

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Resolution no. P.—55.

Bombay Castle, 6th October 1924.

Read the reports from the Commissioner in Sind and the Commissioners of Divisions on the working of the Municipalities and Notified Areas in the Bombay Presidency for the year 1922-23.

RESOLUTION.

PART I.

Summary.

Number and area.—The Municipalities of Dholera and Mahudha in the Northern Division and Khed in the Central Division having been abolished and Village Panchayats having been established at those places during the year under review, the total number of Municipalities in the Presidency, including Sind, decreased from 159 to 156. Seven Notified Areas in the Central Division and 5 in the Southern Division were converted into Village Panchayats, reducing the number of such Areas from 31 to 19.

2. *Changes in the population and boundaries.*—The population resident in the municipal districts decreased by about 12,000 due chiefly to the conversion of the three aforesaid Municipalities into Village Panchayats. There were no changes in the boundaries of the municipal areas except in Bulsar in the Northern Division, Nandurbar, Poona Suburban, Jejuri and Satara Suburban in the Central Division, Ranebennur in the Southern Division and Shikarpur in Sind.

3. *Constitution of Municipalities.*—In the Northern Division the Municipalities of Dholka, Viramgam, Modasa, Gogho and Ranpur in the Ahmedabad District were reconstituted with a four-fifths elective franchise. There was no keen competition at the elections in these municipalities. In the Kaira District all the municipalities except Mehmabad were similarly reconstituted but in the case of Nadiad and Umreth the privilege of electing the president had to be withdrawn. At Nadiad the revised board with 20 elected and 5 nominated councillors was in existence from 1st April to 17th August 1922 when 17 out of the 20 elected councillors resigned. The immediate cause of the resignation was the notice given by Government that the management of the schools, which Government had temporarily taken over, would be handed back to the Municipality and that it would be held responsible for the performance of its duty according to law. Bye-elections were then held but only 8 councillors were elected, the remaining 9 places being filled by nomination under section 10 (2) of the Bombay District Municipal Act. A suit was filed in the Sub-Judge's Court at Nadiad questioning the legality of these nominations and the Sub-Judge issued a temporary injunction prohibiting the 9 councillors in question from acting as members of the Municipality pending disposal of the suit. Thus, after the bye-election of September 1922 there were in all 16 councillors on the Board, 11 elected and 5 nominated; but the Board still continued inoperative as the President, Mr. Gokuldas D. Talati, persistently refused to convene meetings in spite of repeated requisitions from the councillors under section 26 (2) of the Act. To terminate the deadlock caused by these repeated defaults Government had to remove the President under section 23 (7) of the Act and to appoint the Mamlatdar of Nadiad to be *ex-officio* President of the Municipality. On receipt of these orders another suit was filed by certain rate-payers for a declaration that the members were not competent to act as a municipality. A temporary injunction was obtained but this was cancelled by the District Court on 19th December 1922 and the

Municipality was able to resume regular work from January 1923 after a deadlock of four months. At Umreth a contest arose at the first meeting of the newly constituted municipality as to the appointment of the chairman and the meeting dispersed without electing office-bearers or without fixing the date of the next meeting. A deadlock ensued whereupon Government had to withdraw the privilege of electing the president and to nominate a non-official as president. The term of the Ankleshwar Municipality in the Broach District, which had expired on 31st March 1922, had to be extended up to the end of January 1923 in order to give effect to the enlarged elective franchise. In the Thana District all the four municipalities were given four-fifths elective franchise and triennial elections were held by all. There was no keen competition at these elections. Bye-elections were held at Prantij, Dhandhuka, Godhra, Dohad and Bassein. At Bassein the bye-elections were due to the disablement of 5 councillors under section 15 (2) (e) of the Act. The Municipalities of Ahmedabad and Surat continued under suspension throughout the year, the administration being carried out by the Committees of Management.

In the Bombay Suburban Division no triennial election or bye-election was held in any of the municipalities except Kurla, which was reconstituted with 16 elected and 4 nominated members with effect from 1st October 1922. The three Municipalities of Bandra, Kurla and Ghatkopar enjoy the right of electing their non-official presidents while the Juhu Municipality, which is more or less a development municipality, is presided over by the Salsette Development Officer.

In the Central Division triennial elections were held in 27 municipalities. In Nandurbar, Shirpur and Shahada the elections were keenly contested. One noticeable feature in the election of Sindkheda Municipality was that a member of the depressed class stood for election and was elected. As the Trimbak Municipality waived the privilege of electing its president, the Mamlatdar of Nasik was appointed as President by Government. There was a fair amount of competition for election in the municipalities of the Satara District. A bye-election was held at Nandurbar on account of one member having failed to attend meetings for over four months. As no candidates were elected to fill one seat in the Municipality of Igatpuri and 2 seats in the bye-elections of the Erandol Municipality, the vacancies were filled up by nomination under section 10 (2) of the Bombay District Municipal Act. During the year under report the terms of office of 25 Municipalities were extended to enable them to observe the preliminaries necessary to bring into effect the new constitution of the boards. The term of the Sholapur Municipality had to be further extended to 28th February 1923 as the validity of the elections was the subject of enquiry in the Court of the District Judge.

In the Southern Division triennial elections were held in 15 municipalities in most of which the elections were keenly contested. At Bail-Hongal party feeling ran high. Each of the two parties there wanted to have its own president. On the election of the president from one of the 7 councillors belonging to one party, the other party resigned in a body. The bye-elections which had to be held subsequently to fill up the vacancies were not even contested. A civil suit was filed to set aside the election of a candidate to the Municipal Board of Roha-Ashtami for corrupt practice in securing votes. The suit resulted in the setting aside of the election. The terms of the Municipalities of Bagalkot, Dharwar and Gokak were extended at their own request to enable them to prepare fresh voters' lists according to the revised election rules.

In Sind the Shikarpur Municipality was reconstituted during the year under report on a four-fifths elective basis. Since the close of the year the Municipalities of Ratodero, Tando Adam, Shahadapur and Umarmot have been reconstituted on the same basis. Out of the twenty-six municipalities in Sind there now remain only three municipalities to be constituted in accordance with the principles enunciated in Government Resolution no. 9693, dated the 14th September 1920.

4. *Attendance at municipal meetings.*—In the Northern, Central and Bombay Suburban Divisions the total number of meetings held fell from 959, 1,018 and 70 to 899, 986 and 65 respectively. In the Southern Division the total number (713) was the same as in the previous year. In the Central and Southern Divisions the average attendance of all members present at each meeting rose from 59.1 and 55.16 to 61.44 and 62.25 respectively. In the Northern and Bombay Suburban Divisions the average attendance fell from 56.67 and 59.9 to 52.5 and 58.2 respectively. In Sind the total number of meetings held fell from 751 to 677. The attendance of councillors at municipal meetings is also reported to be not satisfactory.

5. *Taxation—House tax.*—House tax schedules were revised by the Prantij, Modasa, Poona Suburban, Sirur and Wai Municipalities. In Sind, house tax was abolished in the Rohri and Garhi Yasin Municipalities.

Octroi on certain articles was levied by the Mhaswad Municipality. Octroi schedules were revised by Surat, Ranpur, Sangamner, Nandurbar, Baramati, Jejuri, Junnar, Rahimatpur, Sholapur, Bail-Hongal, Gadag-Bettigeri, Byadgi, Karwar and Sirsi. Gokak levied octroi on yarn and Guledgud on yarn and silk. In Sind, the octroi schedules of the Nasarpur, Matiari, Sehwan and Bubak Municipalities were revised.

Terminal Tax.—The Godhra and Chalisgaon Municipalities levied the terminal tax. Jambusar, Bhiwandi and Dharwar substituted terminal tax for octroi. The Anand Municipality reintroduced the tax with effect from 6th May 1922. Prantij and Raver revised their terminal tax schedule. Karad levied terminal tax on ground-nuts. In Sind, terminal tax in place of octroi was introduced in Ghotki and the terminal tax schedules were revised in Garhi Yasin and Umarkot.

Water rate.—The general water rate was revised by the Ahmednagar Municipality. Dharwar and Bijapur enhanced their water rates. The latter Municipality also stopped the levy of the general water rate on houses having private connections.

Sanitary cess was revised by the Jalgaon, Bhusaval, Raver, Parola and Dharangaon Municipalities. Sanand and Junnar introduced and Ahmednagar and Dharwar revised the general sanitary cess. The Surat Municipality increased the rates of the special sanitary cess and put the general sanitary cess on a graduated scale based on the valuation of houses. Mhaswad levied and Sirur, Karwar, Roha-Ashtami, Malvan and Dharwar revised the special sanitary cess. Baramati revised its privy tax. In Sind halalkhore cess was introduced by Larkana and revised by Nasarpur and Garhi Yasin.

Conveyance tax and tolls.—Conveyance tax was introduced by Parola, Savda and Gokarn and revised by Sangamner, Belgaum, Dharwar, Sirsi, Gadag-Bettigeri and Mahad. Wheel tax was levied by Ashta, Mhaswad and Vita and was revised by Baramati. Mhaswad and Vita also levied toll tax and Gadag-Bettigeri revised its rates of toll. Satara City Municipality levied wheel tax on motor bicycles and tricycles. Alandi levied toll on motors. In Sind a tax on motor vehicles, a toll tax on camels and a tax on wheeled carriages were introduced in Tatta, Garhi Yasin and Bubak respectively. The toll tax schedule of the Garhi Yasin Municipality and the wheel and toll tax schedules of the Shahadadpur Municipality were revised.

Miscellaneous taxes.—Mahableshwar introduced and Sholapur abolished the dog tax. Kumta brought into force revised rates of tax on tea and on bidi and snuff shops and Matheran revised the rates of its tax on professions and trades. Bail-Hongal introduced cattle-market fees and Dharwar revised the rates of slaughter-house fees.

6. *Municipal income.*—During the year under report the aggregate gross income of the municipalities increased to Rs. 2,54 lakhs from Rs. 2,30 lakhs in the previous year. Deducting receipts under "Extraordinary and Debt", the net income amounted to Rs. 1,80 lakhs as against Rs. 1,76 lakhs

in the previous year. The following table shows the fluctuations under the principal heads of income :—

	1922-23.	1921-22.	Increase.	Decrease.
	In thousands.	In thousands.	In thousands.	In thousands.
	Rs.	Rs.	Rs.	Rs..
1. Municipal rates and taxes:—				
(a) Octroi (net receipts, <i>i.e.</i> , deducting refunds) and terminal-tax.	54,72	47,07	7,65	.....
(b) Taxes on houses and lands ...	21,37	20,10	1,27	.....
(c) Water tax ...	23,62	19,82	3,80	.. ...
2. Revenue derived from municipal property and powers other than those of taxation.	29,86	31,74	.....	1,88
3. Grants and contributions for general and special purposes.	20,86	19,88	98	.. ...
4. Extraordinary and debt ...	73,62	54,37	19,25	.....

7. *Octroi and Terminal Tax.*—Of the very substantial increase of Rs. 7,65,000 under this head as much as Rs. 3,10,000 was contributed by Sind. The Northern, Central and Southern Divisions contributed Rs. 2,19,400, Rs. 1,38,500 and Rs. 95,000, respectively. In the Northern Division the revenue from the terminal tax in Ahmedabad alone showed an increase of about Rs. 1,44,000. In the Bombay Suburban Division, Bandra recorded an increase of about Rs. 2,000 in the income of the terminal tax. Before the commencement of the year 1921-22 this tax was farmed out, but this system was held to be illegal by the Bombay High Court and the Municipality therefore arranged to collect it departmentally and the rise in the income shows that the departmental working is satisfactory. In the Southern Division 50 per cent. of the increase (Rs. 96,000) under this head was contributed by Bijapur (Rs. 30,000) and Gadag-Bettigeri (Rs. 18,000) owing to the revision of the octroi rates. The receipts in Dharwar and Kumta rose respectively by Rs. 9,000 and Rs. 6,000 owing to the substitution of terminal tax for octroi. The increase in Hubli (Rs. 10,000) was due to the levy of terminal tax on cotton. In Panvel the decrease of Rs. 3,000 was due to the non-collection of octroi on iron brought by Messrs. Tata and Company to their workshops in the town, pending settlement of a dispute between the Municipality and the Company on the question of legality of charging octroi on that article, which is subsequently to be exported after being subjected to certain processes of manufacture in the workshops. The dispute has since been amicably settled, the Company agreeing to pay a lump sum in composition of octroi. In Sind, an increase of Rs. 2,15,000 was due to the full year's results of increased rates on articles imposed only during the last few months of the previous year. The decrease of Rs. 5,000 in the Larkana Municipality is attributed to the slackness of trade and the opening of the Larkana-Jacobabad Light Railway, which resulted in goods being sent direct to destinations and not through Larkana.

8. *Taxes on houses and lands.*—Under this head there was an increase of Rs. 1,31,000 in Sind and all the Divisions except the Northern Division, which showed a slight decrease of Rs. 4,000. The decrease in Kaira was mainly due to the non-payment of the tax on houses and lands by the residents of Nadiad and the slackness in making recoveries at Borsad. In the Surat District the decrease is mainly due to the campaign of non-payment of taxes in the Surat city organised by the non-co-operating members of the suspended Municipality. In the Bombay Suburban Division, Bandra showed an increase of Rs. 10,000 which the Municipality explains as due to better collections of "house tax". The recovery under "land tax" was Rs. 6,000 as against Rs. 11,500 in the previous year. The Municipality found much difficulty in collecting the "land tax", against the levy of

which there were several suits pending in the Thana Court. The collection in the case of the Kurla Municipality was not satisfactory. The Central and Southern Divisions showed an increase of Rs. 25,000 and Rs. 18,000, respectively. In the latter Division Rs. 11,000 were contributed by Bagalkot (Rs. 6,000) and Dharwar (Rs. 5,000) owing to the revision of assessment registers. A large increase of Rs. 9,000 occurred in Hubli owing to recovery of past year's arrears. The decrease of Rs. 6,000 in Gadag-Bettigeri was due to the belated preparation of the demand register. In Sind there was a net increase of Rs. 80,000 which was almost wholly contributed by the Karachi Municipality and was due to the revision of assessment in some quarters of the city and the assessment of new buildings erected during the year.

9. *Water rate.*—The increases under this head were Rs. 1,73,000, Rs. 35,000, Rs. 36,000 and Rs. 7,000 in the Northern, Bombay Suburban, Central and Southern Divisions, respectively. In the Bombay Suburban Division the increase occurred in Bandra (Rs. 19,000) and Kurla (Rs. 16,000) and was due to the recovery of past and current demands. In the Southern Division nearly the whole of the increase of Rs. 7,000 was contributed by Bijapur, Hubli and Dharwar. The increase in Bijapur and Hubli is accounted for by the collection of arrears while in Dharwar it is due to the revision of the rates. In Sind the increase of Rs. 1,27,000 under this head was almost wholly contributed by the Karachi Municipality and was due to the revision of assessments and the increase of water rate on properties from 2 per cent. to 3 per cent.

10. *Recovery of municipal dues.*—Of the outstanding balance of Rs. 1,09,808 on 1st April 1922, and the current demand of Rs. 10,56,430 the Ahmedabad Committee of Management recovered Rs. 10,41,613 excluding Rs. 40,710 which had to be written off or refunded. Thus, the outstanding balance at the end of the year remained at Rs. 83,915 recovered after the close of the year under review. In the Kaira District out of the total demand of Rs. 1,38,524, including previous outstandings of Rs. 12,460, there remained to be collected at the close of the year Rs. 31,874, which was chiefly due to the non-payment of the house tax by the residents of Nadiad and slackness in making recoveries at Borsad. In Godhra the collection of taxes continued as unsatisfactory as in the last year. Of the whole demand of Rs. 47,615, Rs. 18,528 remained unrecovered at the close of the year. The late preparation of statistics of additions and alterations in the list of house-tax assessments, the non-co-operation movement and the consequent apathy of ratepayers in payment of municipal dues are reported to be the principal causes of these arrears. In Broach there was some improvement in the collection of taxes, the unrealized demands of the current and past years on account of house tax and conveyance tax being Rs. 10,896 and 3,257, respectively, as against Rs. 14,428 and 4,211 in the previous year. The Ankleshwar and Jambusar Municipalities had a better closing balance at the end of the year under report than at the end of the last year. The Surat Municipality having had to face a vigorous campaign of non-payment of taxes encouraged by the non-co-operating members of the superseded Municipality, its actual income from the direct taxes considerably decreased, leaving a large amount of arrears at the close of the year. In the Thana District the outstanding balance at the close of the year amounted to Rs. 47,621 as against Rs. 32,212 in the preceding year. The Municipalities of Thana and Kalyan lead in the matter of arrears of house tax and general and special sanitary cesses.

In the Bombay Suburban Division the collection of municipal dues was still very much behind-hand and there were few signs of improvement except for a small reduction in the amount of arrears in Bandra, where, however, the outstandings still amounted to the large sum of Rs. 1,27,000. Arrears in Kurla and Ghatkopar increased, in the first case substantially (Rs. 28,000). Government concur with the Commissioner that, unless these municipalities make better use of the means which Chapter VIII of the Bombay District Municipal Act provides for the recovery of the municipal

claims and exercise a stricter control over the activities of the collection staff, it is unlikely that there will be any substantial diminution in arrears.

In the Central Division out of a total demand of Rs. 16,65,318, outstanding arrears at the end of the year amounted to Rs. 2,71,284, *i.e.*, about 16 per cent. The heaviest arrears were in Chopda (41 per cent.), Sindkheda (37 per cent.), Yeola (21 per cent.), Poona City (11 per cent.), Lonavla (64 per cent.), Poona Suburban (14 per cent.), Sirur (30 per cent.), Junnar (22 per cent.), Ashta (44 per cent.), Satara City (17 per cent.), Karad (42 per cent.), Sholapur (15 per cent.), and Karmala (30 per cent.). Nearly half of the total amount of arrears was on account of house tax.

