60	60	9,048	...	...	...	...
381	601	601	16,006	...	...	...	...
120	347	347	10,163	...	...	...	...
8,867	8,867	8,965	2,22,411	...	...	...	23,491
533	1,234	1,249	58,042	...	...	...	...
50	803	941	41,565	...	...	...	...
1,317	2,723	2,723	44,613	1,939	...	...	...
656	979	979	31,533	...	...	...	...
424	424	424	10,695	...	...	...	...
262	499	499	43,168	...	...	...	4,434
643	643	647	1,19,895	...	5,000	...	...
436	901	4,653	50,974	...	141	...	3,627
1,147	1,527	1,527	75,512	...	3,882	...	...
324	649	649	21,867	...	...	...	...
489	595	595	19,123	...	...	...	...
1,427	1,607	1,607	27,521	...	...	...	...
403	848	848	22,405	...	...	...	...
987	987	987	92,568	196	..	...	...
564	4,149	4,149	49,599	...	1,500	...	...
841	841	841	23,474	...	...	...	...
108	241	241	18,443	...	...	...	...
287	621	621	28,928	..	...	...	...
168	250	250	22,520	...	...	...	2,608
27,173	38,563	42,831	15,42,227	3,860	10,523	...	34,160
1,87,314	2,27,815	3,11,531	72,43,871	79,196	27,428	30,000	1,75,822
1,81,420	2,20,288	3,05,655	68,69,144	4,85,627	17,507	24,000	1,89,574

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	10					
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	Extraordinary and debt					
			Advances		Deposits	Disposal of securities	Total	
			Per- manent	Others				(55)
Rs.	Rs.	Rs.	Rs.	Rs.				
Nagpur Division	1	Nagpur ...	70	1,29,975	2,53,466	...	5 62,721	
	2	Kamptee ...	120	971	4,834	...	7,934	
	3	Ramtek ...	...	893	98	...	991	
	4	Khapa ...	...	350	48	...	398	
	Nagpur .. }	5	Kalmeshwar ...	25	114	755	...	894
		6	Umrer ...	50	913	1,314	...	3,777
		7	Mowar ..	...	166	240	...	406
	Chanda .. }	8	Saoner ...	...	1,005	150	...	1,155
		9	Katol ...	...	1,235	2,311	...	3,546
		10	Chanda ...	...	172	633	...	805
	Wardha .. }	11	Warora ...	...	...	1,752	...	1,752
		12	Wardha ...	...	3,301	3,416	...	7,913
		13	Arvi ...	...	2,090	2,485	...	4,575
	Chhindwara .. }	14	Deoli ...	...	592	1,279	...	2,271
		15	Hinganghat ...	145	22,274	5,654	...	28 073
		16	Pulgaon ...	...	90	1,065	...	1,155
	Betul .. }	17	Chhindwara ..	...	687	2,730	...	3,417
		18	Pandhurna ...	...	430	144	...	1,772
		19	Sausar ..	...	443	24	...	467
	Betul .. }	20	Seoni ..	...	7,002	1,460	...	8,462
		21	Betul ...	...	180	81	...	261
		Total ...	410	1,72,883	2,83,948	...	6,42,745	

No. III

*and Berar for the year ending the 31st March 1938—contd.*

11		12				Grand Total	Remarks
Total disbursements	Amount of cheques remained uncashed at the close of the year	Balance					
		Deposits		Actual balance	Total		
(57)	(58)	Investment actual value	Other deposits if any			(60)	(61)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
23,89,299	97,393	7,02,257	..	2,28,211	10,27,861	34,17,160	
1,29,227	482	4,306	...	2,336	7,114	1,36,341	
27,926	..	5,000	..	806	5,806	33,732	
15,539	..	2,006	...	2,222	4,228	19,767	
12,366	...	..	..	1,561	1,561	13,927	
57,822	..	2,000	...	54	2,054	59,876	
7,862	...	..	..	1,376	1,376	9,238	
23,199	499	3,966	...	7,631	12,096	35,295	
32,436	...	..	..	101	101	32,537	
1,02,042	563	10,000	...	5,218	15,781	1,17,823	
47,222	..	4,761	...	7,931	12,692	59,914	
1,60,323	2,071	8,625	...	9,449	20,145	1,88,468	
76,596	28	..	..	22,054	22,082	98,678	
16,680	...	..	..	1,092	1,092	17,772	
1,70,977	2,523	..	..	38,450	40,973	2,11,950	
33,488	...	..	..	6,839	6,839	40,327	
79,146	11	5,036	305	4,197	9,549	88,695	
19,671	...	1,198	...	3,632	4,830	24,501	
10,281	..	..	..	1,030	1,030	11,311	
79,446	316	8,625	...	23,745	32,686	1,12,132	
31,858	223	5,499	...	128	5,850	37,708	
35,31,406	1,04,109	7,63,279	305	3,68,053	12,35,746	47,67,152	

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	10					
			Extraordinary and debt					
			Advances		Deposits	Disposal of securities	Total	
			Perman-ent	Others				
(1)	(2)	(3)	(53)	(54)	(55)	(55-a)	(56)	
Jubbulpore Division	Jubbulpore.	1	Jubbulpore ..	Rs. .	7,176	13,190	Rs. ...	Rs. 26,901
		2	Sehora ...	...	1,284	29	...	3,168
		3	Murwara ..	...	69	1,244	...	9,843
	Saugor ...	4	Saugor ...	...	8,166	1,821	...	18,362
		5	Deori ...	...	2,923	350	...	3,273
		6	Etawah ...	...	...	41	...	41
		7	Khurai ...	...	6,812	1,269	...	8,081
		8	Damoh ...	...	4,081	3,294	...	13,766
	Mandla ...	9	Mandla ...	...	98	3,971	...	4,069
	Hoshangabad.	10	Hoshangabad ...	...	290	49	...	339
		11	Harda ...	...	858	533	...	6,390
		12	Seoni-Malwa ...	...	...	49	...	49
		13	Pachmarhi ...	20	...	...	...	20
		14	Sohagpur ...	...	1,214	150	...	1,364
		15	Itarsi ...	20	130	70	...	220
		16	Narsinghpur ...	...	1,506	152	...	1,659
		17	Gadarwara ...	...	190	5	...	195
	Chhindwara.	18	Chhindwara.	30	1,690	324	...	2,044
		Nimar ...	19	Khandwa ...	50	3,325	16,627	...
	20		Burhanpur ...	...	4,418	4,863	...	9,281
		Total	120	44,230	48,031	...	1,29,067	
Chhattisgarh Division	Raipur ...	1	Raipur ...	...	1,465	7,093	...	23,558
		2	Dhamtari ...	...	2,628	1,719	...	4,347
	Drug ...	3	Drug ...	...	2,262	1,672	...	17,093
	Bilaspur ...	4	Bilaspur ...	...	2,529	4,259	...	15,450
	Bhandara	5	Bhandara ...	...	124	112	...	5,128
		6	Tumsar ...	...	35	1,285	50	1,370
		7	Pauni ...	20	266	89	...	375
		8	Gondia ...	...	3,259	757	...	4,016
	Balaghat ..	9	Balaghat ...	...	405	2,269	...	2,674
		Total	20	12,973	19,255	50	74,011	
	Total Central Provinces...		550	2,30,086	3,51,234	50	8,45,823	

## No. III

and Berar for the year ending the 31st March 1938—contd.

11	12					Grand Total	Remarks	
	Balance							
	Total disbursements	Amount of cheques remained uncashed at the close of the year	Deposits		Actual balance			Total
			Investments, actual value	Other deposits, if any				
(57)	(58)	(59-a)	(59-b)	(60)	(61)	(62)	(63)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
6,82,284	11,319	11,500		49,097	71,916	7,54,200		
16,305	..	..	..	2,690	2,690	18,995		
91,799	..	..	..	27,395	27,395	1,19,194		
2,00,601	1,336	55,087		66,191	1,22,614	3,23,215		
15,682	..	1,320	821	2,860	5,001	20,683		
20,012	..	..	..	683	683	20,695		
54,649	..	..	..	8,010	8,010	62,659		
96,811	83	..	..	4,277	4,360	1,01,171		
45,447	2,833	..	..	6,204	9,037	54,484		
47,106	..	3,995	..	2,962	6,957	54,063		
92,047	..	1,000	..	3,313	4,313	96,360		
22,358	..	..	..	18,336	18,336	40,694		
25,125	..	2,550	4,369	8,546	15,465	40,590		
27,827	..	..	..	3,517	3,517	31,344		
42,658	..	3,019	..	2,951	5,970	48,628		
30,434	..	7,037	..	1,824	8,861	39,295		
39,309	..	..	..	3,057	3,057	42,366		
13,196	..	..	1,020	2,639	3,659	16,855		
2,27,594	7,948	..	..	4	7,952	2,35,546		
2,15,782	3,017	8,625	2,299	10,200	24,141	2,39,923		
20,07,026	26,536	94,133	8,509	2,24,756	3,53,934	23,60,960		
4,17,189	5,799	..	..	30,739	36,538	4,53,727		
61,832	..	..	..	6,004	6,004	67,836		
1,09,447	1,934	2,26,520	..	17,881	2,46,335	3,55,782		
1,82,486	9,167	..	..	31,170	40,337	2,22,823		
74,121	..	2,000	..	2,971	4,971	79,092		
29,204	..	..	..	12,031	12,031	41,235		
17,333	..	..	..	260	260	17,593		
81,269	717	..	..	21,133	21,850	1,03,119		
36,154	18	..	..	1,573	1,591	37,745		
10,09,035	17,635	2,28,520	..	1,23,762	3,69,917	13,78,952		
65,47,467	1,48,280	10,85,932	8,814	7,16,571	19,59,597	85,07,064		

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	10						
			Extraordinary and debt						
			Advances		Deposits	Disposal of Securities	Total		
Per- manent	Others								
(1)	(2)	(3)	(53)	(54)	(55)	(55-a)	(56)		
Berar Division	Amraoti	1	Amraoti town ...	Rs. ...	Rs. 4,612	Rs. 3,614	Rs. ...	Rs. 8,226	
		2	Amraoti camp...	...	376	409	...	785	
		3	Ellichpur city ..	...	670	107	...	777	
		4	Ellichpur civil station.	...	...	1,172	...	2,897	
		5	A n j a n g a o n Surji.	...	...	777	74	...	851
		6	Morsi ..	...	...	...	...	...	
		7	Warud ..	24	...	...	...	...	24
		8	Badnera ..	...	...	...	...	...	
		9	Daryapur ..	25	...	...	...	...	25
	Akola ...	10	Akola ..	...	1,017	15,398	...	39,906	
		11	Akot ..	...	426	8,428	...	8,854	
		12	Karanja ..	...	975	1,138	...	2,113	
		13	Basin ..	...	180	1,111	...	3,230	
		14	Murtizapur ..	...	40	2,403	...	2,443	
		15	Balapur ..	...	...	302	...	302	
	Buldana	16	Buldana ..	...	190	1,450	...	6,074	
		17	Khamgaon ..	...	1,025	3,828	...	9,853	
		18	Shegaon ..	...	400	281	...	4,449	
		19	Malkapur ..	...	2,393	649	...	6,924	
		20	Jalgaon ..	...	699	359	...	1,058	
		21	Mehkar ..	...	652	384	...	1,036	
		22	Nandura ..	...	962	575	...	1,537	
		23	Chikhali ..	...	714	3,444	...	4,158	
	Yeotmal	24	Yeotmal ..	...	537	4,567	...	5,300	
		25	Wun ..	...	494	265	...	2,259	
		26	Digras ..	...	745	2,543	...	3,288	
		27	Darvha ..	...	138	410	...	548	
		28	Pandharkaoda ...	...	181	308	...	489	
		29	Pusad ..	50	760	507	...	3,925	
		Total ...	99	18,963	53,726	...	1,21,331		
		Grand Total ..	649	2,49,049	4,04,960	50	9,67,154		
		Total for 1936-37.	1,786	2,95,804	2,32,614	13,960	12,60,822		



No. III

and Berar for the year ending the 31st March 1938—concl'd.

11		12					
Total disbursements	Amount of cheques remained uncashed at the close of the year	Balance				Grand Total	Remarks
		Deposits		Actual balance	Total		
		Investments, actual value	Other deposits, if any				
(57)	(58)	(59-a)	(59-b)	(60)	(61)	(62)	(63)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,96,901	3,385	...	...	34,220	37,605	3,34,506	
48,377	...	...	...	17,503	17,503	65,880	
66,327	...	7,884	...	474	8,358	74,685	
46,534	1,602	8,863	206	5,324	15,995	62,529	
26,713	...	3,018	...	6,427	9,445	36,158	
10,838	...	...	...	5,450	5,450	16,288	
9,072	...	...	...	708	708	9,780	
16,006	...	...	...	581	581	16,587	
10,188	...	...	...	862	862	11,050	
2,62,317	13,369	16,625	..	48,446	78,440	3,40,757	
66,896	1,495	11,114	..	821	13,130	80,026	
43,678	258	...	...	2,192	2,450	46,128	
47,843	...	4,000	...	921	4,921	52,764	
33,976	...	...	...	6,568	6,568	40,544	
10,997	...	...	...	6,803	6,803	17,800	
49,242	...	...	...	3,105	3,105	52,347	
1,29,748	3,093	45,500	...	25,871	74,464	2,04,212	
55,423	...	...	...	1,203	1,203	56,626	
82,426	70	5,500	...	6,484	12,054	94,490	
22,625	...	...	...	1,017	1,017	23,942	
20,159	...	...	...	4	4	20,163	
29,058	...	...	...	2,003	2,003	31,061	
26,563	...	5,400	2,596	1,804	9,800	36,363	
97,868	2,041	800	...	43	2,884	1,00,752	
51,858	3,378	55,857	...	9,642	68,877	1,20,735	
26,762	...	...	...	627	627	27,389	
18,991	...	...	...	224	224	19,215	
29,417	...	...	...	3,965	3,965	33,382	
26,445	...	...	...	6,868	6,868	33,313	
16,63,558	28,391	1,64,561	2,802	2,00,160	3,95,914	20,59,472	
82,11,025	1,76,671	12,50,493	11,616	9,16,731	23,55,511	1,05,66,536	
81,29,966	1,48,359	13,54,896	10,094	10,54,206	25,67,555	1,06,97,521	

## ABSTRACT OF STATEMENT No. III

GENERAL ADMINISTRATION AND COLLECTION CHARGES		Rs.	Rs.
General administration (Office establishment, Inspection, Honorary Magistrates' establishment, etc.)		4,45,049	..
Collection of taxes (including Bonded Warehouses Establishment, purchases of account books and papers, money boxes, repairs to out-posts, etc.).		1,60,153	..
Collection of tolls on roads and ferries ..		10,582	..
Collection charges on account of octroi or terminal tax.		2,65,493	..
Survey of land .. ..		12,845	..
Refunds (other than octroi) .. ..		16,462	..
Pensions and gratuities .. ..		74,655	..
Annuities .. ..		9,227	..
Provident Fund contributions .. ..		1,11,308	..
Total ..		11,05,774	..
PUBLIC SAFETY			
Fire (establishment, purchase of fire-engines, buckets, etc., repairs).		65,763	..
Lighting (establishment, purchase of lamps, oil, repairs).		5,56,750	..
Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).		1,161	..
Rewards for destruction of wild animals and snakes.		978	..
Total ..		6,24,652	..

ABSTRACT OF STATEMENT No. III—*contd.*

PUBLIC HEALTH AND CONVENIENCE				Rs.	Rs.
Water-supply—					
Capital Outlay	..	..	..	1,15,986	..
Establishment, repairs, etc.	..	..	..	4,73,075	..
Drainage—					
Capital Outlay	..	..	..	53,507	..
Establishment, repairs, etc.	..	..	..	1,70,340	..
Contingency (including road-cleaning and watering and latrines)				11,82,291	..
Charges on account of Health Officers and Sanitary Inspectors				1,14,075	..
Hospitals and dispensaries	..	..	..	2,42,131	..
Plague charges	..	..	..	5,079	..
Vaccination	..	..	..	28,68	..
Other sanitary requirements	..	..	..	59,276	..
Markets and slaughter houses	..	..	..	1,57,957	..
Bunds	..	..	..	49,186	..
Dekhanshowas and saris	..	..	..	9,689	..
Arbiculture, public gardens and experimental cultivation				37,53	..
Veterinary charges	..	..	..	21,465	..
Registration of births and deaths	..	..	..	5,348	..
Public Works—					
Establishment	..	..	..	1,19,563	..
Buildings	..	..	..	74,076	..
Roads	..	..	..	3,15,475	..
Stores	..	..	..	13,313	..
Total				..	32,47,633

## ABSTRACT OF STATEMENT No. III—concl'd.

PUBLIC INSTRUCTION		Rs.	Rs.
Schools and Colleges .. ..	..	16,66,248	..
Contributions .. ..	..	59,097	..
Libraries, Museums, Menageries, etc. ..	..	15,430	..
Total ..		..	17,40,775
CONTRIBUTION			
For general purposes .. ..	..	..	2,13,506
MISCELLANEOUS			
Interest on loans—	..		
Interest due on account of previous year ..	..	14,759	..
Interest due on account of current year ..	..	67,398	..
Discount .. ..	..	..	..
Actual cost of work done for private individuals ..	..	1,559	..
Other miscellaneous—			
Printing, rewards, etc. .. ..	..	37,057	} 2,27,815
Public exhibition, fairs, etc. .. ..	..	3,444	
Miscellaneous .. ..	..	1,87,314	
Total ..		..	3,11,531
Total Expenditure ..		..	72,43,871
EXTRAORDINARY AND DEBT			
Investments—			
In Securities (other than for sinking funds) ..	..	79,196	..
In Savings Banks .. ..	..	27,428	..
Payments to sinking fund .. ..	..	30,000	..
Payments of loans .. ..	..	1,75,822	..
Advances—			
Permanent .. ..	..	649	..
Others .. ..	..	2,49,049	..
Deposits .. ..	..	4,04,960	..
Disposal of securities .. ..	..	50	..
Total ..		..	9,67,154
Disbursements ..		..	82,11,025
Balance {	Amount of cheques outstanding at the end of year.	1,76,671	..
	Investments, actual value ..	12,50,493	..
	Other deposits, if any ..	11,616	..
	Actual balance ..	9,16,731	..
Total ..		..	23,55,511
GRAND TOTAL ..		..	1,05,66,536

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STATEMENT No. IV

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## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1933, the average consumption or expenditure

District	Serial No. of municipality	Name of municipality	Population	Grain			
				Gross imports	Gross amount of tax collected	Net imports	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
				Mds.	Rs.	Mds.	
Nagpur Division	Nagpur	1	Kamptee	*26,341	235,657	6,043	235,463
		2	Ramtek	8,939	52,789	2,239	52,199
		3	Khapa	8,191	67,640	2,535	62,203
		4	Umrer	17,913	151,008	9,438	134,640
	Chanda	5	Chanda	28,138	389,400	14,536	262,809
		6	Warora	9,811	140,512	4,591	114,183
	Chhindwara	7	Chhindwara	17,083	97,420	6,089	96,962
		8	Seoni	16,081	139,783	6,567	135,872
Jubbulpore Division	Jubbulpore	1	Jubbulpore	104,317	10,91,283	51,182	91,182
	Saugor	2	Saugor	*48,862	284,969	21,707	243,714
		3	Deori	5,638	28,496	630	27,536
	Hoshangabad	4	Hoshangabad	12,332	74,258	3,381	73,177
		5	Pachmarhi*	*6,136	34,667	2,390	34,667
Chhattisgarh Division	Raipur	1	Raipur	45,390	421,169	21,058	258,068
	Bilaspur	2	(a) Bilaspur	(a)25,735	262,497	12,305	205,488
	Bhandara	3	Bhandara	16,738	143,280	2,388	143,280
			<b>Total</b>	<b>397,642</b>	<b>3,614,938</b>	<b>1,66,959</b>	<b>2,171,440</b>
			<b>Total for 1936-37</b>	<b>397,642</b>	<b>3,478,855</b>	<b>1,86,632</b>	<b>2,972,463</b>

\*Represents population in the Municipal and Cantonment  
(a) Represents population in the

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending per head and the incidence of taxation per head of population.

		Refined sugar					Unrefined sugar
Net amount of tax collected	Net average consumption per head of population	Gross imports	Gross amount of tax collected	Net imports	Net amount of tax collected	Net average consumption per head of population	Gross imports
8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rs.	Md. s. ch.	Mds.	Rs.	Mds.	Rs.	Mds. s. ch.	Mds.
6,038	8 37 0	9,678	6,674	8,772	5,483	0 13 4	5,565
2,217	5 33 9	253	158	233	146	0 6 0	2,453
2,304	7 23 12	1,183	739	999	625	0 4 14	34
8,415	7 20 10	3,174	1,984	3,008	1,880	0 6 11	1,459
11,733	9 13 9	14,135	5,890	10,369	4,321	0 14 11	3,979
3,644	11 25 8	4,593	1,914	1,689	704	0 6 12	1,528
6,060	5 27 1	7,385	4,616	7,225	4,515	0 16 15	3,804
6,381	8 17 15	...	2,152	...	2,052	...	...
43,039	0 34 15	71,925	26,865	59,355	22,702	0 22 11	37,426
18,492	4 39 8	...	11,329	...	5,125	...	60,680
610	5 2 3	1,878	587	1,840	575	0 13 0	...
3,339	5 37 4	5,793	1,995	5,754	1,982	0 18 11	3,837
2,390	5 26 0	2,252	1,409	2,241	1,402	0 14 10	...
12,903	5 27 7	12,889	4,028	11,804	3,688	0 10 6	6,724
9,632	7 39 6	8,392	7,868	7,996	7,497	0 12 7	3,860
2,388	8 22 6	2,904	1,210	2,710	1,130	0 6 8	1,349
1,39,585	5 18 7	146,434	79,418	123,995	63,827	0 12 8	132,698
1,38,298	7 19 0	538,435	87,606	364,652	69,367	0 13 11	150,186

areas as the octroi tax is on goods used in both the areas. municipal area only.

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1938, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Unrefined		
				Gross amount of tax collected	Net imports	Net amount of tax collected
(1)	(2)	(3)	(4)	(16)	(17)	(18)
				Rs.	Mds.	Rs.
Nagpur Division	Nagpur	1 Kamptee ...	•26,341	1,739	4,602	1,438
		2 Ramtek ...	8,939	1,533	1,841	1,150
		3 Khapa ...	8,191	21	34	21
		4 Umrer ...	17,913	912	1,285	803
	Chanda	5 Chanda ...	28,138	1,658	2,984	1,244
		6 Warora ...	9,811	637	385	160
	Chhindwara	7 Chhindwara ...	17,080	1,584	3,465	1,443
		8 Seoni ...	16,081	719	..	601
Jubbulpore Division	Jubbulpore	1 Jubbulpore ...	104,317	5,754	27,436	4,218
	Saugor	2 Saugor ...	•48,862	13,928	30,298	5,611
	Hoshangabad	3 Deori ...	5,638	..	..	..
		4 Hoshangabad ...	12,332	801	3,794	792
		5 Pachmarhi ...	•6,136	..	..	..
Chhattisgarh Division	Raipur	1 Raipur ...	45,390	1,051	6,227	973
	Bilaspur	2 Bilaspur ...	(a) 25,735	1,608	3,134	1,306
	Bhandara	3 Bhandara ...	16,738	562	1,280	533
		Total	397,642	32,507	86,765	20,293
		Total for 1936-37	397,642	37,502	99,977	23,400

\*Represents population in the Municipal and Cantonment areas as the octroi tax is on goods used in both the areas.

(a) Represents population in the municipal area only.



## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population--contd.

sugar	Ghee				
	Gross imports	Gross amount of tax collected	Net imports	Net amount of tax collected	Net average consumption per head of population
	(19)	(21)	(22)	(23)	(24)
Mds. s. ch.	Mds.	Rs.	Mds.	Rs.	Mds. s. ch.
0 6 15	1,598	999	1,598	999	0 2 6
0 8 3	334	278	331	276	0 1 7
0 0 3	169	211	154	192	0 0 12
0 2 13	403	504	334	418	0 0 12
0 4 3	317	265	290	242	0 0 7
0 1 9	518	323	491	307	0 2 0
0 8 2	1,675	1,047	1,661	1,038	0 3 14
...	1,771	1,476	1,608	1,340	0 4 0
0 10 8	14,077	10,998	13,313	10,401	0 5 2
0 24 13	...	14,233	..	9,019	..
...	...	...	...	...	...
0 12 5	1,959	1,693	1,949	1,681	0 6 5
..	528	665	528	665	0 3 7
0 5 8	3,793	4,741	3,654	4,568	0 3 4
0 4 14	2,149	1,790	1,903	1,586	0 2 15
0 3 10	703	585	674	562	0 1 10
0 9 0	29,994	39,808	28,488	33,294	0 3 5
0 10 5	30,713	40,666	30,018	34,831	0 3 8

## STATEMENT

Showing the amount or value of the principal articles imported into and the 31st March 1938, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class I—Including grain, sugar, ghee and used as food and drink for men and			
				Gross imports	Gross amount of tax collected	Net imports	Net amount of tax collected
(1)	(2)	(3)	(4)	(25)	(26)	(27)	(28)
				Mds.	Rs.	Mds.	Rs.
Nagpur Division	Nagpur ...	1 Kamptee ...	*26,341	204,301	20,681	188,661	19,118
		2 Ramtek ...	8,939	104,461	5,671	103,202	5,179
		3 Khapa ...	8,191	89,897	5,017	83,735	4,469
		4 Umrer ...	17,913	184,194	15,681	16,191	13,720
	Chanda ..	5 Chanda ...	28,138	482,637	25,550	319,590	20,494
		6 Warora ...	9,811	1,89,722	8,942	118,146	5,958
		7 Chhindwara ...	17,080	...	18,158	...	17,698
		8 Seoni ...	16,031	183,631	15,237	177,541	14,235
Jubbulpore Division	Jubbulpore	1 Jubbulpore ...	104,317	1,88,182	1,41,115	1,645,773	1,12,386
		2 Saugor ...	*48,862	...	61,197	...	38,247
	Saugor ...	3 Deori ...	5,638	104,450	3,188	98,698	3,040
		4 Hoshangabad ...	12,332	152,655	11,650	151,356	11,547
		5 Pachmarhi ...	*6,136	38,717	5,444	38,717	5,328
Chhattisgarh Division	Raipur ...	1 Raipur ...	45,390	897,599	48,652	729,884	39,762
	Bilaspur ...	2 Bilaspur ...	(a) 25,735	463,025	33,717	396,534	29,131
	Bhandara ...	3 Bhandara ...	16,738	175,200	6,412	171,218	6,266
		Total ...	397,642	5,117,919	4,26,292	4,413,246	3,46,618
		Total for 1936-37	397,642	5,025,970	4,33,771	4,500,453	3,62,739

\*Represents population in the Municipal and Cantonment areas as the octroi tax is on goods used in both the areas.

(a) Represents population in the municipal area only.

## No. IV

*taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.*

articles animals	Class II.—Animals for slaughter					Oil		
	Net average consumption per head of population (29)	Gross imports (30)	Gross amount of tax collected (31)	Net imports (32)	Net amount of tax collected (33)	Net average consumption per head of population (34)	Gross imports (35)	Gross amount of tax collected (36)
Mds. s. ch.	No.	Rs.	No.	Rs.	No.	Mds.	Rs.	Rs.
7 6 7	17,832	1,782	17,882	1,782	·68	2,826	...	883
11 21 12	2,627	602	2,627	102	·2	1,175	...	490
10 8 15	7,650	344	7,626	344	·93	...	13,787	646
8 32 2	41,904	665	13,839	373	·77	4,190	...	1,309
12 16 15	20,247	555	20,247	555	·72	...	27,818	1,254
12 1 11	1,313	125	1,313	125	·13	1,638	...	341
...	6,019	881	6,019	881	·31	4,760	...	445
11 1 10	...	1,238	...	1,238	...	1,367	21,888	684
15 31 1	121,632	12,941	118,936	12,192	1·1	...	...	...
...	2,885	553	2,884	542	·06	...	...	...
17 20 4	...	...	...	...	...	...	1,728	54
12 1 15	1,554	204	1,554	204	·13	1,530	...	636
6 12 6	3,061	418	2,225	245	·36	...	..	..
16 3 3	37,623	2,682	37,454	2,661	·82	...	2,79,959	6,562
15 16 5	10,630	997	9,261	869	·36	...	98,161	1,278
10 9 3	9,242	865	9,242	865	·55	3,283	684	3,212
13 12 3	284,269	24,852	251,109	22,978	·65	20,769	4,44,025	17,794
12 36 2	327,066	25,954	289,037	24,335	·71	19,373	3,75,879	11,446

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1938, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Oil			
				Net imports	Net amount of tax collected	Net average consumption of popu-	
(1)	(2)	(3)	(4)	(37)	(38)	(39)	
				Mds.	Rs.	Rs.	Md. s. ch.
Nagpur Division	Nagpur ...	1 Kamptee ...	*26,341	2 800	...	875	0 4 4
		2 Ramtek ...	8,939	1,173	...	489	0 5 4
		3 Khepa ...	8,191	...	8,450	396	...
		4 Umrer ...	17,913	3,955	...	1,236	0 8 13
	Chanda ...	5 Chanda ...	28,138	...	26,692	1,226	...
		6 Warora ...	9,811	1,474	...	307	0 6 0
	Chhindwara	7 Chhindwara ...	17,080	4,746	...	444	0 11 2
		8 Seoni ...	16,081	1,246	19,945	623	0 3 2
Jubbulpore Division	Jubbulpore ...	104,317	...	...	...	...	
	Saugor ...	*48,862	...	...	...	...	
	Deori ...	5,638	...	1,504	47	...	
	Hoshangabad ...	12,332	1,528	...	636	...	
	Pachmarhi ...	*6,136	...	...	...	0 4 15	
Chhattisgarh Division	Raipur ...	1 Raipur ...	45,390	...	1,80,781	4,237	...
	Bilaspur ...	2 Bilaspur ...	(a) 25,735	...	90,456	1,173	...
	Bhandara ...	3 Bhandara ...	16,738	669	...	...	0 7 10
		Total ...	397,642	17,591	3,27,328	11,689	0 5 10
		Total for 1936-37	397,642	18,764	2,77,964	9,318	0 2 12

\*Represents population in the Municipal and Cantonment areas as the octroi tax is on goods used in both the areas.

(a) Represents population in the municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation p.r head of population—cont'd.

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing								
Age con- per head lation	Gross imports		Gross amount of tax collected	Net imports		Net amount of tax collected	Net average consumption per head of population	
	(40)		(41)	(42)		(43)	(44)	
Rs. a. p.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Md. s. ch.	Rs. a. p.
..	39,926	...	4,914	38,796	..	4,577	1 19 2	..
..	38,458	...	1,289	37,974	..	1,228	4 9 15	..
1 0 6	...	30,148	1,362	...	24,595	1,116	...	3 0 0
...	57,294	34,178	6,340	56,371	2,52,250	5,835	3 5 14	1 6 6
0 15 2	..	1,01,300	2,753	...	95,863	2,656	...	3 6 6
...	1,638	..	761	1,475	..	564	0 6 0	..
...	213,145	55,865	3,724	212,980	55,182	3,688	12 18 13	2 1 11
1 3 10	80,342	68,586	3,278	79,860	66,332	3,170	4 38 10	4 1 11
...	147,385	...	28,710	1,453,101	..	27,205	13 3 11	..
...	497,579	1,36,261	10,505	493,050	1,18,779	9,427	10 3 10	2 3 7
0 4 3	28,568	...	512	25,356	...	485	4 5 0	..
...	43,357	...	2,523	43,145	...	2,410	3 19 15	..
...	..	...	884	...	...	884	...	..
3 15 9	..	4,63,261	13,650	..	3,05,713	9,788	...	6 11 9
3 8 3	..	2,40,709	5,249	...	2,06,954	4,358	..	8 0 8
...	17,634	...	2,928	17,344	..	2,892	1 3 7	..
2 8 7	1,165,326	11,30,308	89,382	2,459,452	11,15,668	80,273	8 26 1	5 6 1
2 2 5	905,690	17,96,328	79,068	893,882	14,88,849	70,903	4 38 15	4 12 0

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1938, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class IV — Articles used in the			
				Gross imports	Gross amount of tax collected		Net
(1)	(2)	(3)	(4)	(45)	(46)	(47)	
				Mds.	Rs.	Rs.	Mds.
Nagpur Division	Nagpur ...	1 Kamptec ...	*26,341	42,216	...	5,277	42,216
		2 Rcmtek ...	8,939	..	20,101	1,003	..
		3 Khapa ...	8,191	...	8,389	210	..
		4 Umrer ...	17,913	...	19,880	1,019	..
	Chanda ...	5 Chanda ..	28,138	...	73,764	2,472	..
		6 Warora ...	9,811	...	47,235	3,718	..
	Chhindwara	7 Chhindwara ..	17,080	65,540	34,782	3,033	65,540
		8 Seoni ...	16,081	...	44,909	1,403	..
Jubbulpore Division	Jubbulpore	1 Jubbulpore ...	104,317	..	23,01,270	18,177	..
	Saugor ...	2 Saugor ...	*48,862	183,091	60,182	7,714	157,083
		3 Deori ...	5,638	14,502	1,210	211	14,502
	Hoshangabad	4 Hoshangabad	12,332	66,338	...	1,197	66,192
		5 Pachmarhi ...	*6,136	...	...	245	..
Chhattisgarh Division	Raipur ...	1 Raipur ...	45,390	..	2,68,895	9,450	..
	Bilaspur ...	2 Bilaspur ...	(a) 25,735	...	2,53,507	6,777	..
	Bhandara ...	3 Bhandara ...	16,738	...	84,774	2,683	..
Total			3,97,642	371,687	32,18,948	64,589	345,533
Total for 1936-37			3,97,642	408,986	18,43,956	58,055	368,408

\*Represents population in the Municipal and Cantonment areas as the octroi tax is on goods used in both the areas.