In the Southern Division, Athni in the Belgaum District had arrears of Rs. 15,871 or 69 per cent. of the total demand. The Collector reports that the Municipality is in the habit of suspending the collection of house tax and sanitary cess in years of famine, which have lately been frequent. He has, however, pointed out to the President that such a concession is not necessary in the case of municipal taxes. Rs. 3,688 have since been recovered out of the arrears and the President promises to clear off the remaining balance in the current year. Belgaum had an outstanding of Rs. 9,579 out of a total demand of Rs. 42,778. The President has not explained the cause of these heavy arrears but simply says that coercive measures are being taken, that Rs. 1,463 have since been recovered and that Rs. 2,000 out of the arrears will have to be written off as irrecoverable. The Municipality has been asked to clear off the arrears soon. The arrears in Bijapur rose from Rs. 15,000 to Rs. 26,000 or 33 per cent. of the total demand. About Rs. 11,000 of the arrears are more than 10 years old and the President states that the amount is going to be written off by the Municipality after scrutiny by the Managing Committee. About Rs. 4,000 of the arrears have been recovered since the close of the year and in respect of the remaining Rs. 11,000, the President with his new staff hopes to show better work next year. The arrears in Gadag-Bettigeri Municipality rose from Rs. 5,000 to Rs. 28,000 or 56 per cent. of the total demand. This, according to the Collector, is due to the fact that the municipal executive was weak and that some of the councillors themselves were in arrears. The Commissioner has reverted the Chief Officer to his former post in the Revenue Department and asked the Municipality to appoint another Chief Officer at an early date. It is reported that the Municipality recovered Rs. 10,000 since the close of the year. In Dharwar the arrears rose from Rs. 2,000 to Rs. 5,000 or 8.6 per cent. of the total demand as Government sanction for revision of some of the taxes was received late in the year. Hubli showed good progress during the year, the arrears having been reduced from Rs. 24,000 to Rs. 8,000 or 8 per cent. of the total demand. The arrears of Rs. 4,000 or 33 per cent. of the total demand in Navalgund are reported to be due to (1) the preaching of non-payment of taxes by non-co-operators, (2) the chaotic condition of the office on account of the sudden disappearance of the late Secretary after defalcating municipal funds and (3) the migration of the population on account of plague and famine. The arrears of Rs. 2,000 or 33 per cent. of the total demand in Nargund were on account of house tax due to the exodus of a quarter of the population in search of employment elsewhere on account of failure of crops. In Pen the collection work was hindered as the town was evacuated for some time owing to plague. In Panvel the unsatisfactory state of the collection work is said to be due partly to absentee houseowners and partly to inefficiency of the collecting staff. A regrettable feature was that some of the councillors themselves set a bad example by not paying the taxes promptly. The Municipality has now strengthened the establishment and gives hopes of improvement. The arrears in Mahad (20 per cent.) and Uran (34 per cent.) were also due to a weak collecting staff and the Collector has asked these bodies to strengthen it. In Chiplun the arrears (14 per cent.) were mostly due from inhabitants of the area newly included within the municipal limits and in Vengurla the arrears (17 per cent.) are ascribed to the late receipt of sanction to the taxes.

In Sind the total outstandings amounted to Rs. 2,99,000 as against Rs. 3,66,000 for the preceding year. The arrears, which amounted to Rs. 2,65,000 in the Karachi Municipality alone, are explained to be due to the late issue of bills owing to the late disposal of appeals, non-payment of the bills for February and March before the close of the year and tightness of the money market. Government concur with the Commissioner that these explanations are not satisfactory inasmuch as bills for February should have been collected before the close of the year. However, it is noticed that the previous year's arrears of Rs. 3,41,159 were reduced to Rs. 2,67,673 of which Rs. 33,379 have been written off. The attention of defaulting municipalities should be invited to the fact that a well-paid and sufficient collection staff under strict supervision is an urgent necessity if arrears are to be avoided and they should be urged to take prompt measures to overhaul their existing staff accordingly.

11. *Revenue derived from municipal property.*—Under this head there was a decrease of Rs. 1,88,000. The Central Division and Sind contributed Rs. 1,92,000 and Rs. 92,000, respectively, towards this decrease, which was counterbalanced by an increase of Rs. 28,000 in the Northern Division and Rs. 70,000 in the Southern Division. In the Northern Division, Ahmedabad alone contributed Rs. 24,000 towards the increase. In the Southern Division the increase was principally due to Dharwar (Rs. 38,000) and Bijapur (Rs. 20,000). The former municipality sold market plots for building purposes whilst the latter disposed of foot-path sites and also derived a larger income on account of rent of lands. In Sind, Karachi was principally responsible for a decrease of Rs. 2,87,000 attributed to the absence of demand for land owing to tightness of the money market and the slump in land values. Hyderabad, on the contrary, showed an increase of Rs. 1,64,000, due to the sale of a larger number of building plots and realization of income from the Economical Gardens taken over from the District Local Board in the preceding year.

12. *Grants and contributions for general and special purposes.*—The receipts under this head, which chiefly consist of grants made by Government to municipalities for the improvement of water supply and drainage, for the entertainment of chief officers, health officers and sanitary inspectors and for educational purposes, increased by Rs. 98,000 to Rs. 20,86,000. Sind showed a large increase of Rs. 1,81,000, which was counterbalanced by a decrease of Rs. 87,000 in the Central Division and Rs. 11,000 in the Southern Division. In the Northern Division although there was a net increase of Rs. 3,300 under this head there was a decrease in all the districts except Surat where there was an increase of Rs. 60,000 which more than counterbalanced the decrease in the other districts put together. The increase in the Surat District was mainly accounted for by the Surat City Municipality, which showed an increase of Rs. 50,000. This increase was due to the fact that Government refunded to the Surat Municipality half the sum spent in the previous year on education in the city during the tenure of the non-co-operating municipality and charged in the first instance against the municipal funds. The decreases in the other districts call for no special remarks except the heavy decrease of Rs. 22,000 in the Kaira District which is explained by the fact that no Government grant for education was paid to the Borsad Municipality on account of its failure to pay the teachers according to the revised scale. The large increase in Sind under this head (Rs. 1,88,000) was mainly due to the receipt from Government of a grant-in-aid of Rs. 1,69,000 by the Sukkur Municipality towards its Water Works Improvement Scheme. The Hyderabad Municipality received from Government Rs. 2,400 as arrears of grants-in-aid on account of the salaries of the Health Officer and Chief Sanitary Inspector, and Shikarpur and Jacobabad, Rs. 2,500 and Rs. 1,300, respectively, as the arrears of the grant-in-aid on account of the pay of the Chief Officer. The net increase in Government grants for educational purposes amounted to Rs. 40,000.

13. *Nature of income and incidence per head of population.*—Of the aggregate income of the municipalities Rs. 1,22,71,000 were realized from

municipal taxes and rates as compared with 1,08,84,000 in the preceding year, direct taxation yielding Rs. 67,99,000 or 55·4 per cent. and indirect taxation yielding Rs. 54,72,000 or 44·6 per cent. of the total. The corresponding percentages in the previous year were 56·8 and 43·2, respectively. The average incidence of taxation per head of population *increased* from Rs. 4-0-11 to Rs. 4-9-7 and that of income also increased from Rs. 6-9-1 to Rs. 6-11-11, that is to say, the municipalities raised 8 annas 8 pies per head *more* than last year and also received 2 annas 10 pies per *head* more than last year.

14. *Working of the octroi system.*—In the Northern Division, out of the gross octroi revenue amounting to Rs. 14,14,000, Rs. 60,000 were granted in refunds. Thus, the percentage of refunds slightly declined from 4·9 to 4·2 during the year under review. This decline in the percentage is due to the substitution of the terminal tax in place of octroi by the municipalities of Bhiwandi, Jambusar and Godhra. None of the four municipalities in the Bombay Suburban Division levy octroi. In the Central Division the gross octroi collections amounted to Rs. 12,21,000 and net income to Rs. 11,42,000, the percentage of refunds being 6·4 against 6·8 of last year. In the Southern Division the gross collections and refunds rose respectively from Rs. 4,57,000 and Rs. 14,000 to Rs. 5,15,000 and Rs. 22,000 showing an increase in the percentage of refunds to gross collections from 3·6 to 4·2. Out of a gross collection of Rs. 1,10,000, Bijapur refunded only Rs. 324 or 29 per cent. and had no applications for refund pending at the close of the year. The Collector attributes this very low percentage of refunds partly to discouragement of such applications by the managing committee and the municipal staff and partly to the apathy of the merchants themselves. As these two causes are more or less common everywhere, the unsatisfactory working of the refund system is, in the opinion of the Commissioner, due rather to some inherent defect. The Collector has been asked to inquire into the matter and report whether the rules cannot be revised so as to facilitate refunds. Though the gross collections amounted to Rs. 20,000, Guledgud paid none of the 179 claims for refund of Rs. 392, and pleaded want of funds as an excuse for not refunding such a small sum. This is very unsatisfactory. The Commissioner is asking the Municipality to pay the refunds at once and to dispose of such claims promptly in future. In Dharwar there are still 376 applications pending for refund, the Municipality having paid Rs. 41 only out of a gross collection of Rs. 24,620. This shows that the refund work is going on much too leisurely, especially as the system of terminal tax without refunds was introduced in place of octroi on 1st November 1922. Hubli is in no better case. It disposed of only 17 applications out of 480 pending at the beginning of the year. All these claims are more than two years old as the system of terminal tax has been in force there from 1st April 1921. Both the municipalities are being warned by the Commissioner to dispose of all the applications without any further delay. In Sind, the Hyderabad Municipality has established a central refund office which has proved of great benefit, enabling many improper claims to be rejected. The joint octroi system for the cantonment and municipal areas in force in Hyderabad for the last 10 years came to an end on 31st March 1921 and a fresh agreement for the next decade has been recently sanctioned by Government.

The Commissioner in Sind and the Commissioners of Divisions should be requested to notice in detail, in future, in their annual reports on the administration of municipalities, the working of the terminal tax system in those municipalities in their respective areas in which it has been introduced.

15. *Expenditure.*—The total expenditure of the municipalities during the year under report was 240 lakhs as against 231½ lakhs in the preceding year. Excluding the item of "Extraordinary and Debt", the expenditure amounted to Rs. 175½ lakhs as against Rs. 175 lakhs. The increase in the

ordinary expenditure was therefore only nominal. The following table indicates the fluctuations under the principal heads of expenditure:—

	1922-23.	1921-22.	Increase.	Decrease.
	In thousands.	In thousands.	In thousands.	In thousands.
	Rs.	Rs.	Rs.	Rs.
1. General administration and collection charges.	17,65	17,13	52	.....
2. Public health and convenience ...	97,68	87,38	10,30	.....
3. Public instruction ...	36,58	38,31	.....	1,73
4. Extraordinary and debt ...	64,33	56,37	7,96	.....

16. *Public Health and Convenience.*—There were increases of Rs. 5,38,000, Rs. 97,000, Rs. 65,000 and Rs. 3,92,000 under this head in the Northern, Bombay Suburban and Southern Divisions and in Sind, respectively. The Central Division showed a decrease of Rs. 63,000.

17. *Water-supply.*—In the Northern Division the expenditure under “capital outlay” showed a considerable increase of Rs. 1,40,000 and that under “establishment, repairs, etc.” also increased by Rs. 30,000. For the increase under the former sub-head Ahmedabad was responsible for as much as Rs. 1 lakh and Surat for the remainder, both municipalities having incurred larger expenditure on their water works. The Bombay Suburban Division showed increases, under both the sub-heads, of Rs. 2,700 and Rs. 36,000, respectively, the former increase being due to the re-laying of the water main at the new Ghodbunder Road from Mahim Causeway to its junction with the Station Road, and the latter, to the heavy rates of wages required to be paid to labourers. In the Central Division all districts except West Khandesh and Sholapur showed a decrease under “water-supply”. The heaviest decrease (Rs. 71,000) was in the Nasik District and is due to the fact that last year Rs. 55,000 were spent by the Trimbak Municipality in providing a good pipe-water supply for the town and Rs. 13,000 on “establishment, repairs, etc.”. In East Khandesh the decrease (Rs. 11,000) was due to the fact that the Jalgaon Municipality had spent Rs. 25,000 in the previous year on capital outlay on water supply in digging a well and purchasing a new oil engine and its accessories, while during the year under report it spent only Rs. 1,500. In the Southern Division the capital outlay decreased from Rs. 25,000 to Rs. 10,000 and charges on account of “establishment and repairs” from Rs. 1,30,000 to Rs. 1,22,000. The decrease in capital outlay was mainly due to Nipani (Rs. 13,000) and Hubli (Rs. 4,000). Dharwar contributed an increase of Rs. 2,000 for the extension of pipe distribution. Under establishment charges Dharwar showed a decrease of Rs. 16,000 owing to the stoppage of water supply for three months on account of paucity of water in Kelgeri tank. Hubli also showed a decrease of Rs. 11,000 owing to the reduction in the consumption of firewood and sulphate of alumina required for water works which presumably was due to the deficiency of water in the Unkal tank. These decreases were partly counterbalanced by an increase of Rs. 18,000 in Bijapur owing to payment of all the arrears of maintenance charges of water works due to the Public Works Department. Sind showed an increase of Rs. 2,42,000 under “capital outlay” which was shared mainly by the Karachi and Hyderabad Municipalities. In the former Municipality there was an increase of Rs. 40,000 mainly due to the enhanced expenditure on the Dumlotte Extension Works and the laying of new service mains. The increase of Rs. 1,98,000 in Hyderabad is due to enhanced expenditure on the Water Works Improvement Scheme. Under “establishment, repairs, etc.” there was a decrease of Rs. 25,000 in the Karachi Municipality owing to reduced expenditure on pumping at Dumlotte on

account of the additional works carried out at the source of supply and favourable rainfall. Hyderabad, Sukkur, Shikarpur and Mirpur Khas showed decreases of Rs. 15,000, Rs. 2,600, Rs. 2,000 and Rs. 3,500, respectively, mainly on account of reduced expenditure on fuel, oil, etc.

18. *Financial working of water-supply installations.*—In paragraph 5 of Government Resolution, no. 4202, dated the 2nd July 1912, Government directed that the annual municipal administration reports should separately show and discuss the financial working of water installations. The figures given hitherto under this head in these reports were found on examination to be largely illusory owing to the practice adopted in many municipalities of crediting to the water-supply fund income derived from other sources of revenue. The effect has been to show that the water-supply installations were working at a profit in many municipal towns in which, in fact, they were working at a very considerable loss to the general tax-payer. The forms for water-supply accounts hitherto maintained by the municipalities have now been amended in such a manner as to exhibit the true position in this respect. The Government of Bombay (Transferred Departments) are pleased to direct that future municipal administration reports should show and discuss the financial working of water-supply installations on the basis of the accounts maintained by municipalities on improved lines laid down in the revised forms prescribed by Government Resolution, no. 1001, dated the 11th March 1924.

19. *Drainage.*—The only Municipality in the Northern Division which possesses a drainage system is Ahmedabad. Its expenditure showed a considerable increase of Rs. 1,82,000 under "capital outlay" and a decrease of Rs. 21,000 under "establishment, repairs, etc.". In the Bombay Suburban Division the increase of Rs. 13,000 under this head was due to the construction by the Kurla Municipality of a piecemeal surface drain along the old Agra Road for the discharge of storm and sullage water. In the Southern Division, the increase (about Rs. 70,000) under "drainage" was shared by all the Districts except Ahmednagar, the most marked being in the Poona District where the Poona City and Baramati Municipalities largely contributed to it. The Baramati Municipality commenced the work of construction of open drainage and spent an amount of Rs. 14,000. The Poona City Municipality spent in all Rs. 1,70,000 which included expenditure on connecting drains to the new system, on re-laying defective lines and removing defects in house connections. It also paid during the year the arrears amounting to Rs. 29,000 due in the year 1921-22 for establishment, repairs, etc. In East Khandesh, the increase was due to the construction of new gutters by the Jalgaon, Bhusaval and Faizpur Municipalities and a new underground gutter by the Amalner Municipality. The increase in the Sholapur District was due to the fact that more drains were constructed by the Sholapur and Barsi Municipalities. In the Southern Division the capital outlay remained the same, *viz.*, Rs. 18,000, while charges on account of establishment, etc., rose from Rs. 4,000 to Rs. 10,000, Rs. 5,000 of which was contributed by Hubli (Rs. 3,000) and Gadag (Rs. 2,000). The capital outlay was principally due to the construction of new culverts and drains by Hubli, of new drains by Bijapur, and of V shaped gutters by Bagalkot, which received a Government grant of Rs. 1,480. In Sind the decrease of Rs. 1,00,000 under "capital outlay" occurred solely at Karachi where it amounted to Rs. 1,15,000 and was due to the purchase of certain machinery and extension of the drainage system to a larger area in the preceding year. On the other hand, there were increases of Rs. 3,000, Rs. 1,000 and Rs. 9,000 in the Hyderabad, Sukkur and Shikarpur Municipalities owing to the construction of new drains. Under "establishment and repairs" the increase, which amounted to Rs. 25,000, was principally contributed by the Karachi Municipality, which incurred enhanced expenditure on coal necessitated by the installation of a second engine at the Central Compressor Station and the entertainment of additional staff. There was also an increase of Rs. 2,500 in the Hyderabad Municipality due to the enhanced expenditure on repairs to drains.

20. *Conservancy*.—The total expenditure under this head which during the year under report amounted to Rs. 28,40,000 exceeded that of the previous year by Rs. 87,000. This increase was due to improved equipment, the payment of increased salaries and allowances to the conservancy staff and to the high cost of bullocks maintained for the purpose of conservancy. The Northern, the Bombay Suburban, the Central and the Southern Divisions contributed Rs. 26,000, Rs. 6,000, Rs. 7,000 and Rs. 37,000, respectively, and Sind Rs. 11,000.

The Commissioner, Southern Division, reports that, excepting Bail-Hongal and Navalgund, in none of the municipalities in that Division was the conservancy service self-supporting, the chief defaulters being the municipalities of Belgaum, Bijapur, Bagalkot, Guledgud, Dharwar, Hubli, Gadag-Bettigeri and Ratnagiri. Government (Transferred Departments) note with regret that in spite of repeated advice many municipalities have not realized the importance of making the conservancy service self-supporting. They, however, trust that the next municipal administration report will record a better progress in this direction.

21. *Road expenditure*.—The expenditure incurred under this head amounted to Rs. 18,45,000 as against Rs. 15,54,000 in the previous year, showing an increase of Rs. 2,91,000. Sind was responsible for an increase of Rs. 2,71,000, whereas the Central Division showed a decrease of Rs. 76,000. The Northern, the Bombay Suburban and the Southern Divisions were responsible for increases of Rs. 59,000, Rs. 19,000 and Rs. 17,000, respectively. The heavy increase in Surat is due to the Karachi Municipality having expended Rs. 3 lakhs more than in the previous year on the acquisition of land and construction of new roads. The Hyderabad and Larkana Municipalities also showed increases of Rs. 15,000 and Rs. 28,000, respectively, on the same account. On the other hand, Shikarpur and Tando Adam were responsible for decreases of Rs. 67,000 and Rs. 11,000 due to their having incurred larger expenditure in the previous year on metalling of roads and repairs to culverts. In the Central Division, the districts of West Khandesh and Poona showed a decrease of expenditure under "roads", the most noticeable decrease being in the Poona District. The Poona City Municipality was principally responsible for the decrease as it had spent in the preceding year a very large amount on the opening of the East-West road, which included the cost of acquisition. The decrease in West Khandesh was due to the fact that no new roads were constructed or repairs made to the old roads as was done in the previous year by the Dhulia, Nandurbar and Shirpur Municipalities.

Section 91-A of the Bombay District Municipal Act, 1901, as amended by Bombay Act VIII of 1914, imposes upon municipalities the duty of prescribing a regular line for the boundaries of public streets. In the Northern Division no progress appears to have been made in this direction in any of the municipalities of the Ahmedabad and Surat Districts. Kaira, Nadiad, Mehmedabad, Anand, Godhra, Dohad, Ankleshvar and Jambusar have made very little or no progress in the matter. Umreth has prescribed road lines of two of its main roads. The Kapadvanj Municipality has aligned the Palaya Bazar Road and is considering the alignment of the Limbi Sheri Road. The Dakor Municipality has prescribed the road lines in the past but for want of funds it is unable to acquire the land falling within the prescribed lines and permission to build on these lands is being given. The Kalyan Municipality has demarcated the road from the station to the creek *via* municipal office, Kapad Bazar, Vegetable Market and Bohori Ali and have almost finished demarcation of 30' road *via* Public Theatre and Devi's temple to the Bazar. In the Central Division, the Collector of Ahmednagar reports that action under section 91-A is being taken by all municipalities. In the East Khandesh and Sholapur Districts no action under the section was taken by any of the municipalities. In West Khandesh the Dhulia Municipality completed the work of prescribing regular lines of streets and permissions for new buildings are granted in accordance with the lines prescribed. Nandurbar fixed the

width of the principal streets in the town. In the Nasik District, the Nasik Municipality alone fixed a regular line for the main road leading from the new fruit and vegetable market to house no. 22 for the purpose of widening the road. The Poona City Municipality did little new work beyond making half a dozen changes in the fixed lines. The Poona Suburban Municipality did not take any action in the matter as their roads are in charge of the Public Works Department. Baramati, Talegaon-Dabhade and Junnar have already fixed regular lines of their public streets. In the Satara District only the Satara Suburban, Mahabaleshwar, Wai and Satara City Municipalities have completed the work of laying out regular lines of public streets. In the Southern Division, Bagalkot prescribed a regular line of one more street and spent Rs. 1,500 on four set-backs at the time of rebuilding these houses. Guledgud lined out two streets, keeping a width of thirty feet. Hubli fixed regular lines for some roads. Gadag-Bettigeri aligned three roads. Ranebennur has completed the work already. Panvel has drawn up a scheme which it hopes to adopt when the city survey is completed. Matheran has aligned all its roads. Elsewhere no action was taken owing to want of city surveys. The Commissioner in Sind also attributes to this fact the non-compliance on the part of the municipalities in that province with the provisions of section 91-A. Consequently the Bombay District Municipal Act, 1901, has now been amended with a view to enforce the rule only in the case of city municipalities and such other municipalities as may from time to time be specially notified.

No information on the subject has been furnished by the Commissioner, Bombay Suburban Division, whose attention should be invited to this omission.

22. *Appropriation of wheel tax and road tolls.*—In the Northern Division the Municipalities of Dholka, Viramgam, Modasa, Dhandhuka, Gogho, Godhra, Dohad, Ankleshwar, Surat, Rander, Bulsar and Bhiwandi were defaulters in respect of the rule that the whole of the proceeds of wheel tax and road tolls should be expended on roads. No explanation for the default is forthcoming. In the Bombay Suburban Division the Bandra Municipality largely exceeded its expenditure over the revenues under this head. Ghatkopar and Juhu do not levy these taxes. In Kurla the levy of the conveyance and toll tax has been sanctioned but the Municipality has not yet brought it into force. In the Central Division all the municipalities in the Ahmednagar District seem to have observed the rule, excepting Vambori which spent nothing on roads as the main roads are reported by the Municipality to be in good order. In all the Municipalities in East Khandesh except Yawal, Parola, Dharangaon, Erandol and Chalisgaon the expenditure exceeds the income derived from wheel tax and road tolls. The Erandol Municipality has reserved the remaining amount for eventual expenditure on roads in the next year. In West Khandesh, the Municipalities of Nandurbar, Shahada, Taloda and Sindkheda did not fully expend their income from these sources on roads. In Shahada and Taloda the balances were credited to a separate account for eventual expenditure on roads. In the Nasik District, the Municipalities of Nasik, Yeola, Trimbak and Nandgaon did not fully utilise their receipts on roads during the year but the Nasik Municipality is reported to have remitted into the Government Treasury Rs. 4,400 besides what had already been paid for the acquisition of survey no. 110 for quarrying purposes. Rs. 1,800 were also paid for purchasing 6 plots on the Bombay-Agra Road. In the Poona District the Municipalities of Saswad, Jejuri, Baramati, Indapur, Alandi and Junnar spent smaller amounts on roads than their receipts under these heads. These bodies have, however, earmarked their balances for eventual expenditure on roads. In all the municipalities in the Satara District, with the exception of Ashita, Mahabaleshwar, Rahimatpur, Satara City and Wai, the expenditure on roads has been less than the receipts. The obligation to spend the whole proceeds of wheel and toll tax on roads is being brought to the notice of the municipalities concerned by the Collector. In the Solapur

District all municipalities except Sholapur spent smaller amounts on roads than their receipts from wheel tax and road tolls. In the Southern Division all the municipalities in the Districts of Bijapur, Kanara, Kolaba and Ratnagiri have either spent all the receipts on roads or credited the balances to a separate fund for eventual expenditure on roads. Belgaum realized Rs. 15,000 and spent Rs. 14,000 on roads. Dharwar had utilized Rs. 26,000 from the road fund on objects other than roads during the past 6 years. Under constant pressure from the Commissioner it has now made up the balance and funded it separately. Its receipts and expenditure during the year were, respectively, Rs. 8,400 and Rs. 19,400. Hubli, Gadag-Bettigeri and Ranebennur have complied with Government orders on the subject. Haveri which had misappropriated the receipts till now has recently opened a separate account. The Commissioner has asked the Collector concerned to warn the defaulting municipalities that failure to comply with the Government orders will entail cancellation of the levy of tolls and wheel tax. In Sind, the Tatta, Garhi Yasin and Rohri Municipalities failed to credit the balance remaining out of the income accruing from the levy of wheel tax and road tolls to a special fund for future expenditure on the construction and maintenance of roads. The attention of the presidents has been drawn by the Commissioner to this irregularity. The Tando Mahomed Khan, Ghotki, Kambar and Ratodero Municipalities also failed in this respect. The Collectors concerned are being asked by the Commissioner to bring the policy enjoined by Government to the notice of the municipalities which are also being informed that if taxes are not devoted to the purposes for which they are imposed, such taxes should be abolished.

23. *Public Instruction*.—The total expenditure under this head amounted to Rs. 36,58,000 against Rs. 38,31,000 in the preceding year, thus showing a decrease of Rs. 1,73,000. The Northern Division was responsible for a very heavy decrease of Rs. 4,72,000 which was counterbalanced by increases of Rs. 3,000, Rs. 1,06,000, Rs. 58,000, and Rs. 1,33,000 in the Bombay Suburban, the Central, and the Southern Divisions and in Sind, respectively. Ahmedabad City alone was responsible for a considerable portion of the decrease in the Northern Division. It was due to the fact of the building grant of Rs. 4 lakhs received from Government in the previous year being debited in the accounts as expenditure under this head and credited as deposits. The decrease of over Rs. 20,000 in Kaira is mainly accounted for by the non-payment of the revised scale of pay to school-teachers at Kaira, Kapadvanj and Anand, the non-payment of school teachers' pay even at the old rates by the Borsad Municipality from 1st June 1922, and the reduction in the strength of the teaching staff at Nadiad on account of the decrease in attendance. The decrease of over Rs. 47,000 in Surat is almost wholly accounted for by the Surat Municipality where the previous year's figures included the illegal grant of Rs. 40,000 by the Municipality before its suspension to the Rashtriya Kelavani Mandal. In the Bombay Suburban Division the increase under the head "schools and colleges" is due to the Bandra and Ghatkopar Municipalities. The decrease in the Kurla Municipality was due to the payment in the last year of arrears to the teachers. In the Bandra Municipality the increase was due partly to annual increments to teachers according to the time-scale and partly to the construction of new latrines and urinals for the school at a cost of Rs. 2,200. In the Central Division all districts except Nasik are concerned in the increase under "Public Instruction" which is generally due to the payment to teachers of arrears of pay according to the revised scale. In the Sholapur District, the Sholapur Municipality spent Rs. 20,000 on the construction of new school no. 5. Besides, it paid pension contributions for two years amounting to Rs. 11,000 and Rs. 5,000 as revised pay to teachers and compensation of Rs. 6,700 for acquiring land for Urdu school no. I. There was an increase of Rs. 1,500 in Karmala which opened a new English class. In East Khandesh all the municipalities except Jalgaon, Savda, Amalner and Erandol had to increase their expenditure on account of additional

staff of teachers and the increased scale of their pay. The Faizpur Municipality took under its control the Anglo-Vernacular School and incurred additional expenditure on it. In Dhulia in the West Khandesh District the increase was due to (1) the introduction of free and compulsory education (2) the payment of pension contributions at enhanced rates for the trained teachers (3) the imparting of instruction on the spinning wheel, and (4) the construction of an Urdu Girls' School and repairs to other school buildings. In the Southern Division Guledgud purchased for Rs. 3,000 a building for its school and Ranebennur constructed an Anglo-Vernacular School. In the Southern Division Byadgi is the only Municipality where education is free and compulsory. It is also free in the following municipalities :—

Municipality.	Date of introduction.	No. of Boys.	
		Before introduction.	After introduction.
Athni	1st December 1919	347	730
Saundatti	1st November 1920	352	471
Haliyal	1st August 1919	326	379
Honavar	1st October 1919	315	407
Sirsi	1st April 1921	525	487
Matheran	1st December 1918	120	196
Panvel	1st August 1919	293	380

Dharwar and Guledgud also impart education free and Gadag grants free scholarships to poor students without limit. In Sind, Karachi was alone responsible for an increase of Rs. 1 lakh which is accounted for by the opening of a large number of new schools and the construction of new buildings on model lines. The increases of Rs. 6,000, Rs. 4,000, Rs. 4,000 and Rs. 2,500 in Hyderabad, Rohri, Ratodero and Jacobabad, respectively, are attributed to the revision of the pay of the establishment, payment of arrears of pay at revised rates, purchase of furniture and construction of new school buildings. The decrease of Rs. 2,000 in Nasarpur was due to retrenchment in the number of school masters and payment in the preceding year of the arrears of pay. There was a decrease of the same amount in Umarkot, due to the refund in the preceding year of the excess of Government grant and retrenchment in establishment.

24. *Working of the Bombay Municipal Servants' Act, V of 1890.*—There were no prosecutions under the Act in the year under review in any of the municipalities in the Presidency proper to which it is made applicable, excepting the Nandurbar Municipality which instituted five prosecutions under the Act. In Sind, the Act is in force only in the Karachi Municipality which had no occasion for action under it.

25. *Closing balances.*—The year's working resulted in an increase of Rs. 14,00,000 in the total closing balance. Of this amount Sind alone contributed Rs. 11,88,000 and the Northern and the Southern Divisions, Rs. 1,39,000 and Rs. 1,78,000, respectively. The Bombay Suburban and the Central Divisions, on the other hand, showed decreases of Rs. 42,000 and Rs. 56,000, respectively. The aggregate closing balance of the Municipalities amounted to Rs. 87,26,000 as against Rs. 73,19,000 in the preceding year. In Sind, the total income rose by Rs. 18,95,000 and the total expenditure by Rs. 6,40,000. The actual balance excluding deposits amounted to Rs. 63.13 lakhs of which Rs. 46.78 lakhs represent the closing balance of the Karachi Municipality.

26. *Audit of accounts.*—The Accountant General's Local Audit Department audited the accounts of all the municipalities in the Presidency including Sind during the year under review with the exception of Mehmabad, Kaira, Juhu, Sangola, Karmala, Athni, Gokak and Sirsi.

These audits have proved very useful in pointing out irregularities in the accounts procedure. In the Central Division the auditors detected the illegal utilization of the advance made by Government to the Parola Municipality for the construction of the Urdu Boys' School. In the Sindhkheda Municipality the auditors detected misappropriation to the extent of Rs. 6-12-0; the President has been asked to institute an inquiry. In the Southern Division six cases of defalcations in small sums by the tax collection staff were discovered. In one case the Municipality let off the tax collector with a mere reprimand on the ground that the action of the clerk was only an irregularity from the account point of view. The Collector sent for the papers of the case and found on going through them that it was a clear case of fraud for which the clerk concerned should have been criminally prosecuted. He has told the Municipality that such action of theirs amounts to a betrayal of trust on the part of the councillors and has advised them to realize a sense of proportion and rise to the occasion in future. The other five cases are still undecided. In Navalgund the late Secretary, who had defalcated municipal sums to the extent of Rs. 4,000, was prosecuted and convicted and sentenced to undergo 9 months' rigorous imprisonment and to pay a fine of Rs. 600. Out of the fine Rs. 500 are to be made over to the Municipality. There are still other charges against him and the criminal proceedings are not yet completed. Steps are being taken to recover the embezzled amount from the councillors through whose neglect of rules the fraud became possible. In Gadag-Bettigeri the auditors discovered a case of fraud committed by a Vasuli Karkun. A sum of Rs. 241 on account of grain-market rent was recovered but not credited to the Municipality. The accused has absconded and apparently no steps have been taken by the Municipality for recovering the defalcated amount. The Collector is making enquiry into the matter. The Collector of Dharwar in whose district all these defalcations occurred rightly remarks—"These several defalcations constitute a sad commentary on the administration of the municipalities and on the capacity of some of our councillors to govern their own affairs. The conclusion that sense of responsibility is not yet properly realized is irresistible". In Sind no serious irregularities were brought to light.

27. *Grants for sanitary and town improvement schemes.*—As usual a wholesome and plentiful water supply, efficient drainage, the opening up of congested and insanitary localities, good roads, hygienic school buildings with adequate play-grounds, improved conservancy arrangements, municipal office buildings, dispensary buildings, markets, slaughter houses, etc., are stated to be the pressing and general wants of the municipalities, most of which suffer from want of funds. For this the municipalities have primarily themselves to blame. Government, however, have hitherto, so far as the state of their finances permitted, assisted these bodies towards the attainment of the more important desiderata by granting loans and liberal grants-in-aid from time to time. A sum of Rs. 4,77,000 was provided in the budget for the year 1922-23 under the head "33—Public Health" to meet demands from local bodies for sanitary projects. The principal grants made during the year were :—

	Rs.
Grant-in-aid for the chemical treatment of Poona water-supply	7,794
Grant-in-aid to the Sukkur Municipality for the improvement of its water works	1,69,186

The provision of Rs. 4,77,000 referred to above included (1) an allotment of Rs. 1,45,000 for an additional grant-in-aid to the Ahmedabad Municipality in connection with its water works, and (2) another allotment of Rs. 85,000 for improvements to Pandharpur water works. In the former case, however, the grant-in-aid could not be sanctioned during the year as the supplementary plans and estimates were not countersigned by the President before the end of the year. In the case of Pandharpur the allotment was sanctioned but the amount was surrendered in March 1923, as it could not be utilized.

PART II.

Remarks regarding the principal Municipalities.

28. *Ahmedabad.*—The financial condition of the Municipality which continued under suspension showed a steady improvement during the year under review. The ratio of collection to the total demand was 87.51 as against 86.74 during the previous year. The Commissioner, however, observes:—

“The sanitary condition of the city is notoriously bad. Some of the worst defects can only be cured by a complete sewerage system. But bad organization and inadequate financial provision are responsible for much as can easily be seen from the Health Officer's report. The housing question is neglected and the building bye-laws defective as they are, are little enforced. Enough money is not spent on such elementary matters as conservancy and refuse disposal. Nevertheless the conservancy taxation is inadequate in amount and unjust in distribution. In both these respects Surat has set an example which Ahmedabad has refused to follow in spite of the recent orders of Government about the correct principles for the levy of sanitary cesses under the Municipal Act. Meantime the evils and abuses due to neglect and mismanagement are overtaking the slow and halting measures of reform and betterment.”

Surat.—The chief feature of the year's work has been the regeneration of the administration of the Municipality after its supersession in February 1922. The arrears at the end of the year of report amounted to as much as Rs. 1,78,000. The Municipality has been asked in Government Resolution no. P.—56(5), dated the 4th December 1923, to take prompt and effective measures for the collection of these heavy arrears. The question of strengthening and improving the municipal staff also needs urgent attention.

Poona.—There was an appreciable improvement in the attendance of councillors at municipal meetings and the disposal of business at these meetings. The financial condition of the Municipality has, however, been very unsatisfactory. The expenditure has largely exceeded the income and the municipal balance has been reduced to a trifling sum of Rs. 5,000. Government are awaiting the Municipality's proposals for increasing the taxation.