(a) Represents population in the municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of the population—contd.

construction of buildings				Class V.—Drugs, gum, species and perfumes				
imports	Net amount of tax collected	Net average consumption or expenditure per head of population		Gross imports		Gross amount of tax collected	Net imports	
	(48)	(49)		(50)		(51)	(52)	
Rs.	Rs.	Mds.s. ch.	Rs. a p.	Mds.	Rs.	Rs.	Mds.	Rs.
...	5,277	1 24 2	...	148,534	...	6,457	147,131	...
20,045	1,001	...	2 3 10	...	24,991	1,150	...	24,704
8,354	209	...	1 0 4	...	41,236	1,749	...	35,168
17,400	880	..	0 15 6	843	58,327	3,406	536	44,582
72,274	2,404	...	2 9 1	...	3,26,012	9,504	...	2,88,524
38,298	3,438	..	3 14 5	...	1,20,809	3,847	...	72, 23
34,687	3,330	3 33 8	2 0 6	1,232	1,01,577	4,650	1,232	99,143
44,774	1,399	...	2 12 6	...	85,063	4,892	...	76,278
22,82,991	17,937	...	21 14 2	...	37,057	32,875	...	8,53,560
50,690	5,837	3 8 9	1 0 7	..	30,025	14,370	..	1,98,050
1,210	211	2 9 0	0 3 6	...	402	22	...	402
...	1,185	5 14 11	...	3,941	...	2,669	3,672	...
...	245	...	...	...	...	...	...	...
2,68,809	9,447	...	5 14 9	...	2,54,965	13,188	...	2,48,639
2,22,228	5,837	...	8 10 2	..	1,77,169	5,915	..	1,66,993
81,304	2,661	...	4 14 2	...	47,988	2,198	..	47,508
31,43,064	60,998	3 5 6	8 1 3	154,550	15,75,847	1,06,892	152,571	21,55,674
10,68,301	53,989	3 13 11	3 1 3	149,673	23,66,523	96,876	148,227	21,44,052

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1933, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class V.—Drugs, gums, species and perfumes				Gross
				Net amount of tax collected	Net average consumption or expenditure per head of population			
(1)	(2)	(3)	(4)	(53)	(54)			(55)
				Rs.	Mds. s. ch.	Rs. a. p.	Mds.	
Nagpur Division	Nagpur ..	1 Kamptee ..	*26,341	6,396	5 23 6	...	256,896	
		2 Ramtek ..	8,939	1,137	..	2 12 2	..	
		3 Khapa ..	8,191	1,468	...	4 4 8	...	
		4 Umrer ..	17,913	2,572	0 1 3	2 7 10	482	
	Chanda ..	5 Chanda ..	28,138	8,338	...	10 4 1	..	
		6 Warora ..	9,811	2,316	...	7 5 1	1,351	
	Chhindwara.	7 Chhindwara ..	17,080	4,568	0 2 14	5 12 10	6,558	
		8 Seoni ..	16,081	4,479	...	4 11 11	..	
Jubbulpore Division	Jubbulpore.	1 Jubbulpore ..	104,317	30,666	...	8 2 1	..	
		Saugor ..	*48,862	9,705	...	4 0 10	..	
	Hoshangabad.	3 Deori ..	5,638	22	...	0 1 2	..	
		4 Hoshangabad ..	12,332	2,607	0 11 1	...	920	
		5 Pachmarhi ..	*6,136	...	...	...	..	
Chhatisgarh Division	Raipur ..	1 Raipur ..	45,390	12,894	...	5 7 8	..	
	Bilaspur ..	2 Bilaspur ..	(a)25,735	5,571	...	6 7 10	..	
	Bhandara ..	3 Bhandara ..	16,738	2,177	...	2 13 5	..	
		Total ..	3,97,642	94,916	1 32 15	6 1 9	266,217	
		Total for 1936-37	3,97,642	84,576	2 0 8	6 1 3	202,775	

\*Represents population in the Municipal and Cantonment

(a) Represents population in the



## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

Class VI.—Tobacco						Cloths and piece-goods and articles of clothing			
Imports	Gross amount of tax collected	Net imports		Net amount of tax collected	Net average consumption or expenditure per head of population			Gross imports	
(55)	(56)	(57)		(58)	(59)			(60)	
Rs.	Rs.	Mds.	Rs.	Rs.	Mds. s ch.	Rs. a. p.	Mds.	Rs.	
..	8,028	226,528	..	7,029	8 23 12	..	180,444	..	
3,163	300	..	3,163	300	..	0 5 8	..	53,555	
6,453	202	..	5,888	184	..	0 11 6	..	33,417	
9,896	610	435	8,378	533	0 0 15	0 7 6	..	1,84,189	
77,046	3,030	..	41,613	1,923	..	1 7 7	..	5,03,135	
..	1,515	667	..	962	0 2 11	..	..	1,52,821	
41,758	4,038	1,395	39,721	1,814	3 4	2 5 2	..	..	
51,083	1,596	..	37,759	1,180	..	2 5 7	..	1,95,400	
9,64,110	30,128	..	4,69,546	14,673	..	4 8 0	..	33,84,047	
10,75,626	40,870	..	4,61,361	18,785	..	9 7 1	..	..	
26,592	831	..	25,403	795	..	4 8 1	..	..	
..	807	911	..	782	0 2 15	..	2,312	..	
..	..	..	..	..	..	..	..	..	
1,46,662	4,982	..	97,960	3,345	..	2 2 6	..	12,25,086	
88,552	2,865	..	66,149	2,126	..	2 9 2	..	7,96,260	
74,464	2,453	..	71,331	2,283	..	4 3 3	..	75,840	
5,65,405	1,02,755	229,936	13,28,272	56,714	2 30 3	3 13 11	182,756	66, 3,750	
5,74,504	98,812	179,014	14,45,011	56,324	2 5 12	4 3 5	1,811	57,46,156	

areas as the octroi tax is on goods used in both the areas.

municipal area only.

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1938, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Cloths and piece-goods and articles			
				Gross amount of tax collected	Net imports		Net amount of tax collected
(1)	(2)	(3)	(4)	(61)	(62)	(63)	(63)
Nagpur Division	Nagpur ..	1 Kamptee ..	*26,341	Rs. 4,101	Mds. 179,916	Rs. ...	Rs. 4,089
		2 Ramtek ..	8,939	1,662	...	53,105	1,648
		3 Khapa ..	8,191	721	...	33,199	716
		4 Umrer ..	17,913	4,317	...	1,12,697	2,641
	Chanda ...	5 Chanda ...	28,138	10,483	...	4,27,379	8,904
		6 Warora ..	9,811	3,184	..	1,34,114	2,794
	Chhindwara.	7 Chhindwara	17,080	...	...	...	...
		8 Seoni ..	16,081	5,925	...	1,82,398	5,530
Jubbulpore Division	Jubbulpore	1 Jubbulpore	104,317	58,053	...	24,58,056	43,069
	Saugor ..	2 Saugor ...	*48,862	...	...	...	...
		3 Deori ..	5,638	...	...	...	...
	Hoshangabad.	4 Hoshangabad.	12,332	1,851	2,292	...	1,673
		5 Pachunarhi	* 6,136	1,616	...	...	1,400
Chhattisgarh Division	Raipur ..	1 Raipur ..	45,390	38,284	..	7,40,494	23,140
	Bilaspur ...	2 Bilaspur ..	(a) 25,735	18,662	...	5,58,454	13,088
	Bhandara ..	3 Bhandara ..	16,738	2,369	..	71,648	2,238
		Total ..	397,642	1,51,228	182,208	47,71,544	1,10,930
		Total for 1936-37 ..	397,642	1,27,298	1,728	42,28,104	96,531

\* Represents population in the Municipal and Cantonment  
(a) Represents population in

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

of clothing		Class VII.—Including cloth piece-goods and articles of clothing and manufactured articles of dress					
Net average consumption or expenditure per head of population		Gross imports		Gross amount of tax collected	Net imports		Net amount of tax collected
(64)		(65)		(66)	(67)		(68)
Mds. s. ch.	Rs. a. p.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.
6 33 3	...	1,92,852	...	4,383	1,92,324	...	4,371
	5 15 0	..	53,555	1,662	...	53,105	1,648
...	4 0 10	..	34,153	738	...	33,936	733
...	6 4 8	..	1,85,584	4,350	..	1,13,725	2,666
..	15 3 0	...	5,13,171	10,691	...	4,37,415	9,113
...	13 10 8	...	1,61,746	3,370	...	1,42,930	2,978
...	...	...	2,53,895	7,934	...	2,41,803	7,556
...	11 5 6	...	2,01,899	6,128	...	1,88,897	5,733
...	23 9 1	...	33,84,047	58,084	...	24,58,056	43,069
...	...	..	13,36,143	41,754	...	4,19,352	13,105
...	...	...	94,069	2,715	...	69,568	2,124
0 7 6	...	2,478	...	1,996	2,406	...	1,812
...	...	...	...	...	...	...	...
...	16 5 0	...	13,15,997	41,116	...	8,28,853	25,892
...	21 11 2	...	9,96,883	22,563	...	7,21,701	16,244
...	4 4 6	...	77,480	2,470	...	73,234	2,337
4 28 7	16 14 11	1,95,330	86,08,622	2,09,954	1,94,730	56,12,567	1,39,381
0 5 10	15 0 6	1,97,325	76,59,402	1,90,992	1,95,841	52,95,754	1,23,982

areas as the octroi tax is on goods used in both the areas.  
the municipal area only.

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1938, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class VII.—Including cloth piece-goods and articles of clothing and manufactured articles of dress	
				Net average consumption or expenditure per head of population	
(1)	(2)	(3)	(4)	(69)	
			Mds. s. ch.		Rs. a. p.
Nagpur Division	Nagpur ..	1 Kamptee ...	*26,341	7 12 1	..
		2 Ramtek ...	8,939	...	5 15 0
		3 Khapa ...	8,191	...	4 2 3
		4 Umter ...	17,913	...	6 5 6
	Chanda ..	5 Chanda ...	28,138	...	15 8 8
		6 Warora ...	9,811	...	14 9 1
	Chhindwara	7 Chhindwara ..	17,080	...	14 2 6
		8 Seoni ...	16,081	..	11 11 4
Jubbulpore Division	Jubbulpore ..	1 Jubbulpore ..	104,317	..	23 9 1
	Saugor ..	2 Saugor ..	*48,862	...	8 9 3
		3 Deori ..	5,638	...	12 5 5
	Hoshangabad	4 Hoshangabad ..	12,332	0 7 13	...
		5 Pachmarhi ..	*6,136	...	...
Chhattisgarh Division	Raipur ..	1 Raipur ..	45,390	...	18 4 2
	Bilaspur ..	2 Bilaspur ..	(a) 25,735	...	28 0 8
	Bhandara ..	3 Bhandara ..	16,738	...	4 6 0
Total ..			397,642	5 1 7	15 14 6
Total for 1936-37 ..			397,642	5 2 9	15 0 2

\*Represents population in the Municipal and Cantonment  
(a) Represents population in

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

## Class VIII.—Metals and articles of metal

Gross imports		Gross amount of tax collected	Net imports		Net amount of tax collected	Net average consumption or expenditure per head of population	
(70)		(71)	(72)		(73)	(74)	
Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds s. c.	Rs. a. p.
94,385	...	2,195	94,385	...	2,195	3 23 12	...
...	9,373	293	...	9,225	288	...	1 0 6
...	2,526	79	...	1,840	57	...	0 3 7
...	15,935	374	...	10,485	270	...	0 9 4
...	59,560	1,861	...	49,513	1,547	...	1 12 2
...	52,364	1,636	...	49,988	1,250	...	5 1 1
...	98,224	3,070	...	93,285	2,884	...	5 7 4
...	89,022	2,782	...	62,640	1,957	...	3 14 4
...	12,80,746	19,672	...	11,66,370	17,949	...	11 2 10
...	3,18,189	9,837	...	2,46,563	7,599	...	5 0 9
...	25,592	403	...	22,656	354	...	4 0 4
5,110	...	1,494	2,171	...	357	0 7 1	...
...	...	...	...	...	...	...	...
...	5,06,183	15,837	...	3,49,606	10,925	...	7 11 3
...	1,77,034	5,532	...	1,19,703	3,741	...	4 10 5
...	1,31,394	3,731	...	1,30,993	3,724	...	7 13 3
99,495	27,66,742	68,796	96,556	231,2,867	55,097	2 19 14	6 8 11
86,974	26,88,888	66,645	84,011	22,80,457	54,057	2 6 14	6 7 5

areas as the octroi tax is on goods used in both the areas.  
the municipal area only.

## STATEMENT No. IV

Showing the quantity or value of the principal articles imported into and taxed by the Municipalities in the Central Provinces during the year ending the 31st March 1938, the average consumption or expenditure per head and the incidence of taxation per head of population—concl'd.

District	Serial No. of municipality	Name of municipality	Population	Com-position for octroi	Incidence of taxation	
					Class I (net collection)	Total octroi (net collection)
(1)	(2)	(3)	(4)	(75)	(76)	(77)
				Rs.	Rs. a. p.	Rs. a. p.
Nagpur Division	Nagpur ...	1 Kamptee ...	*26,341	...	0 11 7	1 14 9
		2 Ramtek ...	8,939	...	0 9 3	1 3 6
		3 Khapa ...	8,191	...	0 8 9	1 0 9
		4 Umrer ...	17,913	...	0 12 3	1 8 0
	Chanda ...	5 Chanda ...	28,138	...	0 11 7	1 10 8
		6 Warora ...	9,811	...	0 9 9	1 12 9
		7 Chhindwara ...	17,080	106	1 0 7	2 7 6
Jubbulpore Division	8 Seoni ...	16,081	71	0 14 2	2 1 3	
	1 Jubbulpore ...	1,04,317	802	1 1 2	2 10 5	
	Saugor ...	2 Saugor ...	*48,862	42	0 12 6	2 1 10
		3 Deori ...	5,638	50	0 8 7	1 4 1
	Hoshangabad.	4 Hoshangabad	12,332	45	0 15 0	1 11 2
5 Pachmarhi ...	*6,136	32	0 13 11	1 5 3		
Chhattisgarh Division	Raipur ...	1 Raipur ...	45,390	168	0 14 0	2 8 6
	Bilaspur ...	2 Bilaspur ...	(a) 25,735	...	1 2 1	2 10 2
	Bhandara ...	3 Bhandara ...	16,738	...	0 5 10	1 6 1
		Total ...	3,97,642	1,316	0 13 11	2 2 7
		Total for 1936-37	3,97,642	1,362	0 14 7	2 1 11

\*Represents population in the Municipal and Cantonment areas as the octroi tax is on goods used in both the areas.

(a) Represents population in the municipal area only.

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STATEMENT SHOWING THE INCOME AND EXPENDITURE OF  
NOTIFIED AREA COMMITTEES

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*Statement showing the income and expenditure of the Notified  
ending the 31st*

Name of district	Serial No. of notified area committee	Name of notified area committee	Population	Closing balance of last year		
					From taxes	From other sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Rs	Rs.	Rs.
Chanda ...	1	Balarpur ...	5,737	2,392	2,260	3,077
Wardha ...	2	Sindi ...	6,883	6,331	3,496	7,512
Betul ...	3	Betul Bazar ...	5,378	744	4,590	1,721
	4	Multai ...	4,707	518	4,606	2,173
Saugor ...	5	Bamora ...	1,829	4,578	607	5,888
Hoshangabad ...	6	Posar Piparia ...	3,968	4,148	12,551	5,364
	7	Kareliganj ...	2,316	12,791	12,116	6,431
Raipur ...	8	Bhatpara ...	7,974	25,387	29,508	7,277
Bilaspur ...	9	Champa ...	8,096	1,022	8,578	2,200
	10	Kota ...	3,915	716	3,199	3,069
	11	Mungeli ...	6,665	990	4,654	3,867
Balaghat ...	12	Waraseoni ...	5,449	3,461	11,517	3,409
	13	Chandur railway ...	7,094	1,927	1,256	7,746
	14	Chandur bazar ...	5,804	20,293	1,010	20,750
Amraoti ...	15	Shendurjana-Malkapur.	8,946	770	4,022	2,503
	16	Dhimgaon-Dattapur.	9,807	3,357	5,326	3,637
Akola ...	17	Telhara ...	6,13	8,403	8,323	5,491
Buldana ...	18	Deolgaon Raja ...	5,837	5,306	8,027	2,734
Yeotmal ...	19	Umarkhed ...	7,957	6,428	10,549	5,183
	20	Ghatanji ...	3,989	5,592	12,468	4,331
		Total ...	118,487	1,15,154	1,48,663	1,04,993
		GRAND TOTAL FOR 1936-37.	119,299	1,07,006	1,21,333	74,331

(a) Excludes Rs. 2,942 00



*Area Committees in the Central Provinces and Berar during the year March 1938.*

Income						Expenditure			
Total income excluding opening balance	Extra-ordinary	Total receipts excluding opening balance	Total receipts including opening balance	Incidence of taxation [column (6)] per head of population	Incidence of income [column (8)] per head of population	Ordinary	Extra-ordinary	Total disbursement	Closing balance
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.
5,337	170	5,507	7,899	0 6 4	0 14 11	5,263	25	5,288	2,611
11,078	485	11,523	17,854	0 8 2	1 9 8	11,187	494	11,681	6,173
6,311	369	6,680	7,424	0 13 7	1 2 9	6,172	385	6,557	867
6,779	257	7,036	7,554	0 15 8	1 7 0	6,800	243	7,043	511
6,495	169	6,664	11,242	0 5 4	3 8 10	4,669	169	4,838	6,404
17,915	1,301	19,216	23,361	3 2 7	4 8 3	19,050	1,741	20,791	2,573
18,547	1,029	19,576	32,367	5 3 8	8 0 1	13,388	800	14,188	18,179
36,785	822	37,607	62,994	3 11 2	4 9 9	32,638	614	33,252	(a) 29,742
19,778	1,446	21,224	13,246	1 0 9	1 3 9	9,501	2,725	12,226	1,020
6,268	320	6,588	7,304	0 13 0	1 9 7	6,194	355	6,549	755
8,521	...	8,521	9,511	0 11 2	1 4 5	7,865	...	7,865	1,646
14,926	2,940	17,866	21,327	2 1 10	2 11 10	14,188	4,532	18,720	2,607
9,902	700	9,702	11,629	0 2 10	1 4 3	9,380	146	9,526	2,103
21,760	...	21,760	42,053	0 2 9	3 12 0	20,524	...	20,524	21,529
6,525	886	7,411	8,181	0 7 2	0 11 8	8,156	25	8,181	...
8,963	6,873	15,836	19,193	0 8 8	0 14 7	9,943	...	9,943	9,250
13,814	746	14,560	22,963	1 5 8	2 4 0	17,999	455	18,454	4,509
10,761	277	11,038	16,344	1 6 0	1 13 6	12,645	303	12,948	3,396
15,732	2,563	18,295	24,723	1 5 2	1 15 9	16,725	1,364	18,089	6,634
16,499	158	16,657	22,249	3 2 0	4 2 2	14,507	143	14,650	7,599
2,52,756	21,511	2,74,267	3,89,421	1 4 2	2 2 2	2,46,794	14,519	2,61,313	1,28,108
1,95,664	14,629	2,10,293	3,17,299	1 1 11	1 19 2	1,89,922	12,220	2,02,142	1,15,157

Account of investment.

No. 4308-5094-M-XIII

GOVERNMENT OF THE  
CENTRAL PROVINCES AND BERAR  
LOCAL SELF-GOVERNMENT DEPARTMENT

*Nagpur, the 24th June 1940.*

READ—

(1) Annual reports of the municipal committees of the Central Provinces and Berar for the year ending the 31st March 1939.

(2) Divisional reviews on the above.

READ ALSO—

(3) The consolidated report of the Examiner of Local Fund Accounts for the year 1938-39.

RESOLUTION

**Constitution.**—The number of municipalities remained the same as in the previous year, *i.e.*, 79. General elections were held in 40 municipalities. The Buldana municipal committee was dissolved for its failure to pay loan instalments. The Mowad and Jalgaon municipalities continued to be under an officer-in-charge throughout the year, while the period of dissolution of the Pandhurna municipality ended in December 1938. The Nagpur municipality was the scene of several stormy meetings, the party in opposition making it impossible for the president to carry on. In order to ensure smooth administration of the municipal affairs Government exempted the municipality from the provisions of section 22 (2) and (3) of the Municipalities Act to enable the removal of office-bearers by a bare instead of the usual two-thirds majority. Ultimately the office-bearers were removed from office and new ones were elected. Matters came to a head in the Jubbulpore municipal committee with the result that the committee had to be dissolved shortly after the close of the year.

**2. Disposal of Business.**—Twenty-two (10) municipal committees failed to hold the prescribed number of meetings. Government draws the attention of all municipalities to the fact that this number has been steadily increasing during the past few years, the number of such committees in 1934-35 being only four. In the Chhattisgarh division not a single committee held the prescribed number of meetings. The total number of meetings convened fell to 2,239 (2,250). Of these, 404 (429) proved abortive and 633 (561) were adjourned. The average

attendance was 59 (58). In the Hinganghat municipality, 52 committee meetings were called of which 17 were adjourned for want of quorum and 27 were otherwise postponed so that business was transacted at only 8 meetings. This is a particularly bad case, but it shows how lightly some municipal committees take their civic responsibilities. The average attendance in this committee was only 35 (72). In Berar, the Amraoti Town municipality continues to hold the record for the number of abortive meetings. No use was made by municipalities of section 22 (2) (a) of the Municipalities Act for getting rid of habitual absentees. The Commissioner, Nagpur, reiterates the recommendation of his predecessor for amending the Act so as to transfer the initiative in this respect from the committees to Government.

**3. Legislation, Rules and Byelaws.**—No legislation was undertaken during the year. As usual several municipalities framed byelaws on various subjects. Audit has revealed that in some committees byelaws framed by them have been totally lost sight of, resulting not infrequently in loss of revenue. Government would ask all committees to examine their byelaws carefully and to take necessary steps for their proper enforcement. Committees should take advantage of this process of overhaul and replace old and out-of-date byelaws by the new model sets published by Government.

**4. General Financial Results.**—The total income of the committees, excluding opening balance and debt heads, rose to Rs. 71.28 (Rs. 70.86) lakhs. The increase occurred under all heads except "Municipal rates and taxes" and "Realization under Special Acts". The ratio of direct to indirect taxation remains the same as in the previous year, *i.e.*, 44 : 56. The average incidence of direct taxation per head of population was Rs. 1-7-10. The total expenditure, excluding the extraordinary and debt heads, increased to Rs. 76.74 (Rs. 72.44) lakhs. The increase is shared by "Public Health and Convenience" and "Public Instruction". The closing balance increased to Rs. 13.20 (Rs. 9.17) lakhs.

The financial position of several municipalities continued to be bad and in Berar as many as 18 municipalities out of 29 were unable to pay their staff regularly. The deterioration in Berar is attributed by the Commissioner not only to general economic depression accentuated by a comparatively poor cotton season but also to the "inevitable effect of election on the collection of taxes".

**5. Octroi and Terminal Tax.**—The number of municipal committees levying octroi was the same as in the preceding year, *i.e.*, 16. The total income amounted to Rs. 8.88 (Rs. 8.60) lakhs, having risen in nine and fallen in seven committees. The number of municipal committees levying terminal tax remained the same as in the preceding year, *i.e.*, 32. The income was Rs. 14.89 (Rs. 15.52) lakhs. There was increase in 11 municipalities and decrease in 21. In Kampée, the octroi income is shared between the Cantonment Board and the municipality in the proportion of 45 : 55, but payments of the Board's shares were so irregular that action under section 55 (1) of the Municipalities Act had to be

taken against the committee. The octroi income in Chanda improved as a result of the stern action taken by the Deputy Commissioner in prosecuting defaulters and exposing the defects of octroi administration. The Raipur municipality showed a large increase in its octroi income owing to inclusion of Phaphadih and Gudhiyari in the octroi cordon.

6. **House and Haisiyat Taxes.**—The number of committees levying these taxes remained the same as in the previous year, *i.e.*, 58. The total income decreased to Rs. 3.20 (Rs. 3.51) lakhs. In the Nagpur division, there was a fall in income in three municipalities, but the Saoner municipality continued to exhibit an excellent standard of collection. In the Jubbulpore division, where only haisiyat tax is levied and not house tax, income decreased in all except five municipalities. The Dhamtari municipality suspended recovery of haisiyat tax with a view to its ultimate abolition against the advice of Government, but the committee was dissolved and the officer-in-charge has since revived the tax and made the necessary assessment. In the Berar division, income fell heavily in Pusad, Darwha, Nandura, Murtizapur and Amraoti Camp.

7. **Collection of Taxes.**—Only the municipal committee, Seoni-Malwa, recovered its full demand. The municipal committee, Gondia, collected 94 per cent while the municipal committees, Bhandara, Pachmarhi and Saoner, and the civil station sub-committee, Nagpur, collected 90 per cent each. On the other hand, the collections were as low as 30 per cent, 29 per cent, 24 per cent and 30 per cent in Pulgaon, Deori, Khurai and Amraoti Town, respectively.

None of the municipalities in the province except Seoni-Malwa attained the standard of 95 per cent prescribed by Government. The Amraoti Town municipality had arrears equal to twice the annual demand. Municipal members are themselves often in arrears of taxes as reported by the Examiner of Local Fund Accounts and in Khapa as many as twelve members were guilty of this unpardonable default. The slackness in collections is all the more deplorable because every one of the municipal reports complains of inadequate provision of civic amenities and ascribes it to paucity of funds. The remedy lies in the committees' own hands, if only they would have the courage to set up a high standard of collection of taxes, which though causing unpopularity in the beginning must in the long run raise them in the estimation of the rate-payers as efficient units of Local Government. If collections improve wherever committees have been dissolved and officers-in-charge have been appointed, it is clear that the defect lies not with the economic condition of the people, but with the will of those in authority. Government hopes that in this matter the tax-payers will genuinely co-operate with the municipal executives in furtherance of the common objective.

8. **Lighting.**—The expenditure on lighting was Rs. 5.54 (Rs. 5.57) lakhs. Electric lighting was available in 22 (19) towns. The works at Malkapur have been completed since the close of the year. Construction of works at Itarsi and Shegaon has commenced since the close of the year. Applications for licences for

Bhandara and Kamptee have been received and are under consideration. Proposals for the electrification of Drug, Damoh, Dhamtari, Pulgaon, Pusad, Wun, Murtizapur, Ellichpur and Betul are being investigated by prospective licensees. No municipal committee has so far imposed a lighting tax, although there is no reason why this source of augmenting income should remain untapped.

9. **Water-supply.**—The income from water-rates decreased to Rs. 8.51 (8.64) and the expenditure on water-supply increased to Rs. 11.94 (5.89) lakhs, the increase being almost wholly due to the receipt by the Nagpur municipality of a loan instalment of Rs. 7,00,000 for the Kanhan water-works. The municipal committee failed to grapple with this important scheme because of its unbusinesslike and dilatory methods with the consequence that the completion of the scheme has been delayed by over a year, adding enormously to the cost of the works and aggravating the water-supply problem of the city of Nagpur. Government had to take over the execution of the works in its own hands to ensure supply of water to the town as expeditiously as possible. For Jubbulpore, a scheme for water-supply from the Gour river at an estimated cost of Rs. 10 lakhs is under preparation. The water provided by the Raipur water-works in the rains is reported to be grossly polluted and unpotable, and though the committee has been dissolved the Commissioner apprehends that within the short time available the officer-in-charge cannot be expected to effect radical improvement.

10. **Drainage.**—The expenditure on drainage slightly increased to Rs. 2.34 (Rs. 2.24) lakhs, but it is hardly necessary to point out that most of the smaller towns continue to be without drainage arrangements worth the name and even a town of the size and importance of Raipur has only a very poor drainage system. The Bilaspur municipality is preparing plans and estimates for a drainage scheme. The Tumsar municipality intends to improve its existing drains and in Damoh the construction of pucca drains has commenced. In Nagpur, the problem of drainage has assumed increased urgency and importance in view of the anticipated completion of the Kanhan works at an early date. Government is actively examining this question with a view to finding out the most satisfactory, practicable solution.

11. **Conservancy.**—The income and expenditure under this head were Rs. 8.08 (Rs. 7.86) lakhs and Rs. 11.67 (Rs. 11.82) lakhs, respectively. The actual income from the latrine tax was Rs. 7.73 (Rs. 7.46) lakhs. Except in two municipalities in the Nagpur division, eight in the Jubbulpore division and five in the Chhattisgarh division the expenditure on conservancy exceeded the receipts therefrom while in Berar in only four municipalities the income was not sufficient to cover the expenditure on private latrines. Government has repeatedly impressed on the committees the soundness of a self-supporting conservancy service and is, therefore, disappointed that there should still be so many bodies having an ill-balanced conservancy system. The only logical conclusion emerging from this reluctance to make the service self-supporting is that committees which do not help themselves deserve no help from Government.

12. **Hospitals, Dispensaries and Public Health.**—The number of dispensaries under the control of municipal committees was 52 as in the previous year. The number of indoor and outdoor patients was 25,464 (13,608) and 2,468,161 (1,766,403), respectively. The total expenditure on all municipal hospitals and dispensaries decreased to Rs. 2.12 (Rs. 2.42) lakhs. During the year cholera broke out in several towns notably in the towns of the Chhindwara district and in Jubbulpore, Saugor, Khurai, Mandla, Harda, Seoni-Malwa, Itarsi, Hoshangabad, Bhandara, Gondia and Pauni. Vigorous steps were taken everywhere to combat the epidemic. There are four child welfare centres each in the Nagpur civil station and city areas. The centres at Chanda and Saoner continued to do good work. In the Jubbulpore division, 16 centres were in existence and in the Chhattisgarh division there were either child welfare centres or midwives in all municipalities except Pauni. In some towns, especially in Berar, Government noticed unwillingness on the part of committees to pay the customary grants to the dispensaries, thereby causing no small embarrassment to the institutions concerned. Some of these committees appear to labour under the erroneous impression that it is primarily the business of Government to provide for medical relief and public health in their areas. The correct position, of course, is that medical relief and public health are responsibilities laid upon all municipalities by law, and that Government can, at the most, render only auxiliary support. Government therefore hopes that municipal committees will adopt a more reasonable and realistic attitude towards medical and public health institutions within their jurisdiction.

13. **Roads.**—The income from tax on animals and vehicles and from tolls on roads and ferries amounted to Rs. 2.20 (Rs. 2.44) lakhs while the expenditure on roads was Rs. 2.83 (Rs. 3.15) lakhs. There was no improvement in the condition of roads in spite of the adverse remarks contained in last year's resolution. On the contrary, the decrease in expenditure unfortunately indicates a growing indifference towards the maintenance of roads.

14. **Markets.**—The income from market dues and fees amounted to Rs. 5.63 (Rs. 5.71) lakhs and the expenditure to Rs. 0.98 (Rs. 1.58) lakhs. Government regrets to observe that municipalities continue to curtail their expenditure on the provision of amenities in markets from which they derive such large income.

15. **Education.**—The expenditure on education rose to Rs. 18 (Rs. 17.41) lakhs, and accounted for 21 (21) per cent of the total expenditure (including debt heads). Owing to financial stringency, Government was obliged to continue the 9 per cent cut in the education grants. There was an increase in the number of primary schools from 577 to 581. The number of boys and girls on the rolls increased from 83,750 to 87,061, but the percentage of attendance declined from 85 to 84. There was no noticeable extension of compulsory education during the year. The Seoni and Pandhurna municipalities contemplated introduction of compulsory education but were unable to do so for want of funds. The schemes prepared for Khurai and Kareli-ganj have not yet been sanctioned. The Mandla municipality

has made special arrangement for education of Bhumijans by providing free books, free tuition and free lodgings in a hostel and the enterprise is proving popular. Only a few municipalities such as Burhanpur and Bina maintain separate schools for Harijans while elsewhere they attend classes side by side with the boys of caste Hindus. The Saugor and Khamgaon municipalities maintain carpentry schools, the Damoh municipality intends to open carpentry and smithy classes and in Khandwa Government has recently sanctioned an aided industrial school.

**16. Closing Balance.**—It is disappointing to find that the number of municipal committees which failed to prescribe the minimum closing balance at the end of the year rose from 26 to 30, thus affording further proof of the growing deterioration of municipal finances. The unpunctual and irregular payment of staff, to be found in so many committees, is a direct consequence of the working balance falling below the minimum balance. The only cure for this state of affairs is augmenting income on the one hand and improving collection of the assessed taxes on the other.

**17. Audit.**—No appreciable improvement was noticed in respect of the following items to which the audit report draws special attention :—

- (i) prompt disposal of audit notes and ready adoption of the suggestions made therein;
- (ii) prompt recovery of municipal dues and having resort to coercive processes against defaulting not excluding municipal members;
- (iii) embezzlements and frauds in respect of collections and arrears;
- (iv) non-acceptance of lowest tenders;
- (v) adequate supervision over the administration of public funds; and
- (vi) strict observance of rules, byelaws and standing orders for safeguarding the municipal revenues.

It is disheartening to find that the majority of municipalities in this province do not yet realise the importance of setting right irregularities without any delay in spite of the fact that the principal defects of their financial administration are being pointed out to them by the auditors and by the local officers year after year. One of the worst instances was the Jubbulpore municipality which had 234 undisposed of objections dating back to 1926-27. This municipality has now been dissolved and the officer-in-charge should make vigorous efforts to remove all audit objections so that the new committee when reconstituted might start with a clean slate. In Itarsi, two defalcations were detected and two municipal employees were convicted under section 409 of Indian Penal Code. There were no other prosecutions for embezzlement, misappropriation, etc.

**18. Notified Area Committees.**—The number of notified area committees remained the same as in the previous year, *i.e.*, 20. General elections were held in 12 committees and were keenly contested.

The income and expenditure rose to Rs. 2.58 (Rs. 2.53) and Rs. 2.77 (Rs. 2.47) lakhs, respectively. The affairs of the Sindi committee are in disorder. Its staff is not paid regularly, provident fund subscriptions and contribution are not properly credited, disposal of audit objections leaves much to be desired and the finances are poor. In Kota not a single ordinary meeting of the committee was held.

**19. General.**—The record of municipal administration during the year makes dismal reading. With very few exceptions the unsatisfactory financial condition prevents municipalities from providing anything more than a primitive form of municipal service for the rate-payers. Notable amongst the exceptions is the Drug municipality which has by sound management built up a reserve of Rs. 2½ lakhs, which it intends to utilise in providing water-works for the town, and Seoni-Malwa which collected cent per cent of the demand of taxes. An unpleasant feature of the year was the increasing number of cases in which Government had to resort to the disciplinary provisions of the Municipalities Act. Besides a number of cases where Government had to intervene under section 55 of Municipalities Act to procure execution of specific duties, such as payment of staff, enforcement of provident fund and pension contributions and compliance with the orders of Government in disciplinary cases against municipal servants, three municipalities, viz., Buldana, Pauni and Dhamtari, had to be dissolved as their affairs had deteriorated to such an extent that their continuance was undesirable in the interests of the citizens. The recent legislation abolishing nominations, providing for direct election of the president and introducing adult franchise are a further step towards democratisation of the structure of local self-government. Government hopes that the new committees elected on a wider franchise and guided by their popularly elected presidents will go a long way in improving the state of civic administration. What is needed simultaneously with this alteration in the law of Local Self-Government is the realisation by the voters of their own power to bring pressure to bear on their elected representatives and by the members of the committees that while their function is to lay down the lines of policy to be followed during their term of office, the day-to-day administration must be left to the municipal executive.

Relations between Government officers and municipal and notified area committees remained, on the whole, cordial. Government acknowledges with thanks the good work done by those office-bearers and members of the municipal and notified area committees who often at great personal inconvenience have given of their best to the service of their fellow citizens. Government also desires to convey to the Commissioners, Deputy Commissioners, and officers of other departments its appreciation of the ready help and advice given by them to the municipal committees whenever required.

Government would have wished to issue this resolution earlier, but could not do so owing to the late receipt of replies from many municipal committees. The last report was received



from the Nagpur municipal committee so late as the 11th May 1940, *i.e.*, nine and a half months after the date fixed. Government cannot deprecate such delays too strongly and hopes that the office-bearers and executives of municipal committees will in future strive for absolute punctuality in this matter.

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ORDER.—Ordered that copies of the resolution be forwarded to the Commissioner and Deputy Commissioners for information and guidance, and that it be translated and circulated (through Deputy Commissioners) for the information and guidance of all municipal committees.

Ordered also that the resolution be published in Part I of the *Central Provinces and Berar Gazette*.

By order of the Governor,  
Central Provinces & Berar,

C. C. DESAI,

Secy. to Govt., C. P. & Berar,  
*Local Self-Government Department.*

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STATEMENT I

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## STATEMENT

Statement showing the constitution of municipalities in the

Name of municipality (1)	Act under which continued (2)	Population within municipal limits (3)	Particulars as to chairman				Number	
			Elected non-official (4)	Elected official (5)	Nominated non-official (6)	Nominated official (7)	<i>Ex-officio</i> (8)	Nominated (9)
<b>Nagpur division</b>								
<i>Nagpur district.</i>								
1. Nagpur	.. II of 1922	215,165	1	..	..	..	2	6
2. Kamptee	.. ..	20,787	1	..	..	..	3	3
3. Ramtek	.. ..	8,939	1	..	..	..	2	2
4. Khapa	.. ..	8,191	1	..	..	..	2	3
5. Kalmeshwar	.. ..	4,665	1	..	..	..	..	2
6. Umrer	.. ..	17,913	1	..	..	..	3	3
7. Mowar	.. ..	5,206	1	..	..	..	..	2
8. Saoner	.. ..	7,969	1	..	..	..	1	3
9. Katol	.. ..	10,900	1	..	..	..	..	3
<i>Chanda district.</i>								
10. Chanda	.. ..	28,138	1	..	..	..	2	3
11. Warora	.. ..	9,811	1	..	..	..	..	2
<i>Wardha district.</i>								
12. Wardha	.. ..	19,571	1	..	..	..	1	4
13. Arvi	.. ..	16,293	1	..	..	..	1	3
14. Deoli	.. ..	6,209	1	..	..	..	1	2
15. Hinganghat	.. ..	22,601	1	..	..	..	2	3
16. Pulgaon	.. ..	7,845	1	..	..	..	2	2
<i>Chhindwara district.</i>								
17. Chhindwara	.. ..	17,080	1	..	..	..	3	3
18. Pandhurna	.. ..	11,570	1	..	..	..	1	2
19. Sausar	.. ..	5,919	1	..	..	..	2	2
20. Seoni	.. ..	16,081	1	..	..	..	1	3
<i>Betul district.</i>								
21. Betul	.. ..	9,614	1	..	..	..	1	3
Total	..	4,70,467	24	..	..	..	30	59

No. I

## Central Provinces and Berar during the year 1938-39.

of members of committee							Total number of meetings held including those specified in columns (18) and (19).	Number of meetings out of the total in column (17) which proved abortive for want of a quorum.	Number of meetings out of the total in column (17) which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
Elected	Selected	Total	Officials	Non-officials	Europeans	Indians						
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
40	6	54	3	51	..	54	41	2	8	70	66	64
12	3	21	..	21	..	21	30	2	8	..	50	50
8	2	14	..	14	..	14	32	4	16	..	93	93
9	3	17	..	17	..	17	22	10	9	..	35	35
10	2	14	..	14	..	14	14	2	2	..	67	67
9	3	18	..	18	..	18	34	7	16	..	53	53
10	2	14	..	14	..	14	..	..	..	..	..	..
10	3	17	..	17	..	17	12	..	..	..	70	70
11	3	17	..	17	..	17	28	2	3	..	61	61
11	3	19	..	19	..	19	16	..	1	..	83	83
9	2	13	..	13	..	13	28	3	18	..	73	73
17	4	26	..	26	..	26	17	4	..	..	64	64
16	3	23	..	23	..	23	32	2	17	..	79	79
6	2	11	..	11	..	11	23	6	2	..	56	56
12	3	20	..	20	..	20	52	17	27	..	35	35
8	2	14	..	14	..	14	30	3	8	..	77	77
13	3	22	..	22	..	22	29	3	4	..	68	68
12	2	17	..	17	..	17	12	1	1	..	62	62
8	2	14	..	14	..	14	21	2	7	..	60	60
12	3	19	..	19	..	19	41	5	19	..	53	53
13	3	20	..	20	..	20	29	8	8	..	57	57
256	59	404	3	401	..	404	543	83	174	70	63	63

## STATEMENT

Statement showing the constitution of municipalities in the

Name of municipality (1)	Act under which constituted (2)	Population within municipal limits (3)	Particulars as to chairman				Number	
			Elected non-official (4)	Elected official (5)	Nominated non-official (6)	Nominated official (7)	Ex officio (8)	Nominated (9)
<b>Jubbulpore division</b>								
<i>Jubbulpore district.</i>								
1. Jubbulpore	.. II of 1922	104,317	1	..	..	..	..	6
2. Sehora	.. ..	5,764	1	..	..	..	..	2
3. Murwara	.. ..	21,959	1	..	..	..	2	3
<i>Saugor district.</i>								
4. Saugor	.. ..	39,822	1	..	..	..	2	3
5. Deori	.. ..	5,638	1	..	..	..	1	2
6. Etawah	.. ..	7,430	1	..	..	..	2	2
7. Khurai	.. ..	6,951	1	..	..	..	..	2
8. Damoh	.. ..	20,728	1	..	..	..	..	3
<i>Mandla district.</i>								
9. Mandla	.. ..	7,997	1	..	..	..	1	2
<i>Hoshangabad district.</i>								
10. Hoshangabad	.. ..	12,332	1	..	..	..	1	3
11. Harda	.. ..	16,031	1	..	..	..	2	4
12. Seoni-Malwa	.. ..	6,410	1	..	..	..	2	2
13. Pachmarhi	.. ..	1,437	..	..	..	1	..	10
14. Sohagpur	.. ..	8,141	1	..	..	..	2	3
15. Itarsi	.. ..	11,787	1	..	..	..	2	2
16. Narsinghpur	.. ..	11,077	1	..	..	..	2	3
17. Gadarwara	.. ..	9,077	1	..	..	..	2	2
18. Chhota-Chhindwara	.. ..	3,671	1	..	..	..	1	2
<i>Nimar district.</i>								
19. Khandwa	.. ..	34,622	1	..	..	..	3	4
20. Burhanpur	.. ..	44,066	1	..	..	..	2	4
Total	..	3,79,257	19	..	..	1	27	64
<b>Chhattisgarh division</b>								
<i>Raipur district.</i>								
1. Raipur	.. ..	45,390	1	..	..	..	1	4
2. Dhamtari	.. ..	11,505	1	..	..	..	2	2
<i>Drug district.</i>								
3. Drug	.. ..	13,172	1	..	..	..	..	3
<i>Bilaspur district.</i>								
4. Bilaspur	.. ..	25,735	1	..	..	..	2	3
<i>Bhandara district.</i>								
5. Bhandara	.. ..	16,738	1	..	..	..	3	4
6. Tumsar	.. ..	10,061	1	..	..	..	2	2
7. Pauni	.. ..	12,525	1	..	..	..	3	2
8. Gondia	.. ..	14,957	1	..	..	..	1	2
<i>Balaghat district.</i>								
9. Balaghat	.. ..	9,605	1	..	..	..	3	2
Total	..	1,59,688	9	..	..	..	17	24

No. I

Central Provinces and Berar during the year 1938-39—contd.

of members of committee							Total number of meetings held including those specified in columns (18) and (19)	Number of meetings out of the total in column (17) which proved abortive for want of a quorum	Number of meetings out of the total in column (17) which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting
Elected	Selected	Total	Officials	Non-officials	Europeans	Indians						
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
23	5	34	1	33	..	34	136	27	24	4	36	36
9	2	13	..	13	..	13	16	4	..	..	43	43
10	3	18	..	18	2	16	10	3	4	..	41	41
13	3	21	..	21	..	21	35	..	..	..	80	80
6	2	11	..	11	..	11	30	3	10	..	71	71
6	2	12	..	12	..	12	29	13	1	..	51	51
6	2	10	..	10	..	10	19	..	4	..	61	61
13	3	19	..	19	..	19	44	13	16	..	47	47
12	2	17	..	17	..	17	18	..	2	..	71	71
12	3	19	..	19	1	18	23	8	..	..	52	52
14	4	24	..	24	..	24	34	9	..	..	49	49
10	2	16	..	16	..	16	11	..	..	..	65	65
..	..	10	8	2	8	2	5	..	..	69	83	71
11	3	19	..	19	1	18	20	2	2	..	61	61
11	2	17	1	16	1	16	40	16	7	43	43	43
12	3	20	..	20	..	20	21	1	4	..	53	53
9	2	15	..	15	..	15	40	6	6	..	47	47
6	2	11	..	11	..	11	14	..	..	..	59	59
17	4	28	..	28	..	28	24	..	..	..	71	71
18	4	28	..	28	..	28	44	3	23	..	62	62
218	53	362	10	352	13	349	613	108	103	39	57	57
19	4	28	..	28	..	28	128	6	100	..	54	54
10	2	16	..	16	..	16	15	..	1	..	63	63
9	3	15	..	15	..	15	32	1	3	..	76	76
11	3	19	..	19	..	19	41	28	13	..	45	45
14	4	25	..	25	..	25	10	1	4	..	81	81
8	2	14	..	14	..	14	36	2	10	..	57	57
10	2	17	..	17	..	17	71	27	27	..	42	42
11	2	16	..	16	..	16	61	21	22	..	39	39
10	2	17	..	17	..	17	36	..	7	..	76	76
102	24	167	..	167	..	167	430	86	187	..	59	59

## STATEMENT

Statement showing the constitution of municipalities in the

Name of municipality (1)	Act under which constituted (2)	Population within municipal limits (3)	Particulars as to chairmen				Number	
			Elected non-official (4)	Elected official (5)	Nominated non-official (6)	Nominated official (7)	<i>Ex officio</i> (8)	Nominated (9)
<b>Berar division</b>								
<i>Amraoti district.</i>								
1. Amraoti town	.. II of 1922	46,832	1	..	..	..	2	4
2. Amraoti camp	.. ..	10,268	1	..	..	..	..	2
3. Ellichpur city	.. ..	28,592	1	..	..	..	1	3
4. Ellichpur civil station	.. ..	9,799	1	..	..	..	3	2
5. Anjangaon Surji	.. ..	11,597	1	..	..	..	2	2
6. Morsi	.. ..	9,888	1	..	..	..	2	2
7. Warud	.. ..	10,038	1	..	..	..	..	2
8. Badnera	.. ..	13,666	1	..	..	..	..	18
9. Daryapur	.. ..	11,619	1	..	..	..	..	2
<i>Akola district.</i>								
10. Akola	.. ..	47,632	1	..	..	..	..	4
11. Akot	.. ..	18,693	1	..	..	..	2	2
12. Karanja	.. ..	16,615	1	..	..	..	..	2
13. Basim	.. ..	14,409	1	..	..	..	..	2
14. Murtizapur	.. ..	11,541	1	..	..	..	1	2
15. Balapur	.. ..	11,245	1	..	..	..	..	2
<i>Buldana district</i>								
16. Buldana	.. ..	7,504	1	..	..	..	2	3
17. Khamgaon	.. ..	23,462	1	..	..	..	..	3
18. Shegaon	.. ..	14,699	1	..	..	..	..	3
19. Malkapur	.. ..	17,565	1	..	..	..	..	3
20. Jalgaon*	.. ..	10,463	..	..	..	..	..	..
21. Mehkar	.. ..	7,009	1	..	..	..	1	2
22. Nandura	.. ..	11,212	1	..	..	..	..	2
23. Chikhali	.. ..	7,041	1	..	..	..	1	2
<i>Yeotmal district.</i>								
24. Yeotmal	.. ..	20,967	1	..	..	..	1	3
25. Wun	.. ..	12,597	1	..	..	..	..	1
26. Digras	.. ..	9,398	1	..	..	..	2	2
27. Darwha	.. ..	9,661	1	..	..	..	1	1
28. Pandharkaoda	.. ..	7,577	1	..	..	..	3	1
29. Pusad	.. ..	9,862	1	..	..	..	3	1
Total	.. ..	441,451	28	..	..	..	27	75
Grand Total	.. ..	1,450,863	77	..	..	1	101	222
Total for 1937-38	.. ..	1,450,863	77	..	..	1	100	258

\*The committee being dissolved was under the management

## No. I

## Central Provinces and Berar during the year 1938-39—concl'd.

of members of committee							Total number of meetings held including those specified in columns (18) and (19)	Number of meetings out of the total in column (17) which proved abortive for want of a quorum	Number of meetings out of the total in column (17) which were adjourned	Average percentage of official present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting
Elected	Selected	Total	Officials	Non-officials	Europeans	Indians						
(10)	(11-b)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
18	4	28	..	28	..	28	90	47	40	..	34	34
9	2	13	..	13	..	13	13	2	1	..	57	57
18	3	25	..	25	..	25	21	1	20	..	51	51
9	2	16	..	16	..	16	10	..	6	..	75	75
10	2	16	..	16	..	16	28	5	5	..	50	50
10	2	16	..	16	..	16	20	2	..	..	79	79
10	2	14	..	14	..	14	23	..	..	..	64	64
..	..	18	..	18	..	18	14	5	..	..	40	40
10	2	14	..	14	..	14	20	..	1	..	64	64
17	4	25	..	25	..	25	84	17	40	..	53	53
10	2	16	..	16	..	16	10	..	1	..	78	78
9	2	13	..	13	..	13	18	4	..	..	42	42
9	2	13	..	13	..	13	19	6	4	..	74	74
9	2	14	..	14	..	14	37	8	14	..	56	56
9	2	13	..	13	..	13	23	4	4	..	51	51
9	3	17	..	17	..	17	12	..	1	..	71	71
12	3	18	..	18	..	18	16	..	2	..	75	75
10	3	16	..	16	..	16	8	1	2	..	60	60
10	3	16	..	16	..	16	14	2	1	..	66	66
..	..	..	..	..	..	..	..	..	..	..	..	..
9	2	14	..	14	..	14	19	4	..	..	75	75
9	2	13	..	13	..	13	33	14	3	..	30	30
9	2	14	..	14	..	14	9	..	1	..	50	50
17	3	21	..	21	..	21	17	3	4	..	64	64
7	1	9	..	9	..	9	12	..	1	..	75	75
9	2	15	..	15	..	15	18	..	1	..	67	67
8	1	11	..	11	..	11	8	..	7	..	69	69
8	1	13	..	12	..	13	11	..	..	82	71	73
8	1	13	..	13	..	13	46	2	10	..	53	53
282	60	444	1	443	..	444	653	127	169	82	58	58
858	196	1,377	14	1,363	13	1,364	2,239	404	633	38	59	59
820	191	1,369	18	1,351	16	1,353	2,250	429	561	35	59	58

of the Government officer throughout the whole year.



## ABSTRACT OF STATEMENT No. 1

Number of municipalities under the Central Provinces Municipalities Act, and the Act as applied to Berar.		79
Population within municipal limits	..	14,50,863
Particulars as to chairman—	..	
Elected non-officials	..	77
Nominated non-officials	..	..
Nominated officials	..	1
Number of towns for which the municipal committees are appointed—		
By election only	..	..
Partly by election and partly by nomination	..	78
By nomination only	..	1
Aggregate members of municipal committees—		
<i>Ex officio</i> members	101	} 1,377
Nominated members	222	
Elected members	858	
Selected members	196	
Of the above—		
Officials	..	14
Non-officials	..	1,363
Europeans	..	13
Indians	..	1,364
Total number of meetings held	..	2,339
Number of meetings out of the above which proved abortive for want of a quorum.		404
Number of meetings out of the above which were adjourned	..	633
Average percentage of officials present at each meeting	..	38
Do. do. non-officials do.	..	59
Do. do. all members do.	..	59

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STATEMENT II

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## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	4					
Name of district	Serial No. of municipality	Name of municipality	Balance in hand at the close of last year	Octroi	Tax on houses and lands	Haisiyat tax	Tax on animals and vehicles	Tax on professions and trades
				(5)	(6)	(6-a)	(7)	(8)
(1)	(2)	(3)	(4)	(5)	(6)	(6-a)	(7)	(8)
Nagpur Division.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Nagpur	1 Nagpur ..	10,27,861	...	...	...	28,507	4,840
		2 Kamptee ..	7,114	46,977	...	...	967	656
		3 Ramtek ..	5,806	10,902	...	...	430	...
		4 Khapa ..	5,402	8,444	...	...	38	...
		5 Kalmeshwar ..	1,561	...	...	2,660	...	...
		6 Umrer ..	2,054	19,771	...	...	915	154
		7 Mowar ..	1,377	...	...	1,312	...	...
		8 Saoner ..	12,096	...	...	2,902	164	471
	Chanda	9 Katol ..	101	...	...	3,956	...	875
		10 Chanda ..	15,781	57,537	...	...	869	540
		11 Warora ..	12,692	18,075	...	...	...	1,908
	Wardha	12 Wardha ..	20,145	...	...	...	1,095	...
		14 Deoli ..	1,092	...	...	3,529	113	...
		15 Hinganghat ..	40,973	...	...	...	676	...
		16 Pulgaon ..	6,839	...	...	1,567	163	...
	Chhindwara	17 Chhindwara ..	9,745	39,542	...	...	566	...
		18 Pandhurna ..	4,830	...	...	4,091	...	550
		19 Sausar ..	1,030	...	...	3,004	...	32
	Betul	20 Seoni ..	32,686	35,648	...	...	979	...
		21 Betul ..	5,850	...	...	7,514	...	...
		Total ..	12,37,117	2,36,896	...	30,535	35,482	10,026

## No. II

and Berar during the year ending the 31st March 1939.

5

## I.—Municipal rates and taxes

Tolls on roads and ferries	Water rates	Lighting rates	Conser-vancy (including scavenging and latrine rates)	Other taxes					Total
				Bazar tax	Tax on the registration of cattle	Pilgrim tax	Tax on dogs	Terminal tax	
(9)	(10)	(11)	(12)	(13)	(13-a)	(13-b)	(13-c)	(13-d)	(14)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29,712	4,16,323	...	2,01,448	18,364	...	...	...	6,20,008	13,19,202
5,373	...	...	8,238	...	1,164	...	12	...	63,387
...	...	...	3,550	670	385	5,092	...	...	21,029
...	...	...	789	307	...	...	...	...	9,578
...	...	...	1,126	1,328	1	...	...	...	5,115
100	...	...	5,633	840	143	...	...	...	27,556
...	...	...	842	2,930	...	...	...	...	5,084
...	...	...	2,223	2,113	...	...	...	...	7,873
...	...	...	4,503	12,610	947	...	...	...	22,891
...	...	...	11,467	3,119	660	...	16	...	74,208
...	...	...	8,458	469	69	...	...	...	28,979
...	33,334	...	12,890	4,025	934	...	...	58,235	1,11,028
3,032	11,918	...	4,003	...	...	...	...	16,998	35,951
...	...	...	2,993	...	2,066	...	...	...	8,701
...	30,494	...	9,369	2,611	1,660	...	...	44,933	89,743
3,115	...	...	2,495	1,612	259	...	...	13,082	22,293
...	...	...	11,862	...	2,307	...	...	...	54,277
...	...	...	2,518	3,166	...	...	1	...	10,326
...	...	...	1,376	469	6	...	...	...	4,887
1,523	8,950	...	7,549	...	151	...	8	...	54,808
...	...	...	3,420	1,113	...	...	3	8,458	20,508
42,855	5,01,019	...	3,06,752	56,261	10,752	5,092	40	7,61,714	19,97,424

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	4					
				Octroi	Tax on houses and lands	Ha siyat tax	Tax on animals and vehicles	Tax on professions and trades
Name of district	Serial No. of municipality	Name of municipality	Balance in hand at the close of last year					
(1)	(2)	(3)	(4)	(5)	(6)	(6-a)	(7)	(8)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jubbulpore Division.	Jubbulpore.	1 Jubbulpore ..	71,916	2,79,000	..	..	14,170	35
		2 Sehora ..	2,690	..	..	2,943	32	..
		3 Murwara ..	27,395	..	..	5,266	..	..
	Saugor	4 Saugor ..	1,22,064	1,05,756	..	..	2,830	..
		5 Deori ..	2,860	6,893	..	744	..	..
		6 Etawah ..	683	..	..	3,049	..	..
	Mandla	7 Khurai ..	8,010	..	..	2,164	..	..
		8 Damoh ..	4,277	..	..	6,067	1,014	..
		9 Mandla ..	9,037	..	..	4,452	53	..
	Hoshangabad.	10 Hoshangabad ..	6,957	21,721	..	..	1,657	..
		11 Harda ..	15,478	..	..	..	408	..
		12 Seoni-Malwa ..	18,336	..	..	1,973	1,625	..
		13 Pachmarhi ..	15,329	8,044	..	..	..	..
		14 Sohagpur ..	3,517	..	..	4,011	..	..
		15 Itarsi ..	5,970	..	..	6,349	779	..
		16 Narsinghpur ..	8,861	..	..	5,183	84	..
	Nimar...	17 Gadarwara ..	3,057	..	..	..	314	..
		18 Chhota Chhindwara.	3,659	..	..	1,461	..	..
		19 Khandwa ..	7,952	..	..	..	2,890	15,285
		20 Burhanpur ..	24,141	..	..	..	1,153	11,047
		Total ..	3,62,189	4,21,414	..	43,171	27,009	26,367
Chhattisgarh Division.	Raipur	1 Raipur ..	36,538	1,42,991	..	..	4,078	..
		2 Dhamtari ..	6,004	..	..	22	..	..
	Drug	3 Drug ..	2,46,285	..	..	6,881	364	3
		4 Bilaspur ..	40,337	63,480	..	..	5,872	..
	B h a n - dara.	5 Bhandara ..	4,971	23,547	..	..	1,672	..
		6 Tumsar ..	12,031	..	..	3,066	1,091	..
		7 Pauni ..	266	..	..	5,740	300	..
	Balaghat...	8 Gondia ..	21,133	..	7,833	..	2,753	..
		9 Balaghat ..	1,573	..	..	7,362	1,468	109
		Total ..	3,69,138	2,30,018	7,833	23,071	17,598	112
		Total Central Provinces.	19,68,444	8,88,328	7,833	96,276	80,089	36,505

## No. II

and Berar during the year ending the 31st March 1939—contd.

5

## I.—Municipal rates and taxes

Tolls on roads and ferries	Water rates	Lighting rates	Conser-vancy (including scavenging and latrine rates)	Other taxes					Total
				Bazar tax	Tax on the registration of cattle	Pil-grim tax	Tax on dogs	Terminal tax	
(9)	(10)	(11)	(12)	(13)	(13-a)	(13-b)	(13-c)	(13-d)	(14)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,774	1,13,057	...	70,175	...	...	...	110	...	4,85,322
...	...	...	1,874	2,538	243	...	...	...	7,630
...	...	...	2,460	...	...	...	5	26,638	34,369
2,623	...	...	17,812	6,403	263	...	14	..	1,35,701
...	...	...	...	593	251	...	...	...	8,481
...	...	...	1,400	472	130	...	...	5,310	10,361
...	...	...	1,495	...	2,668	...	3	18,838	25,168
...	8,256	...	3,849	9,129	2,346	...	2	37,073	67,736
4,863	...	...	3,565	...	...	...	...	10,684	23,617
...	...	...	7,518	...	...	...	3	...	30,899
47	9,858	...	4,286	...	...	...	...	20,716	35,315
...	...	...	1,773	...	...	...	...	9,530	14,901
...	...	...	1,587	...	...	...	27	...	9,658
...	...	...	2,176	...	...	...	...	7,162	13,349
8,615	...	...	4,183	1,273	452	...	...	...	21,649
...	...	...	4,477	698	45	...	...	10,693	21,180
...	...	...	3,129	...	...	...	...	18,978	22,421
...	...	...	879	...	1,187	...	...	3,763	7,290
...	32,183	...	18,025	...	1,196	...	...	84,895	1,54,474
...	20,201	...	17,887	...	145	..	21	86,698	1,37,152
24,920	1,83,555	...	1,68,551	21,106	8,926	...	185	3,40,978	12,66,673
...	47,027	...	25,453	16,440	413	...	64	...	2,36,466
1,648	...	...	6,325	1,810	1,179	...	10	23,834	34,828
...	...	...	7,794	1,256	248	...	...	38,864	55,410
...	...	...	20,243	2,588	7,436	...	4	...	99,623
...	17,282	...	10,535	2,211	319	...	17	...	55,653
7,789	...	...	3,974	7:8	...	...	...	...	16,638
...	...	...	1,664	1,389	...	...	...	...	9,093
...	...	...	11,234	2,637	515	...	...	37,679	62,851
...	...	...	4,284	954	17	..	...	5,107	19,301
9,437	64,309	...	91,506	30,273	10,127	...	95	1,05,484	5,89,863
77,212	7,48,883	...	66,809	1,07,640	29,805	5,092	320	12,08,176	38,53,960

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	4					
Name of district	Serial No. of municipality	Name of municipality	Balance in hand at the close of last year	Octroi	Tax on houses and lands	Haisiyat tax	Tax on animals and vehicles	Tax on professions and trades
(1)	(2)	(3)	(4)	(5)	(6)	(6-a)	(7)	(8)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amraoti..	1	Amraoti town..	37,606	...	...	..	130	...
	2	Amraoti camp..	17,503	...	10,338	...	1,940	...
	3	Ellichpur city..	8,844	...	...	...	1,004	2,257
	4	Ellichpur civil station.	15,995	...	3,055	...	234	...
	5	Anjangaon Surji	9,445	...	3,105	...	388	...
	6	Morsi	5,450	...	1,760	1,371	...	...
	7	Warud	708	...	1,441	433	...	5,799
	8	Badnera	581	...	4,212	206	...	...
	9	Daryapur	862	...	2,961	245	...	1,506
Akola ..	10	Akola	78,440	...	65,118	...	5,868	5,093
	11	Akot	2,016	...	7,304	...	295	16,483
	12	Karanja	2,450	...	4,436	...	582	5,849
	13	Basim	4,921	...	...	5,565	235	4,977
	14	Murtizapur	6,568	...	6,438	...	...	2,324
Buldana..	15	Balapur	6,803	...	...	3,209	63	71
	16	Buldana	3,105	...	8,222	7,764	1,780	...
	17	Khamgaon	79,464	...	19,475	...	...	6,184
	18	Shegaon	1,204	...	6,382	...	1,051	...
	19	Malkapur	12,054	...	...	...	...	3,351
	20	Jalgaon	1,017	...	4,391	...	347	557
	21	Mehkar	4	...	...	4,579	197	621
	22	Nandura	2,003	...	4,772	...	430	7,107
	23	Chikhali	9,800	...	4,761	...	494	629
Yeotmal..	24	Yeotmal	2,741	...	9,237	...	382	1,166
	25	Wun	68,877	...	5,655	...	102	...
	26	Digras	627	...	3,282	...	439	4,178
	27	Darwha	224	...	3,746	...	94	1,553
	28	Pandharkaoda...	3,965	...	6,535	...	71	9,029
	29	Pusad	4,414	...	4,426	...	291	7,586
		Total	3,57,697	...	1,91,052	23,372	16,417	86,320
		Grand Total	23,26,141	8,88,378	1,98,885	1,20,640	96,506	1,22,825
		Total for 1936-37	24,87,205	8,59,571	2,07,232	1,43,741	99,891	96,052

No. II

and Bevar during the year ending the 31st March 1939—contd.