Karachi.—The Commissioner in Sind observes as follows:—

“The Karachi Municipality has been most efficiently administered under the Presidentship of Mr. Jamshed N. Mehta. The City is being extended on progressive lines: properties are being suitably developed: the removal of the dyeing trade from Kalankote has been brought into effect to the great advantage of the public and of the dyers themselves: grants of land have been made for various educational and medical institutions and for gymkhanas: a new market has been erected in the Runchore Quarter: burial grounds have been extended: fire-extinguishing apparatus has been improved and many other measures conducive to public health, safety and convenience have been carried out. The Municipality has raised its Land Rents and has reorganised its establishment. A new water-works conduit has been provided and arrangements are being made to improve the water works for which a loan of 30 lakhs has been raised at 6½ per cent. without difficulty, thereby showing the confidence of the public in the stability of the municipal finances. The Municipality desires a special Act and this is fully justified by the importance of this Corporation. The aggregate income from taxation excluding extraordinary and debt is Rs. 35,11,784 and the total receipts including extraordinary and debt are Rs. 67,86,014, while the aggregate expenditure including extraordinary and debt is Rs. 55,97,310. The population is 2,01,691. Karachi is a well managed and progressive Municipality, whose importance will increase rapidly when the Barrage canals of the Province begin to make their influence felt.”

The draft Karachi Municipal Bill is under the consideration of Government at present.

Hyderabad.—The gross receipts of the Municipality show an increase of 53 per cent. while the closing balance increased by 5 per cent. only and though the municipal expenditure has increased in a larger proportion than the increase in the income, the former is short of the latter by Rs. 38,000. Octroi continues to be the main stay of the Municipality and it has increased in the last four years from Rs. 2,25,000 to Rs. 4,05,000. The Commissioner has been requested in Government Resolution no. P.—56 (2), dated 13th September 1923, to impress again on the Municipality that it is inadvisable to continue to rely so heavily on indirect taxation, when fresh sources of taxation such as house tax are open to them. As regards the question of congestion in the city, Government have approved the proposal for the development of vacant sites within the city and to the south of the Railway line. They have also approved the suggestion that the Consulting Surveyor should make further investigations in direct consultation with the Civil, Military and Municipal Authorities concerned. The Consulting Surveyor's report has been received and is at present under the consideration of Government.

PART III.

General remarks.

29. During the year under review the relations of all municipalities with Government and officers of Government remained harmonious. No serious attempt was made by the non-co-operation party to gain control of municipalities generally, but most of these bodies contain a non-co-operation minority. As remarked, however, by the Commissioner in Sind, their advent has led to prolonged discussions in the council halls and a grievous waste of time without achieving any tangible results. It is, however, gratifying to note that both the electorate and their representatives are evincing interest in municipal matters and there is every sign of the gradual development of local self-government in spite of the fact that in several quarters party interest and inter-communal animosities seriously retard the administration. The most regrettable feature is that, with few exceptions, the financial condition of municipalities is very much straitened, a fact which, in the opinion of Government, is, as usual, mainly due to the general reluctance on the part of these bodies to tax themselves. Taxation of any kind and particularly direct taxation is apt to be shirked on account of the odium attached to it. It is especially to be noticed that little attempt is made to adjust taxation so as to make its incidence fair on rich and poor alike. All forms of octroi are popular with municipal representatives although they tax the poor more than the rich. House tax, where it is imposed, is as a rule on a scale that is heavier in proportion on the poorer houses than the better ones. It should be impressed on the municipalities concerned that unless they endeavour to strengthen their resources considerably by a proper and judicious increase of taxation they are in danger of being reduced to bankruptcy. Another cause of the financial plight of municipalities is the bad working of the collection staff which requires to be thoroughly overhauled and strengthened and maintained under adequate supervision. It has been pointed out that municipal councillors themselves do not set a good example to rate-payers by promptly paying their own dues and in some cases the work of the collection staff is also hampered by the very people whose duty it is to assist them. Government view with regret this state of affairs and trust that the councillors will fully realize their responsibilities in this respect. A proposal to amend the law with a view to disqualify municipal councillors who are in arrears of municipal dues is at present under the consideration of Government.

30. Copies of the Resolution should be submitted to the Secretary of State and the Government of India, and should be forwarded to all Commissioners and Collectors and to other Officers and Departments concerned.

By order of the Government of Bombay
(Transferred Departments),

H. D. BASKERVILLE,

Deputy Secretary to Government.

G. R. no. P.—55, G. D., dated the 6th October 1924.

No. of 1924.

Copy forwarded for information and guidance to

*Abstract of Statement no. 1, accompanying the review of the
District Municipal Reports for the year 1922-23.*

Number of municipalities constituted under the Bombay District Municipal Act, 1901	...	156
Population within municipal limits	...	26,70,179
Number of towns of which the municipal committees are appointed partly by election and partly by nomination	...	142
Number of towns of which the municipal committees are appointed by nomination only	...	14
Aggregate number of members:—		
<i>Ex-officio</i>	...	234
Nominated	...	590
Elected	...	1,916
Of the above—		
Officials	...	266
Non-officials	...	2,474
Europeans	...	58
Indians	...	2,682

Appendix to Government Resolution, General Department, no. P.—55,
dated the 6th October 1924.

THE PROGRESS OF MAHOMEDAN EDUCATION.

Northern Division.—In the Ahmedabad city the total number of Mahomedan pupils in the municipal schools at the end of the year under report increased from 1,032 in the previous year to 1,636. Of these 1,301 were boys and 335 girls. The proportion of Mahomedan pupils to the total number of pupils was 32 per cent. as against 29 per cent. in the previous year. The percentage of Mahomedan pupils to the total Mahomedan population of the city was 3·2 as against 2·3 in the last year. In all municipal towns in the Ahmedabad District, except Sanand and Gogha, there is at least one Urdu school. In Modasa the school has been made free as an encouragement to the spread of education. In the Kaira District all municipalities except Dakor maintain one Urdu School. There is also a private school for Mahomedan boys at Mehmedabad where religious teaching is imparted. The Umreth Municipality has engaged a Mulla to teach the holy Koran. The Kapadvanj Municipality has increased its grant from Rs. 50 to Rs. 120 to the Anjuman-i-Islam Madressah in Prescotttpura. The attendance of boys in all the schools is improving. In the Panch Mahals District, there are 3 Urdu schools, 2 for boys and 1 for girls in Godhra.

Urdu education in these schools has been made free by way of encouragement. Besides these, there are also a number of private schools in the town where only religious teaching is imparted. In Dohad there are two Urdu schools where Urdu is taught through the medium of Gujarati. In the Broach District, the number of Mahomedan pupils in the Urdu schools maintained by the Broach City Municipality increased from 363 to 389. The Municipalities of Jambusar and Ankleshwar also maintained two Urdu schools each—one for boys and another for girls. In Surat the Committee of Management made vigorous efforts to draw the Mahomedan pupils from the national schools, with the result that the number of boy pupils increased from 184 to 698 and that of girls from 42 to 139. In Rander there was no particular improvement in the year of report. The Bulsar Municipality maintained 3 Urdu schools, 2 for boys and one for girls. In Thana there is one municipal Urdu school for boys and girls but the attendance was not satisfactory owing to lack of facilities for imparting religious instruction. The municipal Urdu school at Kalyan is reported to have "continued only a nominal existence with only one teacher and no pupils," owing to the existence of a national school and the Anjuman school which attracted all the pupils. The President, however, reports that at the close of the year, the people have applied for the regular opening of the municipal Urdu school and expects that it will make progress. Bassein maintained two Urdu schools at an expenditure of Rs. 1,349 as against 1,294 in the previous year. In Bhiwandi there are 5 Urdu schools, 2 for boys and 2 for girls and one night school for boys. The attendance here also was not satisfactory on account of the national schools, which, however, are, as reported by the Collector, "now languishing and dying a slow death".

Bombay Suburban Division.—Only two Municipalities out of four in this Division, *viz.*, Bandra and Kurla, had Urdu schools. The former had 2 schools for boys and 2 for girls and the latter, three schools for boys only. In Bandra the average attendance of boys seems to have decreased from 308 to 196 and of girls from 150 to 110. In Kurla the attendance of boys increased from 122 to 156 and of girls from 59 to 76. In Ghatkopar and Juhu the Mahomedan population is very thin and hence there is little possibility of Urdu schools being opened in the near future.

Central Division.—The Collector of Ahmednagar reports that Mahomedan education does not seem to have been neglected, though the Municipalities except Sangamner were in financial difficulties. In East Khandesh all municipalities maintained Urdu schools for boys and girls. A night school is maintained by the Jalgaon Municipality in addition. The Erandol Municipality used to maintain two schools for boys—one in Pura (Suburb) and one in the town, but the two have been amalgamated. In West Khandesh, the Dhulia Municipality maintained 7 Urdu schools—3 for boys and 4 for girls. Nandurbar and Shirpur had two schools each and Shahada, Taloda, Sindkheda and Betawad, one each. In the Nasik District, the Municipalities of Nasik, Yeola, Malegaon, Sinnar, Igatpuri and Nandgaon maintain Urdu schools. The Collector observes that although four-fifths of the population of Malegaon consists of Mahomedans, the majority of them are weavers and illiterate and are reluctant to send their boys to schools as the daily earnings of a boy supplement to some extent the income of the family. There was one night school for boys in Malegaon. Its maintenance was not, however, worth the cost involved, inasmuch as for many successive years the attendance in it has never exceeded 15. It was therefore closed at the end of the year. The Poona City Municipality maintained 9 Urdu day schools—5 for boys and 4 for girls. The Urdu night school was closed for want of pupils. The English class, for some years attached as a temporary measure to the Urdu full primary school, showed good progress during the year and is now to be maintained permanently by the Municipality. The Junnar Municipality maintains one Urdu school. The class for Mahomedan girls, which had provisionally been closed was re-opened by the Municipality but, owing to the prevalence of the *purda* system, the Mahomedan community appears unwilling to send

girls above 10 years to the school as school mistresses are not yet available. The Baramati Municipality continues to maintain the special Urdu school for boys and girls. The Poona Suburban and Sirur Municipalities have Urdu classes attached to their vernacular schools. At Talegaon-Dabhade, the Mahomedan boys are being instructed in a municipal vernacular school as the number of students is not sufficient to justify the opening of a special Urdu class. An Urdu class has recently been opened at Lonavla. The Urdu class at Indapur was closed owing to the apathy of Mahomedans towards education. In the Satara District the Municipalities of Islampur, Karad, Mhaswad, and Satara City have maintained separate Urdu schools. In the Sholapur District, the Sholapur Municipality has 6 Urdu schools, Barsi has two, and Karmala and Pandharpur, one each. Sangola has no separate Urdu school. There are only 28 Mahomedan boys in the Municipal Marathi School. Of these 7 get free-studentships.

Southern Division.—In the Belgaum District there were two Urdu schools for boys and 2 for girls, the number of pupils being 176 boys and 138 girls. Athni had 1 school for boys with 135 pupils and 1 for girls with 70 pupils. Nipani, Gokak and Saundatti-Yellamma had each one Urdu school, the total number of pupils attending them being 294 boys and 66 girls. Bijapur maintained five Urdu schools including one class with a total attendance of 400. Bagalkot and Guledgud maintained, respectively, 3 and 2 schools and Ilkal, one. The average attendance at each of these schools was 85. In Dharwar there were 6 Mahomedan schools—3 for boys and 3 for girls—and in Hubli 8—5 for boys and 3 for girls. A night school was also maintained at Hubli by the Anjuman-I-Islam with free studentships for poor students. There was one school each at Navalgund, Byadgi and Haveri. Gadag-Bettigeri and Ranebennur, each, maintained 2 schools. The number of schools maintained by the municipalities in the Kanara District was 10, inclusive of 2 classes, the attendance in them ranging between 60 and 107. In the Kolaba District the Municipalities of Mahad, Panvel and Pen each contained one school and Roha Ashtami, two. In Alibag there is one Urdu school maintained by the Mission authorities and in Uran two private schools run by the people. The Matheran Municipality has resolved to entertain an Urdu teacher in case of necessity. The schools in the District are reported to have been poorly attended as the class of people for which they are maintained shows little interest in them. Want of trained teachers is also said to have hampered the progress of these schools. Ratnagiri opened a branch Urdu school. There are now thus two schools in Ratnagiri with an attendance of 90. The Urdu School at Malwan had an attendance of 60 boys.

Sind.—In the Karachi District the number of Mahomedan students who received instruction in municipal schools was 964 boys, 512 girls and 5 mistresses as against 731 boys, 636 girls and 5 mistresses in 1921-22. The expenditure incurred by the Municipality was Rs. 87,000 as against Rs. 67,000 last year. The Mahomedan boys educated free numbered 2 as against 10 in the previous year. The Municipality also paid grants-in-aid amounting to Rs. 14,000 to 25 Mahomedan boys' schools and 9 Mahomedan girls' schools as against Rs. 11,044 to 25 Mahomedan boys' schools and 8 Mahomedan girls' schools in the previous year. Of the total expenditure of Rs. 3,24,000 spent on public instruction, Rs. 1,01,000 were spent on the education of the Mahomedan community. Kotri maintains 2 schools in the villages of Nango Lane and Khairpur, which are mainly attended by Mahomedans, while in the main vernacular school in the town one-third of the students are Mahomedans. A girls' school exists in Nango Lane Village solely for Mahomedan girls. In the Tatta Municipality the number of Mahomedan students in the English school and the vernacular school was 31 and 91, respectively. The Mahomedan boys who attended the night school numbered 21. The Mahomedan population in the town of Manjhand is one-third of the total population. The parents are generally very poor, most of them living on daily wages. The Municipality is trying their best to popularize education among them by offering many of them free

admission. The proportion of the Mahomedan students to the total number of boys is 15 per cent. In the District of Hyderabad the number of Mahomedan boys and girls attending the municipal schools in Hyderabad was 381 and 121, respectively, out of a total number of 1,151 boys and 495 girls attending them. Free education has been introduced in Hyderabad, Tando-Allahyar and Matiari. The small number of Mahomedan boys receiving education in municipal schools is due in part to the existence of Mullah schools. In the Sukkur District the number of Mahomedan pupils, both boys and girls, in primary and secondary schools is on the increase on the whole. The indifference of the Mahomedans towards education is gradually diminishing and the municipalities are doing something to help the spread of education in this community by maintaining schools and boarding houses and by giving scholarships and free-studentships. The Larkana Municipality had during the year, in all its 4 schools, 736 pupils, of whom 195 were Mahomedans as against 179 out of 705 boys in the year previous. There is also a Madressa-Tul-Islam at Larkana for Mussalmans only. It receives a donation of Rs. 300 from the Municipality and has two councillors as representatives on the Madressah Board. It has a Managing Board under the presidency of the Collector and some pupils from the town of Larkana attend the school. Very recently the proposal to transfer the Madressah to the District Local Board, Larkana, has been sanctioned. There are some Mullah schools also for Mussalmans within the municipal limits. In the Kambar Municipality there was an increase of five boys in the vernacular school and a decrease of one in the Anglo-Vernacular school. In the girls' school there was a decrease of 15 girls, which is due to the fact that the Municipality failed to secure the services of a trained mistress. The attendance of Zamindari boys is increasing. The maintenance of a boarding house attached to the Anglo-Vernacular school attracts many Zamindari pupils from the surrounding and even remote villages. Rato-dero has both a vernacular and an Anglo-Vernacular school and the number of Mahomedan boys in each was 50 and 16, respectively. In the Sehwan Municipality 41 Mahomedan pupils attended the vernacular school. Of these, fourteen were exempted from the payment of fees. The Anglo-Vernacular School had on its rolls 93 students of whom 12 were Mahomedans, of whom 5 were exempted from the payment of fees. In the girls' schools Mahomedans were conspicuous by their absence. At Bubak there is only one vernacular school, in which 51 Mahomedan boys received education. Of these, 19 were free students. In the Nawabshah District the number of Mahomedan boys attending the schools in Tando Adam was 19. There were also six boys on the rolls of private schools. There is also one Mullah School at Tando Adam and one at Shahdadpur, the attendance at these schools being 59 and 37, respectively. These schools receive a grant of Rs. 100 and Rs. 50, respectively, from the Municipalities. In the Thar and Parkar District the Mirpurkhas Municipality owns one primary school. Out of a total number of 153 children in the school only 18 are Mahomedans. A few more are receiving education at the Local Board Madressah. This is disappointing, looking to the ratio of the Mahomedan population to that of Hindus. Mahomedans of this place prefer employing their children in agricultural work to sending them to schools. There was a slight decrease in the average attendance of Mahomedan boys at Umarnot, being 28 as against 33 in the preceding year. The average attendance of girls underwent no change. In the Upper Sind Frontier the number of Mahomedan boys on the rolls is 54 per cent. In order to encourage their progress further, the Board is considering the question of raising the number of free studentships.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Bombay Presidency during the year 1922-1923.