5

## I.—Municipal rates and taxes

Tolls on roads and ferries	Water rates	Lighting rates	Conservancy (including scavenging and latrine rates)	Other rates					Total
				Bazar tax	Tax on the registration of cattle	Pilgrim tax	Tax on dogs	Terminal tax	
(9)	(10)	(11)	(12)	(13)	(13-a)	(13-b)	(13-c)	(13-d)	(14)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	25,511	..	42,074	..	974	..	..	1,26,608	1,95,297
..	10,560	..	4,417	..	..	..	..	2,886	30,141
..	..	..	8,633	731	..	..	..	36,296	48,921
..	..	..	3,205	..	..	..	..	6,877	13,371
..	..	..	4,490	7,662	816	..	..	..	16,461
..	..	..	2,580	3,935	91	..	..	..	9,737
..	..	..	2,248	1,114	..	..	..	..	11,035
..	..	..	2,341	4,994	..	..	..	..	11,753
..	..	..	3,391	4,781	566	..	..	..	13,450
14,772	37,406	..	31,376	5,402	..	..	..	..	1,65,035
..	..	..	5,635	4,067	99	..	..	..	33,883
..	..	..	7,758	2,804	..	..	..	..	21,429
..	..	..	5,719	5,281	650	..	..	..	22,427
..	..	..	5,111	5,800	928	..	..	..	20,601
..	..	..	766	2,046	31	..	..	..	6,186
..	20,677	..	5,190	2,250	..	..	..	..	45,283
..	..	..	19,271	11,111	1,533	..	40	29,245	86,859
..	8,429	..	4,449	4,192	468	..	..	19,866	44,837
2,197	..	..	7,919	2,803	908	..	33	17,008	35,020
1,156	..	..	6,246	692	..	..	..	..	13,389
..	..	..	2,056	1,605	..	..	..	..	9,058
..	..	..	4,386	5,222	562	..	..	..	22,479
..	..	..	3,689	..	..	..	..	..	9,573
..	..	..	6,067	2,915	1,397	..	..	23,686	44,850
..	..	..	4,348	1,000	1	..	..	18,136	29,242
..	..	..	2,588	4,629	6,000	..	..	..	21,116
..	..	..	2,837	..	..	..	..	..	8,230
..	..	..	4,064	1,450	..	..	1	..	21,150
..	..	..	3,262	3,981	..	..	..	..	19,546
18,125	1,01,983	..	2,06,116	90,467	15,024	..	74	2,80,608	10,29,558
95,337	8,50,866	..	7,72,925	1,98,107	44,829	5,092	394	14,88,784	48,83,518
1,13,882	8,64,124	..	7,46,449	1,94,201	48,686	3,640	506	15,51,634	49,29,569



STATEMENT

*Showing the income of the Municipalities in the Central Provinces*

Name of district	Serial No. of municipality	Name of municipality	6				
			II.—Realization under Special Acts				
			From pounds	From hackney carriages	From other sources	Total II	
(1)	(2)	(3)	(15)	(16)	(17)	(18)	
			Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	14,045	2,517	...	16,562	
	2	Kamptee ...	135	454	...	589	
	3	Ramtek ...	905	...	...	905	
	4	Khapa ...	547	...	...	547	
	Nagpur ...	5	Kalmeshwar ...	444	...	...	444
		6	Umrer ...	1,249	...	...	1,249
		7	Mowar ...	360	...	...	360
		8	Saoner ...	532	...	...	532
	Chanda ...	9	Katol ...	631	...	...	631
		10	Chanda ...	2,320	151	...	2,471
		11	Warora ...	1,178	25	...	1,203
	Wardha ...	12	Wardha ...	1,791	250	...	2,041
		13	Arvi ...	839	...	...	839
		14	Deoli ...	424	...	...	424
		15	Hinganghat ...	532	...	...	532
		16	Pulgaon ...	565	...	...	565
	Chhindwara.	17	Chhindwara ...	857	...	...	857
		18	Pandhurna ...	394	...	...	394
		19	Sausar ...	197	...	...	197
	Betul ...	20	Seoni ...	1,075	...	...	1,075
		21	Betul ...	798	42	...	840
		Total ...	29,818	3,439	...	33,257	

## No. II

and Berar during the year ending the 31st March 1939--contd.

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## III.—Revenue derived from municipal property and powers apart from taxation

Rent of lands, houses, strais 'rest-houses, dak bungalows, etc.)	Sale-proceeds of land and produce of lands	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational Institutions	Fees and revenue from Medical Institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways	Other fees	
							Fees from brokers and weighmen	Cotton-weighing fees
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(26-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13,340	22,097	1,622	...	...	80,768	...	2,251	...
7,290	316	...	127	...	9,168	...	...	...
239	...	71	2,220	137	631	...	47	...
28	150	7	858	74	591	...	107	...
278	...	...	1,198	...	221	...	12	...
1,048	2,259	517	5,258	848	2,039	...	1,143	...
11	40	135	146	...	685	...	8	...
283	446	178	1,824	...	2,860	...	263	...
1,298	76	89	85	...	639	...	408	...
4,760	425	...	856	...	12,026	...	520	...
959	351	25	3,193	200	2,978	...	360	...
11,055	3,077	1	2	...	3,475	...	1,438	...
1,108	344	99	10,329	...	5,509	...	1,002	...
300	74	20	1,130	...	1,917	...	204	..
20,951	196	172	12,706	...	1,818	...	1,788	3,526
2,887	356	105	2,313	...	169	...	877	..
5,232	393	968	3,636	...	3,449	...	420	...
209	341	321	1,457	...	1,877	..	259	...
255	..	106	1,224	...	..	..	...	...
4,918	138	152	3,928	...	4,385	..	168	...
3,158	...	213	296	...	388	...	74	...
79,677	31,079	4,801	52,786	1,259	1,35,593	...	11,349	3,526

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

Name of district	Serial No. of municipality	Name of municipality	6				
			II.—Realization under Special Acts				
			From pounds	From hackney carriages	From other sources Surplus of cotton markets, receipts, etc.	Total II	
(1)	(2)	(3)	(15)	(16)	(17)	(18)	
			Rs.	Rs.	Rs.	Rs.	
Jubbulpore Division	Jubbulpore	1	Jubbulpore ..	4,744	2,125	..	6,869
		2	Sehora ..	1,147	256	..	1,403
	Saugor..	3	Murwara ..	2,096	96	..	2,192
		4	Saugor ..	2,593	429	..	3,022
		5	Deori ..	1,006	..	..	1,006
	Saugor..	6	Etawah ..	2,259	133	..	2,392
		7	Khurai ..	1,578	..	..	1,578
	Mandla	8	Damoh ..	2,656	179	..	2,835
		9	Mandla ..	1,429	42	..	1,471
	Hoshan- gabad.	10	Hoshangabad ..	1,276	143	..	1,419
		11	Harda ..	1,356	109	..	1,465
		12	Seoni-Malwa ..	752	35	..	787
		13	Pachmarhi ..	..	..	..	..
		14	Sohagpur ..	843	..	..	843
		15	Itarsi ..	1,356	..	..	1,356
		16	Narsinghpur ..	950	123	..	1,073
		17	Gadarwara ..	407	69	..	476
		18	C h h o t a - Chhindwara.	422	..	..	422
		Nirmar ..	19	Khandwa ..	1,817	..	..
	20		Burhanpur ..	2,064	352	..	2,416
		Total ..	30,751	4,091	..	34,842	
Chhattisgarh Division	Raipur ..	1	Raipur ..	1,985	684	..	2,669
		2	Dhamtari ..	409	..	..	409
	Drug Bilaspur ..	3	Drug ..	2,146	99	..	2,245
		4	Bilaspur ..	2,809	535	114	3,458
	Bhandara	5	Bhandara ..	1,014	81	..	1,095
		6	Tumsar ..	885	..	..	885
		7	Pauni ..	467	33	..	500
	Balaghat ..	8	Gondia ..	720	..	..	720
		9	Balaghat ..	625	78	..	703
		Total ..	11,060	1,510	114	12,684	
		Total Central Provinces.	71,629	9,040	114	80,783	

## No. II

and Berar during the year ending the 31st March 1939—contd.

7

## III.—Revenue derived from municipal property and powers apart from taxation

Rent of lands, houses, serais, (rest-houses, dak bungalows, etc.) (19)	Sale-proceeds of land and produce of lands (20)	Conservancy receipts other than taxes and rates (21)	Fees and revenue from Educational Institutions (22)	Fees and revenue from Medical Institutions (23)	Fees and revenue from markets and slaughter-houses (24)	Fees and revenue from tramways (25)	Other fees	
							Fees from brokers and weighmen (26)	Cotton weighing fees (26-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,485	94,937	1,397	1,234	..	17,472	..	1,485	..
..	..	6	1,739	..	582	..	597	..
94	168	436	9,908	113	8,356	..	1,296	..
7,740	48	982	12,948	..	335	..	1,442	342
4	32	..	1,193	..	..	..	10	..
430	..	110	2,167	..	566	..	1,360	..
721	..	95	4,926	..	741	..	720	..
2,078	5,670	240	5,043	..	6,492	..	2,688	..
2,211	..	72	2,756	..	4,984	..	900	72
1,206	45	422	318	..	1,690	..	102	..
2,212	895	365	12,364	217	10,550	..	537	34
440	1	225	4,668	..	1,107	..	134	..
453	5,254	100	..	..	..	..	..	..
152	3	136	2,223	..	3,050	..	12	..
3,721	..	81	5,224	16	13,761	..	72	..
355	14	218	1,698	..	366	..	355	..
211	..	45	8,603	..	837	..	532	..
..	568	56	595	..	10	..	136	..
21,697	12,309	712	9,082	..	16,450	..	478	..
4,705	68	2,130	17,131	591	16,614	..	472	..
54,915	1,20,012	7,828	1,03,820	937	1,03,963	..	13,328	448
10,565	1,946	1,752	12,275	379	31,312	..	3,687	..
335	..	157	1,968	..	3,742	..	414	..
9,214	72	501	4,261	..	19,059	..	1,062	..
5,234	225	2,376	12,300	235	10,996	..	86	..
4,383	426	559	4,355	..	426	..	161	..
1,944	145	597	2,810	..	4,735	..	984	..
..	..	34	2,012	..	87	..	53	..
7,700	316	109	2,581	..	8,804	..	334	..
1,063	61	41	5,578	..	1,163	..	60	..
40,438	2,191	6,126	48,140	614	80,324	..	6,841	..
1,74,960	1,54,282	18,755	2,04,746	2,810	3,19,880	..	31,518	3,974

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1 Name of district  (1)	2 Serial No. of municipality  (2)	3 Name of municipality  (3)	6 II.—Realization under Special Acts			
			From pounds  (15)	From hackney carriages  (16)	From other sources	Total II  (18)
					Surplus of cotton markets, receipts, etc.  (17)	
			Rs.	Rs.	Rs.	Rs.
Amraoti ...	1	Amraoti town ..	1,290	..	...	1,290
	2	Amraoti camp ...	677	...	...	677
	3	Ellichpur city ...	967	...	...	967
	4	Ellichpur civil station.	905	...	801	1,716
	5	A n j a n g a o n Surji.	635	...	...	635
	6	Morsi ...	865	...	...	865
	7	Warud ...	264	...	...	264
	8	Badnera ...	906	...	...	906
	9	Daryapur ...	1,131	...	1,600	2,731
Akola ...	10	Akola ...	3,254	...	...	3,254
	11	Akot ...	1,041	...	1,197	2,238
	12	Karanja ...	984	...	3,136	4,120
	13	Basim ...	959	...	23	982
	14	Murtizapur ...	598	...	136	734
	15	Balapur ...	698	...	...	698
Buldana ...	16	Buldana ...	547	...	...	547
	17	Khamgaon ...	1,486	...	...	1,486
	18	Shegaon ...	1,073	...	150	1,223
	19	Malkapur ...	1,050	...	17	1,067
	20	Jalgaon ...	353	...	...	353
	21	Mehkar ...	869	...	...	869
	22	Nandura ...	503	...	399	902
23	Chikhali ...	771	...	...	771	
Yeotmal ...	24	Yeotmal ...	1,798	...	...	1,798
	25	Wun ...	1,195	...	1,241	2,436
	26	Digras ...	724	...	...	724
	27	Darwha ...	734	...	...	734
	28	Pandharkaoda ...	765	...	969	1,734
	29	Pusad ...	907	...	886	1,793
Total ...			27,949	...	10,555	38,504
Grand Total ...			99,578	9,040	10,669	1,19,287
Total for 1937-38			95,294	9,557	15,989	1,20,840

and Berar during the year ending the 31st March 1939—contd.

7

III.—Revenue derived from municipal property and powers apart from taxation

Rent of lands, houses, (serais rest-houses, dak bungalows, etc.)	Sale-proceeds of land and produce of lands	Conser-vancy receipts other than taxes and rates	Fees and revenue from Educa-tional Institu-tions	Fees and revenue from Medical Institu-tions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tram-ways	Other fees	
							Fees from brokers and weigh-men	Cotton weighing fees
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(26-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,113	17	1,999	8,007	7	8,180	...	...	...
1,657	290	1,463	...	...	130	...	...	...
337	45	509	94	...	1,022	...	...	...
...	208	664	6,860	...	6,680	...	435	...
119	...	303	420	51	976	...	79	...
19	414	225	156	11	226	..	192	...
18	165	297	45	54	198	..	..	4
483	...	...	799	...	711	...	124	...
724	109	88	187	330	297	...	...	...
23,290	422	2,622	...	466	4,089	..	2,760	...
1,290	456	288	373	366	722	...	...	...
3,014	63	211	593	860	762	..	340	...
230	973	755	2,561	234	596	...	282	...
1,385	84	70	409	116	385	...	12	...
310	...	98	...	...	432	...	...	...
879	10	120	170	..	361	...	...	...
8,422	1,050	2,114	7,148	...	1,678	..	...	...
420	1,026	497	2,637	172	580	...	...	...
2,650	12	1,511	2,349	505	1,823	..	...	...
13	4	57	196	93	544	...	...	...
535	...	248	1,075	108	416	...	...	13
378	...	90	329	331	644	...	44	...
178	...	286	652	101	3,769	...	...	...
4,928	407	166	6,280	1,828	5,843	...	...	...
2,242	19	...	2	284	257	...	...	534
887	...	1,047	104	240	1,204	...	713	...
262	18	144	39	79	1,808	...	...	...
550	510	43	255	!	337	...	41	81
401	634	35	250	141	672	...	48	...
79,734	6,936	15,950	41,990	6,368	45,342	...	5,070	632
2,54,694	1,61,218	34,705	2,46,736	9,178	3,65,222	...	36,588	4,606
2,32,385	99,422	39,876	2,38,448	10,526	3,77,498	...	38,092	8,196

## STATEMENT

Showing the Income of the Municipalities in the Central Provinces

1	2	3	III.—Revenue derived from municipal					
Name of district (1)	Serial No. of municipalities (2)	Name of municipality (3)	Other fees					
			Fees for registering places of dangerous trades (26-b)	Fees for licensing vehicles, boats or animals plying for hire (26-c)	Fish-eries (26-d)	Cattle registration fees (26-e)	Miscel-laneous (26-f)	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Nagpur Division	1	Nagpur ..	3,873	5,200	..	59	1,050	
	2	Kamptee ..	..	..	..	..	144	
	3	Ramtek ..	38	..	..	..	30	
	4	Khapa ..	31	..	..	6	5	
	Nagpur ..	5	Kalmeshwar ..	48	..	..	..	27
		6	Umrer ..	52	..	200	..	160
		7	Mowar ..	..	..	..	12	12
		8	Saoner ..	170	..	..	186	100
		9	Katol ..	68	..	33	..	81
	Chanda ..	10	Chanda ..	438	..	..	..	..
		11	Warora ..	30	..	400	..	49
	Wardha ..	12	Wardha ..	130	604	..	..	313
		13	Arvi ..	469	..	..	1,284	..
		14	Deoli ..	47	..	..	..	137
		15	Hinganghat ..	252	..	..	196	..
		16	Pulgaon ..	102	..	..	..	319
	Chhindwara.	17	Chhindwara ..	20	313	..	..	501
		18	Pandhurna ..	63	..	..	458	..
		19	Sausar ..	..	..	..	..	..
	Betul ..	20	Seoni ..	64	97	13	..	159
		21	Betul ..	421	213	..	..	64
		Total ..	6,316	6,427	646	2,201	3,151	

## No. II

and Berar during the year ending the 31st March 1939—contd.

7						8			
property and powers apart from taxation						IV.—Grants and contributions for general and special purposes			
Fines under Municipal and other Acts (27)	Interest on investments			Pre-mium on loans (31)	Total III (32)	From Government			
	For general purposes (28)	For educational purposes (29)	For medical purposes (30)			For general purposes (33)	For educational purposes (34)	For medical purposes	
								For plague (35)	For sanitary works (35-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,722	11,945	...	...	..	1,56,927	5,709	21,010	7,668	...
539	59	...	...	...	17,643	211	2,195	...	...
64	...	...	...	...	3,477	100	2,658	...	...
19	..	...	...	...	1,876	100	1,225	...	...
34	...	...	...	...	1,818	...	2,271	...	...
57	..	...	70	...	13,651	412	4,455	...	...
205	...	...	..	38	1,292	...	1,436	...	...
18	..	..	...	..	6,328	600	2,606	170	...
83	...	...	..	..	2,860	475	2,965	408	...
576	..	...	...	..	19,601	...	8,733	...	...
325	...	...	...	..	8,870	...	4,216	...	...
382	...	...	...	..	20,477	..	6,367	...	...
438	...	...	...	57	20,639	...	7,717	...	...
9	..	...	...	..	3,838	...	2,660	...	...
296	...	...	...	...	41,901	1,959	11,333	...	172
87	...	..	...	...	7,215	50	3,791	...	...
555	4	...	...	...	15,491	435	1,644	...	...
104	...	..	...	...	5,089	108	1,575	...	...
106	...	...	...	...	1,691	...	2,004	...	...
628	...	...	...	...	14,650	...	4,335	..	...
135	...	...	...	..	4,962	248	2,503	...	...
19,382	12,008	...	70	95	3,70,296	10,407	97,699	8,246	172



## STATEMENT

Showing the income of the Municipalities in the Central Provinces

Name of district	Serial No. of municipality	Name of municipality	III.—Revenue derived from municipal					
			Other fees					
			Fees for registering places of dangerous trades	Fees for licensing vehicles, boats or animals plying for hire	Fisheries	Cattle registration fees	Miscellaneous	
(1)	(2)	(3)	(26-b)	(26-c)	(26-d)	(26-e)	(26-f)	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Jubbulpore Division.	Jubbulpore	1	Jubbulpore ...	583	316	...	56	...
		2	Sehora ...	25	...	...	...	61
	Saugor	3	Murwara ...	...	...	...	...	...
		4	Saugor ...	220	32	27	33	224
		5	Deori ...	62	...	...	...	...
		6	Etawah ...	12	...	...	...	119
		7	Khurai ...	237	11	...	...	...
	Mandla	8	Damoh ...	29	...	...	...	...
		9	Mandla ...	...	...	...	31	86
		10	Hoshangabad ...	12	...	...	...	2,920
	Hoshangabad.	11	Harda ...	...	563	...	...	...
		12	Seoni-Malwa ...	84	...	...	...	...
		13	Pachmarhi ...	...	...	...	...	...
		14	Sohagpur ...	6	...	...	...	18
		15	Itarsi ...	36	...	...	...	65
		16	Narsinghpur ...	194	...	...	...	...
		17	Gadarwara ...	38	...	...	...	...
		18	Chhota-Chhindwara ...	58	...	...	...	...
	Nimar	19	Khandwa ...	929	106	...	...	102
		20	Burhanpur ...	820	...	...	...	354
		Total	3,354	1,028	27	120	3,949	
Chhattisgarh Division.	Raipur	1	Raipur ...	430	...	...	1,034	819
		2	Dhamtari ...	30	208	...	...	...
	Drug	3	Drug ...	648	452	...	...	98
		4	Bilaspur ...	752	...	...	...	...
		5	Bhandara ...	90	...	...	...	115
	Bhandara	6	Tumsar ...	38	...	...	7	...
		7	Pauni ...	70	...	...	...	...
	Balaghat	8	Gondia ...	795	31	...	...	...
		9	Balaghat ...	106	...	16	...	100
		Total	2,959	691	16	1,041	1,132	
		Total Central Provinces.	12,629	8,146	689	3,362	8,232	

## No. II

and Berar during the year ending the 31st March 1939—contd.

7						8			
property and powers apart from taxation						From Government			
Fines under Municipal and other Acts	Interest on investments			Premium on loans	Total III	For general purposes	For educational purposes	For medical purposes	
	For general purposes	For educational purposes	For medical purposes					For plague	For sanitary works
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(35-a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,702	...	...	...	...	1,27,667	2,662	16,340	4,778	...
76	...	140	...	...	3,165	180	2,195	...	...
259	60	...	...	...	20,751	...	6,317	125	300
1,888	905	...	...	...	27,175	...	15,883	...	...
62	44	...	6	...	1,413	75	1,356	...	...
66	...	...	...	...	4,830	...	1,201	...	...
295	...	...	...	...	7,746	...	2,892	...	...
987	...	...	...	...	23,227	427	5,405	...	...
229	...	...	...	...	11,341	465	2,596	...	...
148	...	...	...	...	6,863	...	2,872	...	...
86	...	...	...	...	27,823	...	12,081	...	300
96	289	...	...	...	7,044	...	2,253	...	...
215	...	...	...	...	6,022	9,991	...	...	...
25	...	...	...	...	5,625	...	3,275	...	...
386	...	...	...	...	23,362	...	546	...	...
174	280	...	...	...	3,654	...	2,600	...	...
32	...	...	...	...	10,298	...	6,586	...	...
54	...	...	...	...	1,477	...	1,154	...	...
525	...	...	...	...	62,390	...	10,318	...	...
776	...	...	314	...	43,975	1,000	16,712	...	...
10,081	1,578	140	320	...	4,25,848	14,800	1,12,582	4,903	600
..	3,512	...	...	...	67,711	450	15,799	...	...
88	...	...	...	...	6,942	450	3,893	...	...
295	3,343	...	...	...	39,005	...	5,180	...	...
1,208	...	...	...	...	33,412	...	12,597	...	...
473	...	...	70	...	11,058	445	6,636	...	...
43	...	...	...	...	11,303	...	2,592	...	...
37	...	...	...	...	2,293	600	3,461	...	...
547	...	...	...	...	21,217	187	2,577	...	...
249	...	...	...	...	8,437	...	5,096	...	...
2,940	6,855	...	70	...	2,01,378	2,132	57,831	...	...
32,403	20,441	140	460	95	9,97,522	27,339	2,68,112	13,149	772

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	II.—Revenue derived from municipa				
			Other fees				
			Fees for registering places of dangerous trades	Fees for licensing vehicles, boats or animals plying for hire	Fisheries	Cattle registration fees	Miscellaneous
(1)	(2)	(3)	(26-b)	(26-c)	(26-d)	(26-e)	(26-f)
			Rs.	Rs.	Rs.	Rs.	Rs.
Berar Division	Amraoti..	1 Amraoti town ..	26	8,355	...	..	2,992
		2 Amraoti camp ..	41	..	39	..	102
		3 Ellichpur city ..	17	118	..	..	..
		4 Ellichpur civil station.	28	63	..	373	..
		5 Anjangaon Surji..	200	..	..	..	233
		6 Morsi ..	..	..	..	..	116
		7 Warud ..	..	..	194	29	11
		8 Badnera ..	..	..	..	214	258
		9 Deryapur ..	189	..	..	..	128
	Akola ..	10 Akola ..	1,190	1,634	..	278	1,015
		11 Akot ..	392	..	..	..	..
		12 Karanja ..	74	..	..	..	179
		13 Basim ..	..	..	..	..	..
		14 Murtizapur ..	46	213	..	..	77
	15 Balapur ..	73	..	..	..	106	
	Buldana ..	16 Buldana ..	266	..	..	..	..
		17 Khamgaon ..	17	..	..	..	1,199
		18 Shegaon ..	..	86	..	..	..
		19 Malkapur ..	48	..	..	..	..
		20 Jalgaon ..	42	..	22	..	6
		21 Mehkar ..	..	82	..	..	..
		22 Nandura ..	..	105	5	..	122
	23 Chikhali ..	..	..	..	600	138	
	Yeotmal..	24 Yeotmal ..	406	121	225	..	..
		25 Wun ..	129	121	360	..	..
		26 Digras ..	31	..	..	..	158
		27 Darwha ..	138	..	..	..	45
		28 Pandharkaoda ..	141	..	..	..	288
		29 Pusad ..	157	..	..	..	119
		Total ..	3,651	10,898	845	1,494	7,292
		Grand Total ..	16,280	19,044	1,534	4,856	15,524
		Total for 1937-38	14,375	20,670	1,623	4,584	16,324

No. II

and Berar during the year ending the 31st March 1939—contd.

7						8				
property and powers apart from taxation						IV.—Grants and contribution for general and special purposes				
Fines under Municipal and other Acts	Interest on investments				Premium on loans	Total III	From Government			
	For general purposes	For educational purposes	For medical purposes	Total III			For general purposes	For educational purposes	For medical purposes	
									For plague	For sanitary works
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(35-a)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,771	...	8	..	...	56,475	...	25,651	735	1,920	
185	...	...	..	...	3,907	2,400	1,592	...	...	
286	...	...	..	713	3,141	...	7,629	...	...	
28	...	...	..	...	15,369	...	5,274	...	...	
117	...	...	..	...	2,498	140	1,523	...	...	
97	..	...	..	...	1,456	527	2,394	...	...	
193	..	...	..	..	1,208	..	1,525	276	...	
500	..	...	..	...	3,089	1,711	...	...	...	
...	20	...	..	..	2,072	...	...	...	300	
4,652	120	...	..	...	42,538	1,831	6,841	...	..	
118	290	...	..	...	4,295	450	2,261	...	..	
169	...	...	..	2	6,267	...	3,460	...	...	
75	...	...	..	..	5,706	2,240	3,965	265	...	
124	...	..	24	...	2,935	...	2,099	185	...	
200	...	...	..	...	1,219	...	...	...	...	
67	...	...	..	...	1,873	8,763	2,492	...	...	
233	1,766	...	..	...	23,567	...	9,031	...	...	
446	...	...	..	...	5,864	305	2,361	...	...	
211	...	...	..	...	9,109	...	7,057	807	321	
82	...	...	381	...	1,440	...	3,217	...	...	
21	...	...	59	...	2,557	...	1,236	...	...	
43	...	...	..	...	2,091	...	2,287	254	...	
204	172	...	..	...	6,100	...	2,531	...	...	
60	...	...	..	...	20,264	2,451	8,359	...	...	
16	...	...	..	...	3,964	125	1,783	...	..	
152	...	...	..	...	4,536	...	3,153	...	...	
32	...	...	123	...	2,688	...	1,631	...	125	
15	105	...	..	...	2,367	110	1,292	...	...	
72	456	...	..	...	2,985	...	1,908	155	...	
11,169	2,869	8	587	715	2,41,550	21,053	1,12,552	2,677	2,666	
43,572	23,310	148	1,047	810	12,39,072	48,392	3,80,664	15,826	3,438	
41,764	23,386	851	1,694	35	11,70,199	43,645	3,69,207	18,920	7,924	

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	8				
Name of district	Serial No. of municipality	Name of municipality	IV.—Grants and contributions for general				
			From local funds			From	
			For general purposes	For educational purposes	For medical purposes	For general purposes	
(1)	(2)	(3)	(36)	(37)	(38)	(39)	
Nagpur Division.	1	Nagpur ...	Rs. ...	Rs. ...	Rs. ...	Rs. 3,311	
	2	Kamptee ...	...	...	...	...	
	3	Ramtek ...	...	...	...	...	
	4	Khapa ...	...	...	80	...	
	Nagpur ...	5	Kalmeshwar ...	...	...	...	...
	6	Umrer ...	...	...	...	...	
	7	Mowar ...	...	...	...	...	
	8	Saoner ...	...	...	340	...	
	9	Katol ...	...	...	...	...	
	Chanda ...	10	Chanda ...	...	...	...	...
	11	Warora ...	...	...	175	...	
	12	Wardha ...	...	...	...	...	
	Wardha ...	13	Arvi ...	...	...	...	...
	14	Deoli ...	...	...	...	...	
	15	Hinganghat ...	...	...	119	...	
	16	Pulgaon ...	...	174	...	...	
	17	Chhindwara ...	...	...	...	...	
	Chhindwara.	18	Pandhurna ...	...	...	...	...
	19	Sausar ...	...	...	...	...	
	20	Seoni ...	...	...	...	...	
	Betul	21	Betul ...	...	...	...	...
		Total ...	174	...	714	3,311	

## No. II

and Berar during the year ending the 31st March 1939—contd.

			9				Total income of the year excluding opening balance	10
and special purposes			V.—Miscellaneous					VI—Extra ordinary and debt
other sources			Re- coveries on account of services rendered to private individuals	Surplus proceeds of rural pounds	Other items	Total		Sale-pro- ceeds of Govern- ment securities and with- drawals from savings banks
For edu- ca- tional pur- poses (40)	For medi- cal pur- poses (41)	Total IV (42)	(43)	(44)	(44-a)	(45)	(46)	(47)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	332	38,030	1,300	...	1,74,409	1,75,709	17,06,430	60,641
...	...	2,406	232	...	4,777	5,009	89,034	2,330
..	200	2,958	...	...	821	822	29,191	...
...	...	1,405	..	...	87	87	13,493	...
...	...	2,271	14	...	430	444	10,092	...
...	...	4,867	..	...	532	532	47,855	...
...	...	1,436	125	..	11	136	8,308	...
...	...	3,716	...	...	400	400	18,849	...
...	...	3,848	...	...	495	495	30,725	...
...	...	8,733	...	...	807	807	1,05,8.0	2,150
...	295	4,686	...	...	2,108	2,108	45,846	...
...	...	6,367	465	...	2,919	3,384	1,43,297	...
...	...	7,717	...	...	1,587	1,587	66,733	...
...	...	2,660	...	...	71	71	15,694	...
...	231	13,814	123	...	8,929	9,058	1,55,048	...
...	...	4,015	...	...	189	189	34,277	...
...	...	2,079	17	..	523	540	73,244	...
...	23	1,706	252	...	...	252	17,767	...
...	...	2,004	...	...	78	78	8,857	...
...	...	4,335	153	...	1,029	1,182	76,050	...
...	...	2,751	16	...	2,751	2,767	31,828	969
...	1,081	1,21,804	2,704	...	2,02,953	2,05,657	27,28,438	66,090

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	8			
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	IV.—Grants and contributions for general			
			From local funds			From
			For general purposes  (36)	For educational purposes  (37)	For medical purposes  (38)	For general purposes  (39)
			Rs.	Rs.	Rs.	Rs.
Jubbulpore Division	Jubbulpore	1	Jubbulpore	100	9	216
		2	Schora	...	...	...
	Saugor	3	Murwara	...	...	15
		4	Saugor	...	...	...
		5	Deori	10	300	...
		6	Etawah	...	...	...
		7	Khurai	...	...	...
	Mandla	8	Damoh	100	...	...
		9	Mandla	...	...	100
		10	Hoshangabad	...	...	...
	Hoshangabad.	11	Harda	...	...	...
		12	Seoni-Malwa	...	...	...
		13	Pachmarhi	...	...	...
		14	Sohagpur	...	...	...
		15	Itarsi	...	...	...
		16	Narsinghpur	...	...	...
		17	Gadarwara	...	...	454
		18	Chhota-Chhindwara	75	...	300
		19	Khandwa	...	...	...
	Nimar	20	Burhanpur	...	...	881
		Total	175	110	2,059	216
Chhattisgarh Division	Raipur	1	Raipur	114	...	327
		2	Dhamtari	...	...	...
	Drug	3	Drug	...	...	...
		4	Bilaspur	...	...	...
	Bhandara..	5	Bhandara	...	...	...
		6	Tumsar	...	...	...
		7	Pauni	...	...	...
	Balaghat	8	Gondia	...	850	...
		9	Balaghat	...	...	...
		Total	114	850	327	...
Total Central Provinces			463	960	3,100	3,527

No. II

and Berar during the year ending the 31st March 1939—contd.