1	2	3	4	5	PARTICULARS AS TO CHAIRMAN.				NUMBER OF MEMBERS OF COMMITTEE.							18	19	20	21	22	23	24	
					6	7	8	9	10	11	12	13	14	15	16								17
NORTHERN DIVISION.																							
Ahmedabad.	1	Ahmedabad	Bombay Act III of 1901.	270,775	...	...	1	...	20	...	20	3	17	2	18	74	8	48	14.4	67.4	58.9	
	2	Dholka		12,018	1	...	...	...	...	16	20	22	18	...	20	34	15	17	25.4	41.2	31.5	
	3	Viramgam		26,558	...	...	...	...	...	3	20	25	23	...	25	16	...	3	2.6	45.0	49.0	
	4	Prantij		6,438	...	...	1	...	...	4	6	12	8	10	...	12	23	...	73.9	66.0	67.3	
	5	Modasa		7,273	1	...	...	...	...	1	14	15	1	14	...	15	11	1	2	36.3	42.7	61.8
	6	Dhandhuka		8,056	...	...	1	...	...	3	6	12	3	9	...	12	26	8	1	21.7	56.4	47.7
	7	Gogha		4,141	1	...	...	...	...	1	2	12	15	1	14	1	14	14	3	50.0	39.7	41.6
	8	Sanand		6,902	...	...	1	...	...	1	4	5	10	1	9	...	16	4	4	62.5	61.0	62.5
	9	Ranpur		5,247	1	...	...	...	...	1	2	12	15	1	14	...	20	5	3	25.0	60.7	58.3
Total ...				347,473	5	...	4	...	13	42	89	144	16	128	3	141	234	40	78	30.4	47.62	52.73	
Kaira.	10	Umreth	Bombay Act III of 1901.	14,024	...	...	1	...	1	2	12	15	1	14	...	15	62	14	18	24.19	69.01	66.02
	11	A'nand		11,024	1	1	1	2	12	15	1	14	...	15	24	2	8	54.17	80.95	79.17
	12	Borsad		12,136	1	1	2	12	15	1	14	...	15	48.27	63.47	67.13
	13	Dakor*		7,810	1	1	1	12	15	1	14	...	15	30	3	11	16.67	75.0	71.11
	14	Kapadvanj		13,933	1	2	3	10	15	2	13	...	15	17	4	3	64.70	47.90	56.89
	15	Mehmadabad		6,233	1	1	3	16	20	2	18	...	20	7	1	1	64.23	59.73	59.23
	16	Kaira		6,934	1	2	2	12	15	1	14	...	15	11	3	...	9.06	64.94	61.21
17	Nadiad	31,939	...	...	...	...	...	2	2	16	20	2	18	...	20	24	2	4	43.75	69.91	67.29	
Total ...				104,036	6	...	1	1	11	17	112	140	11	123	...	140	246	40	66	45.24	66.73	65.04	
Panch Mahals.	18	Godhra	Bombay Act III of 1901.	36,979	1	...	...	...	1	4	20	25	1	24	...	25	25	1	4	23*	71*	69.2
	19	Dohad		13,076	1	...	...	...	2	3	20	25	2	23	...	25	41	9	18	57.3	65.7	65.07
Total ...				40,055	2	...	...	3	7	40	50	3	47	...	50	66	10	23	27.3	33.7	33.3	
Broach.	20	Broach	Bombay Act III of 1901.	41,341	1	...	...	...	1	7	16	24	3	21	...	24	63	3	43	17.2	59.0	53.7
	21	Ankleshwar		11,189	1	...	...	...	3	3	6	12	3	9	...	12	19	2	6	54.3	71.9	67.5
	22	Jambusar		9,902	1	2	(1)	(2)	(12)	(15)	(1)	(14)	(...)	(15)	(4)	(1)	(1)	(50.0)	(66.0)	(63.0)
Total ...				62,423	3	...	...	6	14	28	43	8	40	...	43	133	19	63	26.0	56.9	52.1	
Till 31st January 1923 From 1st February 1923 to 31st March 1923...																							
Surat.	23	Surat	Bombay Act III of 1901.	118,452	...	...	1	...	...	21	...	21	3	18	1	20	78	8	42	45.72	50.92	50.18
	24	Bānder		9,922	1	...	...	...	1	5	6	12	2	10	...	12	19	3	2	61.89	72.10	69.73
	25	Bulsār		16,030	1	...	...	...	3	3	12	18	3	15	...	18	20	4	1	56.66	53.0	51.61
Total ...				144,404	2	...	1	...	4	29	18	51	9	43	1	50	117	15	45	49.09	63.38	52.74	
Thāna.	26	Thāna	Bombay Act III of 1901.	22,639	1	...	...	...	3	6	16	24	2	22	1	23	33	1	16	13.16	63.4	59.21
	27	Kalyān Old board.		17,829	...	...	...	...	3	3	12	18	3	15	...	19	9	3	2	81.49	69.26	62.96
	28	New Board Bassein		10,366	1	2	3	20	25	2	22	...	25	16	5	2	43.75	65.76	64*
	29	Bhiwandi New Board. Old Board		12,188	1	2	2	16	20	2	18	...	20	17	2	...	35.29	66.34	63.24
Total ...				63,022	3	...	1	...	8	16	59	87	8	75	1	82	103	16	26	38.60	62.89	60.44	
DIVISIONAL TOTAL, 1922-23.				761,463	21	...	7	1	43	124	351	510	62	467	5	514	899	140	319	36*	63.5	52.5	
BOMBAY SUBURBAN DIVISION.																							
Bombay Suburban District.	30	Bandra	Bombay Act III of 1901.	27,944	1	...	...	...	1	5	12	18	1	17	3	16	27	1	...	51.83	63.63	63.17
	31	Kurla		23,050	1	...	...	...	...	4	16	20	3	17	...	20	24	4	...	43.06	66.42	62.02
	32	Ghatkōpar Kiroi.		8,064	1	2	2	4	8	2	6	...	8	9	1	1	44.44	66.66	61.11
	33	Juhu		1,418	1	1	3	4	8	2	6	2	6	5	1	...	40*	63*	57.5
Total 1922-23 ...				63,455	3	...	...	1	4	14	39	54	8	46	5	49	65	7	1	44.83	64.97	61.17

* Out-going Board from 1st April 1922 to 31st December 1923. † New Board from 1st January 1923 to 31st March 1923.
 ‡ Elected President from 1st April 1922 to 7th November 1922. The New Board under the extended franchise was constituted from 1st February 1923.
 The figures in brackets appertain to the new constitution.

STATEMENT No. I—continued.

Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	PARTICULARS AS TO CHAIRMAN.				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 members out of the total specified 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.	Remarks.		
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.								Indians.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Ahmednagar.	34	Ahmednagar	Bombay Act III of 1901.	33,130	1	...	...	...	...	8	16	24	...	24	1*	23	11	...	...	...	74.0	74.0	Americo.
	35	Kharda	Bombay Act III of 1901.	5,137	1	...	...	...	1	6	13	1	11	...	...	12	9	2	...	...	66.0	66.0	
	36	Bangamner	Bombay Act III of 1901.	9,761	1	...	...	...	1	2	12	15	1	14	...	16	13	2	...	...	70.8	74.2	
	37	Vánbori	Bombay Act III of 1901.	3,595	1	...	...	...	1	3	8	12	1	11	...	12	19	3	3	38	63	58	
		Total		51,602	4	...	...	...	3	18	42	63	8	60	1	62	58	0	7	37.1	71.5	60.4	
East Khandesh.	38	Jalgaon	Bombay Act III of 1901.	28,329	1	...	...	...	3	3	24	30	3	27	...	30	15	...	2	20.7	68.07	73.77	
	39	Bhusaval	Bombay Act III of 1901.	24,522	1	...	...	...	2	6	16	24	2	22	4	26	10	...	...	63	63	62	
	40	Yával	Bombay Act III of 1901.	10,888	1	...	...	...	1	3	16	20	1	19	...	20	24	9	15	25	55	58	
	41	Fatpur	Bombay Act III of 1901.	9,078	1	...	...	...	1	6	8	12	1	11	...	12	19	6	...	...	56	62	
	42	Rávor	Bombay Act III of 1901.	7,843	1	...	...	...	1	6	8	12	1	11	...	12	16	4	...	...	30	60	
	43	Sánda	Bombay Act III of 1901.	7,944	1	1	3	16	20	1	19	...	20	16	4	3	60	57.5	
	44	Amalher	Bombay Act III of 1901.	16,333	1	1	3	16	20	1	19	...	20	9	1	4	3	57	
	45	Párola	Bombay Act III of 1901.	12,079	1	1	2	12	15	1	14	...	15	24	4	1.25	3*	31.25	
	46	Chopla	Bombay Act III of 1901.	10,893	1	2	2	16	20	2	18	...	20	31	10	45.45	65.29	63.94	
	47	Dharangaon	Bombay Act III of 1901.	14,824	1	2	2	16	20	2	18	...	20	19	3	32.26	61.16	48.48	
	48	Eranol	Bombay Act III of 1901.	12,440	1	2	2	16	20	2	18	...	20	16	2	15.0	61.89	60.81	
49	Chálisgaon	Bombay Act III of 1901.	19,622	1	1	3	16	20	1	19	...	20	6	2	...	4	33	62.06	68.75	66.9	
		Total		166,902	12	...	...	...	18	40	176	233	18	215	4	229	197	45	47	26.07	66.42	64.78	
West Khásh-desh.	50	Dhulla	Bombay Act III of 1901.	29,497	1	...	...	...	2	6	16	24	2	22	...	24	31	...	11	60	63	61	
	51	Nandurbár	Bombay Act III of 1901.	13,134	1	...	...	...	2	2	8	12	2	10	...	12	19	5	...	...	53	50	
	52	Sháháda	Bombay Act III of 1901.	6,009	1	...	...	...	2	2	8	12	2	10	...	12	13	3	...	...	75	75	
	53	Shirpur	Bombay Act III of 1901.	9,069	1	...	...	...	2	2	8	12	2	10	...	12	16	...	...	...	59	67	
	54	Talola	Bombay Act III of 1901.	6,550	1	2	2	8	12	2	10	...	12	8	1	50	74	
	55	Sindháda	Bombay Act III of 1901.	5,703	1	2	2	8	12	2	10	...	12	10	6	49	50	
	56	Botrávad	Bombay Act III of 1901.	3,967	1	1	3	8	12	1	11	...	13	6	1	...	2	17	53	50	
		Total		73,829	7	...	...	...	13	19	74	104	13	91	...	104	109	15	18	62	60	60	
Násik.	57	Násik	Bombay Act III of 1901.	38,211	1	...	...	...	3	5	16	24	3	21	2	22	44	2	29	19.74	68.50	62.41	
	58	Yeola	Bombay Act III of 1901.	13,912	1	...	...	...	1	3	16	20	1	19	...	20	9	...	1	60.60	74.85	74.14	
	59	Málegaon	Bombay Act III of 1901.	23,494	1	...	...	...	2	4	12	16	2	16	...	18	23	...	8	54.3	55.9	55.8	
	60	Sinnar	Bombay Act III of 1901.	7,207	1	...	...	...	1	2	12	15	1	14	...	15	5	...	1	...	13	13	
	61	Igatpuri	Bombay Act III of 1901.	9,925	1	...	...	...	1	2	12	15	1	14	3	12	13	3	4	70.92	48.73	67.95	
	62	Trimbak	Bombay Act III of 1901.	4,422	...	...	...	...	1	2	12	15	1	14	...	15	9	4	78.0	70.8	70.7		
	63	Nandgaon	Bombay Act III of 1901.	7,940	1	...	...	...	1	2	13	15	1	14	...	15	9	1	...	22.29	89.15	77.11	
		Total		105,111	6	...	...	...	10	20	92	122	10	112	5	117	122	8	47	45.53	60.13	61.48	
Poona.	64	Poona City	Bombay Act III of 1901.	133,227	1	...	...	...	...	7	43	60	...	60	...	60	10	10	47	49.7	49.7		
	65	Sásvad	Bombay Act III of 1901.	4,584	1	...	...	...	1	5	6	12	1	11	...	12	12	4	4	10.67	53.70	50.60	
	66	Jejuri	Bombay Act III of 1901.	2,013	...	...	...	...	1	5	6	12	1	11	...	12	8	...	...	25	73.73	71.87	
	67	Báramati	Bombay Act III of 1901.	8,713	...	...	...	...	1	2	12	15	1	14	...	15	11	...	...	73	67	68	
	68	Ludápur	Bombay Act III of 1901.	3,772	1	...	...	...	1	5	6	12	2	10	...	13	0	...	...	2	65	69	
	69	Sirár	Bombay Act III of 1901.	3,095	1	...	...	...	4	6	12	2	10	1	11	...	11	...	...	90.9	70	82.18	
	70	TalegaonDábháde	Bombay Act III of 1901.	3,373	1	2	4	6	12	2	10	...	12	10	1	45	64	60.63	
	71	Lónávla	Bombay Act III of 1901.	11,878	...	...	...	...	1	5	6	12	1	14	...	13	39	...	...	3	54	8.7	
	72	Ánandi	Bombay Act III of 1901.	1,568	2	0	6	12	1	11	...	12	4	2	17	47	49	
	73	Junnar	Bombay Act III of 1901.	7,378	1	2	0	6	12	3	14	...	16	9	14	8	...	9.82	90.15	70.47	
	74	Poona Suburban	Bombay Act III of 1901.	14,630	1	1	3	16	20	1	19	3	17	12	12	3	4	58.33	62.63	62.71	
		Total		169,330	6	1	4	...	14	40	125	188	14	174	6	182	235	34	75	38.7	54.19	53.59		
Sátára.	75	Ashta	Bombay Act III of 1901.	9,021	1	...	...	...	2	2	8	12	2	10	...	12	20	6	1	7	46	39.5	
	76	Isámpur	Bombay Act III of 1901.	7,916	1	2	2	8	12	2	10	...	12	11	2	2	60.0	50.75	
	77	Karád	Bombay Act III of 1901.	10,243	1	...	...	...	2	2	8	12	2	10	...	12	30	8	12	32	52.6	49.14	
	78	Malsolimpeth	Bombay Act III of 1901.	5,900	...	...	...	...	2	0	6	12	5	5	...	1	4	...	...	85	50	67.5	
	79	Mhasvád	Bombay Act III of 1901.	6,632	1	2	2	8	12	2	10	...	12	18	6	69	81	80.16	
	80	Penehgrani	Bombay Act III of 1901.	2,454	1	2	2	8	12	2	10	...	12	6	1	20	39	65	
	81	Rahimápnur	Bombay Act III of 1901.	5,244	1	2	2	8	12	2	10	...	12	8	1	64.7	71.2	74.4	
	82	Sátára City	Bombay Act III of 1901.	20,045	1	2	6	16	24	2	22	1	23	11	1	13.7	60.8	63.1	
	83	Sátára Suburban	Bombay Act III of 1901.	2,409	3	5	...	13	6	5	6	7	22	3	15.3	45.4	26.67	
	84	Tasgaon	Bombay Act III of 1901.	9,014	1	...	...	...	1	3	8	12	2	10	...	12	32	8	6	19.3	42.5	38.63	
	85	Vita	Bombay Act III of 1901.	4,271	1	...	...	...	1	4	6	12	2	10	...	12	7	2	1	50	82	73.07	
	86	Wái	Bombay Act III of 1901.	10,211	1	...	...	...	2	3	10	15	2	13	1	14	25	6	7	30	57.23	53.59	
			Total		92,461	9	...	...	...	29	45	80	104	33	121	11	143	206	33	38	61.71	67.32	
Sholápur.	87	Sholápur	Bombay Act III of 1901.	113,031	1	...	...	...	7	28	35	...	35	3	32	...	...	4	...	...	78.21	78.21	
	88	Bársi	Bombay Act III of 1901.	20,449	...	...	...	...	1	3	16	20	1	19	...	20	18	...	12	27.77	55.29	61.17	
	8																							

STATEMENT No. I—continued.

1	2	3	4	5	PARTICULARS AS TO CHAIRMAN.				NUMBER OF MEMBERS OF COMMITTEE.							18	19	20	21	22	23	24	
					Elected official.	Elected official.	Nominated official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.								Indians.
SOUTHERN DIVISION.																							
Belgaum.	92	Belgaum	...	96,354	1	...	...	...	...	6	24	30	...	30	...	30	20	1	8	...	66	66
	93	Nipani	...	11,272	1	...	...	...	...	3	12	15	...	15	...	15	6	2	2	...	75	75
	94	Athani	...	10,540	1	1	3	16	20	1	10	...	20	5	...	2	100	92	93
	95	Gokak	...	9,750	1	2	2	8	12	2	10	...	12	31	7	10	19	41	40
	96	Saundatti-Yellama.	...	7,189	1	1	2	12	15	1	14	...	15	20	6	4	20	76	78
	97	Bali Hongal	...	8,073	1	3	12	15	1	14	...	15	14	9	2	100	82	80	
		Total	...	81,709	6	4	19	84	107	5	102	...	107	96	25	28	39	72	72
Bijapur.	98	Bijapur	...	32,485	1	...	...	...	2	4	24	30	2	28	2	28	44	2	9	40	73	41
	99	Bagalkot	...	16,019	1	2	4	12	18	2	16	...	18	65	22	35	7	69	33	30
	100	Guledgud	...	14,760	1	3	3	12	18	3	15	...	18	20	3	3	15	62	63	54
	101	Ilkal	...	11,856	1	1	2	12	15	1	14	...	15	9	2	...	35	7	65	65
	Total	...	73,120	4	...	...	...	...	8	13	60	81	8	73	2	70	138	20	52	24	58	48
Dharwar.	102	Dharwar	...	34,220	1	...	...	...	3	5	18	24	3	21	1	23	28	3	...	33	52	50
	103	Hubli	...	66,772	1	...	...	...	1	5	24	30	1	29	1	29	18	1	...	44	61	61
	104	Navalgund	...	7,089	1	...	...	...	1	2	12	15	1	14	...	15	13	3	3	33	68	68
	105	Nargund	...	8,550	1	...	...	...	1	2	12	15	1	14	...	15	19	...	2	94	71	73
	106	Gadag-Bettigeri	...	41,040	1	1	7	16	24	1	23	2	22	23	...	1	5	47	70	69
	107	Haveri	...	7,140	1	...	...	...	1	2	12	15	1	14	...	15	16	3	...	20	63	64
	108	Byadgi	...	5,502	1	...	...	...	1	2	12	15	1	14	...	15	11	1	...	57	74	73
	109	Ranebennur	...	13,355	...	...	...	...	2	2	12	15	1	14	...	15	14	1	2	61	67	72
	110	Yemur	...	...	...	...	...	...	2	15	...	17	2	15	...	17	8	2	2	59	65	63
	111	Gudguddapur	...	...	...	...	...	...	2	5	...	7	2	5	...	7	4	1	...	62	80	80
		Total	...	183,668	7	...	3	14	47	116	177	14	163	4	173	151	16	16	50	65	65
Karnar.	112	Karwar	...	12,561	1	...	...	...	...	4	16	20	2	18	...	20	19	...	8	30	71	73
	113	Kumta	...	10,650	1	3	12	15	1	14	...	15	16	...	4	8	62	51	56
	114	Sirsi	...	6,963	1	...	...	...	...	3	12	15	1	14	...	15	19	2	...	63	63	63
	115	Haliyal	...	4,835	1	...	...	...	...	3	12	15	1	14	...	15	20	8	...	62	10	58
	116	Honawar	...	8,837	1	3	12	15	1	14	...	15	14	...	0	4	3	16	21
	117	Bhatkal	...	6,992	1	3	12	15	1	14	...	15	23	...	0	26	40	45	43
	118	Gokarn	1	4	8	...	12	4	8	...	12	8	59	81	79
	119	Yemur	...	...	...	...	...	...	4	5	...	9	4	5	...	8	2	...	...	16	85	85
		Total	...	48,433	6	2	...	8	32	76	116	15	101	1	115	130	19	38	34	53	53
Kokha.	120	Alibag	...	5,253	1	...	...	...	...	3	12	15	1	14	...	15	15	1	4	87	72	72
	121	Mahad	...	8,849	1	...	...	...	...	5	12	15	1	14	...	15	17	3	1	94	50	53
	122	Matheran	...	3,327	...	...	...	...	1	1	8	10	1	9	...	10	7	...	...	100	66	70
	123	Panvel	...	7,837	...	...	...	...	...	4	8	12	2	10	...	12	18	3	...	66	67	67
	124	Pen	...	5,736	1	...	...	...	...	3	12	15	1	14	...	15	21	...	11	28	33	38
	125	Roza-Ashtami	...	5,490	1	...	...	...	...	3	12	15	1	14	...	15	14	...	...	5	68	72
126	Uran	...	4,892	1	...	...	...	...	3	12	15	1	14	...	15	10	2	...	60	61	53	
	Total	...	39,294	6	...	1	1	...	1	20	76	97	8	89	...	97	102	14	18	63	58	60	
Ratnagiri.	127	Chiplun	...	11,005	1	...	...	...	1	3	8	12	1	11	...	12	19	6	1	60	51	51
	128	Ratnagiri	...	14,597	1	...	...	...	1	3	16	20	1	19	...	20	12	...	3	16	82	80
	129	Mulwan	...	13,761	1	...	...	...	2	2	16	20	2	18	...	20	23	4	8	11	72	71
	130	Vengurla	...	10,160	1	...	...	...	1	2	12	15	1	14	...	15	40	3	10	47	63	67
	Total	...	49,523	4	...	...	...	...	5	10	52	67	5	62	...	67	80	13	22	51	60	65
DIVISIONAL TOTAL, 1922-23.				482,837	32	...	4	3	40	141	104	645	55	800	7	839	713	110	174	43	62	62	

STATEMENT No. I—concluded.