							9		
and special purposes			V.—Miscellaneous				Total income of the year excluding opening balance	10	
other sources			Recoveries on account of services rendered to private individuals	Surplus proceeds of rural pounds	Other items	Total		VI.—Extraordinary and debt	
For educational purposes	For medical purposes	Total IV					Sale-proceeds of Government securities and withdrawals from savings banks		
(40)	(41)	(42)	(43)	(44)	(44-a)	(45)	(46)	(47)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	1,299	25,404	1,036	...	33,866	34,902	6,80,164	...	
...	...	2,375	2	...	144	146	14,719	...	
...	...	6,757	...	...	1,153	1,153	65,222	1,000	
...	...	15,883	22	45	1,043	1,110	1,82,891	...	
...	...	1,741	10	27	2	39	12,680	...	
360	...	1,561	...	...	221	221	19,365	...	
...	...	2,892	53	...	409	462	37,846	...	
...	...	5,932	3	...	1,133	1,136	1,00,866	...	
200	13	3,374	30	...	584	614	40,417	...	
...	...	2,872	2	...	392	394	42,447	...	
...	...	12,381	...	706	...	706	77,690	...	
...	...	2,253	...	...	154	154	25,139	...	
...	...	9,991	...	...	406	406	26,077	...	
...	...	3,275	...	...	130	130	23,222	...	
...	...	546	...	...	629	629	47,542	...	
...	...	2,600	...	...	346	346	28,853	...	
...	...	7,040	...	...	135	135	40,370	...	
50	30	1,609	...	...	86	86	10,884	...	
...	1,302	11,620	459	...	1,822	2,281	2,32,582	...	
...	...	...	...	...	...	...	...	...	
...	514	19,107	382	...	2,521	2,903	2,05,553	...	
610	3,158	1,39,213	1,999	778	45,176	47,953	19,14,529	1,000	
774	...	17,464	81	1,02,220	3,475	1,05,776	4,30,086	...	
...	...	4,343	...	...	1,694	1,694	48,216	...	
...	4	5,184	...	...	835	835	1,02,679	...	
...	...	12,597	...	...	1,869	1,869	1,50,959	...	
...	...	7,081	147	...	1,662	1,809	76,696	...	
...	...	2,592	...	...	983	983	32,401	...	
...	...	4,061	...	...	399	399	16,346	...	
...	...	3,614	...	...	1,720	1,720	90,122	...	
...	...	5,096	...	...	329	329	33,866	...	
774	4	62,032	228	1,02,220	12,966	1,15,414	9,81,371	...	
1,384	4,243	3,23,049	4,931	1,02,998	2,61,095	3,69,024	56,24,338	67,090	



## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	8			
Name of district	Serial No. of municipality	Name of municipality	IV.—Grants and contributions for general			
			From local funds			From
			For general purposes	For educational purposes	For medical purposes	For general purposes
(1)	(2)	(3)	(36)	(37)	(38)	(39)
			Rs.	Rs.	Rs.	Rs.
Amraoti ...	1	Amraoti town ...	...	...	108	...
	2	Amraoti camp ...	...	...	...	...
	3	Ellichpur city ...	...	...	286	...
	4	Ellichpur civil station ...	...	...	...	...
	5	Anjangon Surji ...	...	...	...	...
	6	Morsi ...	...	...	21	...
	7	Warud ...	...	...	...	...
	8	Badnera ...	...	...	...	...
	9	Daryapur ...	...	...	...	...
Akola ...	10	Akola ...	1,775	...	1,144	252
	11	Akot ...	862	...	400	...
	12	Karanja ...	759	...	974	...
	13	Basim ...	495	...	800	...
	14	Murtizapur ...	194	...	490	...
Buldana ...	15	Balapur ...	...	...	...	...
	16	Buldana ...	...	...	...	...
	17	Khamgaon ...	1,180	...	...	...
	18	Shegaon ...	150	...	118	...
	19	Malkapur ...	1,273	...	...	...
	20	Jalgaon ...	...	...	400	...
	21	Mehkar ...	...	...	140	...
	22	Nandura ...	...	...	400	...
	23	Chikhali ...	...	...	185	...
Yeotmal ...	24	Yeotmal ...	120	...	...	...
	25	Wun ...	...	...	...	m
	26	Digras ...	...	...	...	...
	27	Darwha ...	...	...	...	...
	28	Pandharkaoda ...	...	...	...	...
	29	Pusad ...	...	...	...	...
		Total ...	6,808	...	5,376	252
		Grand Total ...	7,271	960	8,476	3,779
		Total for 1937-38 ...	5,375	1,312	8,363	9,044

No. II

and Berar during the year ending the 31st March 1939—contd.

and special purposes			9				Total income of the year excluding opening balance	10 VI.—Extraordinary and debt
			V.—Miscellaneous					
others sources			Recoveries on account of services rendered to private individuals	Surplus proceeds of rural pounds	Other items	Total	(46)	Sale-proceeds of Government securities and withdrawals from savings banks
For educational purposes	For medical purposes	Total IV						
(40)	(41)	(42)	(43)	(44)	(44-a)	(45)	(46)	(47)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	28,414	3	...	7,583	7,586	2,89,062	...
...	...	3,992	38	...	792	830	39,547	...
...	...	7,915	...	...	302	302	61,246	...
...	...	5,274	...	...	361	361	35,250	...
...	...	1,663	6	...	311	317	21,574	...
595	...	3,537	...	...	342	342	15,937	...
...	...	1,801	...	...	61	61	14,370	...
...	...	1,711	...	...	...	...	17,459	...
12	...	392	...	...	279	279	18,844	...
...	...	11,843	726	...	12,032	12,758	2,35,428	3,410
...	...	3,973	...	...	1,666	1,666	46,055	4,002
...	...	5,193	100	...	658	758	37,767	...
4	...	7,769	109	8	1,064	1,181	38,065	...
...	...	2,878	...	...	609	609	27,757	78
...	...	...	...	...	207	207	8,310	...
...	...	11,255	34	...	1,088	1,122	60,080	...
...	...	10,211	147	...	1,740	1,887	1,24,009	...
...	...	2,934	...	...	686	686	55,544	...
...	...	9,458	...	...	630	630	55,284	...
...	140	3,757	...	...	517	517	19,456	...
...	...	1,376	...	9	96	105	13,965	...
...	...	2,941	...	...	583	583	28,996	...
...	...	2,716	...	...	574	574	19,734	...
...	...	10,930	110	...	435	545	78,387	...
...	...	1,908	38	...	7,736	7,774	45,324	...
...	...	3,153	...	...	197	197	29,726	...
...	...	1,756	...	...	...	...	13,408	...
...	...	1,402	2	...	121	123	26,776	...
...	...	2,063	...	...	126	126	26,513	...
611	140	1,52,135	1,313	17	40,796	42,126	15,03,873	7,490
1,995	4,383	4,75,184	6,244	1,03,015	3,01,891	4,11,150	71,28,211	74,580
5,647	4,419	4,73,856	7,521	41	3,84,019	3,91,581	70,86,045	1,42,703

## STATEMENT

Showing the income of the Municipalities in the Central Province

1	2	3	10					
Name of district	Serial No. of municipality	Name of municipality	VI.—Extraordinary					
			Loans		Advances			
			From Government	Raised in open market	Realization of sinking fund for repayment of loans	Permanent	Others	
(1)	(2)	(3)	(48)	(49)	(50)	(51)	(52)	
Nagpur Division.	1	Nagpur	Rs. 7,00,000	Rs. ...	Rs. 2,060	Rs. 310	Rs. 1,04,299	
	2	Kamptee	...	...	...	20	131	
	3	Ramtek	...	...	...	...	1,652	
	4	Khapa	...	...	...	...	101	
	Nagpur ...	5	Kalmeshwar	...	...	...	25	306
	6	Umrer	...	15,000	...	...	...	1,818
	7	Mowar	...	...	...	...	...	
	8	Saoner	...	...	...	...	845	
	9	Katol	...	...	...	...	1,181	
	Chanda ...	10	Chanda	...	...	...	...	1,182
	11	Warora	...	...	...	...	64	
	12	Wardha	...	...	...	...	2,722	
	13	Arvi	...	...	...	...	2,494	
	Wardha ...	14	Deoli	...	...	...	...	273
	15	Hinganghat	...	...	...	135	4,302	
	16	Pulgaon	...	...	...	...	...	
	17	Chhindwara	...	...	...	...	914	
	Chhindwara.	18	Pandhurna	...	...	...	...	228
	19	Sausar	...	...	...	...	448	
	20	Seoni	...	...	...	...	5,581	
	Betul ...	21	Betul	...	...	...	...	160
Total	...	...	7,00,000	15,000	2,060	490	1,28,701	

No. II

*and Berar during the year ending the 31st March 1939—contd.*

and debt			11	12	13	14	15
Deposits	New investments	Total VI	Total receipts excluding opening balance	Total receipts including opening balance	Incidence of taxation col. (14) per head of population	Incidence of income col. (46) per head of population	Remarks
(53)	(53-a)	(54)	(55)	(56)	(57)	(58)	(59)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
3,42,558	26,386	12,36,254	29,42,684	39,70,545	6 2 1	7 14 10	
1,285	...	3,766	92,800	99,914	3 0 9	4 4 6	
183	...	1,835	31,026	36,832	2 8 5	3 4 3	
1,031	...	1,132	14,625	20,027	1 2 9	1 10 4	
156	...	487	10,579	12,140	1 1 7	2 2 7	
3,176	...	19,994	67,849	69,903	1 8 9	2 10 9	
531	...	531	8,839	10,216	0 15 7	1 9 6	
148	...	993	19,842	31,938	0 15 9	2 5 10	
3,092	...	4,273	34,998	35,099	2 1 7	2 13 1	
1,161	...	4,493	1,10,313	1,26,094	2 10 2	3 12 2	
2,004	...	2,068	47,914	60,606	2 15 3	4 10 9	
4,731	...	7,453	1,50,750	1,70,895	5 10 8	7 5 1	
31	...	2,525	69,258	91,340	2 3 4	4 1 6	
75	...	348	16,042	17,134	1 6 5	2 8 5	
1,174	...	5,611	1,60,659	2,01,632	3 15 3	6 13 3	
1	...	1	34,278	41,117	2 13 7	4 6 2	
1,271	...	2,185	75,429	85,174	3 2 11	4 4 7	
75	...	303	18,070	22,900	0 14 3	1 8 6	
8	...	456	9,313	10,343	0 13 3	1 7 11	
522	...	6,103	82,153	1,14,839	3 6 6	4 11 8	
24	...	1,153	32,981	38,831	2 2 2	3 4 10	
3,63,237	26,386	13,01,964	40,30,402	52,67,519	4 3 11	5 12 9	

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	10					
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	VI.—Extraordinary					
			Loans		Advances			
			From Government  (48)	Raised in open market  (49)	Realization of sinking fund for repayment of loans  (50)	Permanent  (51)	Others  (52)	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Jubbulpore Division.	Jubbulpore.	1 Jubbulpore ...	...	...	...	...	13,099	
		2 Sehora ...	...	...	...	15	1,124	
		3 Murwara ...	...	...	...	...	98	
	Saugor	4 Saugor ...	...	...	...	...	...	5,608
		5 Deori ...	...	...	...	1,320	364	
		6 Etawah ...	...	...	...	...	...	...
		7 Khurai ...	...	...	...	...	...	5,902
	Mandla	8 Damoh ...	...	...	...	25	4,564	
		Mandla ...	...	...	...	...	...	417
	Hoshangabad.	10 Hoshangabad ...	...	...	...	...	...	340
		11 Harda ...	...	...	...	...	...	60
		12 Seoni-Malwa ...	...	...	...	...	...	200
		13 Pachmarhi ...	...	...	...	20	125	
		14 Sohagpur ...	...	...	...	...	...	1,397
		15 Itarsi ...	...	...	...	...	...	100
	Nimar.	16 Narsinghpur ...	...	...	...	...	...	421
		17 Gadarwara ...	...	...	...	...	...	123
		18 Chhota-Chhindwara ...	...	...	...	...	...	984
		19 Khandwa ...	...	...	...	...	...	2,073
		20 Burhanpur ...	...	...	...	...	...	5,745
		Total ...	...	...	...	1,380	42,744	
Chhattisgarh Division.	Raipur	1 Raipur ...	...	...	...	5	2,444	
		2 Dhamtari ...	...	...	...	1,699	136	
	Drug	3 Drug ...	...	...	...	...	...	2,841
		4 Bilaspur ...	...	...	...	25	2,378	
	Bhandara.	5 Bhandara ...	...	...	...	...	...	336
		6 Tumsar ...	...	...	...	...	...	360
		7 Pauni ...	...	...	...	...	...	299
	Balaghat...	8 Gondia ...	...	...	...	...	...	4,458
		9 Balaghat ...	...	...	...	...	...	268
		Total ...	...	...	...	1,729	13,520	
		Total Central Provinces.	7,00,000	15,000	2,060	3,599	1,84,965	

## No. II

and Berar during the year ending the 31st March 1939—contd.

and debt			11	12	13	14	15
Deposit	New investments	Total VI	Total receipts excluding opening balance	Total receipts including opening balance	Incidence of taxation col. (14) per head of population	Incidence of income col. (46) per head of population	Remarks
(53)	(53-a)	(54)	(55)	(56)	(57)	(58)	(59)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
13,187	...	26,286	7,06,450	7,78,366	4 10 5	6 8 4	
48	...	1,187	15,906	18,597	1 5 1	2 8 10	
265	...	1,363	66,585	93,980	1 9 0	2 15 6	
1,769	...	7,377	1,90,268	3,12,332	3 1 11	4 5 6	
988	...	2,672	15,352	18,212	1 8 0	2 13 11	
991	...	991	20,356	21,039	1 6 3	2 8 9	
152	...	6,054	43,900	51,910	3 10 0	5 7 1	
972	...	5,561	1,06,427	1,10,704	3 4 3	4 13 10	
2,546	...	2,963	43,380	52,417	2 15 3	5 0 10	
1,517	174	2,031	44,478	51,435	2 8 1	3 7 1	
1,739	...	1,779	79,489	94,967	2 3 3	4 13 6	
80	...	280	25,419	43,755	2 5 2	3 14 8	
...	...	145	26,222	41,551	2 6 10	11 0 10	
3,243	...	4,640	27,862	31,379	1 10 3	2 13 8	
655	...	755	48,297	54,267	1 14 10	4 0 6	
1,213	1	1,635	30,488	39,349	1 14 7	2 9 8	
1,054	...	1,177	41,547	44,604	2 7 6	4 7 2	
868	...	1,852	12,736	16,395	1 10 7	2 15 5	
29,009	...	31,082	2,63,664	2,71,616	4 7 4	6 11 6	
5,919	...	11,664	2,17,217	2,41,358	3 1 9	4 10 7	
66,215	175	1,11,514	20,26,043	23,88,232	3 7 9	5 0 9	
13,484	...	15,933	4,46,019	4,82,557	5 4 3	9 7 7	
...	...	1,835	50,051	56,055	3 15 0	4 3 6	
655	3,313	6,809	1,09,488	3,55,773	4 5 8	7 12 9	
5,909	...	8,312	1,59,271	1,99,608	3 13 11	5 13 6	
1,966	...	2,302	78,998	83,969	3 5 2	4 9 4	
1,312	...	1,672	34,073	46,104	1 10 4	3 3 6	
489	...	788	17,134	17,400	0 11 7	1 4 11	
2,476	...	6,934	97,056	1,18,189	4 3 3	6 0 5	
1,232	...	1,500	35,336	36,939	2 10 0	3 0 5	
27,523	3,313	46,085	10,27,456	13,96,594	3 11 1	6 12 3	
6,56,975	29,874	14,59,563	70,83,901	90,52,345	3 12 1	5 9 2	

## STATEMENT

Showing the income of the Municipalities in the Central Provinces

1	2	3	VI.—Extraordinary				
Name of district	Serial No. of municipality	Name of municipality	Loans		Advances		
			From Government	Raised in open market	Realization of sinking fund for repayment of loans	Permanent	Others
			(48)	(49)	(50)	(51)	(52)
Berar Division.	Amraoti ...	1 Amraoti town ...	...	1 ...	...	...	6,731
		2 Amraoti camp...	...	...	...	...	377
		3 Ellichpur city ...	...	...	...	...	780
		4 Ellichpur civil station.	...	...	...	...	10
		5 Anjangaon Surji	...	...	...	...	334
		6 Morsi	...	...	...	...	16
		7 Warud	...	...	...	...	...
		8 Badnera	...	...	...	...	...
		9 Daryapur	...	...	...	...	180
	Akola ...	10 Akola	...	...	...	...	1,228
		11 Akot	...	...	...	...	304
		12 Karanja	...	...	...	...	323
		13 Basim	...	...	...	...	424
		14 Murtizapur	...	...	...	...	864
		15 Balapur	...	...	...	...	3
	Buldana ...	16 Buldana	...	...	...	...	597
		17 Khamgaon	...	...	...	...	2,430
		18 Shegaon	...	...	...	...	105
		19 Malkapur	...	...	...	...	2,269
		20 Jalgaon	...	...	...	...	2,121
		21 Mehkar	...	...	...	...	332
		22 Nandura	...	...	...	15	1,690
		23 Chikhali	...	...	...	...	549
	Yeotmal ..	24 Yeotmal	...	...	...	...	769
		25 Wun	...	...	...	...	520
		26 Digras	...	...	...	5	542
		27 Darwha	...	...	...	...	55
		28 Pandharkaoda ...	...	...	...	...	76
		29 Pusad	...	...	...	...	162
		Total	...	...	...	20	23,791
		Grand Total	7,00,000	15,000	2,060	3,619	2,08,756
		Total for 1937-38	48,500	3,800	20,734	626	2,47,492

## No. II

and Berar during the year ending the 31st March 1939—contd.

and debt			11	12	13	14	15
Deposits	New investment	Total VI	Total receipts excluding opening balance	Total receipts including opening balance	Incidence of taxation col. (14) per head of population	Incidence of income col. (46) per head of population	Remarks
(53)	(53-a)	(54)	(55)	(56)	(57)	(58)	(59)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
7,602	...	14,333	3,03,395	3,41,001	4 2 8	6 2 9	
767	...	1,144	40,691	58,194	2 15 0	3 13 8	
2,527	...	3,307	64,553	73,397	1 11 4	2 2 3	
3,603	...	3,613	38,863	54,858	1 5 0	3 9 7	
1,739	...	2,073	23,647	33,092	1 6 9	1 13 9	
1,800	...	1,816	17,753	23,203	0 15 9	1 9 9	
1,153	...	1,153	15,523	16,231	1 1 7	1 6 10	
1,955	...	1,955	19,414	19,995	0 12 6	1 2 7	
2,949	...	3,129	21,973	22,835	1 2 6	1 9 11	
40,761	...	45,399	2,80,827	3,29,273	3 7 5	4 15 1	
2,399	...	6,705	52,760	54,776	1 13 0	2 7 5	
1,386	...	1,709	39,476	41,926	1 4 8	2 4 4	
5,981	...	6,405	44,470	49,391	1 8 11	2 10 3	
3,886	...	4,828	32,585	39,153	1 12 7	2 6 5	
145	...	148	8,458	15,261	0 8 9	0 11 9	
2,861	...	3,458	63,538	66,643	6 0 6	8 0 1	
5,409	...	7,839	1,31,848	2,11,312	3 11 3	5 4 6	
1,685	...	1,790	57,334	58,538	3 0 10	3 12 6	
4,425	...	6,694	61,978	74,032	1 15 10	3 2 4	
1,544	...	3,665	23,121	24,138	1 2 8	2 2 0	
458	...	790	14,755	14,759	1 4 8	1 15 10	
1,527	...	3,232	32,228	34,231	2 0 0	2 8 9	
10,306	...	10,855	30,589	40,389	1 5 9	2 12 10	
13,926	...	14,695	93,082	95,823	2 2 3	3 11 10	
2,988	2,762	6,270	51,594	1,20,471	2 5 2	3 9 7	
6,583	...	7,130	36,856	37,483	2 3 11	3 2 4	
1,774	...	1,829	15,237	15,461	0 13 8	1 6 3	
1,001	...	1,077	27,853	31,818	2 12 8	3 8 6	
1,681	...	1,843	28,356	32,770	1 15 8	2 11 0	
1,34,821	2,762	1,68,884	16,72,757	20,30,454	2 5 4	3 7 1	
5,91,796	32,636	16,28,447	87,56,658	1,10,82,799	3 5 1	4 14 7	
4,27,624	1,01,807	9,93,286	80,79,331	1,05,66,536	3 6 0	4 13 7	



## ABSTRACT OF STATEMENT No. II

## SYSTEM OF MUNICIPAL TAXATION IN FORCE—

(a) Octroi tax in force in	..	16
(b) Tax on houses and lands	..	24
(bb) Haisiyat tax	..	34
(c) Tax on animals and vehicles	..	56
(d) Tax on professions and trades	..	34
(e) Tolls on roads and ferries	..	16
(f) Water-rates	..	17
(g) Lighting rate	..	..
(h) Conservancy (including scavenging and latrine rates).	..	78
(i) Bazar tax	..	56
(j) Tax on registration of the sale of cattle	..	48
(k) Pilgrim tax	..	1
(l) Tax on dogs	..	20
(m) Terminal tax	..	32

## AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY—

		Rs.
Income from octroi	..	8,88,328
Do. tax on houses and lands	..	1,98,885
Do. hāisiyat tax	..	1,20,640
Do. animals and vehicles	..	96,506
Do. professions and trades	..	1,22,825
Do. tolls on roads and ferries	..	95,337
Do. water-rates	..	8,50,866
Do. conservancy (including scavenging and latrine rates).	and	7,72,925
Do. bazar tax	..	1,92,778
Do. tax on registration on the sale of cattle	..	65,545
Do. pilgrim tax	..	5,092
Do. tax on dogs	..	394
Do. terminal tax	..	14,73,397
Total income from taxation	..	<u>48,83,518</u>

## REALIZATIONS UNDER SPECIAL ACTS—

From pounds	..	99,578
From hackney carriages	..	9,040
From other sources	..	10,669
Total	..	<u>1,19,287</u>

## ABSTRACT OF STATEMENT No. II—contd.

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—		Rs.
Rents of lands, houses, serais, dak bungalows, etc.	..	2,54,694
Sale-proceeds of land and produce of land, etc.	..	1,61,218
Conservancy receipts (other than taxes and rates)	..	34,705
Fees and revenue from educational institutions	..	2,46,736
Fees and revenue from medical institutions	..	9,178
Fees from markets and slaughter-houses	..	3,65,222
Fees and revenue from tramways	..	..
Fees from brokers and weighmen	..	36,588
Cotton weighing fees	..	4,606
Fees for registering places of dangerous trades	..	16,280
Fees for licensing vehicles, boats and animals plying on hire.	..	19,044
Fisheries	..	1,534
Cattle registration fees	..	4,856
Miscellaneous fees	..	15,524
Fines under Municipal and other Acts	..	43,572
Interest on investments	{	
	{ for General purposes	.. 23,310
	{ for Educational purposes	.. 148
	{ for Medical purposes	.. 1,047
	{ for Premium on loans	.. 810
		<hr/>
	Total	.. 12,39,072
<hr/>		
GRANTS AND CONTRIBUTIONS FOR GENERAL AND SPECIAL PURPOSES—		
From Government	{	
	{ for General purposes	.. 48,392
	{ for Educational purposes	.. 3,80,664
	{ for Medical purposes.	{
		{ for plague .. 15,826
		{ for sanitary works. 3,438
From Local Funds	{	
	{ for General purposes	.. 7,271
	{ for Educational purposes	.. 960
	{ for Medical purposes	.. 8,476
From other sources	{	
	{ for General purposes	.. 3,779
	{ for Educational purposes	.. 1,995
	{ for Medical purposes	.. 4,383
		<hr/>
	Total	.. 4,75,184

ABSTRACT OF STATEMENT No. II—*concl'd.*

## MISCELLANEOUS—

	Rs.
Recoveries on account of services rendered to private individuals ..	6,244
Surplus proceeds of rural pounds ..	1,03,015
Other items ..	3,01,891
Total ..	<u>4,11,150</u>
Total income ..	<u>71,28,211</u>

## EXTRAORDINARY AND DEBT—

Sale-proceeds of Government securities and withdrawals from Savings Banks.	74,580
Loans .. {	
From Government ..	7,00,000
Raised in the market from private individuals.	15,000
Realization of sinking fund for repayments of loans ..	2,060
Advances .. {	
Permanent ..	3,619
Others ..	2,08,756
Deposits ..	5,91,796
New investments ..	32,636
Total ..	<u>16,28,447</u>
Total receipts excluding balance ..	87,56,658
Total receipts including opening balance ..	1,10,82,799
	Rs. a. p.
Incidence of taxation per head of population ..	3 5 1
Incidence of income per head of population ..	4 14 7

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STATEMENT No. III

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STATEMENT  
Showing the Expenditure of the Municipalities in the Central

1	2	3	General		
Name of district	Serial No. of municipality	Name of municipality	General Administration (Office establishment, Inspection, Honorary Magistrates' establishments)	Collection of taxes, including bonded warehouses establishment, purchase of account books and papers, money boxes, repairs to outposts, etc.	Collection of tolls on roads and ferries
(1)	(2)	(3)	(4)	(5)	(6)
Nagpur Division.	1	Nagpur ...	Rs. 79,275	Rs. 39,889	...
	2	Kamptee ...	6,133	2,529	...
	3	Ramtek ..	1,467	1,394	..
	4	Khapa ...	829	...	...
	5	Kalmeshwar ...	963	479	...
	6	Umrer ...	5,187	992	...
	7	Mowar ..	1,659	316	...
	8	Saoner ...	1,206	964	...
	9	Katol ...	2,199	839	...
	10	Chanda ...	7,720	1,845	10
	11	Warora ...	4,554	55	4,161
	12	Wardha ...	9,738	4,378	...
	13	Arvi ...	3,856	852	...
	14	Deoli ..	1,622	293	...
	15	Hinganghat ...	10,680	2,662	..
	16	Pulgaon ...	3,324	674	1,507
	17	Chhindwara ...	4,156	...	...
	18	Pandhurna ...	3,830	554	...
	19	Sausar ...	728	521	...
	20	Seoni ...	6,940	1,380	..
	21	Betul ...	2,800	...	...
Total ...			1,58,596	60,616	5,678

## No. III

*Provinces and Berar for the year ending the 31st March 1939.*

4

## Administration and Collection Charges

Collection charges on account of octroi or terminal tax	Survey of land	Refunds other than octroi	Pensions and gratuities	Annuities	Provident fund contributions	Total
(6-a)	(7)	(8)	(9)	(10)	(10-a)	(11)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
44,039	...	1,110	24,786	...	25,417	2,14,516
9,145	...	58	...	...	1,192	19,057
2,956	...	...	569	...	461	6,847
2,237	...	...	40	...	332	3,438
...	...	...	108	...	377	1,657
3,882	...	...	406	607	1,219	12,293
...	...	...	545	...	134	2,654
...	...	...	225	...	283	2,678
463	...	94	...	...	321	3,916
...	9,669	1	1,011	880	1,881	23,017
...	...	30	960	...	1,347	11,107
6,014	...	6	4,934	...	...	25,070
3,541	...	188	642	...	2,562	11,641
...	...	...	672	...	697	3,284
4,508	...	738	1,000	...	4,778	24,366
960	884	67	805	54	778	9,053
6,466	...	96	1,375	412	1,159	13,664
...	...	1,212	...	...	742	6,338
...	...	28	51	...	489	1,817
7,385	...	...	294	...	1,426	17,425
888	...	...	90	...	135	3,913
92,484	10,553	3,628	38,513	1,953	45,730	4,17,751

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	General				
			General Administration (Office establishment, Inspection, Honorary Magistrates' establishments, etc.	Collection of taxes including bonded warehouses establishment, purchase of account books and papers, money boxes, repairs to out-posts, etc.	Collection of tolls on roads and ferries		
(1)	(2)	(3)	(4)	(5)	(6)		
Jubbulpore Division.	Jubbulpore.	1	Jubbulpore ...	Rs. 26,995	Rs. 10,958	Rs. ...	
		2	Sehora ...	1,326	192	...	
		3	Murwara ...	4,411	918	...	
	Saugor ...	Mandla	4	Saugor ...	8,352	1,569	...
			5	Deori ...	1,047	...	1,925
			6	Etawah ...	1,115	852	...
			7	Khurai ...	2,897	728	...
			8	Damoh ...	3,814	3,769	...
	Hoshangabad.	Nimar ...	9	Mandla ...	2,978	940	627
			10	Hoshangabad ...	5,774	1,142	...
			11	Harda ...	3,369	1,824	1,440
			12	Seoni-Malwa ...	1,142	801	...
			13	Pachmarhi ...	1,948	...	...
			14	Sohagpur ...	1,676	590	...
			15	Itarsi ...	4,840	1,262	1,216
			16	Narsinghpur ...	1,663	888	...
	Nimar ...	Total	17	Gadarwara ...	1,553	208	...
			18	Chhota-Chhindwara ...	891	168	...
	Chhattisgarh Division.	Raipur ...	19	Khandwa ...	19,791	5,413	...
			20	Burhanpur ...	13,147	4,240	...
Drug Bilaspur ...		Total	Total ...		1,08,729	36,462	5,208
			1	Raipur ...	15,615	8,345	...
Bhandara ...		Balaghat ...	2	Dhamtari ...	5,214	862	496
			3	Drug ...	7,088	3,600	...
			4	Bilaspur ...	13,086	3,622	10,893
			5	Bhandara ...	4,148	2,056	...
Balaghat ...		Total	6	Tumsar ...	3,428	308	524
			7	Pauni ...	618	528	...
	8		Gondia ...	5,739	2,942	...	
Total	Total Central Provinces	9	Balaghat ...	3,540	1,375	...	
		Total ...		58,476	23,638	11,913	
		Total Central Provinces ..		3,25,801	1,20,716	22,716	

No. III

Provinces and Berar for the year ending the 31st March 1939—contd.