1	2	3	4	5	PARTICULARS AS TO CHAIRMAN.				NUMBER OF MEMBERS OF COMMITTEE.							18	19	20	21	22	23		
					6	7	8	9	10	11	12	13	14	15	16							17	
SIND.																							
Karachi.	131	Karachi	Bombay Act III of 1901.	201,634	1	..	..	..	4	2	48	54	3	51	0*	48	58	4	21	20.98	62.51	56.2	
	132	Tatta		8,470	1	..	..	..	2	2	8	12	2	10	..	12	30	9	1	27%	50%	45%	
	133	Kotli Bandar		1,409	1	..	..	..	..	1	2	12	15	1	14	..	15	15	..	..	85.7	60.3	07.0
	134	Kotri		9,110	1	..	..	..	..	1	3	16	20	2	18	24	18	18	3	9	42.52	72.02	61.20
	135	Mánjhand		9,107	1	..	..	..	..	1	2	12	16	1	14	..	15	24	0	0	76.19	48.09	50.70
		Total		223,739	5	..	..	..	9	11	98	116	9	107	8	108	179	22	37	51.00	60.08	57.00	
Hyderabad.	136	Hyderabad †	Bombay Act III of 1901.	73,950	1	..	..	..	..	9	38	45	..	45	..	45	61	6	32	..	60.03	60.03	
	137	Hála		5,757	1	..	..	..	..	2	2	10	20	2	18	..	20	89	10	18	46.72	54.27	53.72
	138	Tando Allahyar		5,975	1	..	..	..	..	2	2	10	20	2	18	..	20	0	..	..	60.44	72.02	72.22
	139	Nasarpur		4,135	..	..	..	..	1	2	7	..	9	2	7	..	9	6	..	..	25	60.05	08.52
	140	Matári		4,638	1	..	..	..	..	2	2	10	20	2	18	..	20	17	7	..	41.18	43.70	43.63
141	Tando Mahomed Khan.	8,905	1	..	..	..	..	2	2	10	20	2	18	..	20	10	0	8	62.0	39.8	4.47		
		Total		98,480	5	..	..	1	10	24	100	134	10	124	..	134	154	20	43	41.10	58.40	56.05	
Sukkur.	142	Sukkur	Bombay Act III of 1901.	40,737	1	..	..	..	2	6	32	40	2	38	1	30	52	..	17	0.52	3.59	29.5	
	143	Shikárpur.		54,995	1	..	..	..	..	1	7	32	40	1	39	..	40	62	11	27	31.0	70	56.5
	144	Garhi Yásin		6,001	1	..	..	..	..	2	2	10	20	2	18	..	20	19	1	..	60.60	60.0	68.75
	145	Rohri		9,520	1	..	..	..	..	2	3	20	25	2	23	..	25	65	9	38	25.38	50.26	59.55
	146	Ghotki		3,327	1	..	..	..	..	1	3	12	15	1	14	..	15	4	..	..	100	69.28	90.0
		Total		114,580	5	..	..	..	8	20	119	140	8	132	1	139	215	21	62	44.71	58.23	60.00	
Lárkána.	147	Lárkána	Bombay Act III of 1901.	17,723	1	..	..	..	2	4	24	30	2	28	..	30	16	..	12	15.63	73.21	60.59	
	148	Kambar		7,120	1	..	..	..	..	2	2	16	20	2	18	..	20	11	..	..	50	65	63.0
	149	Ratodero		5,565	..	..	..	..	1	4	8	..	12	4	8	..	12	7	..	..	71.4	73.3	72.0
	150	Schwan		4,423	..	..	..	..	1	4	8	..	12	4	8	..	12	9	..	..	62.77	81.94	72.32
	151	Bubak		2,820	1	..	..	..	..	1	2	12	15	1	14	..	15	9	3	..	30.50	85.10	56.30
		Total		37,657	3	..	..	..	13	24	62	80	13	76	..	80	52	4	12	41.07	71.72	60.80	
Nasabshah.	152	Shahdadpur	Bombay Act III of 1901.	4,997	..	..	..	..	1	4	6	..	10	4	6	..	10	12	1	2	47.02	66.66	59.17
	153	Tando Adam		10,268	..	..	..	..	1	2	9	10	15	2	18	..	15	14	4	..	57.14	64.49	51.76
		Total		15,265	..	..	..	..	2	6	9	10	25	6	19	..	25	26	5	2	52.53	60.63	56.07
Thar and Parkar.	154	Mirpurkhás	Bombay Act III of 1901.	5,760	1	..	..	..	2	2	10	20	2	18	1	10	33	11	6	37.8	52.2	50.7	
	155	Umarkot		4,097	..	..	..	..	1	4	8	..	12	4	8	..	12	8	..	..	62.0	67.15	55.03
		Total		9,857	1	..	..	..	3	6	18	32	6	26	1	22	41	11	6	50.2	60.00	56.17	
Upper Sind Frontier.	156	Jacobabad	Bombay Act III of 1901.	10,588	1	..	..	..	2	3	20	25	2	23	1	24	10	Nil	1	1.0	10.1	20.7	
		Total for Sind		510,100	20	..	..	6	54	101	408	501	61	607	11	650	677	92	183	40.55	56.40	53.5	
		GRAND TOTAL		2,670,179	134	1	18	13	234	590	1,016	2,740	386	2,474	58	2,082	3,340	508	114	40.8	50.0	55.2	
		GRAND TOTAL FOR 1921-23		2,692,030	111	1	20	23	290	684	1,406	2,476	335	2,141	70	2,406	3,500	574	148	41.9	50.0	57.3	

* Includes 3 Anglo-Indians.

† Anglo-Indians.

‡ The Municipality was reconstituted from 6th June 1923, when ex-officio member was discontinued.

STATEMENT II.

STATEMENT

Statement showing the Income of the Municipalities in the

Name of Division and District.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL						
				Income from Terminal tax.	Income from Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.
1	2	3	4	5	6	7	8	9	10	11
NORTHERN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	1	Ahmedabad ...	2,47,960	7,75,175	...	1	1,02,842	5,651	...	7,73,268
	2	Dholka ...	2,225	...	17,182	...	606	...	1,440	...
	3	Viramgam ...	32,781	...	31,827	14,736	3,957	...	4,091	...
	4	Prantij ...	945	3,406	...	6,407	...	...	...	...
	5	Modasa ...	2,510	...	...	12,058	371	...	2,675	...
	6	Dhandhuka ...	925	...	...	9,744	843	...	1,702	...
	7	Gogho ...	639	...	4,067	698	92	...	474	...
	8	Sauand ...	2,184	...	...	6,884	...	...	...	...
	9	Ranpur ...	763	...	11,013	2,931	...	...	...	...
		Total ...	2,90,932	7,78,581	64,039	53,459	1,08,711	5,651	10,382	7,73,268
Kaira ...	10	Umreth ...	7,388	6,662	...	12,576	...	...	...	...
	11	Anand ...	3,911	6,394	...	10,590	...	...	...	...
	12	Borsad ...	5,646	...	...	8,342	...	...	...	...
	13	Dakor ...	2,847	...	...	9,306	...	...	...	...
	14	Kapadvanj ...	8,470	...	...	16,865	469	...	...	...
	15	Mehmadabad ...	4,045	7,429	...	8,042	...	...	...	...
	16	Kaira ...	3,737	...	...	9,703	...	...	...	...
17	Nadiad ...	5,471	51,891	...	12,383	253	...	...	...
		Total ...	41,535	72,976	...	88,107	722	...	...	...
Panch Mahals ...	18	Godhra ...	6,368	12,009	...	25,429	1,218	...	2,665	...
	19	Dohad ...	3,807	...	5,728	14,721	809	...	2,550	...
		Total ...	10,175	12,009	5,728*	40,150	2,025	...	5,215	...
Broach ...	20	Broach ...	12,942	...	1,05,593	34,941	7,210	...	3,640	...
	21	Ankleshwar ...	6,254	24,678	...	9,839	895	...	3,325	...
	22	Jambusar ...	5,041	...	22,800	10,075	428	...	705	...
		Total ...	24,237	24,678	1,28,393	54,855	8,533	...	7,670	...
Surat ...	23	Surat ...	92,187	...	2,15,742	65,712	16,546	...	46,798	1,28,351
	24	Rander ...	3,469	...	...	13,671	1,669	...	10,306	8,277
	25	Bulsar ...	2,997	...	6,030	20,900	1,730	...	11,256	...
		Total ...	98,653	...	2,21,822	1,00,783	19,945	...	68,360	1,36,628
Thana ...	26	Thana ...	10,581	...	16,063	15,464	1,429	...	6,982	25,988
	27	Kalyan ...	3,684	...	36,348	21,302	2,115	783	8,842	...
	28	Bassein ...	7,117	...	10,687	7,097	1,694	...	1,669	...
	29	Rhiwandi ...	4,698	...	13,781	8,405	2,597	...	5,487	2,455
		Total ...	26,080	...	76,879	52,268	7,835	783	22,880	28,443
		DIVISIONAL TOTAL...	4,91,612	8,88,24	4,96,911	3,89,122	1,47,771	6,434	1,14,507	9,38,339
BOMBAY SUBURBAN DIVISION.										
Bombay Suburban.	30	Bandra ...	70,000	93,238	...	75,597	13,415	...	...	60,716
	31	Kurla ...	24,477	...	...	20,873	...	176	...	81,564
	32	Ghatkopar Kiroli ...	19,868	...	...	19,437	...	...	...	...
	33	Juhu ...	82	...	...	684	...	...	...	...
		Total ...	1,14,427	93,238	...	1,16,591	13,415	176	...	1,42,280

* Export duty.

Lighting rate.	Conservancy (including scavenging and latrine rates).		Other Taxes.					
	Special Sanitary Cess.	General Sanitary Cess.	Sulloge water removal Tax.	Pilgrim Tax.	Dyers' waste water Tax.	Drainage Tax.	Additional Police Tax.	Educational Cess.
12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	2,13,952	270	...	335	1,23,502	...	...
...	...	6,913	...	...	...	...	...	...
...	...	13,526	...	...	...	...	...	...
...
...	...	2,287	...	...	...	...	...	...
...
...
...
...
...	...	2,36,678	270	...	335	1,23,502	...	...
...	...	4,093	...	...	...	...	...	...
...	268	1,061	...	...	...	...	...	...
...
...	1,043	656	...	16,461	...	...	...	...
...	1,270	2,538	...	...	...	...	...	...
...
...	626	530	...	...	...	...	...	...
...	2,883	1,546	...	...	...	...	...	...
...	6,090	10,424	...	16,461	...	...	...	...
...	837	...	...	...	...	...	...	...
...	1,673	...	...	...	...	...	...	...
...	2,510	...	...	...	...	...	...	...
...
...
...
...	23,234	849	...	...	...	...	...	20,031
...	4,217	...	...	...	...	...	...	...
...	5,463	2,470	...	...	...	...	...	...
...	32,914	3,319	...	...	...	...	...	20,031
...	17,518	1,615	...	...	...	...	...	...
...	3,514	5,533	...	...	...	...	...	...
...	1,845	...	...	...	...	...	...	...
...	...	1,682	...	...	...	...	...	...
...	22,877	8,830	...	...	...	...	...	...
...	64,391	2,59,251	270	16,461	335	1,23,502	...	20,031
...	45,359	...	...	...	...	...	...	...
...	860	18,168	...	...	...	...	...	...
...	5,759	...	...	...	...	...	...	...
...	...	689	...	...	...	...	...	...
...	51,973	13,841	...	...	...	...	...	...

Total Rates and Taxes.	REALIZATIONS UNDER SPECIAL ACTS.					Rents of lands, houses, serais (rest-house), dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.
	From pounds.	From hackney carriages.	From other Sources.		Total.		
			License fee for the sale of poisons.	License fee for the sale of combustible articles.			
21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,94,996	4,111	...	...	.....	6,019	27,294	13,677
26,141	1,141	...	...	.....	1,141	880	73
68,137	336	...	...	278	614	7,677	62
9,813	454	...	...	.....	454	258	581
17,391	147	...	...	.....	147	.....	143
12,239	615	...	...	.....	615	121	.....
5,331	90	...	...	.....	90	.....	18
6,884	246	...	...	.....	246	1	21
18,944	178	...	...	.....	178	4	.....
21,54,926	7,318	1,908	...	278	9,504	36,235	14,575
23,631	823	...	...	.....	823	12	235
18,913	118	...	...	.....	118	142	247
8,342	244	...	...	.....	244	293	27
27,466	759	...	...	.....	759	355	.....
21,142	332	...	...	.....	232	1,411	3,128
15,471	147	...	...	.....	147	225	.....
10,859	633	...	...	.....	633	153	80
68,956	1,142	...	...	.....	1,142	3,581	420
1,94,780	3,598	...	...	.....	3,598	6,202	6,137
42,156	187	...	...	.....	187	765	41
25,481	749	...	...	.....	749	.....	.....
67,637	936	...	...	.....	936	765	41
1,51,384	.....	158	...	.....	158	1,471	4,614
38,737	443	...	...	.....	443	130	.....
34,008	62	...	...	.....	62	.....	.....
2,24,129	505	158	...	.....	663	1,601	4,614
5,17,263	1,895	109	...	.....	2,004	5,012	7,722
38,140	117	30	...	.....	147	894	1,854
47,899	211	...	...	.....	211	660	473
6,03,302	2,223	139	...	.....	2,362	6,466	10,049
85,059	855	50	...	.....	405	2,731	3,356
78,437	199	150	...	.....	349	825	.....
22,892	110	72	...	.....	182	31	12
34,407	188	100	...	.....	258	429	.....
2,20,795	852	372	...	.....	1,224	4,018	3,863
34,65,549	15,432	2,577	...	278	13,287	55,285	38,794
2,88,325	256	40	...	.....	296	6,262	.....
1,21,631	139	15	...	.....	164	581	.....
25,196	.....	...	...	.....	.....	36	.....
1,367	.....	...	...	.....	.....	.....	.....
4,36,519	395	55	...	.....	450	6,879	.....

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

251

29	30	31	32	33	Other fees.				
					34 (a)	34 (b)	34 (c)	35	35 (a)
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 Slaughteries.	Fees and revenue from Tramways.	Sale-proceeds of building materials and land under the Sanitary Improvement Scheme.	Sale-proceeds of old materials, etc.	License fees for dangerous and offensive trade.	License fees for vegetable and meat shops.	Fees for temporary counters, etc., in front of shops.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,354	2,223	..	68,414	90	...	...	...	...	...
.....	989	40	.....	120	...	...	58	...	...
82	792	...	.....	...	...	...	...	...	...
.....	2,272	34	.....	...	...	...	...	...	...
20	472	35	.....	...	...	...	...	...	...
2	3,720	62	314	...	...	...	...	52	...
151	124	50	.....	...	...	...	...	...	...
2	882	87	.....	...	...	...	...	...	...
2	305	2	.....	...	...	...	...	...	...
42,613	11,779	310	68,728	210	...	...	58	52	...
25	724	44	.....	...	...	...	...	...	...
92	214	16	.....	...	...	...	...	...	...
111	13	17	594	...	...	...	...	...	...
36	140	67	.....	...	...	...	...	...	...
.....	5,346	164	177	...	...	53	...	...	763
32	2,558	42	.....	...	...	...	...	...	...
69	5,065	...	.....	...	...	...	...	...	...
948	939	82	190	...	...	398	...	...	681
1,313	15,524	432	961	...	...	451	..	...	1,444
181	231	...	774	...	...	...	295	...	...
1,695	457	...	2,017	...	...	...	...	...	...
1,826	718	...	2,791	...	...	...	295	...	...
.....	1,386	...	20,606	...	...	...	...	...	...
28	5,558	14	843	...	...	...	...	...	...
.....	3,818	22	53	...	...	...	...	...	...
28	10,762	36	21,502	...	...	...	..	...	...
12,235	2,139	87	10,371	...	8,098	...	418	...	6,514
243	1	11	1,601	...	...	...	...	...	...
19	1,264	6 0	1,922	...	...	...	...	...	...
12,497	3,404	698	13,894	...	8,098	...	418	...	6,514
.....	390	133	9,716	...	...	...	...	...	...
.....	160	249	2,300	...	...	...	...	...	...
151	633	63	2,974	...	...	...	...	...	...
.....	8,2	...	1,255	...	...	...	...	...	...
151	2,055	435	16,745	...	...	...	...	...	...
58,428	44,242	1,911	1,24,621	210	8,098	451	771	52	7,953
.....	1,927	536	8,666	...	...	Water connection fees.	24	1,445	...
.....	1,478	538	41,813	...	...	24	2,296	...	...
34	.....	...	.....	...	...	50	...	...	...
.....	...	...	.....	...	...	50	...	...	...
34	3,405	1,074	50,479	...	...	683	3,741	...	...