## Administration and Collection Charges

Collection charges on account of octroi or terminal tax	Survey of land	Refunds other than octroi	Pensions and gratuities	Annuities	Provident fund contributions	Total
(6-a)	(7)	(8)	(9)	(10)	(10-a)	(11)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30,900	...	442	3,000	...	7,546	79,841
...	...	...	82	...	294	1,894
1,281	...	8	328	...	1,655	8,601
11,597	...	13	1,466	...	688	23,685
...	12	...	30	...	273	3,287
589	...	...	...	...	964	3,520
1,946	...	6	24	...	...	5,601
...	...	63	188	...	587	8,421
939	...	...	...	...	419	5,903
5,040	...	3	1,696	...	109	13,764
430	119	1	1,048	...	488	8,719
960	101	...	281	...	91	3,376
6,964	...	...	...	...	598	9,510
1,446	...	...	522	...	494	4,728
...	...	88	920	...	635	8,961
770	...	23	370	...	494	4,208
1,426	26	5	400	...	2,576	6,194
600	367	...	...	...	28	2,054
10,400	63	54	1,475	...	4,869	42,065
7,968	...	22	2,655	...	3,581	31,613
83,256	688	728	14,485	...	26,389	2,75,945
15,566	...	10	2,508	...	8,978	51,022
1,591	42	49	113	...	866	9,233
1,676	1,260	97	...	...	2,579	16,300
...	...	18	3,254	...	2,643	33,516
4,624	...	10	969	...	1,680	13,487
...	...	56	1,059	...	749	6,124
...	...	...	1,146	...	881	3,173
1,838	..	...	1,751	...	1,138	13,408
...	...	8	...	...	1,214	6,137
25,295	1,302	248	10,800	...	20,728	1,52,400
2,01,035	12,543	4,604	63,798	1,953	92,847	8,46,096



## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	General		
Name of district	Serial No. of municipality	Name of municipality	General Administration (Office establishment, Inspection, Honorary Magistrates' establishments, etc.)	Collection of taxes, including bonded warehouses establishment, purchase of account books and papers, money boxes, repairs to out-posts, etc.	Collection of tolls on roads and ferries
(1)	(2)	(3)	(4)	(5)	(6)
Berar Division.	Amraoti {	1 Amraoti town ...	14,035	5,427	...
		2 Amraoti camp ...	5,160	994	...
		3 Ellichpur city ...	3,219	1,694	...
		4 Ellichpur civil station ...	2,191	1,038	...
		5 Anjangaon Surji ...	2,558	1,233	...
		6 Morsi ...	2,158	368	...
		7 Warud ...	2,401	449	...
		8 Badnera ...	705	582	...
		9 Daryapur ...	2,313	287	...
	Akola ...	10 Akola ...	13,070	9,586	4,720
		11 Akot ...	3,275	1,907	...
		12 Karanja ...	4,409	1,426	...
		13 Basim ...	3,117	1,129	...
		14 Murtizapur ...	3,082	1,314	...
	Buldanz {	15 Balapur ...	1,163	893	...
		16 Buldana ...	3,452	862	...
		17 Khamgaon ...	6,477	3,945	2,046
		18 Shegaon ...	1,952	1,443	...
		19 Malkapur ...	5,385	1,858	...
		20 Jalgaon ...	2,414	829	248
		21 Mehkar ...	1,853	435	...
	Yeotmal {	22 Nandura ...	2,308	390	...
		23 Chikhali ...	1,810	426	...
		24 Yeotmal ...	6,160	2,009	...
		25 Wun ...	4,595	1,114	...
	Yeotmal {	26 Digras ...	2,121	731	...
		27 Darwha ...	1,253	801	...
		28 Pandharkaoda ...	2,290	675	...
		29 Pusad ...	2,635	708	30
Total ...			1,07,561	44,563	7,044
Grand Total ...		4,33,362	1,65,269	29,843	
Total for 1937-38 ...		4,45,049	1,60,153	10,582	

No. III

*Provinces and Berar for the year ending the 31st March 1939—contd.*

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## Administration and Collection Charges

Collection charges on account of octroi or terminal tax	Survey of land	Refunds other than octroi	Pensions and gratuities	Annuities	Provident fund contributions	Total
(6-a)	(7)	(8)	(9)	(10)	(10-a)	(11)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,691	...	46	2,466	...	9,137	44,802
...	...	...	174	...	817	7,145
3,690	430	108	...	6,756	608	16,505
...	828	...	10	...	69	4,136
...	539	...	...	...	238	4,568
...	...	...	...	...	...	2,526
...	...	...	...	...	...	2,850
24	...	...	...	...	...	1,311
90	...	...	31	...	...	2,721
...	...	...	1,465	...	6,801	35,642
...	...	194	...	...	1,367	6,743
...	...	15	...	...	370	6,220
...	...	49	1,264	...	1,078	6,637
...	562	30	...	...	737	5,725
...	...	50	...	...	...	2,106
...	...	23	...	...	523	4,860
...	4,966	189	185	...	2,886	20,694
1,517	511	78	557	...	958	7,016
1,471	...	361	336	...	1,589	11,000
...	...	...	58	...	1,941	5,490
...	...	...	...	...	72	2,360
...	148	2	...	...	628	3,476
...	...	...	...	373	...	2,609
3,081	...	265	282	...	255	12,052
1,246	...	17	98	...	1,021	8,091
...	...	...	...	...	524	3,376
...	2	...	...	...	135	2,191
...	188	13	...	...	648	3,814
...	...	84	...	...	1,347	4,804
24,810	8,174	1,524	6,926	7,129	33,749	2,41,470
2,25,845	20,717	6,128	70,724	9,082	1,26,596	10,87,566
2,65,493	12,845	16,462	74,655	9,227	1,11,308	11,05,774

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	5				
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	Public safety				Total  (16)
			Fire (establishment, purchase of fire engines, buckets, repairs, etc.)  (12)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)  (13)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts)  (14)	Rewards for destruction of wild animals and snakes, etc.  (15)	
Nagpur Division.	1	Nagpur ...	Rs. 32,385	Rs. 1,48,480	Rs. ...	Rs. 24	Rs. 1,80,889
	2	Kamptee ...	...	4,011	...	..	4,011
	3	Ramtek ...	...	1,594	...	...	1,594
	4	Khapa ...	...	678	..	..	678
	5	Kalmeshwar ...	...	398	...	...	398
	6	Umrer ...	5	3,495	..	...	3,500
	7	Mowar ...	...	121	...	...	121
	8	Saoner ...	..	1,325	..	..	1,325
	9	Katol ...	...	3,068	...	...	3,068
	10	Chanda ...	...	17,854	...	13	17,867
	11	Warora ...	...	4,422	...	..	4,422
	12	Wardha ...	...	10,197	...	...	10,197
	13	Arvi ...	...	6,478	...	..	6,478
	14	Deoli ...	..	715	...	..	715
	15	Hinganghat ...	...	12,916	...	...	12,916
	16	Pulgaon ...	...	1,956	...	...	1,956
	17	Chhindwara ...	160	8,401	...	5	8,566
	18	Pandhurna ...	...	398	..	...	398
	19	Sausar ...	...	370	..	..	370
	20	Seoni ...	2	5,514	...	...	5,516
	21	Betul ...	...	1,310	...	...	1,810
	Total ...	...	32,552	2,34,201	...	42	2,66,795

No. III

Provinces and Berar for the year ending the 31st March 1939—contd.

6

## Public Health and Convenience

Water-supply		Drainage		Conservancy (including road clean- ing and watering and latrines)	Charges on account of Health Officers and Sanitary Inspectors	Hospitals and dispens- aries	Plague charges
Capital outlay	Establish- ment, repairs, etc.	Capital outlay	Establish- ment, repairs, etc.				
(17)	(18)	(19)	(20)	(21)	(21-a)	(22)	(23)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,23,754	1,72,051	4,689	87,060	1,92,082	33,292	36,504	..
..	10	..	690	22,774	2,190	4,916	15
..	75	..	361	5,773	..	1,942	41
..	..	..	51	2,581	..	1,388	38
..	51	..	114	1,804	..	313	30
..	439	..	306	11,497	859	2,009	..
..	..	..	89	1,329	..	720	155
..	25	777	71	3,470	..	1,573	..
25	..	83	..	5,680	993	1,480	840
..	180	..	691	22,368	..	399	..
..	1,056	..	502	6,745	480	2,118	..
5,011	24,993	..	4,867	18,971	862	..	..
..	3,143	..	2,338	9,483	..	3,676	..
..	..	..	32	2,574	..	..	..
688	11,144	109	1,895	17,696	2,215	7,790	..
160	..	..	196	4,544	..	2,155	..
..	327	..	2,243	19,105	2,618	..	..
..	4	..	8	3,194	..	1,287	..
..	..	..	..	1,986	..	200	33
..	3,623	..	1,687	13,432	812	..	..
..	172	..	969	7,466	570	..	..
7,29,638	2,17,293	5,658	1,04,171	3,74,554	44,831	68,470	1,537

STATEMENT

*Showing the Expenditure of the Municipalities in the Central*

1	2	3	5				
			Public safety				
Name of district	Serial No. of municipality	Name of municipality	Fire (establishment, purchase of fire engines, buckets repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts)	Rewards for destruction of wild animals and snakes, etc.	Total
(1)	(2)	(3)	(12)	(13)	(14)	(15)	(16)
			Rs.	Rs.	Rs.	Rs.	Rs.
Jubbulpore Division	Jubbulpore.	1 Jubbulpore ...	8,117	64,779	...	135	73,031
		2 Sehora ...	...	...	...	...	...
		3 Murwara ...	...	6,967	...	3	6,970
	Saugor	4 Saugor ...	12	13,310	...	58	13,380
		5 Deori ...	...	179	...	14	193
		6 Etawah ...	...	1,676	...	...	1,676
		7 Khurai ...	...	1,877	...	12	1,889
		8 Damoh ...	...	6,300	...	...	6,300
	Mandla ...	9 Mandla ...	...	2,430	...	47	2,477
	Hoshangabad.	10 Hoshangabad ...	74	2,056	...	129	2,259
		11 Harda ...	22	5,097	...	1	5,120
		12 Seoni-Malwa ...	5	678	...	...	683
		13 Pachmarhi ...	...	1,236	...	...	1,236
		14 Sohagpur ...	...	843	...	...	843
		15 Itarsi ...	2	2,769	...	12	2,785
		16 Narsinghpur ...	...	1,485	...	...	1,485
		17 Gadarwara ...	...	1,987	...	2	1,989
	Nimar...	18 Chhota-Chhindwara ...	...	466	...	...	466
19 Khandwa ...		1,016	19,032	...	18	20,066	
	20 Burhanpur ...	1,072	14,422	...	...	15,494	
		Total ...	10,320	1,47,589	...	431	1,58,340
Chhattisgarh Division	Raipur	1 Raipur ...	409	20,793	...	71	21,273
		2 Dhamtari ...	...	4,874	...	...	4,874
	Drug Bilaspur	3 Drug ...	...	6,084	...	1	6,085
		4 Bilaspur ...	...	11,156	...	...	11,156
	Bhandara.	5 Bhandara ...	...	2,122	...	...	2,122
		6 Turmsar ...	...	1,745	...	...	1,745
		7 Pauni ...	...	317	...	...	317
		8 Gondia ...	34	11,775	...	...	11,809
		9 Balaghat ...	...	1,854	...	13	1,867
		Total ...	443	60,720	...	85	61,248
		Total for Central Provinces.	43,315	4,42,510	...	558	4,86,383

No. III

Provinces and Bevar for the year ending the 31st March 1939—contd.

6

## Public Health and Convenience

Water-supply		Drainage		Conservancy (including road clean- ing and watering and latrines)	Charges on account of Health Officers and Sanitary Inspectors	Hospitals and dispens- aries	Plague charges
Capital outlay	Establish- ment, repairs, etc.	Capital outlay	Establish- ment, repairs, etc.				
(17)	(18)	(19)	(20)	(21)	(21-a)	(22)	(23)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,058	39,115	11,966	10,033	1,15,726	8,760	23,647	836
...	22	...	...	2,503	...	610	...
...	13	6	2,582	15,447	753	4,599	...
...	5,744	...	3,729	40,624	3,052	7,335	605
...	115	...	...	1,429	...	993	130
...	...	...	...	3,964	...	...	...
...	281	...	387	3,404	2,137	770	8
...	13,480	...	501	19,011	1,936	1,500	905
...	120	...	172	8,948	1,296	616	...
...	125	...	...	12,510	...	1,250	...
4,489	...	64	10,637	1,798	...	3,513	...
...	30	...	37	3,453	10	1,129	...
...	271	...	...	3,916	...	480	...
...	144	...	102	5,197	...	510	161
...	621	1,011	44	10,959	...	3,105	1
...	169	...	1	7,516	...	...	...
...	68	...	109	5,873	...	2,947	64
...	60	...	...	1,717	...	1,370	127
463	12,282	11,533	1,254	43,803	4,291	...	...
1,518	16,633	...	1,485	34,171	3,946	8,910	...
17,528	89,293	24,580	31,073	3,41,969	26,181	63,284	2,837
368	57,138	76	4,998	45,811	8,732	4,360	...
...	435	...	176	11,899	924	...	...
...	1,488	...	1,205	14,418	1,098	6,865	...
...	1,111	...	4,419	28,035	2,976	5,659	...
...	18,115	...	1,779	10,878	960	...	...
...	...	...	1,013	6,054	...	251	...
...	...	...	61	2,745	...	...	...
...	3,938	...	857	17,732	...	1,087	...
...	125	...	224	6,630	...	...	...
368	82,350	76	14,732	1,44,202	14,690	18,222	...
7,47,534	3,88,936	30,314	1,49,976	8,60,725	85,762	1,49,976	4,374

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	5				
Name of district	Serial No of municipality	Name of municipality	Public safety				Total
			Fire (establishment, purchase of fire engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase, of clothing, lanterns, etc., repairs to out-posts)	Rewards for destruction of wild animals and snakes, etc.	
(1)	(2)	(3)	(12)	(13)	(14)	(15)	(16)
			Rs.	Rs.	Rs.	Rs.	Rs.
Amraoti	1	Amraoti town ...	48	17,827	...	...	17,875
	2	Amraoti camp ...	...	5,857	...	83	5,940
	3	Ellichpur city ...	...	2,439	...	...	2,439
	4	Ellichpur civil station.	...	2,188	...	7	2,195
	5	Anjangaon Surji ...	...	1,162	...	...	1,162
	6	Morsi ...	...	860	...	...	860
	7	Warud ...	...	272	...	...	272
	8	Badnera ...	...	396	...	...	396
	9	Daryapur ...	...	1,992	...	2	1,994
Akola	10	Akola ...	640	15,430	756	56	16,882
	11	Akot ...	...	4,795	...	2	4,797
	12	Karanja ...	...	5,628	...	5	5,633
	13	Basim ...	...	3,480	...	2	3,482
	14	Murtizapur ...	...	2,454	...	1	2,455
Buldana	15	Balapur ...	...	1,924	...	...	1,924
	16	Buldana ...	3	1,786	...	19	1,808
	17	Khangaon ...	25	13,467	...	...	13,492
	18	Shegaon ...	2	1,578	...	14	1,594
	19	Malkapur ...	...	4,062	...	9	4,071
	20	Jalgaon ...	...	420	...	...	420
	21	Mehkar ...	...	523	...	...	523
Yeotmal	22	Nandura ...	...	1,160	...	...	1,160
	23	Chikhali ...	...	1,675	...	...	1,675
	24	Yeotmal ...	157	7,600	...	1	7,758
	25	Wun ...	...	2,842	...	1	2,843
	26	Digras ...	...	3,251	...	...	3,251
	27	Darwaha ...	...	335	...	25	360
	28	Pandharkaoda ...	...	2,987	...	2	2,989
	29	Pusad ...	...	3,175	...	...	3,175
Total			875	1,11,565	756	229	1,13,425
Grand Total			44,190	5,54,075	756	787	5,99,808
Total for 1937-38			65,765	5,56,750	1,161	978	6,24,652

No. III

Provinces and Berar for the year ending the 31st March 1939—contd.

6

## Public Health and Convenience

Water-supply		Drainage		Conservancy (including road clean- ing and watering and latrines)	Charges on account of Health Officers and Sanitary Inspectors	Hospitals and dispens- aries	Plague charges
Capital outlay	Establish- ment, repairs, etc.	Capital outlay	Establish- ment, repairs, etc.				
(17)	(18)	(19)	(20)	(21)	(21-a)	(22)	(23)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5	11,632	3,465	6,259	58,838	8,815	2,451	1,310
1,859	2,571	1,175	252	...	7,855	3,542	...
...	33	...	63	12,245	2,316	2,936	...
...	94	..	175	9,331	...	1,163	...
...	...	...	1,136	5,259	...	2,628	...
219	...	427	...	2,739	...	2,110	...
...	3	...	86	2,974	...	1,425	...
...	...	...	119	4,890	...	201	188
...	113	...	...	4,433	812	2,069	...
1,229	12,805	21,322	3,084	54,284	2,231	3,267	...
...	...	...	1,271	12,185	875	2,402	...
...	2	...	...	7,669	1,486	3,418	...
...	18	9	226	8,562	...	3,312	...
...	54	...	1,093	6,101	1,014	1,940	...
75	...	...	431	3,401	...	...	...
2,464	10,603	...	9	6,060	...	700	...
...	1,360	1,973	3,927	22,566	1,344	...	430
...	8,763	...	223	8,767	967	1,402	78
...	607	...	1,169	12,405	789	3,043	...
...	...	...	300	4,090	...	2,129	166
...	292	...	182	3,689	...	1,476	...
...	15	...	46	7,228	...	2,435	...
...	598	...	334	3,726	215	2,062	118
...	1,152	...	906	15,556	1,676	2,407	...
568	20	...	1,134	7,748	...	5,386	...
...	58	...	81	5,008	...	2,090	...
...	8	...	260	4,287	...	1,208	...
...	316	...	1,252	5,785	...	2,556	...
...	...	...	1,516	6,707	...	2,132	...
6,419	51,117	28,371	25,544	3,06,533	3,03,395	61,890	2,290
7,53,953	4,40,053	58,685	1,75,510	11,67,258	1,16,157	2,11,866	6,664
1,15,926	4,73,075	53,507	1,70,340	11,82,291	1,14,075	2,42,131	5,097



## STATEMENT

*Showing the Expenditure of the Municipalities in the Central*

1	2	3	Public Health			
			Vaccination	Other sanitary requirements	Markets and slaughter-houses	
(1)	(2)	(3)	(24)	(24-a)	(25)	
			Rs.	Rs.	Rs.	
Nagpur Division	1	Nagpur ..	3,524	36,567	33,714	
	2	Kamptee ..	277	336	356	
	3	Ramtek ..	74	130	214	
	4	Khapa ..	132	..	333	
	Nagpur.. }	5	Kalmeshwar ..	36	..	67
		6	Umrer ..	336	601	1,113
		7	Mowar ..	16	..	45
		8	Saoner ..	43	707	1,200
	Chanda.. }	9	Katol ..	410	97	1,160
		10	Chanda ..	486	300	1,140
		11	Warora ..	232	..	212
	Wardha.. }	12	Wardha ..	466	149	406
		13	Arvi ..	341	..	713
		14	Deoli ..	83	42	309
		15	Hinganghat ..	428	..	675
	Chhindwara. }	16	Pulgaon ..	275	..	5
		17	Chhindwara ..	378	1,285	1,042
		18	Pandhurna ..	101	..	138
		19	Sausar ..	43	..	2
	Betul ..	20	Seoni ..	504	2,065	269
		21	Betul ..	577	808	197
		Total ..	8,762	43,087	43,310	

No. III

*Provinces and Berar for the year ending the 31st March 1939—contd.*

6

## and Convenience

Pounds	Dak bungalows and sarais	Arboriculture, public gardens and experimental cultivation	Veterinary charges	Registration of births and deaths	Public Works
					Establishment
(26)	(27)	(28)	(29)	(30)	(31)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,710	582	9,668	711	3,703	57,426
127	...	...	...	...	1,752
440	...	...	60	...	273
462	5	...	20	...	120
209	...	...	...	...	...
262	47	446	600	...	...
96	...	...	...	...	...
567	51	202	120	...	150
252	...	...	120	...	...
1,278	527	1,206	210	1	909
859	14	610	...	...	360
1,339	...	802	650	...	2,355
1,196	...	524	942	...	378
169	...	...	...	...	...
2,480	...	198	1,316	...	1,995
11	...	43	...	...	...
218	211	490	400	...	1,076
67	...	...	...	...	...
114	...	...	...	...	...
807	...	393	...	...	...
404	274	170	100	...	594
18,067	1,711	14,752	5,249	3,704	67,388

## STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	5		
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	Public Health		
			Vaccination  (24)	Other sanitary requirements  (24-a)	Markets and slaughter-houses  (25)
			Rs.	Rs.	Rs.
Jubbulpore Division	Jubbulpore.	1 Jubbulpore ...	1,799	13,930	4,928
		2 Sehora ...	39	...	339
	Saugor ...	3 Murwara ...	427	...	315
		4 Saugor ...	466	...	2,946
		5 Deori ...	89	...	...
		6 Etawah ...	71	...	58
	Mandla ...	7 Khurai ...	189	109	1,634
		8 Damoh ...	480	...	2,264
		9 Mandla ...	377	1,718	647
		10 Hoshangabad ...	335	564	279
	Hoshangabad.	11 Harda ...	365	...	185
		2 Seoni-Malwa ...	75	...	75
		13 Pachmarhi ...	63	1,454	...
		14 Sohagpur ...	160	178	144
		15 Itarsi ...	201	914	539
		16 Narsinghpur ...	248	488	152
		17 Gadarpur ...	167	...	121
	Nimar ...	18 Chhota-Chhindwara ...	80	...	...
		19 Khandwa ...	836	4,625	1,998
		20 Burhanpur ...	849	5,005	2,176
		Total	7,317	28,985	18,800
Chhattisgarh Division	Raipur ...	1 Raipur ...	573	2,606	5,507
		2 Dhamtari ...	292	671	1,680
	Drug ...	3 Drug ...	466	244	2,392
		4 Bilaspur ...	627	...	2,560
	Bhandara	5 Bhandara ...	454	1,062	318
		6 Tumsar ...	202	235	334
		7 Pauni ...	57	58	35
	Balaghat ...	8 Gondia ...	529	2,064	4,877
		9 Balaghat ...	300	...	538
		Total	3,300	6,940	18,039
		Total Central Provinces	19,379	79,012	80,149

## No. III

*Provinces and Berar for the year ending the 31st March 1939--contd.*

6

and Convenience.

Pounds (26)	Dak bungla- lows and sareis (27)	Arboriculture, public gardens and experi- mental cultiva- tion (28)	Veterinary charges (29)	Registration of births and deaths (30)	Public Works
					Establishment (31)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,766	1,769	3,224	600	...	13,266
373	...	...	60	...	...
711	244	...	...	24	632
1,971	480	898	300	703	2,206
120	84	28	...	...	...
1,191	82	...	...	...	...
469	864	225	...	...	895
1,593	265	189	100	...	1,072
743	75	17	50	...	698
529	...	212	90	35	...
498	1	176	...	...	664
123	10	108	150	...	485
...	...	132	...	...	...
353	...	...	100	...	...
338	137	387	...	...	508
651	6	...	100	...	341
207	7	...	120	...	135
114	2	...	...	...	...
1,424	...	2,352	400	...	2,364
977	...	600	1,923	...	1,905
15,151	4,026	8,548	3,993	762	25,171
1,210	154	3,315	1,333	...	1,976
493	196	279	...	...	240
1,509	245	...	200	300	1,329
959	387	2,071	500	...	1,065
276	169	356	150	...	...
665	151	...	...	...	...
91	...	...	...	...	50
128	...	1,696	200	...	1,436
350	...	111	...	...	368
5,681	1,302	7,828	2,383	300	6,464
38,899	7,039	31,128	11,625	4,766	99,023

## STATEMENT

*Showing the Expenditure of the Municipalities in the Central*

1	2	3	Public Health		
			Vaccination	Other sanitary requirements	Markets and slaughter-houses
(1)	(2)	(3)	(24)	(24-a)	(25)
			Rs.	Rs.	Rs.
Berar Division	Amraoti ...	1 Amraoti town ...	974	2,212	1,770
		2 Amraoti camp ...	152	...	120
		3 Ellichpur city ...	620	...	690
		4 Ellichpur civil station ...	219	...	761
		5 Anjangan Surji ...	455	...	946
		6 Morsi ...	46	...	90
		7 Warud ...	215	...	223
		8 Badnera ...	150	...	855
		9 Daryapur ...	...	...	162
	Akola ...	10 Akola ...	735	574	2,948
		11 Akot ...	590	288	178
		12 Karanja ...	247	577	194
		13 Basim ...	270	...	728
		14 Murtizapur ...	299	...	267
	Buldana ...	15 Balapur ...	245	56	303
		16 Buldana ...	307	...	506
		17 Khamgaon ...	650	415	2,578
		18 Shegaon ...	173	...	369
		19 Malkapur ...	481	1,383	503
		20 Jalgaon ...	31	...	151
		21 Mehkar ...	45	32	157
	Yeotmal ...	22 Nandura ...	570	...	497
		23 Chikhali ...	268	141	182
		24 Yeotmal ...	572	1,541	1,405
		25 Wun ...	557	...	587
		26 Digras ...	33	597	176
		27 Darvha ...	166	...	217
		28 Pandharkaoda ...	256	...	263
		29 Pusad ...	211	...	282
Total ...			9,537	7,816	18,103
Grand Total ...			28,916	86,828	98,257
Total for 1937-38 ...			28,698	59,256	1,57,957

## No. III

*Provinces and Berar for the year ending the 31st March 1939—contd.*

6

and Convenience

Pounds (26)	Dak bungalows and sarais (27)	Arboriculture, public gardens and experimental cultivation (28)	Veterinary charges (29)	Registration of births and deaths (30)	Public Works
					Establishment (31)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
662	289	173	1,000	...	4,937
645	...	668	350	168	846
456	9	108	284	...	...
364	...	376	86	...	881
279	...	...	200	...	...
207	...	...	172	...	...
144	...	...	48	...	...
332	...	150	24	...	253
462	...	10	...	...	256
2,128	240	161	1,728	746	4,208
797	...	146	150	...	815
622	...	127	1,800	...	...
394	227	1,199	125	...	979
252	...	...	85	...	236
417	...	...	...	138	...
260	...	60	150	...	783
711	...	1,318	225	...	2,058
700	3	174	852	...	...
373	...	...	200	110	986
93	...	...	100	...	...
157	...	...	...	38	...
320	131	48	...	...	...
133	...	...	100	...	296
758	...	316	150	...	1,732
577	...	...	380	...	885
349	...	225	92	...	...
236	...	...	...	...	...
325	...	111	...	...	694
363	...	16	...	...	...
13,516	899	5,386	8,301	1,200	20,845
52,415	7,938	36,514	19,926	5,966	1,19,868
49,186	9,689	37,253	21,465	5,348	1,19,563

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	6				
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	Public Health and Convenience			Total  (35)	
			Public Works				
			Buildings  (32)	Roads  (33)	Stores  (34)		
			Rs.	Rs.	Rs.	Rs.	
Nagpur Division	1	Nagpur ...	1,171	88,459	90	14,91,757	
	2	Kamptee ..	7	51	..	33,501	
	3	Ramtek ...	...	521	...	10,290	
	4	Khapa ...	19	337	...	5,486	
	Nagpur ...	5	Kalmeshwar ...	...	110	2	2,736
		6	Umrer ..	...	868	...	19,383
		7	Mowar ...	...	...	..	2,450
	8	Saoner ...	22	770	..	9,748	
	Chanda ...	9	Katol ...	500	154	128	11,922
		10	Chanda ...	1,378	1,835	...	32,908
		11	Warora ...	5	510	...	13,703
	Wardha ...	12	Wardha ..	1,130	4,169	73	66,243
		13	Arvi ...	...	3,108	822	26,664
		14	Deoli ...	...	12	...	3,221
	15	Hinganghat ..	292	2,635	58	51,614	
	16	Pulgaon ...	258	1,160	27	8,834	
	Chhindwara.	17	Chhindwara ...	250	2,069	...	31,712
		18	Pandhurna ...	31	40	7	4,877
		19	Sausar ...	42	33	..	2,453
	Betul ...	20	Seoni ...	237	4,356	38	28,223
		21	Betul ...	492	1,242	131	14,166
		Total ...	5,834	1,12,439	1,376	18,71,891	

No. III

and Berar for the year ending 31st March 1939—contd.

7				8	9			
Public Instruction				Contri- butions	Miscellaneous			
Schools and Colleges	Contri- butions	Libraries, Museums, Manege- ries, etc.	Total	For general purposes	Interest on loans			Dis- count
					Interest due on account of previous year	Interest due on account of current year	Dis- count	
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,09,518	12,437	250	2,22,205	36,109	20,511	45,148	..	
9,643	...	...	9,643	13,140	..	...	...	
8,396	689	...	9,085	542	..	...	...	
4,787	225	...	5,012	15	..	...	..	
5,629	..	...	5,629	10	..	...	...	
21,376	..	...	21,376	175	..	...	..	
3,562	..	..	3,562	12	..	...	..	
8,220	221	189	8,630	35	..	...	...	
8,738	..	..	8,738	..	..	41	..	
27,221	..	..	27,221	1,640	..	...	...	
13,173	180	165	13,518	..	..	...	...	
24,258	350	150	24,758	2,919	..	2,237	...	
29,688	..	..	29,688	..	..	...	...	
7,244	..	..	7,244	800	..	...	...	
60,871	..	..	60,871	1,225	..	..	...	
10,230	..	..	10,230	72	..	...	...	
14,379	663	260	15,302	3,130	..	...	...	
6,165	..	..	6,165	10	..	...	...	
4,279	..	..	4,279	..	..	...	...	
20,215	800	637	21,652	3,216	..	...	..	
9,147	75	..	9,222	600	..	..	..	
5,06,739	15,640	1,651	5,24,030	63,650	20,511	47,426	..	



## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	6			Total		
			Public Health and Convenience					
			Public Works					
			Buildings	Roads	Stores			
(1)	(2)	(3)	(32)	(33)	(34)	(35)		
Jubbulpore Division.	Jubbulpore.	1	Jubbulpore	Rs. 955	Rs. 49,538	Rs. 18,316	Rs. 3,32,232.	
		2	Sehora	...	273	...	4,219	
		3	Murwara	...	1	739	...	26,493
	Saugor	4	Saugor	...	161	13,432	137	84,789
		5	Deori	...	222	510	...	3,720
		6	Etawah	...	...	806	...	6,172
		7	Khurai	...	2,435	2,250	1,080	17,137
		8	Damoh	...	141	1,285	774	45,496
	Mandla	9	Mandla	...	69	2,949	.	18,495
	Hoshangabad.	10	Hoshangabad	...	14	798	...	16,742
		11	Harda	...	141	524	...	23,055
		12	Seoni-Malwa	...	20	1,156	...	6,861
		13	Pachmarhi	...	...	2,326	...	8,642
		14	Sohagpur	...	74	1,021	...	8,144
		15	Itarsi	...	5	1,940	...	20,710
		16	Narsinghpur	...	...	513	...	10,185
		17	Gadarwara	...	79	1,491	...	11,388
	Nimar	18	Chhota-Chhindwara	...	15	511	...	3,996
		19	Khandwa	...	98	9,754	...	97,477
		20	Burhanpur	...	715	4,119	248	85,180
		Total	...	5,145	95,935	20,555	8,31,133	
Chhattisgarh Division.	Raipur	1	Raipur	...	199	16,608	2,166	1,57,530
		2	Dhamtari	...	151	871	...	17,707
	Drug	3	Drug	...	118	2,168	22	34,067
	Bilaspur	4	Bilaspur	...	417	4,665	...	55,451
		5	Bhandara	...	79	999	...	35,595
	Bhandara	6	Tumsar	...	2,421	347	2	11,675
		7	Pauni	...	...	5	2	3,102
		8	Gondia	...	1,408	8,948	66	44,766
	Balaghat	9	Balaghat	...	205	970	18	9,839
		Total	...	4,998	35,581	2,276	3,69,732	
		Total Central Provinces	...	15,977	2,43,955	24,207	30,72,756	

No. III

and Berar for the year ending the 31st March 1939--contd.

7				8	9		
Public Instruction				Contributions	Miscellaneous		
Schools and Colleges	Contributions	Libraries, Museums, Menageries, etc.	Total	For general purposes	Interest on loans		
					Interest due on account of previous year	Interest due on account of current year	Discount
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,01,366	8,650	3,349	1,13,365	50,111	808	...	...
6,855	...	...	6,855	30	...	...	...
27,618	2,600	400	30,618	...	...	...	...
57,450	450	295	58,195	15,528	...	...	...
4,691	23	...	4,714	5	...	...	...
8,584	5	30	8,619	...	...	...	...
19,924	...	75	19,999	...	...	...	...
24,353	340	...	24,693	...	82	2,665	...
13,206	...	642	13,848	1,200	...	...	...
7,279	1,880	...	9,159	400	...	...	...
33,555	2,991	...	36,546	110	658	1,410	...
9,952	...	...	9,952	35	...	...	...
...	20	...	20	1,314	...	...	...
9,257	...	143	9,400	...	...	...	...
10,594	1,075	...	11,669	675	...	...	...
11,672	750	...	12,422	500	...	...	...
19,807	...	388	20,195	15	...	...	...
3,198	185	141	3,524	...	...	...	...
60,466	1,256	591	62,313	6,102	...	...	...
82,031	...	...	82,031	...	...	...	...
5,11,858	20,225	6,054	5,38,137	76,025	1,548	4,075	...
81,532	1,876	1,498	84,906	3,561	...	3,631	...
16,357	1,566	300	18,223	1,340	...	...	...
23,619	900	533	25,052	300	...	...	...
49,335	410	1,912	51,657	500	...	...	...
23,174	484	80	23,738	2,035	...	140	...
9,461	50	142	9,653	910	...	...	...
7,936	...	48	7,984	610	...	...	...
24,222	695	...	24,917	1,200	...	...	...
15,248	...	...	15,248	1,700	...	...	...
2,50,884	5,981	4,513	2,61,378	12,156	...	3,771	...
12,69,481	41,846	12,218	13,23,545	1,51,831	22,059	55,272	...

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces:

1 Name of district  (1)	2 Serial No. of municipality  (2)	3 Name of municipality  (3)	6			Total  (35)
			Public Health and Convenience			
			Public Works			
			Buildings	Roads	Stores	
			(32)	(33)	(34)	(35)
			Rs.	Rs.	Rs.	Rs.
Amraoti	1	Amraoti town ...	144	7,409	...	1,12,345
	2	Amraoti camp ...	251	2,585	2	23,041
	3	Ellichpur city ...	...	121	...	19,881
	4	Ellichpur civil station ...	16	124	13	13,603
	5	Anjangaon Surji ...	...	231	...	11,134
	6	Morshi ...	...	...	...	6,010
	7	Warud ...	...	37	...	5,155
	8	Badnera ...	...	24	66	7,252
	9	Daryapur ...	...	666	221	9,204
Akola	10	Akola ...	1,173	7,566	...	1,20,429
	11	Akot ...	198	5,232	...	25,127
	12	Karanja ...	...	10	...	16,152
	13	Basim ...	...	1,532	35	17,616
	14	Murtizapur ...	1,000	1,862	...	14,203
Buldana	15	Balapur ...	...	459	101	5,626
	16	Buldana ...	17	248	...	22,167
	17	Khamgaon ...	35	3,541	...	43,131
	18	Shegaon ...	41	363	4	22,879
	19	Malkapur ...	18	317	6	22,390
	20	Jalgaon ...	...	221	...	7,281
	21	Mehkar ...	...	93	...	6,161
Yeotmal	22	Nandura ...	...	41	...	11,331
	23	Chikhali ...	...	14	...	8,187
	24	Yeotmal ...	140	1,294	12	29,617
	25	Wun ...	209	3,840	...	21,891
	26	Digras ...	170	725	...	9,604
	27	Darwha ...	...	132	...	6,514
Pusad	28	Pandharkaoda ...	2,272	131	4	13,965
	29	Pusad ...	...	103	28	11,358
Total			5,684	38,921	492	6,43,254
Grand Total			21,661	2,82,876	24,699	37,16,010
Total for 1937-38			74,006	3,15,475	13,313	32,47,633

No. III

and Berar for the year ending the 31st March 1939—contd.