REVENUE DERIVED FROM MUNICIPAL PROPERTY

Other Fees—continued.								Fines under Municipal and other Acts.
Fees for occasional occupation of roads, etc.	Fees for hanging boards, etc.	Fees and revenues from weights and measures.	Notice and warrant fees.	Other fees.	Copying fees.	Sealing and marking fees.	Projection fees.	
35 (b)	35 (c)	35 (d)	35 (e)	35 (f)	35 (g)	35 (h)	35 (i)	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,365	3,941	2,719	10,451	1,242	...	...	...	38,667
22	...	...	...	...	12	...	...	245
55	497	...	736	...	118	...	...	167
...	27	...	...	...	30	...	...	59
...	...	...	...	...	...	...	...	59
98	145	...	115	60	34	...	...	91
38	35	...	6	...	5	...	...	5
...	...	...	55	...	...	...	...	137
...	...	...	50	67	2	...	...	23
9,551	4,645	2,719	11,613	1,369	201	...	...	39,453
182	6	...	149	...	6	...	...	369
...	372	...	41	...	16	...	...	237
17	125	...	108	...	7	...	...	192
115	132	...	33	39	17	...	...	331
839	3	...	89	14	24	...	...	78
43	71	...	45	...	35	...	...	113
17	...	...	72	...	6	...	...	253
638	331	35	621	...	34	...	...	2,319
1,851	1,040	35	1,158	53	145	...	...	3,892
225	32	...	531	...	25	...	...	...
850	...	...	142	2	67	...	...	800
1,075	32	...	673	2	92	...	...	300
...
93	...	...	76	1	...	...	...	192
163	...	...	...	...	53	47	...	230
261	...	...	76	1	59	47	...	422
1,377	...	...	1,238	...	224	...	2,450	3,417
...	...	...	164	114	32	...	...	418
665	...	...	138	13	12	...	69	49
2,042	...	...	1,600	127	263	...	2,549	3,879
181	...	...	178	...	18	...	...	...
12	...	...	120	...	34	...	...	416
58	...	...	409	...	77	...	...	72
277	...	...	...	...	...	...	...	60
548	...	...	707	...	129	...	...	563
15,353	5,717	2,754	15,827	1,552	893	47	2,549	48,514
...	...	...	232	...	...	...	...	270
...	...	...	2	...	...	...	...	793
...	...	...	81	...	...	...	...	122
...
...	...	...	315	...	...	...	...	1,190

Interest of Investments.			Pre- mium on Loans.	Total.	From Government.	
For General purposes.	For Educa- tional pur- poses.	For Medical purposes.			For General purposes.	For Educational purposes.
37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,572	...	.....	...	2,54,209	20,093	99,474
.....	..	.....	...	2,439	....	4,059
1,242	...	.....	...	11,431	660	7,716
.....	..	.....	...	3,261	.....	3,448
.....	..	.....	...	729	.....	4,008
.....	..	.....	...	4,814	.....	10,661
.....	..	.....	...	432	.....	1,388
.....	..	.....	...	1,185	.....	.....
.....	..	.....	...	4 5	.....	5,159
34,814	..	.....	...	2,78,955	20,693	1,35,913
.....	..	.....	...	1,752	.....	8,540
.....	..	.....	...	1,407	.....	5,725
.....	..	.....	...	1,504	....	3,342
624	...	.....	...	1,789	1,000*	4,596
8,905	999	.....	...	24,187	.....	8,758
.....	..	.....	...	3,159	475	2,988
.....	561	.....	...	6,309	.....	7,879
.....	..	795	...	12,012	810	.....
9,429	1,537	795	...	52,419	2,245	41,834
.....	57	.....	...	3,107	800	6,927
279	...	.....	...	5,839	.....	7,952
279	57	.....	..	8,946	800	14,879
4,440	147	.....	...	32,654	2,384	18,968
.....	..	.....	...	6,935	.....	8,102
.....	..	.....	...	4,393	.....	4,364
4,440	147	.....	...	43,995	2,384	31,434
2,672	2,474	676	...	67,194	8,508	1,01,795
1,210	...	.....	...	6,537	.....	3,795
324	88	500	...	6,695	214	10,114
4,206	2,562	1,156	...	80,427	8,722	1,15,704
.....	116	1,102	...	17,921	108	13,342
112	...	770	...	5,498	340	6,826
.....	..	.....	...	4,490	.....	7,164
.....	31	7	...	2,951	.....	6,092
112	147	1,879	...	30,869	448	33,424
53,260	4,470	3,820	...	4,95,602	35,292	3,73,189
267	...	633	...	20,312	4,169	26,870
7,527	...	840	...	56,423	1,191	8,164
454	...	.....	...	786	.....	897
.....	..	.....	...	.....	1,000	...
8,248	...	1,523	..	77,521	6,360	85,931

* Sanitary grant for pay of Health Officer.

From Government.	From Local Funds.			From other Sources.	
	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.
44	45	46	47	48	49
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..... 100	1,867	933	500	135	680
..... 450	.....	255	155	.....	14
..... 500	.....	354	400	.....	.....
..... 750	.....	630	350	.....	.....
..... 400	.....	379	200	.....	840
		850	200	.....	.....
		145	700	.....	.....
		310	380	.....	.....
		400	300	.....	.....
2,200	1,867	4,256	3,185	135	1,544
800	.....	.....	425	.....	.....
300	1,131	.....	800	.....	.....
..... 300	.....	1,429	450	.....	.....
1,240	.....	261	450	.....	.....
500	.....	763	600	.....	.....
.....	.....	509	.....	.....	.....
.....	1,242	1,242	400	.....	.....
2,640	2,373	4,209	3,125	.....	.....
.....	677	500	.....	.....	.....
.....	.....	527	.....	.....	.....
.....	677	1,027	.....	.....	.....
.....	.....	1,057	.....	.....	1,000
.....	.....	265	800	.....	.....
.....	.....	892	240	.....	.....
.....	.....	2,154	1,040	.....	1,000
.....	.....	2,166	.....	.....	4,088
.....	.....	255	200	.....	.....
.....	125	857	1,150	.....	100
.....	125	2,778	1,350	.....	4,183
500	.....	891	250	.....	.....
1,880	.....	941	250	.....	.....
1,240	.....	911	738	.....	.....
1,040	.....	840	400	.....	.....
4,660	.....	3,583	1,638	.....	.....
9,500	5,042	18,007	10,338	135	6,727
750	.....	1,470	900	.....	.....
2,280	.....	471	875	100	.....
.....	.....	.....	.....	1,101	.....
.....	1,170	.....	.....	.....	.....
3,030	1,170	1,941	1,275	1,201	.....

SPECIAL PURPOSES).		MISCELLANEOUS.			253
For Medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other Items.	Total.		Total income of year excluding opening balance.
50	51	52	53	54	55
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,647	1,25,279	.....	6,923	9,623	23,90,126
.....	4,583	.....	.....	.....	34,304
.....	9,130	.....	365	365	89,677
.....	4,878	.....	237	237	18,643
.....	4,587	.....	323	323	23,177
.....	13,051	.....	140	140	30,909
.....	2,933	.....	5	5	8,841
.....	600	.....	580	580	9,585
.....	6,259	.....	88	88	20,924
1,647	1,71,440	.....	11,361	11,361	26,26,186
.....	9,271	.....	278	278	35,255
.....	7,956	.....	224	224	28,618
.....	3,342	.....	13	13	13,445
.....	7,775	.....	423	423	38,212
.....	10,709	20	102	122	56,692
.....	5,291	.....	82	82	24,150
.....	8,388	.....	107	207	26,393
.....	3,694	48	484	532	86,336
.....	56,426	68	1,813	1,881	3,09,104
.....	8,904	.....	451	451	54,805
.....	8,479	.....	640	640	41,188
.....	17,383	.....	1,091	1,091	95,993
.....	23,409	.....	3,979	3,979	2,11,594
.....	9,167	.....	513	513	55,795
.....	5,436	.....	244	244	44,146
.....	38,012	.....	4,736	4,736	8,11,585
.....	1,16,552	.....	1,591	1,591	7,04,604
.....	4,250	347	551	898	49,972
500	12,560	283	523	811	68,177
500	1,33,362	635	2,665	3,300	8,22,753
.....	15,091	681	523	1,204	1,19,680
.....	10,237	2	2,124	2,126	96,647
.....	10,053	30	171	201	37,818
.....	8,372	92	393	485	46,503
.....	43,753	805	3,211	4,016	3,00,648
2,147	4,60,376	1,508	24,877	26,385	44,66,219
.....	34,159	115	19,183	19,298	3,62,390
.....	12,581	.....	37,936	37,936	2,28,725
.....	1,998	.....	.....	.....	27,980
.....	2,170	.....	.....	.....	3,537
.....	50,903	115	57,119	57,234	6,22,632

II.

Bombay Presidency during the year ending 31st March 1922-23.

Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of popula- tion.	Incidence of income (column 55) per head of population.	Remarks.
62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
11,92,394	26,59,172	50,79,298	53,27,258	7 5 10	8 13 3	
43	43	31,347	36,572	2 2 9	2 13 8	
200	200	89,877	1,22,658	2 9 1	3 6 1	
182	182	18,825	19,770	1 8 5	2 9 3	
.....	.....	23,177	25,687	2 6 3	3 2 11	
197	197	31,106	32,031	1 8 5	3 13 6	
.....	.....	8,841	9,480	1 4 8	2 2 1	
.....	.....	9,585	11,769	0 15 10	1 6 0	
68	168	21,092	21,855	2 9 11	3 10 11	
11,93,084	26,89,962	53,16,143	56,07,080	6 3 2	7 8 7	
92	397	35,652	43,040	1 10 11	2 8 2	
.....	.....	28,618	32,529	1 11 5	2 9 6	
.....	405	13,850	19,496	0 11 0	1 1 9	
.....	171	38,333	41,230	3 8 3	4 14 4	
67	12,111	63,803	77,273	1 8 2	4 0 10	
55	105	24,255	23,300	2 7 8	3 13 11	
.....	.....	26,396	30,153	1 9 1	3 12 11	
770	890	87,226	92,697	2 2 6	2 11 3	
984	14,079	3,23,183	3,64,718	1 13 11	2 15 6	
603	638	55,443	61,811	1 9 0	2 0 6	
1,026	1,026	42,214	46,021	1 15 2	3 2 5	
1,629	1,664	97,657	1,07,832	1 11 0	2 6 4	
13,237	21,387	2,32,981	2,45,923	3 10 7	5 1 11	
800	800	56,595	62,849	3 7 5	4 15 10	
85	777	44,923	49,964	3 6 11	4 7 4	
19,122	22,964	3,34,499	3,58,736	3 9 5	4 15 10	
1,10,441	1,77,624	8,82,223	9,74,415	4 5 10	6 5 1	
976	1,176	51,148	54,617	3 13 6	5 1 6	
30	30	68,207	71,204	2 16 10	4 4 1	
1,11,447	1,78,830	10,01,583	11,00,236	11 3 2	15 10 8	
3,707	8,579	1,28,259	1,38,840	3 12 1	5 4 7	
26,334	31,064	1,27,711	1,31,305	4 6 5	5 6 9	
102	102	37,920	45,037	2 3 4	3 10 4	
351	6,136	52,639	57,337	2 13 2	3 13 1	
30,524	45,881	3,46,529	3,72,609	3 8 1	4 12 4	
13,56,790	29,53,330	74,19,599	79,11,211	4 8 10	5 13 10	
32,495	33,916	3,96,306	4,66,306	10 5 1	12 15 6	
1,423	6,078	2,36,803	2,61,280	4 10 8	8 12 5	
200	200	28,180	43,018	3 2 0	3 7 6	
97	97	3,634	3,716	0 15 5	2 5 0	
34,218	42,291	6,64,923	7,79,350	6 14 0	9 12 11	

* Inclusive of Rs. 4,000 wrongly shown in this column by the Bhiwandi Municipality being an advance given by the Educational Department recoverable in three years for payment of Teachers' pay, etc., as per G. R., E. D., No. 275 of 27th October 1921.

STATEMENT

Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL					
				(1)—Ostroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.
1	2	3	4	5	6	7	8	9	10
CENTRAL DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar ...	35	Ahmednagar	10,701	67,523	22,846	623	.....	.....	18,239
	36	Kharda	339	3,075	977	30	.....	545	.....
	37	Sangamner	25	10,554	8,727	226	.....	2,731	.....
	38	Vámbori	2,121*	.....	2,328	280	.....	1,194	.....
			Total ..	13,276	82,052	34,578	1,159	4,470	18,239
East Khándesh.	39	Jalgaon	15,506	28,007	27,802	976	.....	.....	26,215
	40	Bhusaval	41,933	15,904	23,905	474	.....	1,237	.....
	41	Yáwal	4,296	.....	10,005	497	.....	.....	.....
	42	Falzipur	6,521	.....	7,392	.....	.....	.....	.....
	43	Ráver	4,527	5,655	4,744	.....	.....	.....	.....
	44	Sáwda	86	.....	6,104	1	.....	.....	.....
	45	Amalner	10,799	10,703	19,719	532	.....	.....	.....
	46	Párola	5,576	.....	9,117	336	.....	.....	.....
	47	Chopda	12,728	8,437	7,002	.....	1,707	.....	.....
	48	Dharangaon	9,773	7,682	14,417	1,131	.....	.....	.....
	49	Erandol	1,866	.....	9,109	806	.....	.....	.....
50	Chalisgaon	3,524	3,517	8,643	207	.....	.....	.....
		Total ..	1,16,635	79,395	1,47,964	5,060	1,707	1,237	26,215
West Khándesh.	51	Dhulia	63,065	96,616†	24,279	3,742	.....	.....	19,712
	52	Nandurbár	11,721	19,773	9,644	605	.....	5,085	.....
	53	Shgháda	5,207	3,876	4,659	361	.....	3,551	.....
	54	Shirpur	4,980	11,508	4,724	375	.....	.....	.....
	55	Taloda	1,084	4,686	3,577	398	.....	806	.....
	56	Sindkheda	2,791	.....	6,904	188	.....	.....	.....
	57	Betáwad	5,851	.....	1,655	.....	.....	.....	.....
		Total ..	94,729	1,35,459	55,489	5,669	.....	9,442	19,712
Násik	58	Násik	25,726	49,902	26,855	6,900	.....	17,522	34,604
	59	Yeola	9,007	16,609	13,630	664	.....	3,136	.....
	60	Málegaon	15,196	21,371	13,063	579	.....	4,253	.....
	61	Sinnar	5,466	5,791	3,128	43	.....	6,330	.....
	62	Igatpuri	4,207	.....	11,111	.....	.....	.....	.....
	63	Trimbak	20,772	.....	1,996	42	.....	2,015	2,365
	64	Nandgaon	4,902	.....	4,634	720	.....	1,330	.....
		Total ...	85,276	93,673	74,417	8,948	.....	34,566	37,169

Lighting-ate.	Conservancy (including scavenging and latrine rates.		Other Taxes (to be specified in detail, e. g., servants' tax, pilgrim tax, &c., in as many columns as may be necessary).								
	Special sanitary cess.	General sanitary cess.	Pilgrim tax.	Dog tax.	General water rate.	Shop tax during fairs.	Cotton Manufacturing tax.	Motor and cycle.	Factory tax.	Tax on ottas and projections.	Miscellaneous
11	12	13	14	15	16	17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	9,587	10,771	.....	3	10,354	...	...	...	...	2,520	.....
...	...	464	.....	.....	...	...	...	...	...	...	.....
...	123	2,961	.....	.....	...	...	...	...	...	...	.....
...	...	776	.....	.....	...	...	...	...	...	...	.....
...	9,710	14,873	.....	3	10,354	...	...	...	...	2,520	.....
...	6,728	2,556	.....	.....	...	...	...	...	...	...	.....
...	3,592	5,161	.....	48	...	...	...	11	...	...	.....
800	363	.....	.....	.....	...	...	7	...	...	...	.....
...	370	1,559	.....	.....	...	...	6,021	...	...	...	.....
...	679	.....	.....	.....	...	...	...	...	...	...	.....
...	718	1,464	.....	.....	...	...	...	...	...	...	.....
2,861	552	3,354	.....	.....	...	...	...	...	...	...	.....
...	462	1,956	.....	.....	...	...	...	...	...	...	.....
1,584	1,192	2,825	.....	.....	...	...	1,028	...	...	...	.....
...	1,152	2,228	.....	.....	...	...	...	...	...	...	.....
1,151	944	1,918	.....	.....	...	...	...	...	...	...	.....
...	423	2,173	.....	.....	...	...	...	...	...	...	.....
6,406	13,790	25,184	.....	48	...	...	7,076	11	...	...	.....
...	18,192	4,065	.....	.....	...	...	...	...	3,275	...	.....
...
...	560	1,035	.....	.....	...	...	...	...	...	...	.....
...
...
...	10,609	5,100	.....	.....	...	...	...	...	3,275	...	.....
...	9,974	6,634	15,233	.....	...	...	...	...	...	...	.....
...	2,167	4,829	.....	1	...	...	...	...	...	...	.....
...	1,369	6,555	.....	.....	...	...	...	...	...	...	.....
...	286	651	.....	.....	...	...	...	...	...	...	.....
...	...	7,875	.....	.....	...	...	...	...	...	...	.....
...	392	697	9,775	.....	...	204	...	...	...	...	.....
...	270	622	.....	.....	...	...	...	...	...	...	.....
...	14,453	27,913	25,008	1	...	204	...	...	...	...	.....