7				8	9		
Public Instruction				Contri- butions	Miscellaneous		
Schools and Colleges	Contribu- tions	Libraries, Museums, Menge- ries, etc.	Total	For general purposes	Interest on loans		
					Interest due on account of previous year	Interest due on account of current year	Dis- count
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,25,545	1,102	...	1,26,647	...	...	...	...
9,343	470	100	9,913	...	...	...	...
21,635	...	...	21,635	678	...	...	...
16,113	...	480	16,593	...	...	...	...
6,121	269	...	6,390	...	...	...	...
7,052	...	...	7,052	...	...	...	...
5,079	...	...	5,079	...	...	...	...
9,375	50	...	9,425	...	...	...	...
6,176	...	...	6,176	...	...	...	...
47,178	780	200	48,158	2,182	...	...	...
12,583	859	200	13,642	...	...	...	...
10,245	...	100	10,345	245	...	...	...
12,655	...	150	12,805	50	...	...	...
7,792	...	...	7,792	...	...	...	...
...	...	...	...	89	...	...	...
8,577	60	75	8,712	...	...	...	...
33,097	...	350	33,447	6,165	...	...	...
11,520	...	...	11,520	...	8,165	816	...
25,556	400	...	25,956	300	...	...	...
7,275	...	...	7,275	...	...	...	...
4,939	...	...	4,939	...	...	...	...
8,713	...	...	8,713	...	...	...	...
7,214	...	...	7,214	...	...	...	...
30,215	...	...	30,215	...	...	...	...
9,982	...	26	10,008	151	...	...	...
8,554	...	...	8,554	...	...	...	...
4,900	...	...	4,900	...	...	...	...
6,672	...	...	6,672	...	...	...	...
7,159	...	...	7,159	30	...	...	...
4,71,265	3,990	1,681	4,76,936	9,890	8,165	816	...
17,40,746	45,836	13,899	18,00,481	1,61,721	30,224	56,088	...
16,66,248	59,097	15,430	17,40,775	2,13,506	14,759	67,398	...

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	9			
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	Actual cost of work done for private individuals  (44)	Miscel		
				Other		
				Printing, rewards, etc.  (45)	Public exhibitions  (45-a)	
				Rs.	Rs.	Rs.
Nagpur Division.	1	Nagpur ...	104	13,768	...	
	2	Kamptee ...	...	...	...	
	3	Ramtek ...	...	301	...	
	4	Khapa ...	...	248	...	
	Nagpur ...	5	Kalmeshwar ...	...	...	...
		6	Umrer ...	...	...	...
		7	Mowar ...	...	257	...
		8	Saoner ...	...	245	...
	Chanda ...	9	Katol ...	...	314	...
		10	Chanda ...	...	...	77
		11	Warora ...	...	173	...
	Wardha ...	12	Wardha ...	380	...	...
		13	Arvi ...	...	232	...
		14	Deoli ...	...	159	...
		15	Hinganghat ...	...	322	...
	Chhindwara.	16	Pulgaon ...	...	...	...
		17	Chhindwara ...	6	...	91
		18	Pandhurna ...	...	211	...
		19	Sausar ...	...	...	...
	Betul ...	20	Seoni ...	...	...	...
		21	Betul ...	26	...	...
Total ...			516	16,230	168	

No. III

and Berar for the year ending the 31st March 1939--contd.

10

Miscellaneous items		Total	Total expenditure	Extraordinary and debt			
				Investments			
Other miscellaneous	Total			In securities (other than for sinking fund)	In savings banks	Payment to sinking fund	Repayments of loans
(45-b)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,545	30,313	96,076	22,41,552	386	...	31,208	1,40,388
570	570	570	79,922	...	...	...	...
186	487	487	28,845	...	...	...	...
314	562	562	15,191	...	...	...	...
181	181	181	10,611	...	...	...	...
1,951	1,951	1,951	58,678	..	..	...	3,983
58	315	315	9,114	...	...	...	...
109	354	354	22,770	...	...	...	...
1,416	1,730	1,771	29,415	...	...	...	...
547	624	624	1,03,277	...	...	...	...
268	441	441	43,111	...	...	...	...
2,383	2,383	5,000	1,34,187	..	..	...	1,240
662	894	894	75,365	...	...	...	...
495	654	654	15,918	..	..	...	400
659	981	981	1,51,973	...	...	...	...
683	683	683	30,828	...	...	...	...
1,244	1,335	1,341	73,715	...	...	...	...
14	225	225	18,013	..	..	..	...
215	215	215	9,134	...	...	...	...
1,089	1,089	1,089	77,121	...	...	...	...
2,691	2,691	2,717	32,428	...	...	...	..
32,280	48,678	1,17,131	32,61,248	386	..	31,208	1,46,011

## STATEMENT

Showing the Expenditure of the Municipalities of the Central Provinces

1	2	3	9			
			Actual cost of work done for private individuals	Miscel		
				Other		
Name of district	Serial No. of municipality	Name of municipality	Printing, rewards, etc.	Public exhibitions		
(1)	(2)	(3)	(44)	(45)	(45-a)	
			Rs.	Rs.	Rs.	
Jubbulpore Division.	Jubbulpore.	1 Jubbulpore ...	...	...	...	
		2 Sehora ...	...	149	...	
	Saugor ...	3 Murwara ...	...	...	...	...
		4 Saugor ...	...	...	831	...
		5 Deori ...	...	...	354	...
		6 Etawah ...	...	...	...	...
		7 Khurai ...	...	10	12	...
	Mandla	8 Damoh ...	...	...	265	...
		9 Mandla ...	...	...	...	...
		10 Hoshangabad ...	...	...	198	...
	Hoshangabad.	11 Harda ...	...	1	391	...
		12 Seoni-Malwa ...	...	...	...	...
		13 Pachmarhi ...	...	...	...	...
		14 Sohagpur ...	...	...	289	...
		15 Itarsi ...	...	...	...	...
		16 Narsinghpur ...	...	...	139	...
		17 Gadawara ...	...	...	...	...
	Nimar ...	18 Chhota-Chhindwara ...	...	...	...	...
		19 Khandwa ...	...	...	1,470	...
		20 Burhanpur ...	...	1,584	611	...
		Total ...	1,595	4,709	...	
Chhattisgarh Division.	Raipur ...	1 Raipur ...	1	992	...	
		2 Dhamtari ...	...	...	...	
	Drug	3 Drug ...	...	...	1,204	...
		4 Bilaspur ...	...	...	2,016	...
	Bhandara	5 Bhandara ...	...	...	...	...
		6 Tumsar ...	...	...	...	...
		7 Pauni ...	...	...	...	...
	Balaghat	8 Gondia ...	...	...	...	...
		9 Balaghat ...	...	...	39	...
		Total ...	1	4,251	...	
		Total Central Provinces	2,112	25,190	168	

No III

and Berar for the year ending the 31st March 1939—contd.

		10					
Miscellaneous items		Total	Total expenditure	Extraordinary and debt			
				Investments			
Other miscellaneous	Total			In securities (other than for sinking fund)	In savings banks	Payment to sinking fund	Repayments of loans
(45-b)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,253	14,253	15,061	6,63,641	...	...	...	6,933
215	364	364	13,362	...	...	...	1,855
590	590	590	73,272	...	...	...	...
1,337	2,168	2,168	1,97,745	...	...	...	...
31	385	385	12,304	...	...	...	...
804	804	804	20,791	...	...	...	...
2,226	2,238	2,248	46,874	...	...	...	...
1,151	1,416	4,163	89,073	...	...	...	5,919
581	581	581	42,504	...	...	...	...
190	388	388	42,712	...	...	...	...
58	449	2,518	76,068	...	...	...	3,345
180	180	180	21,087	...	...	...	...
2,878	2,878	2,878	23,600	...	...	...	...
430	719	719	23,834	...	...	...	...
1,308	1,308	1,308	46,106	...	...	...	...
975	1,114	1,114	29,914	...	...	...	...
304	304	304	40,085	...	...	...	...
59	59	59	10,099	...	...	...	...
3,373	4,843	4,843	2,32,866	...	...	...	...
19	2,630	2,214	2,16,532	...	...	...	...
30,962	35,671	42,889	19,22,469	...	...	...	18,052
83,131	84,123	87,755	4,06,047	...	...	...	15,000
745	745	745	52,122	...	...	...	...
3,617	4,821	4,821	86,625	3,313	511	...	...
388	2,404	2,404	1,54,684	...	...	...	...
713	713	853	77,830	...	...	...	...
976	976	976	31,083	...	...	...	...
884	884	884	16,070	...	...	...	...
2,292	2,292	2,292	98,392	...	...	...	...
231	330	330	35,121	...	...	...	...
93,037	97,288	1,01,060	9,57,974	3,313	511	...	15,000
1,56,279	1,81,637	2,61,080	61,41,691	3,699	511	31,208	17,063



## STATEMENT

Showing the Expenditure of the Municipalities of the Central Provinces

1	2	3	9		
Name of district	Serial No. of municipality	Name of municipality	Actual cost of work done for private individuals	Miscel	
(1)	(2)	(3)	(44)	Printing, rewards, etc.	Other
				(45)	(45-a)
			Rs.	Rs.	Rs.
Amraoti	1	Amraoti town	2	856	...
	2	Amraoti camp	37	153	30
	3	Ellichpur city	...	241	...
	4	Ellichpur civil station	...	90	...
	5	Anjangaon Surji	...	...	...
	6	Morsi	...	...	...
	7	Warud	...	...	...
	8	Badnera	...	273	...
	9	Daryapur	...	37	...
Akola	10	Akola	135	...	...
	11	Akot	...	15	55
	12	Karanja	...	481	15
	13	Basim	...	499	...
	14	Murtizapur	...	282	...
Buldana	15	Balapur	...	...	...
	16	Buldana	...	272	...
	17	Khangaon	...	...	...
	18	Shegaon	...	164	...
	19	Malkapur	...	444	...
	20	Jalgaon	...	227	...
	21	Mehkar	...	53	...
Yeotmal	22	Nandura	...	285	...
	23	Chikhali	...	256	...
	24	Yeotmal	...	...	...
	25	Wun	...	35	2,418
	26	Digras	...	...	...
	27	Darwha	...	106	...
	28	Pandharkaoda	...	226	27
	29	Pusad	...	272	...
Total			174	5,267	2,545
Grand Total			2,286	30,457	2,713
Total for 1937-38			1,559	37,057	3,444

No. III

and Bvar for the year ending the 31st March 1939—contd.

aneous		10					
items		Total	Total expenditure	Extraordinary and debt			
Other miscellaneous	Total			Investment		Payment to sinking fund	Repayments of loans
		In securities (other than for sinking fund)	In savings banks	(49)	(50)		
(45-b)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,246	12,102	12,104	3,13,777	...	...	...	...
648	831	868	46,907	...	...	...	...
198	439	439	61,577	...	...	...	...
566	656	656	37,183	...	...	...	...
1,739	1,739	1,739	24,993	...	...	...	...
146	146	146	16,594	...	...	...	...
...	...	...	13,350	...	...	...	...
863	1,136	1,136	19,520	...	...	...	...
426	463	463	20,558	...	...	...	...
2,980	2,980	3,115	2,26,408	...	...	...	26,903
202	272	272	50,581	...	...	...	...
409	905	905	39,500	...	...	...	...
354	853	853	41,443	...	...	...	...
617	899	899	31,074	...	...	...	...
612	612	612	10,357	...	...	...	...
139	411	411	37,958	...	...	...	12,551
1,094	1,094	1,094	1,18,023	...	2,000	...	...
537	701	9,682	52,691	...	...	...	2,834
1,600	2,044	2,044	65,761	...	63	...	...
271	498	498	20,964	...	...	...	...
97	150	150	14,133	...	...	...	...
588	873	873	25,553	...	...	...	...
637	893	893	20,578	...	...	...	...
1,107	1,107	1,107	80,749	...	...	...	...
2,160	4,613	4,613	47,597	...	1,000	...	...
619	619	619	25,404	...	...	...	...
104	210	210	14,175	...	...	...	...
281	534	534	27,974	...	...	...	...
...	272	272	26,798	...	...	...	534
30,240	38,052	47,207	15,32,182	...	3,063	...	42,822
1,86,519	2,19,689	3,08,287	76,73,873	3,699	3,574	31,208	2,21,885
1,87,314	2,27,815	3,11,531	72,43,871	79,196	27,428	30,000	1,75,822

STATEMENT  
Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	10					
Name of district  (1)	Serial No. of municipality  (2)	Name of municipality  (3)	Extraordinary and debt					
			Advances		Deposits	Disposal of securities	Total	
			Per- manent  (53)	Others  (54)				(55)
			Rs.	Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	200	1,14,013	2,67,729	...	5,53,924	
	2	Kamptee ...	20	10	5,380	...	5,410	
	3	Ramtek ...	...	1,609	212	...	1,821	
	4	Khapa ...	...	80	147	...	227	
	Nagpur ...	5	Kalmeshwar ...	25	288	173	...	486
		6	Umrer ...	...	2,026	474	...	6,483
		7	Mowar ...	...	75	523	...	598
		8	Saoner ...	...	699	529	...	1,228
	Chanda ...	9	Katol ...	...	773	2,271	...	3,044
		10	Chanda ...	...	33	637	2,000	2,670
		11	Warora ...	...	...	1,978	...	1,978
	Wardha ...	12	Wardha ...	...	2,482	8,500	...	12,222
		13	Arvi ...	...	2,591	860	...	3,451
		14	Deoli ...	...	140	42	...	582
		15	Hinganghat ...	135	12,319	1,377	...	13,831
	Chhindwara ...	16	Pulgaon ...	...	...	17	...	17
		17	Chhindwara ...	...	906	531	...	1,437
		18	Pandhurna ...	...	242	81	...	323
		19	Sausar ...	...	44	60	...	500
	Betul ...	20	Seoni ...	...	3,47	1,467	...	5,114
		21	Betul ...	25	150	163	223	561
Total			405	1,42,523	2,93,151	2,223	6,15,907	

No. III

and Berar for the year ending the 31st March 1939—contd.

11		12				Grand Total	Remarks
Total disbursements	Amount of cheques remained uncashed at the close of the year	Balance					
		Deposits		Actual balance	Total		
(57)	(58)	Investment actual value	Other deposits if any			(60)	(61)
Rs.	Ra.	Rs.	Rs.	Rs.	Ra.	Rs.	
27,95,476	1,65,363	3,15,942	..	6,93,764	11,75,069	39,70,545	
85,332	52	4,000	..	10,530	14,582	99,914	
50,666	..	5,000	..	1,166	6,166	36,832	
15,418	..	3,180	..	1,429	4,609	20,027	
11,097	..	..	..	1,043	1,043	12,140	
65,161	2,541	2,000	..	201	4,742	69,903	
9,712	..	..	..	504	504	10,216	
23,998	173	3,966	..	3,801	7,940	31,938	
52,459	..	..	..	2,640	2,640	35,099	
1,05,947	959	8,000	..	11,188	20,147	1,26,094	
45,169	..	4,761	..	10,676	15,437	60,606	
1,46,409	428	8,625	..	15,433	24,486	1,70,895	
78,816	..	..	..	12,524	12,524	91,340	
16,560	..	..	..	634	634	17,134	
1,65,874	2,707	..	..	33,121	35,828	2,01,632	
30,845	..	..	..	10,272	10,272	41,117	
75,152	715	5,232	305	3,770	10,022	85,174	
18,336	..	1,198	..	3,366	4,564	22,900	
9,634	..	..	..	709	709	10,343	
82,235	192	8,625	..	23,787	32,604	1,14,839	
32,989	..	5,499	..	343	5,842	38,831	
58,77,155	1,73,130	3,76,028	305	8,40,901	13,90,364	52,67,519	

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	10					
			Extraordinary and debt					
			Advances		Deposits	Disposal of securities	Total	
			Per- manent	Others				
(1)	(2)	(3)	(53)	(54)	(55)	(55-a)	(56)	
Jubbulpore Division.	Jubbulpore.	1	Jubbulpore	Rs. ...	Rs. 19,283	Rs. 24,501	...	Rs. 50,717
		2	Sehora	...	1,292	57	...	3,204
		3	Murwara	...	45	2,856	...	2,901
	Saugor	4	Saugor	...	5,470	267	...	5,737
		5	Deori	...	2,536	132	...	2,668
		6	Etawah	...	...	24	...	24
		7	Khurai	...	3,610	447	...	4,057
		8	Damoh	25	3,348	734	...	10,026
	Mandla	9	Mandla	...	512	5,260	...	5,772
	Hoshangabad.	10	Hoshangabad	...	318	1,492	...	1,810
		11	Harda	...	40	5,976	...	9,361
		12	Seoni-Malwa	...	200	1,084	...	1,284
		13	Pachmarhi	20	125	...	...	145
		14	Sohagpur	...	1,466	3,366	...	4,832
		15	Itarsi	...	100	1,231	...	1,331
		16	Narsinghpur	...	352	1,139	...	1,491
		17	Gadarwara	...	300	1,054	...	1,354
	Chhindwara.	18	Chhindwara.	45	984	803	...	1,832
		19	Khandwa	...	1,053	15,275	...	16,328
	Nimar	20	Burhanpur	40	5,615	8,872	...	14,527
		Total	...	130	46,649	74,570	...	1,39,401
Chhattisgarh Division.	Raipur	1	Raipur	25	2,317	2,323	...	19,665
		2	Dhamtari	...	1,883	136	...	2,019
	Drug	3	Drug	...	5,161	1,295	...	10,280
	Bilaspur	4	Bilaspur	...	260	7,532	...	7,792
	Bhandara	5	Bhandara	...	340	1,636	...	1,976
		6	Turnsar	...	360	2,038	...	2,398
		7	Pauni	...	155	99	...	254
		8	Gondia	...	7,387	1,493	...	8,880
	Balaghat	9	Balaghat	...	290	1,381	...	1,671
		Total	...	25	18,153	17,933	...	54,935
	Total Central Provinces...		...	560	2,07,325	3,85,654	2,223	8,10,243

## No. III

and Berar for the year ending the 31st March 1939—contd.

11	12					Grand Total	Remark
	Balance						
	Total disbursements	Amount of cheques remained uncashed at the close of the year	Deposits		Actual balance		
Investments, actual value			Other deposits, if any				
(57)	(58)	(59-a)	(59-b)	(60)	(61)	(62)	(63)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,14,358	957	11,500	...	51,551	64,008	7,78,366	
16,566	...	...	...	2,030	2,030	18,596	
76,173	...	...	...	17,807	17,807	93,980	
2,03,482	2,781	54,537	...	51,532	1,08,850	3,12,332	
14,972	...	1,320	...	1,920	3,240	18,212	
20,815	...	...	...	224	224	21,039	
50,931	...	...	...	979	979	51,910	
99,099	363	...	...	11,242	11,605	1,10,704	
48,276	474	...	...	3,667	4,141	52,417	
44,522	174	3,995	...	2,744	6,913	51,435	
85,429	800	1,000	6,094	1,644	9,538	94,967	
22,371	...	...	...	21,384	21,384	43,755	
23,745	...	2,550	4,234	11,022	17,806	41,551	
28,666	...	...	...	2,713	2,713	31,379	
47,437	...	3,019	...	3,811	6,830	54,267	
31,405	...	7,038	...	906	7,944	39,349	
41,439	...	...	...	3,165	3,165	44,604	
11,931	...	...	1,020	3,444	4,464	16,395	
2,49,194	22,000	...	...	422	22,422	2,71,616	
2,31,059	761	8,625	...	913	10,299	2,41,358	
20,61,870	28,310	93,584	11,348	1,93,120	3,26,362	23,88,232	
4,25,712	10,715	...	...	46,130	56,845	4,82,557	
54,141	...	...	...	1,914	1,914	56,055	
96,905	932	2,29,783	...	28,153	2,58,868	3,55,773	
1,62,476	8,693	...	474	27,965	37,132	1,99,608	
79,806	1,870	2,000	...	293	4,163	83,969	
33,481	...	...	...	12,623	12,623	46,104	
16,324	...	...	...	1,076	1,076	17,400	
1,07,272	856	...	...	10,061	10,917	1,18,189	
36,792	...	...	...	147	147	36,939	
10,12,909	23,066	2,31,783	474	1,28,362	3,83,685	13,96,594	
69,51,934	2,24,506	7,01,395	12,127	11,62,383	21,00,411	90,52,345	

## STATEMENT

Showing the Expenditure of the Municipalities in the Central Provinces

1	2	3	10				
			Extraordinary and debt				
			Advances		Deposits	Disposal of securities	Total
			Per- manent	Others			
(1)	(2)	(3)	(53)	(54)	(55)	(55-a)	(56)
			Rs.	Rs.	Rs.	Rs.	Rs.
Berar Division.	Amraoti	1 Amraoti town ..	...	5,444	3,423	...	8,867
		2 Amraoti camp...	...	701	511	...	1,212
		3 Ellichpur city ...	...	430	2,507	...	2,987
		4 Ellichpur civil station.	...	10	4,298	...	4,308
		5 Anjanagan Surji.	...	300	1,282	...	1,582
		6 Morsi ...	...	96	1,750	...	1,846
		7 Warud ...	...	...	950	...	950
		8 Badnera ...	...	...	...	...	...
		9 Daryapur ...	...	204	1,374	...	1,578
	Akola ...	10 Akola ...	...	840	18,830	3,410	49,983
		11 Akot ...	...	466	3,102	...	3,568
		12 Karanja ...	10	410	1,896	...	2,316
		13 Basim ...	...	560	2,367	...	2,927
		14 Murtizapur ...	...	656	4,250	...	4,906
		15 Balapur ...	...	35	298	...	333
	Buldana	16 Buldana ...	...	445	3,243	...	16,239
		17 Khamgaon ...	...	2,692	7,405	...	12,097
		18 Shegaon ...	...	230	2,197	...	5,261
		19 Maikapur ...	...	...	1,351	...	1,414
		20 Jolgaon ...	...	1,374	1,693	...	3,067
		21 Mehkar ...	...	78	536	...	614
		22 Nandura ...	...	1,354	1,876	...	3,230
		23 Chikhali ...	...	979	2,989	...	3,968
	Yeotmal	24 Yeotmal ...	...	2,202	5,032	...	7,234
		25 Wun ...	...	576	2,625	...	4,201
		26 Digras ...	10	160	8,338	...	8,508
		27 Darwha ...	...	117	1,152	...	1,269
		28 Pandharkaoda ...	...	82	1,000	...	1,082
		29 Pusad ...	50	145	233	...	962
Total ..			70	20,636	86,508	3,410	1,56,509
Grand Total ...			630	2,27,961	4,72,162	5,633	9,66,752
Total for 1937-38.			649	2,49,049	4,04,960	50	9,67,154

## No. III

and Berar for the year ending the 31st March 1939—concl'd.

11	12					Grand total	Remarks
	Balance						
	Amount of cheques remained uncashed at the close of the year	Deposits		Actual balance	Total		
		Investments, actual value	Other deposits, if any				
(57)	(58)	(59-a)	(59-b)	(60)	(61)	(62)	(63)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,22,640	7,063	...	..	11,289	18,361	3,41,001	
48,119	408	...	...	9,667	10,075	58,194	
64,564	...	8,372	...	461	8,833	73,397	
41,491	500	8,863	409	3,595	13,367	54,858	
26,575	..	3,018	...	3,499	6,517	33,092	
18,440	...	...	...	4,763	4,763	23,203	
14,306	...	...	..	1,925	1,925	16,231	
19,520	...	...	...	475	475	19,995	
22,136	...	...	...	699	699	22,835	
2,76,391	6,976	13,215	...	32,691	52,882	3,29,273	
54,149	598	...	...	29	627	54,776	
41,816	...	...	...	110	110	41,926	
44,370	...	4,881	...	140	5,021	49,391	
35,980	...	...	...	3,173	3,173	39,153	
10,690	...	...	...	4,571	4,571	15,261	
54,197	115	...	...	12,331	12,446	66,643	
1,30,120	795	45,500	5,000	29,897	81,192	2,11,312	
57,952	...	...	...	586	586	58,538	
67,175	1,012	5,500	...	345	6,857	74,032	
24,031	...	...	...	107	107	24,138	
14,747	...	...	...	12	12	14,759	
28,783	...	...	...	5,448	5,448	34,231	
24,546	...	5,400	2,596	7,847	15,843	40,389	
87,983	40	996	...	6,804	7,840	95,823	
51,798	3,838	58,619	...	6,216	68,673	1,20,471	
33,912	...	...	...	3,571	3,571	37,483	
15,444	...	...	...	17	17	15,461	
29,056	...	...	...	2,762	2,762	31,818	
27,760	...	...	...	5,010	5,010	32,770	
16,88,691	21,345	1,54,364	8,005	1,58,049	3,41,763	20,30,454	
86,40,625	2,45,851	8,55,759	20,132	13,70,432	24,42,174	1,10,82,799	
82,11,025	1,76,671	12,50,493	11,616	9,16,731	23,55,511	1,05,66,536	



## ABSTRACT OF STATEMENT No. III

GENERAL ADMINISTRATION AND COLLECTION CHARGES		Rs.	Rs.
General administration (Office establishment, Inspection, Honorary Magistrates' establishment, etc.)		4,33,362	..
Collection of taxes (including Bonded Warehouses Establishment, purchases of account books and papers, money boxes, repairs to out-posts, etc.).		1,65,269	..
Collection of tolls on roads and ferries ..		29,843	..
Collection charges on account of octroi or terminal tax.		2,25,845	..
Survey of land .. .. .		20,717	..
Refunds (other than octroi) .. .. .		6,128	..
Pensions and gratuities .. .. .		70,724	..
Annuities .. .. .		9,082	..
Provident fund contributions .. .. .		1,26,596	..
Total ..		10,87,566	..
PUBLIC SAFETY			
Fire (establishment, purchase of fire-engines, buckets, etc., repairs).		44,190	..
Lighting (establishment, purchase of lamps, oil, repairs).		5,54,075	..
Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).		756	..
Rewards for destruction of wild animals and snakes.		787	..
Total ..		5,99,808	..

ABSTRACT OF STATEMENT No. III—*contd.*

PUBLIC HEALTH AND CONVENIENCE		Rs.	Rs.
Water supply—			
Capital outlay .. .. .		7,53,953	..
Establishment, repairs, etc. .. .. .		4,40,053	..
Drainage—			
Capital outlay .. .. .		58,685	..
Establishment, repairs, etc. .. .. .		1,75,510	..
Conservancy (including road-cleaning and watering and latrines).		11,67,258	..
Charges on account of Health Officers and Sanitary Inspectors.		1,16,157	..
Hospitals and dispensaries .. .. .		2,11,866	..
Plague charges .. .. .		6,664	..
Vaccination .. .. .		28,916	..
Other sanitary requirements .. .. .		86,828	..
Markets and slaughter-houses .. .. .		98,257	..
Pounds .. .. .		52,415	..
Dak bungalows and sarais .. .. .		7,938	..
Arboiculture, public gardens and experimental cultivation.		36,514	..
Veterinary charges .. .. .		19,926	..
Registration of births and deaths .. .. .		5,966	..
Public Works—			
Establishment .. .. .		1,19,868	..
Buildings .. .. .		21,661	..
Roads .. .. .		2,82,876	..
Stores .. .. .		24,699	..
	Total .. .. .	..	37,16,010

## ABSTRACT OF STATEMENT No. III—concl'd.

PUBLIC INSTRUCTION		Rs.	Rs.
Schools and Colleges .. .. .	..	17,40,746	..
Contributions .. .. .	..	45,836	..
Libraries, Museums, Menageries, etc. ..	..	13,899	..
Total ..		18,00,481	..
CONTRIBUTION			
For general purposes .. .. .	..	..	1,61,721
MISCELLANEOUS			
Interest on loans— .. .. .	..	..	..
Interest due on account of previous year ..	..	30,224	..
Interest due on account of current year ..	..	56,088	..
Discount .. .. .	..	..	..
Actual cost of work done for private individuals ..	..	2,286	..
Other miscellaneous— .. .. .	..	..	..
Printing, rewards, etc. .. .. .	..	30,457	} 2,19,689
Public exhibition, fairs, etc. .. .. .	..	2,713	
Miscellaneous .. .. .	..	1,86,519	..
Total ..		..	3,08,287
Total Expenditure ..		..	76,73,873
EXTRAORDINARY AND DEBT			
Investments—			
In Securities (other than for sinking funds) ..	..	3,699	..
In Savings Banks .. .. .	..	3,574	..
Payments to sinking fund .. .. .	..	31,208	..
Payments of loans .. .. .	..	2,21,885	..
Advances—			
Permanent .. .. .	..	630	..
Others .. .. .	..	2,27,961	..
Deposits .. .. .	..	4,72,162	..
Disposal of securities .. .. .	..	5,633	..
Total ..		9,66,752	..
Disbursements ..		86,40,625	..
Balance {	Amount of cheques outstanding at the end of year.	2,45,851	..
	Investments, actual value .. .. .	8,55,759	..
	Other deposits, if any .. .. .	20,132	..
	Actual balance .. .. .	13,20,432	..
Total ..		24,42,174	..
GRAND TOTAL ..		1,10,82,799	..

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STATEMENT No. IV

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## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure

District	Serial No. of municipality	Name of municipality	Population	Grain		
				Gross imports	Gross amount of tax collected	Net imports
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Mds.	Rs.	Mds.
Nagpur Division	Nagpur ..	1 Kamptee ..	20,787	209,930	5,468	209,930
		2 Ramtek ..	8,939	47,357	2,04,116	46,684
		3 Khapa ..	8,191	64,240	2,379	60,457
		4 Umrer ..	17,913	132,992	8,312	89,932
	Chanda ..	5 Chanda ..	28,138	405,021	16,488	388,375
		6 Warora ..	9,811	110,347	3,939	69,256
	Chhindwara ..	7 Chhindwara ..	17,080	99,232	6,202	97,849
		8 Seoni ..	16,081	133,066	6,254	129,519
Jubbulpore Division	Jubbulpore ..	1 Jubbulpore ..	104,317	1,102,679	51,688	857,213
	Saugor ..	2 Saugor ..	*48,862	272,869	20,822	237,515
		3 Deori ..	5,638	25,803	643	25,613
	Hoshangabad	4 Hoshangabad ..	12,332	68,716	3,236	67,121
		5 Pachmarhi ..	*6,136	34,173	2,374	34,173
Chhattisgarh Division	Raipur ..	1 Raipur ..	45,390	628,493	31,425	512,881
	Bilaspur ..	2 Bilaspur ..	(†) 25,735	281,093	13,176	245,734
	Bhandara ..	3 Bhandara ..	16,738	127,980	2,133	127,980
		Total ..	392,088	3,369,472	3,78,655	73,290,232
		Total for 1937-38..	397,642	3,614,938	1,66,959	2,171,440

\* Represents population in the municipal and cantonment areas as the octroi tax is on goods used in both the areas.

(†) Represents population in the municipal area only.

## No. IV

*taxed by the municipalities in the Central Provinces during the year ending per head and the incidence of taxation per head of population.*

		Refined sugar					Unrefined sugar
Net amount of tax collected	Net average consumption per head of population	Gross imports	Gross amount of tax collected	Net imports	Net amount of tax collected	Net average consumption per head of population	Gross imports
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rs.	Md. s. ch.	Mds.	Rs.	Mds.	Rs.	Md. s. ch.	Mds.
54,681	7 38 0	9,992	6,245	8,176	5,230	0 14 11	4,285
2,015	5 9 0	484	302	289	181	0 1 5	2,510
2,239	7 15 4	1,351	845	1,171	732	0 5 11	79
5,627	5 0 13	3,284	2,053	1,652	1,033	0 3 11	1,248
15,845	13 32 1	10,832	4,513	9,335	3,890	0 13 4	4,740
2,482	7 2 5	6,532	2,722	3,267	1,367	0 13 5	3,162
6,135	2 29 6	2,272	3,734	1,073	2,972	0 2 8	1,077
6,087	8 2 3	72	3,241	..	2,972	..	..
40,181	8 8 11	72,070	34,506	60,534	30,447	0 23 3	25,807
18,071	4 34 7	334,512	15,680	190,945	895	3 14 6	40,945
638	4 21 11	1,558	487	1,520	475	0 10 13	..
3,162	5 17 11	5,655	2,577	5,615	2,561	0 18 3	2,341
2,374	2 22 13	2,244	1,400	2,244	1,400	0 14 10	..
25,644	11 12 0	18,257	5,705	16,506	..	0 14 9	8,910
11,518	9 0 0	6,695	6,277	6,303	5,909	..	3,439
2,133	7 25 8	3,542	1,558	3,444	1,515	0 8 4	648
1,98,832	8 15 14	479,280	91,845	312,074	61,579	0 32 9	99,191
1,39,585	5 18 7	146,434	79,418	123,995	63,827	0 12 8	132,698

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Unrefined		
				Gross amount of tax collected	Net imports	Net amount of tax collected
(1)	(2)	(3)	(4)	(16)	(17)	(18)
				Rs.	Mds.	Rs.
Nagpur Division.	Nagpur	1 Kamptee ...	2,787	1,339	3,730	1,167
		2 Ramtek ...	8,939	1,569	2,083	1,302
		3 Khapa ...	8,191	49	79	49
		4 Umrer ...	17,913	780	662	414
	Chanda	5 Chanda ...	28,138	1,975	4,397	1,832
		6 Warora ...	9,811	1,318	1,966	819
	Chhindwara.	7 Chhindwara ...	17,080	929	1,077	923
		8 Seoni ...	16,081	1,219	..	1,053
Jubbulpore Division.	Jubbulpore	1 Jubbulpore ...	104,317	5,359	16,090	3,964
	Saugor	2 Saugor ...	(a) 48,862	3,580	12,236	2,545
		3 Deori ...	5,638	..	..	..
	Hoshangabad.	4 Hoshangabad ...	12,332	489	2,337	487
		5 Pachmarhi ...	(a) 6,136	..	..	..
Chhattisgarh Division.	Raipur	1 Raipur ...	45,390	1,392	8,300	1,297
	Bilaspur	2 Bilaspur ...	(b) 25,735	1,433	2,686	1,119
	Bhandara	3 Bhandara ...	16,738	278	439	182
		Total ...	392,088	21,708	56,082	17,153
		Total for 1937-38	397,642	32,507	86,765	20,293

(a) Represents population in the municipal and cantonment areas as the octroi tax is on goods used in both the areas.

(b) Represents population in the municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population---contd.

Sugar	Ghee				
	Gross imports	Gross amount of tax collected	Net imports	Net amount of tax collected	Net average consumption per head of population
(19.)	(20)	(21)	(22)	(23)	(24)
Mds. s. ch.	Mds.	Rs.	Mds.	Rs.	Mds. s. ch.
0 5 10	1,610	1,006	1,598	999	0 2 6
0 9 5	309	275	329	274	0 1 8
0 0 6	165	206	164	205	0 0 13
0 1 8	368	460	310	387	0 0 11
0 6 4	1,142	952	1,140	950	0 1 9
0 8 0	607	379	584	365	0 2 6
0 2 8	479	1,196	430	1,166	0 1 0
...	1,896	1,580	1,702	1,419	0 4 3
0 6 2	14,747	11,521	14,079	10,999	0 5 6
0 10 0	...	13,479	...	8,118	..
...	...	...	...	...	...
0 7 9	1,595	1,697	1,579	1,683	0 5 2
...	544	682	544	682	0 3 8
0 7 5	3,962	4,953	3,741	4,676	0 3 5
...	2,687	2,239	2,497	2,081	...
0 0 11	722	594	706	580	0 1 10
0 5 12	30,833	41,219	29,403	34,584	0 3 0
0 9 0	29,994	39,808	28,488	33,294	0 3 5



## STATEMENT

Showing the amount or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class I—Including grain, sugar, ghee and used as food and drink for men and			
				Gross imports	Gross amount of tax collected	Net imports	Net amount of tax collected
(1)	(2)	(3)	(4)	(25)	(26)	(27)	(28)
				Mds.	Rs.	Mds.	Rs.
Nagpur Division.	Nagpur ...	1 Kamptee ...	20,787	186,240	18,284	159,825	17,029
		2 Ramtek ..	8,939	89,317	5,348	87,920	4,926
		3 Khapa ..	8,191	85,480	4,792	81,138	4,378
		4 Umrer ...	17,913	182,022	13,886	126,045	9,116
	Chanda ...	5 Chanda ...	28,138	486,101	27,025	46,650	25,483
		6 Warora ...	9,811	122,745	9,974	76,735	6,314
	Chhindwara.	7 Chhindwara ...	17,080	248,955	15,155	245,953	15,276
		8 Seoni ..	16,081	183,063	16,856	175,786	15,428
Jubbulpore Division.	Jubbulpore	1 Jubbulpore ...	104,317	1,702,219	1,54,361	1,362,983	1,25,611
	Saugor ...	2 Saugor ... (a) 48,862	...	...	58,511	...	37,685
		3 Deori ...	5,638	85,680	2,719	85,378	2,674
	Hoshangabad.	4 Hoshangabad ...	12,332	161,655	11,893	159,958	11,769
		5 Pachmarhi ... (a) 6,136	...	38,057	5,364	...	38,007
Chhattisgarh. Division.	Raipur ...	1 Raipur ...	45,390	1,138,490	64,298	1,016,339	56,447
	Bilaspur ..	2 Bilaspur ... (b) 25,735	...	442,147	31,270	394,392	27,544
	Bhandara ...	3 Bhandara ...	16,738	165,444	6,055	161,459	5,907
		Total ...	392,088	5,317,615	4,45,791	4,600,412	4,03,564
		Total for 1937-38	397,642	5,117,919	4,26,292	4,413,246	3,46,618

(a) Represents population in the municipal and cantonment area as the octroi tax is on

(b) Represents population in the municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

articles animals	Class II.—Animals for slaughter					Oil		
	Net average consumption per head of population (29)	Gross imports (30)	Gross amount of tax collected (31)	Net imports (32)	Net amount of tax collected (33)	Net average consumption per head of population (34)	Gross imports (35)	Gross amount of tax collected (36)
Mds. s. ch.	No.	Rs.	No.	Rs.	No.	Mds.	Rs.	Rs.
6 1 4	16,792	1,666	11,792	1,666	60	4,742	...	1,482
9 33 0	2,614	71	2,614	71	20	13,603	...	567
9 36 4	7,267	307	7,267	307	89	...	15,922	746
7 1 8	34,629	546	11,920	310	66	3,966	...	1,239
16 23 2	22,319	613	22,319	613	79	..	35,303	1,729
7 32 13	1,120	106	1,120	106	11	5,510	...	1,148
...	4,956	720	4,956	720	29	3,498	...	328
10 30 12	27,704	1,137	27,704	1,137	2	1,966	31,454	983
13 2 3	120,335	11,975	116,073	10,882	111	..	...	...
...	3,509	638	3,482	632	07	...	...	...
15 5 11	...	...	..	...	...	...	1,558	49
12 38 14	1,239	159	1,239	159	10	1,839	...	767
6 7 13	5,281	5,652	353	2,531	33	...	..	...
22 15 10	40,719	2,429	40,526	2,404	89	...	3,65,599	8,569
15 0 0	10,924	1,037	9,391	893	36	115,237	...	1,500
9 25 14	7,927	742	7,927	742	47	8,060	...	846
11 29 5	307,335	27,798	268,683	22,673	69	158,421	4,49,836	19,953
13 12 3	284,269	24,852	251,109	22,978	65	20,769	4,44,025	17,794

goods used in both the areas.

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Oil			
				Net imports	Net amount of tax collected	Net average consumption of population	
(1)	(2)	(3)	(4)	(37)	(38)	(39)	
Nagpur Division.	Nagpur ...	1 Kamptee ...	20,787	Mds. 4,490	Rs. ...	Rs. 1,403	Mds. s. ch. 0 6 12
		2 Ramtek ...	8,939	1,361	...	567	0 6 1
		3 Khapa ...	8,191	...	11,675	547	...
		4 Umrer ...	17,913	2,448	...	890	0 6 5
	Chanda ...	5 Chanda ...	28,138	...	35,219	1,727	...
		6 Warora ...	9,811	3,577	...	745	0 14 8
	Chhindwara	7 Chhindwara ...	17,080	3,498	...	328	0 8 3
		8 Seoni ...	16,081	1,759	28,148	880	0 4 6
Jubbulpore Division.	Jubbulpore	1 Jubbulpore ...	104,317	...	...	...	...
	Saugor ...	2 Saugor ...	(a) 48,862	..	..	..	..
		3 Deori ...	5,638	...	1,558	42	...
	Hoshangabad.	4 Hoshangabad ..	12,332	1,788	...	763	0 5 13
		5 Pachmarhi ..	(a) 6,136	...	...	...	...
Chhattisgarh Division.	Raipur ...	1 Raipur ...	45,390	...	2,29,109	5,370	...
	Bilaspur ...	2 Bilaspur ...	(b) 25,735	108,515	...	1,412	4 3 5
	Bhandara ...	3 Bhandara ...	16,738	4,056	...	845	0 9 11
Total ...			392,088	131,492	3,05,701	15,519	0 36 3
Total for 1937-38			397,642	17,591	3,27,828	11,689	0 5 10

(a) Represents population in the municipal and cantonment areas as the octroi tax is on goods

(b) Represents population in the municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing								
age con- per head lation	Gross imports		Gross amount of tax collected	Net imports		Net amount of tax collected	Net average consumption per head of population	
(39-a)	(40)		(41)	(42)		(43)	(44)	
Rs. a. p.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Md. s. ch.	Rss. a. p.
...	53,948	...	5,324	45,890	..	4,939	1 30 8	...
...	32,295	...	1,268	32,202	...	1,264	3 24 2	...
1 6 10	...	30,563	1,371	...	25,830	1,159	...	3 2 5
...	46,464	33,847	5,250	44,284	25,480	4,627	2 18 14	1 6 9
1 4 0	...	1,31,449	3,475	...	130,368	3,456	...	4 10 1
...	5,510	...	2,493	3,577	..	1,958	0 14 9	...
...	165,740	35,066	3,457	165,740	34,779	3,446	9 20 3	2 0 7
1 12 0	89,715	84,299	3,558	89,379	80,196	3,414	5 22 6	4 15 9
...	10,41,058	...	26,162	1,016,496	..	23,795	9 29 17	...
...	464,569	1,50,394	11,155	451,979	93,391	7,634	9 10 0	1 14 7
0 3 10	10,463	..	718	10,307	...	706	1 33 2	...
...	42,632	...	2,697	42,420	..	2,616	3 17 9	...
...	...	...	..	740	...	...	...	...
5 0 9	...	7,22,429	17,824	..	540,464	13,382	...	11 14 6
...	216,745	...	4,322	194,535	...	3,761	7 8 11	...
...	17,416	...	2,893	17,378	..	2,887	1 1 8	...
3 10 3	2,186,555	11,88,047	91,967	2,104,928	9,30,508	79,044	6 36 12	5 2 1
2 8 7	1,165,326	11,30,308	89,382	2,459,452	11,15,668	80,273	8 26 1	5 6 1

used in both the areas.

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class IV.—Articles used in the			
				Gross imports	Gross amount of tax collected	Net	
(1)	(2)	(3)	(4)	(45)	(46)		
				Mds.	Rs.	Rs.	Mds.
Nagpur Division.	Nagpur ...	1 Kamptee ...	20,787	33,219	...	4,254	33,219
		2 Ramtek ...	8,939	...	38,330	946	...
		3 Khapa ...	8,191	...	5,432	136	...
		4 Umrer ...	17,913	...	16,132	806	...
	Chanda ...	5 Chanda ...	28,138	...	63,962	2,082	...
		6 Warora ...	9,811	...	10,469	1,128	...
		7 Chhindwara ...	17,080	52,507	25,476	2,684	52,507
Jubbulpore Division.	Jubbulpore.	8 Seoni ...	16,081	...	56,191	1,756	...
		1 Jubbulpore ...	104,317	...	20,41,396	16,974	...
	Saugor ...	2 Saugor ...	(a) 48,862	207,042	22,218	6,490	176,613
		3 Deori ...	5,638	...	29,692	285	...
		Hoshangabad.	4 Hoshangabad ...	12,332	87,911	...	1,363
	5 Pachmarhi ...		(a) 6,136	...	...	...	309
	Chhattisgarh. Division	Raipur ...	1 Raipur ...	45,390	...	2,29,192	10,157
Bilaspur ...		2 Bilaspur ...	(b) 25,735	214,564	...	6,118	169,992
Bhandara ...		3 Bhandara ...	16,738	...	71,184	2,252	...
		Total ...	392,088	595,243	26,09,674	57,431	520,399
	Total for 1937-38 ...	397,642	371,687	32,18,948	64,598	345,533	

(a) Represents population in the municipal and cantonment areas as the octroi tax is on goods

(b) Represents population in the municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

construction of buildings				Class V.—Drugs, gum, spices and perfumes				
imports	Net amount of tax collected	Net average consumption or expenditure per head of population		Gross imports		Gross amount of tax collected	Net imports	
(47)	(48)	(49)		(50)		(51)	(52)	
Rs.	Rs.	Mds. s. ch.	Rs. a. p.	Mds.	Rs.	Rs.	Mds.	Rs.
...	4,254	1 10 6	...	127,294	...	5,925	126,411	...
38,088	940	...	4 0 4	...	29,190	1,344	...	28,237
5,432	136	...	0 10 7	...	45,894	1,866	...	40,693
12,480	629	..	0 11 1	767	54,026	3,170	584	28,570
62,636	2,024	...	2 3 6	..	3,37,018	9,798	...	3,26,354
9,525	1,055	...	0 15 6	...	1,46,158	4,835	...	88,493
25,176	2,666	3 2 15	1 7 7	1,235	1,01,312	4,646	1,235	1,00,964
56,146	1,754	...	3 7 10	...	86,917	5,000	...	76,099
20,28,063	16,787	...	19 7 0	...	8,89,081	32,205	...	8,28,347
19,775	4,643	3 24 9	0 6 6	...	3,93,129	16,838	...	2,87,720
29,692	285	5 2 0	0 3 5	...	400	19	...	400
..	1,354	7 4 10	...	4,814	...	2,762	4,201	...
..	...	..	...	..	10	...	..	..
2,28,833	10,145	...	5 0 8	...	3,07,899	15,767	...	2,93,700
...	4,863	6 9 8	...	237,928	...	7,743	222,889	...
70,610	2,235	...	4 2 10	...	55,505	2,5 55	...	55,185
25,86,456	53,770	3 39 9	7 14 6	372,038	24,46,539	1,14,457	355,320	21,54,762
31,43,064	60,998	3 5 6	8 1 3	154,550	15,75,847	1,06,892	152,571	21,55,674

used in both the areas.

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class V.—Drugs, gums, spices and perfumes				Gross
				Net amount of tax collected	Net average consumption or expenditure per head of population			
(1)	(2)	(3)	(4)	(53)	(54)			
				Rs.	Mds. s. ch.	Rs. a. p.	Mds.	
Nagpur Division.	1	Kamptee ...	20,787	5,877	4 31 14	...	209,644	
	Nagpur ...	2	Ramtek ...	8,939	1,299	...	3 2 0	10,537
		3	Khapa ...	8,191	1,628	...	4 15 6	...
		4	Umrer ...	17,913	1,847	0 1 4	1 9 6	674
		5	Chanda ...	28,138	9,472	...	11 9 6	...
	Chhindwara.	6	Warora ...	9,811	3,330	...	9 0 3	1,722
		7	Chhindwara ...	17,080	4,635	0 2 14	5 14 7	18,508
		8	Seoni ...	16,081	4,594	...	4 11 8	...
Jubbulpore Division.	1	Jubbulpore ...	104,317	29,382	..	7 15 0	...	
	Saugor ...	2	Saugor ... (a) 48,862	12,000	...	5 14 3	...	
		3	Deori ...	5,638	19	...	0 1 2	...
		4	Hoshangabad ...	12,332	2,678	0 13 10	..	627
	5	Pachmarhi ... (a) 6,136	...	...	...	...	...	
Chhattisgarh Division.	1	Raipur ...	45,390	15,106	...	6 7 6	...	
	2	Bilaspur ... (b) 25,735	7,215	8 10 7	...	85,794		
	3	Bhandara ...	16,738	2,523	...	3 5 4	...	
Total ...			392,088	1,01,605	3 30 8	6 9 5	327,506	
Total for 1937-38			397,642	94,916	1 32 15	6 1 9	266,217	

(a) Represents population in the municipal and cantonment areas as the octroi tax is on

(b) Represents population in municipal area only.

No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

Class VI.—Tobacco								Cloths and piece-goods and articles of clothing	
Imports	Gross amount of tax collected	Net imports		Net amount of tax collected	Net average consumption or expenditure per head of population			Gross imports	
(55)	(56)	(57)		(58)	(59)			(60)	
Rs.	Rs.	Mds.	Rs.	Rs.	Mds. s. ch.	Rs. a. p.	Mds.	Rs.	
...	5,242	154,204	...	4,125	5 38 12	...	169,576	...	
149	10,395	...	344	...	...	1 3 0	15,336	1,809	
7,144	923	..	4,641	907	...	0 13 0	...	23,329	
10,656	754	429	8,032	519	0 0 15	0 7 2	...	1,50,701	
1,09,249	3,099	...	96,356	2,637	...	3 6 9	...	6,01,643	
...	1,787	939	...	1,186	0 3 13	...	...	1,50,155	
37,152	3,249	5,335	36,940	2,395	12 7	2 2 7	..	...	
60,017	1,876	...	50,612	1,582	...	3 2 4	...	1,95,303	
10,34,750	32,335	...	4,98,247	15,570	...	4 12 0	...	33,23,905	
9,63,530	36,227	...	3,34,664	13,587	...	6 13 7	...	...	
28,476	890	...	28,264	883	...	5 0 0	65,328	...	
...	782	614	...	760	0 2 0	...	2,445	...	
...	..	...	...	...	...	...	...	..	
1,87,398	6,321	...	1,39,000	4,607	...	3 1 0	...	11,30,503	
...	2,802	72,881	...	1,548	2 13 3	...	763,284	...	
87,779	2,748	...	81,359	2,545	...	4 13 9	...	89,088	
25,26,300	1,09,430	234,402	12,78,459	52,851	2 10 7	4 0 6	1,015,069	56,66,436	
25,65,405	1,02,355	229,936	13,28,272	56,714	2 30 3	3 13 11	182,756	6,63,750	

goods used in both the areas.



## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Cloths and piece-goods and articles			
				Gross amount of tax collected	Net imports		Net amount of tax collected
(1)	(2)	(3)	(4)	(61)	(62)	(63)	(63)
				Rs.	Mds.	Rs.	Rs.
Nagpur Division.	Nagpur ...	1 Kamptee ...	20,787	3,854	167,200	..	3,800
		2 Ramtek ...	8,939	..	..	57,066	1,769
		3 Khapa ...	8,191	547	..	22,835	535
		4 Umrer ...	17,913	3,532	..	1,03,731	2,434
	Chanda ...	5 Chanda ...	28,138	12,534	..	5,63,878	11,747
		6 Warora ...	9,811	3,128	..	1,30,162	2,710
	Chhindwara.	7 Chhindwara ...	17,080	..	..	..	..
		8 Seoni ...	16,081	5,941	..	1,81,596	5,515
Jubbulpore Division.	Jubbulpore	1 Jubbulpore	104,317	56,762	..	20,51,520	36,398
	Saugor ...	2 Saugor ...	(a) 48,862	..	..	..	..
		3 Deori ...	5,638	2,042	61,166	..	1,949
	Hoshangabad.	4 Hoshangabad.	12,332	1,825	2,343	..	1,658
		5 Pachmarhi	(a) 6,136	1,594	..	..	..
Chhattisgarh Division.	Raipur ...	1 Raipur ...	45,390	35,328	..	6,59,747	20,617
	Bilaspur ...	2 Bilaspur ...	(b) 25,735	17,889	483,100	..	11,322
	Bhandara ...	3 Bhandara ...	16,738	2,784	..	85,728	2,679
	Total ...	Total ...	392,088	1,47,760	713,809	38,56,263	1,03,133
Total for 1937-38 ...			397,642	1,51,228	182,208	47,71,544	1,10,930

(a) Represents population in the municipal and cantonment areas as the octroi tax is on  
 (b) Represents population in the municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

of clothing		Class VII.—Including cloth piece-goods and articles of clothing and manufactured articles of dress					
Net average consumption or expenditure per head of population		Gross imports		Gross amount of tax collected	Net imports		Net amount of tax collected
(64)		(65)		(66)	(67)		(68)
Mds. s. ch.	Rs. a. p.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.
6 13 12	...	181,632	...	4,128	179,256	...	4,074
...	6 6 0	...	58,336	1,809	...	67,066	1,769
...	2 12 7	...	24,111	565	...	23,617	554
...	5 12 7	...	1,52,147	3,566	...	1,05,111	2,464
...	20 0 7	...	6,28,861	13,101	...	5,91,096	12,315
...	13 4 3	...	1,66,246	3,462	...	1,43,437	2,996
...	...	...	1,33,712	7,291	...	18,91,407	9,606
...	11 4 8	...	2,02,646	6,170	...	1,88,866	5,742
...	19 10 7	...	33,23,905	56,762	...	20,51,520	36,399
...	...	...	13,45,705	42,053	...	5,31,456	16,608
...	10 13 6	...	65,328	2,042	...	61,166	1,949
0 7 10	...	2,665	...	1,995	2,560	...	1,826
...	0 3 7	...	...	...	...	...	...
...	14 8 7	...	12,35,078	38,554	...	7,62,775	23,795
18 12 4	...	936,038	...	21,196	624,259	...	14,081
...	5 1 11	...	87,248	2,895	...	83,896	2,789
12 12 0	14 7 5	1,120,335	74,23,323	2,05,589	806,075	65,01,413	1,36,967
4 28 7	16 14 11	195,330	86,08,622	2,09,954	194,730	56,12,567	1,39,381

goods used in both the areas.

## STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1939, the average consumption or expenditure per

District	Serial No. of municipality	Name of municipality	Population	Class VII.—Including cloth piece-goods and articles of clothing and manufactured articles of dress						
				Net average consumption or expenditure per head of population						
(1)	(2)	(3)	(4)	(69)						
				Mds.	s.	ch.	Rs.	a.	p.	
Nagpur Division.	Nagpur	1	Kamptee ...	20,787	6	32	3	..		
		2	Ramtek ...	8,939	...			6	6	0
		3	Khapa ...	8,191	...			2	14	2
		4	Umrer ...	17,913	...			5	12	7
	Chanda	5	Chanda ...	28,138	...			21	0	1
		6	Warora ...	9,811	...			14	9	11
	Chhindwara	7	Chhindwara ..	17,080	...			13	1	6
		8	Seoni ...	16,081	..			11	11	10
Jubbulpore Division.	Jubbulpore	1	Jubbulpore ..	104,317	..			19	10	7
		2	Saugor ...	48,862	...			10	14	0
	Hoshangabad	3	Deori ...	5,638	...			10	13	6
		4	Hoshangabad ...	12,332	0	8	5	...		
		5	Pachmarhi ...	(a) 6,136	..			...		
Chhattisgarh Division.	Raipur	1	Raipur ...	45,390	...			16	12	11
	Bilaspur	2	Bilaspur ...	(b) 25,735	24	4	1	...		
	Bhandaar	3	Bhandara ...	16,738	...			5	0	2
Total			...	392,088	13	27	14	19	14	9
Total for 1937-38			...	397,642	5	1	7	15	14	6

(a) Represents population in the municipal and contonment areas as the octroi tax is on

(b) Represents population in t' e municipal area only.

## No. IV

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population—contd.

## Class VIII.—Metals and articles of metal

Gross imports (70)		Gross amount of tax collected (71)	Net imports (72)		Net amount of tax collected (73)	Net average consumption or expenditure per head of population (74)	
Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds s. ch.	Rs. a. p.
250,560	...	5,013	250,560	...	5,013	9 21 13	...
...	9,198	287	...	9,198	287	...	1 0 0
...	3,788	117	...	2,447	75	...	0 4 9
...	17,683	414	...	11,036	259	...	0 9 10
...	55,067	1,721	...	50,154	1,567	...	1 12 6
...	51,322	1,604	...	36,164	1,130	...	3 10 11
...	1,12,896	3,528	...	1,09,331	3,416	...	3 9
...	90,266	2,821	...	63,057	1,971	...	3 14 9
...	14,46,935	22,745	...	12,64,977	19,892	...	12 2 0
...	5,53,760	15,039	...	4,85,301	12,943	...	9 14 11
32,336	...	505	24,120	...	377	...	4 4 5
4,850	...	1,346	2,459	...	501	0 8 0	...
...	...	...	...	...	...	...	...
...	5,99,013	18,719	...	3,94,322	12,323	...	8 11 0
183,061	...	5,720	144,259	...	3,570	4 7 0	...
...	1,24,824	3,919	...	1,24,824	3,919	...	7 7 4
470,807	30,64,752	83,478	421,398	25,70,811	67,233	7 6 6	7 13 3
99, 95	27,66,742	68,796	96,556	23,12,867	55,097	2 19 14	6 8 11

goods used in both the areas.

## STATEMENT No. IV

Showing the quantity or value of the principal articles imported into and taxed by the Municipalities in the Central Provinces during the year ending the 31st March 1939, the average consumption or expenditure per head and the incidence of taxation per head of population—concl'd.

District	Serial No. of municipality	Name of municipality	Population	Com-position for octroi	Incidence of taxation		
					Class I (net collection)	Total octroi (net collection)	
(1)	(2)	(3)	(4)	(75)	(76)	(77)	
				Rs.	Rs a. p.	Rs. a. p.	
Nagpur Division.	Nagpur ...	1 Kamptee ...	20,787	...	1 12 0	..	
		2 Ramtek ...	8,939	...	0 9 0	1 3 0	
		3 Khapa ...	8,191	..	0 8 7	1 0 6	
		4 Umrer ...	17,913	...	0 8 1	1 1 8	
	Chanda ...	5 Chanda ...	28,138	...	0 14 5	2 0 8	
		6 Warora ...	9,811	...	0 10 3	1 13 5	
		7 Chhindwara ...	17,080	109	0 14 3	2 4 11	
Jubbulpore Division.	8 Seoni ...	16,081	26	0 15 4	2 3 6		
	1 Jubbulpore ...	104,317	682	1 3 1	2 10 9		
	Saugor ...	2 Saugor ... (a)	48,862	24	0 12 4	2 2 8	
		3 Deori ...	5,638	30	0 7 7	1 3 6	
	Hoshangabad ...	4 Hoshangabad ...	12,332	58	0 15 3	1 12 2	
5 Pachmarhi ...		6,136	8	0 13 9	1 4 11		
Chhattisgarh Division.	Raipur ...	1 Raipur ...	45,390	4,782	1 3 11	3 2 5	
	Bilaspur ...	2 Bilaspur ... (b)	25,735	..	1 1 1	2 4 8	
	Bhandara ...	3 Bhandara ...	16,738	...	0 5 8	1 6 6	
		Total ...	392,088	5,719	1 0 6	2 4 3	
		Total for 1937-38	397,642	1,316	0 13 11	2 2 7	

(a) Represents population in the municipal and cantonment areas as the octroi tax is on goods used in both the areas.

(b) Represents population in the municipal area only.

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STATEMENT

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*Statement showing the income and expenditure of the Notified  
enclines the 31st*

Name of district	Serial No. of notified area com- mittee	Name of notified area committee	Popula- tion	Closing balance of last year	From taxes	From other source
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Rs.	Rs.	Rs.
Chanda	.. 1	Ballarpur	.. 5,737	2,611	2,029	3,634
Wardha	.. 2	Sindi	.. 6,883	6,173	3,350	7,343
Betul	.. {	3 Betul Bazar	.. 5,378	867	3,967	1,666
		4 Multai	.. 4,707	511	5,028	1,570
Saugor	.. 5	Bamora	.. 1,829	6,404	522	4,044
Hoshangabad	.. {	6 Posar Piparia	.. 3,968	2,573	11,518	5,884
		7 Kareliganj	.. 2,316	18,179	10,723	4,659
Raipur	.. 8	Bhatapara	.. 7,974	29,742	28,387	7,781
Bilaspur	.. {	9 Champa	.. 8,096	1,020	5,372	1,843
		10 Kota	.. 3,915	755	3,866	3,433
		11 Mungeli	.. 6,665	1,646	4,322	5,230
Balaghat	.. 12	Waraseoni	.. 5,449	2,607	11,490	5,910
Amraoti	.. {	13 Chandur railway	.. 7,094	2,103	5,205	6,684
		14 Chandur Bazar	.. 5,804	21,529	1,402	22,320
		15 Shendurjana-Malkapur.	.. 8,946	2,163	3,793	3,727
		16 Dhamangaon-Dattapur.	.. 9,807	9,251	5,888	12,514
Akola	.. 17	Telhara	.. 6,136	4,509	7,881	4,483
Buldana	.. 18	Deolgaon Raja	.. 5,837	3,396	6,210	2,772
Yeotmal	.. {	19 Umarchhed	.. 7,957	6,634	9,777	5,464
		20 Ghatanji	.. 3,989	7,599	11,967	4,022
Total			.. 118,487	1,30,272	1,42,697	1,14,983
Grand Total for 1937-38			.. 118,487	1,15,154	1,48,663	1,04,093

\*Excludes Rs. 2,952

*Area Committees in the Central Provinces and Berar during the year  
March 1939.*

Income						Expenditure			
Total income exclud- ing opening balance	Extra- ordin- ary	Total receipts exclud- ing opening balance	Total receipts includ- ing opening balance	Incidence of taxation (column 6) per head of popula- tion	Incidence of income (column 8) per head of popula- tion	Ordin- ary	Extra- ordin- ary	Total dis- burse- ment	Clos- ing balance
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.
5,663	839	6,502	9,113	0 5 8	0 15 10	5,391	101	5,492	3,621
10,693	567	11,260	17,433	0 7 9	1 8 10	11,877	4,319	16,196	1,237
5,633	739	6,372	7,239	0 11 10	1 0 9	6,180	480	6,660	579
6,598	419	7,017	7,528	1 1 1	1 6 5	6,952	453	7,405	123
4,566	579	5,145	11,549	0 4 7	2 7 1	6,720	549	7,269	4,280
17,402	756	18,158	20,731	2 14 5	4 6 2	16,996	565	17,561	3,170
15,382	4,246	19,628	37,807	4 10 1	6 10 3	17,122	4,162	21,284	16,523
36,168	1,052	37,220	66,962	3 8 11	4 8 7	33,683	955	34,638	32,324*
7,215	642	7,857	8,877	0 10 7	0 14 3	7,319	553	7,872	1,005
7,299	218	7,517	8,271	0 15 10	1 13 10	7,592	279	7,871	400
9,552	..	9,552	11,198	0 10 5	1 6 11	10,309	..	10,309	889
17,400	1,129	18,529	21,136	2 1 9	3 3 1	18,225	1,783	20,008	1,129
11,889	843	12,732	14,836	0 11 8	1 10 9	11,169	993	12,162	2,673
23,722	..	23,722	45,251	0 3 10	4 1 5	29,334	..	29,334	15,917
7,520	3,026	10,546	12,709	0 6 9	0 13 5	11,945	90	12,035	674
18,402	53	18,455	27,706	0 9 7	1 14 0	21,424	160	21,584	6,122
12,364	692	13,056	17,565	1 4 6	2 0 3	14,071	911	14,982	2,583
8,982	1,825	10,807	14,203	1 ; 0	1 8 7	9,808	1,791	11,599	2,604
15,241	2,377	17,618	24,252	1 3 8	1 14 8	16,839	1,034	17,873	6,379
15,989	435	16,424	24,023	2 6 4	3 3 3	14,400	439	14,839	9,184
2,57,680	20,437	2,78,117	4,08,389	1 3 3	2 2 10	2,77,356	19,617	2,96,973	1,11,416
2,52,756	21,511	2,74,267	3,89,421	1 4 2	2 2 2	2,46,791	14,519	2,61,313	1,28,108

on account of investment.