Total rates and taxes.	REALIZATIONS UNDER SPECIAL ACTS.							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.					
	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.	Rents of lands, houses, serais (rest-house), dāk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational Institutions.	Fees and revenue from Medical Institutions.	Fees and revenue from Markets and Slaughter houses.
			Cost of additional Police sec. 25 of the District Police Act.	License fee for kerosine.	Local Fund cess.	Copying and Process fees.							
23	24	25	26 (a)	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,12,566	529	...	...	...	...	...	723	2,549	1,555	2,861	2,199	...	10,502
5,101	00	...	...	...	...	...	90	14	...	...	299	...	107
25,222	72	...	...	...	...	...	72	72	212	639	7,625	91	2,032
4,579	51	...	...	...	...	...	51	109	7	51	154	17	350
1,78,357	741	...	...	...	...	...	741	2,744	1,774	3,671	10,577	48	13,024
68,799	1,077	15	...	...	609	29	1,939	4,207	331	10,231	1,372	...	6,135
50,422	374	...	...	20	318	20	732	4,206	443	3,867	4,523	...	11,722
11,572	247	...	...	20	51	4	322	45	30	284	3,091	32	1,813
15,343	159	...	...	5	42	22	328	318	...	355	3,200	...	4,110
11,078	303	...	...	5	8	12	338	21	...	651	1,013	59	3,009
8,277	115	...	...	10	...	...	125	68	541	475	471	63	3,704
37,721	1,414	...	...	20	372	13	1,849	1,217	...	1,045	28	120	12,586
11,671	561	...	...	10	17	10	598	208	555	2,910	556	59	4,411
23,795	1,113	...	...	25	172	40	1,350	337	20	571	762	101	5,200
26,010	654	...	...	15	183	14	1,066	206	646	2,239	600	213	5,135
14,028	682	...	...	...	50	26	959	909	...	1,922	375	58	3,111
14,969	523	...	...	...	...	8	531	...	2,149	...	517	95	2,400
3,14,183	7,712	15	...	130	2,022	168	10,077	11,718	4,305	25,014	16,610	770	64,116
1,78,821	2,348	...	...	...	...	...	2,343	419	2,033	6,445	690	...	30,050
37,024	1,083	...	...	...	...	...	1,083	533	...	664	3,055	101	4,335
12,444	956	...	...	...	...	...	956	84	...	1,341	307	25	2,610
18,209	446	...	...	...	...	...	446	1,273	...	793	1,015	111	9,391
9,467	558	...	...	...	...	...	659	3	...	240	...	130	...
7,092	166	...	...	...	...	...	166	79	...	171	232	35	1,253
1,655	111	...	...	...	...	...	111	37	...	130	157	...	2,557
2,44,765	5,967	...	...	...	...	...	5,937	2,459	2,039	9,784	6,707	412	41,332
1,07,574	1,314	100	...	...	...	...	1,414	6,825	349	5,330	2,610	...	19,642
41,036	8	25	2,112	...	...	...	2,115	714	273	551	3,516	145	4,516
47,190	316	30	...	...	...	...	366	106	43	4,020	2,575	210	10,719
15,529	250	50	...	...	...	...	300	55	10	41	410	190	629
16,956	439	...	...	...	...	...	439	...	...	173	416	...	5,815
17,356	158	20	...	...	...	...	178	580	...	293	155	55	...
7,576	210	...	...	...	...	...	280	636	...	135	1,072	20	1,219
3,16,277	2,615	225	2,112	...	...	...	5,152	9,016	689	11,141	11,075	613	38,449

Fees and revenue from Tramways	Other fees (to be specified in detail in as many columns as may be necessary).						
	Fees for the temporary occupation of municipal land.	Notice and Warrant fees.	Stone fees, quarrying fees, and Licence fees for lime and brick kilns.	Copying fees.	Mandap fees.	Fees for lost numbers for wheel tax.	Miscellaneous.
36	37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	1,332	222	303	.....	.....	.....	.....
.....	117	98	.....	.....	.....	.....	.....
.....	138	102	.....	.....	.....	.....	.....
.....	.....	85	11	.....	.....	.....	.....
.....	1,577	562	314	.....	.....	.....	.....
.....	1,532	463	.....	.....	.....	.....	.....
.....	63	192	.....	.....	.....	.....	.....
.....	5	45	.....	.....	.....	.....	.....
.....	10	18	.....	.....	.....	.....	.....
.....	77	25	.....	.....	.....	.....	.....
.....	41	65	.....	.....	.....	.....	.....
.....	89	302	.....	.....	.....	.....	.....
.....	250	304	.....	.....	.....	.....	.....
.....	314	58	.....	.....	.....	.....	.....
.....	270	284	.....	.....	.....	.....	.....
.....	115	381	.....	.....	.....	.....	.....
.....	44	.....	.....	.....	.....	.....	.....
.....	2,918	2,257	.....	.....	.....	.....	.....
.....	1,128	193	.....	36	501	.....	7
.....	.....	213	.....	41	219	.....	.....
.....	.....	58	.....	2	56	.....	.....
.....	.....	47	.....	3	76	.....	49
.....	77	14	.....	1	95	.....	608
.....	.....	23	.....	1	3	.....	58
.....	.....	.....	.....	2	.....	.....	2
.....	1,205	578	.....	88	050	.....	984
.....	922	.....	.....	.....	.....	.....	.....
.....	514	349	.....	.....	.....	.....	.....
.....	352	617	.....	.....	.....	.....	525
.....	.....	131	.....	.....	.....	.....	.....
.....	1,301	92	.....	.....	.....	.....	.....
.....	.....	79	.....	.....	.....	.....	2
.....	.....	31	.....	.....	.....	.....	.....
.....	3,170	1,202	.....	.....	.....	.....	537

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—continued.						
Fines under Municipal and other Acts.	Interest of Investments.			Premium on Loans.	Total.	For General purposes.
	For General purposes.	For Educational purposes.	For Medical purposes.			
44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,250	.....	.....	.....	.....	23,153	500
280	.....	.....	.....	.....	630	.....
5	.....	.....	.....	.....	11,420	280
	.....	.....	.....	.....	822	.....
1,524	.....	.....	.....	.....	36,025	780
166	1,032	.....	.....	.....	25,453	.....
164	1,407	120	.....	.....	27,060	1,148
7	.....	5	.....	.....	5,381	.....
13	.....	.....	.....	.....	8,054	.....
68	.....	.....	.....	.....	5,744	0
8	.....	.....	.....	.....	5,410	.....
102	.....	17	.....	.....	15,095	.....
38	50	15	.....	.....	9,544	.....
79	.....	.....	.....	.....	7,522	.....
93	45	.....	.....	.....	9,815	.....
41	.....	.....	.....	.....	6,582	.....
7	.....	.....	.....	.....	5,212	.....
801	2,504	167	.....	.....	1,32,100	1,157
25	680	220	.....	.....	33,071	3,230
145	.....	.....	.....	63	9,375	36
13	.....	147	.....	.....	4,002	.....
80	.....	.....	.....	.....	13,431	.....
20	.....	.....	.....	.....	1,950	.....
.....	.....	.....	.....	.....	1,945	.....
.....	.....	.....	.....	.....	3,215	.....
282	680	307	.....	66	67,880	3,206
.....	.....	11	.....	.....	29,024	4,370
174	.....	14	.....	.....	10,831	610
403	.....	5	113	.....	21,059	168
118	.....	.....	.....	.....	1,563	.....
36	.....	.....	.....	.....	7,765	.....
3	.....	.....	.....	.....	1,083	.....
9	.....	05	17	.....	3,823	.....
732	95	129	76,052	5,173

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

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From Government.		From Local Funds.			From other Sources.			Total. Columns 52 to 60.
For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	
51	52	53	54	55	56	57	58	59
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,589	.....	.....	392	.....	231	.....	.....	23,712
4,310	.....	.....	.....	.....	.....	.....	.....	4,310
16,504	.....	14	400	350	.....	.....	.....	17,608
1,937	.....	.....	231	.....	.....	.....	.....	2,168
45,340	.....	14	1,083	350	231	.....	.....	47,798
19,929	.....	.....	162	.....	.....	.....	.....	20,091
15,066	.....	.....	516	.....	.....	2,000	.....	18,730
5,243	.....	.....	792	500	913	.....	.....	7,443
8,413	.....	.....	650	.....	.....	40	.....	9,133
5,754	.....	.....	1,695	500	.....	.....	.....	7,948
3,831	.....	37	478	500	.....	.....	150	4,966
16,403	.....	.....	645	550	144	.....	.....	17,742
8,271	.....	.....	401	500	.....	.....	.....	9,232
9,400	200	.....	815	340	.....	.....	.....	10,755
11,724	200	.....	605	300	.....	.....	100	12,929
9,300	300	.....	1,120	500	.....	.....	.....	11,310
9,130	.....	.....	200	400	.....	.....	.....	9,730
1,22,554	700	37	8,150	4,000	1,057	2,040	250	1,40,044
23,135	.....	.....	563	.....	184	.....	.....	27,117
9,784	100	.....	506	200	304	.....	1,352	12,372
2,578	350	.....	418	400	.....	117	.....	3,863
8,044	200	.....	944	350	.....	25	.....	9,563
3,420	500	.....	232	300	.....	.....	.....	4,452
3,222	600	.....	665	500	.....	.....	.....	5,287
2,463	.....	.....	648	.....	.....	.....	.....	3,111
52,749	1,750	.....	4,231	1,750	573	142	1,352	65,765
21,604	.....	.....	106	.....	.....	.....	.....	34,030
11,342	18	.....	478	300	45	.....	2,273	15,130
15,036	.....	.....	438	600	.....	.....	.....	16,242
3,192	.....	2	422	750	.....	.....	.....	4,360
3,336	.....	.....	617	.....	.....	500	.....	4,453
2,258	100	.....	238	350	.....	.....	.....	2,946
4,183	.....	.....	214	300	.....	767	333	5,787
68,991	113	2	2,513	2,300	45	1,267	2,600	83,020

MISCELLANEOUS.			Total income of year excluding opening balance. Columns 23 + 27 + 41 + 51 + 54.	EXTRAORDINARY AND DEBT.			
Recoveries on account of services rendered to private individuals	Other items.	Total.		Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Sale-proceeds of cheap grain Shop.	Loans.	
						From Government.	Raised in the open market.
61	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	5,134	5,134	1,05,003	.....	.....	.....	.....
.....	18	18	11,039	.....	.....	.....	.....
.....	99	99	54,421	.....	.....	.....	.....
.....	363	363	7,982	.....	.....	.....	.....
.....	5,614	5,614	2,68,535	.....	.....	.....	.....
169	1,032	1,301	1,37,473	38,600	.....	.....	.....
.....	1,251	1,251	98,204	.....	.....	.....	.....
.....	82	82	25,105	.....	.....	.....	.....
.....	353	353	33,110	.....	.....	.....	.....
.....	801	801	25,959	.....	.....	.....	.....
.....	80	80	18,888	3,000	.....	.....	.....
.....	86	86	73,003	.....	.....	.....	.....
1	72	73	31,318	.....	.....	.....	.....
.....	299	299	44,022	.....	.....	.....	.....
.....	2,819	2,819	52,739	.....	.....	.....	.....
.....	328	328	33,606	.....	.....	.....	.....
.....	238	232	30,073	.....	.....	.....	.....
170	7,426	7,596	6,04,000	41,600	.....	.....	.....
.....	1,796	1,796	2,23,153	.....	.....	.....	.....
26	887	413	60,266	.....	.....	.....	.....
.....	372	372	22,537	.....	.....	.....	.....
.....	376	376	42,018	.....	.....	.....	.....
.....	79	79	16,806	.....	.....	.....	.....
.....	210	210	14,700	.....	.....	.....	.....
.....	13	13	8,105	.....	.....	.....	.....
26	3,233	3,259	3,87,585	.....	.....	.....	.....
1,865	9,274	11,129	2,44,351	.....	.....	.....	.....
19	468	477	93,625	100	.....	.....	.....
39	812	851	85,707	1,450	.....	.....	.....
.....	57	57	22,515	.....	.....	.....	.....
.....	118	118	31,761	50	.....	.....	.....
.....	1,018	1,018	22,611	.....	.....	.....	.....
.....	448	448	17,929	.....	.....	.....	.....
1,013	12,185	14,098	4,94,599	1,900	.....	.....	.....

No. II—continued.

Advances.		Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	REMARKS.
Permanent.	Other.							
63	68	70	71	72	73	74	75	76
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
.....	7,690	8,224	15,914	2,11,007	2,21,798	4 4 9	5 14 2	
.....	.....	184	184	11,223	11,562	1 2 8	2 2 5	
.....	.....	179	179	54,600	54,626	2 9 5	5 9 2	
.....	.....	.....	.....	7,982	10,103	1 4 6	2 1 0	
.....	7,690	8,587	16,277	2,84,812	2,98,088	3 7 4	5 3 3	
.....	501	1,468	40,599	1,78,072	1,83,578	3 12 11	5 14 4	
.....	2,533	.....	2,533	1,00,767	1,42,720	1 15 7	3 13 6	
.....	.....	.....	.....	25,105	29,401	1 1 0	2 5 0	
200	.....	.....	200	33,310	39,831	1 11 0	3 10 3	
.....	.....	360	360	26,319	30,846	1 6 7	3 4 11	
137	.....	75	3,212	22,100	22,186	1 0 8	2 5 10	
.....	7,650	63	7,748	80,841	91,640	2 5 0	4 8 0	
.....	638	525	1,163	32,451	38,057	0 15 9	2 8 6	
.....	.....	235	235	44,257	56,985	1 6 5	2 9 7	
.....	.....	992	992	53,731	63,504	1 12 1	3 10 0	
.....	1,075	636	1,711	35,217	36,533	1 1 11	2 10 11	
.....	.....	613	613	31,236	34,810	1 4 10	2 14 2	
337	12,567	4,912	59,416	6,63,508	7,80,141	1 14 1	3 9 11	
.....	620	7,591	8,611	2,31,784	2,94,859	5 6 2	7 9 1	†The amount of Rs. 95,616 includes the income (1) from the Terminal Tax on imported articles, viz., Rs. 41,358 and (2) income from the tax on the export of cotton bales, viz., Rs. 54,258.
.....	475	320	795	61,061	72,782	2 13 1	4 9 5	
.....	.....	.....	.....	22,537	27,744	2 1 2	3 12 0	
.....	.....	610	610	42,628	47,608	2 1 7	4 13 6	
.....	.....	179	179	16,935	18,069	1 6 1	2 7 3	
.....	.....	.....	.....	14,700	17,491	1 3 11	2 9 3	
273	.....	357	630	6,735	14,588	0 6 8	2 0 8	
273	1,065	9,457	10,825	3,98,410	4,93,139	3 5 0	5 4 0	
.....	793	1,922	2,715	2,47,166	2,72,892	4 5 1	6 7 0	
.....	.....	1,043	1,143	70,768	79,775	2 15 2	5 0 1	
.....	360	1,208	3,018	88,725	1,03,921	2 0 1	3 10 4	
.....	14	25	39	22,554	23,020	1 0 0	3 0 0	
.....	.....	.....	60	31,811	36,018	1 14 5	3 9 0	
.....	2,413	13	2,426	25,037	45,909	3 14 10	5 1 10	
.....	.....	.....	.....	17,929	22,631	0 15 3	2 4 1	
.....	3,560	4,211	9,361	5,03,900	5,59,203	3 0 2	4 11 3	

STATEMENT

Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL					
				(1) Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.
1	2	3	4	5	6	7	8	9	10
CENTRAL DIVISION—contd.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Poona ...	64	Poona City ...	1,91,647	4,01,145	1,03,457	19,325	11,238	...	93,077
	65	Saswad ...	617	4,702	1,120	120	...	1,803	...
	66	Jejuri ...	3,550	2,477	478	154	...	901	...
	67	Baramati ...	663	15,605	3,809	763	...	4,050	...
	68	Indapur ...	204	3,142	1,171	103	...	1,151	...
	69	Sirur ...	850	5,823	1,445	38	...	...	1,710
	70	Talegaon (Dabhade) ...	3,044	5,479	1,655	189	...	721	2,719
	71	Lonavla ...	83,205*	...	27,874	935	...	...	11,291
	72	Alandi ...	14,691	...	1,271	47	415	1,035	...
	73	Junnar ...	1,844	8,817	4,123	333	...	1,660	...
74	Poona Suburban ...	18,304	45,200	43,760	...	408	...	...
		Total ...	3,19,035	4,92,350	1,90,107	23,002	12,061	12,380	1,08,367
Satara ...	75	Ashta ...	1,151	...	5,498	...	0	...	...
	76	Islampur ...	1,723	...	6,049	331	75	1,850	...
	77	Karad ...	4,856	9,580	3,891	612	190	2,858	15,711
	78	Malcolmpeth ...	17,580	...	20,435	1,520	218	...	...
	79	Mhaswad ...	2,294	2,083	1,802	3,732	40	1,030	...
	80	Panchgani ...	7,329	...	11,044	430	...	...	28
	81	Rahimatpur ...	1,020	2,813	1,674	...	45	...	...
	82	Satara City ...	9,495	32,433	9,111	1,233	135	2,011	15,069
	83	Satara Suburban ...	9,097	...	2,574	631	...	...	...
	84	Tasgaon ...	923	3,149	5,034	180	330	2,087	...
85	Vita ...	1,281†	1,147	1,710	120	10	929	...	
86	Wai ...	2,949	16,423	2,859	317	...	2,234	...	
		Total ...	60,633	68,583	72,070	8,095	1,069	12,890	36,829
Sholapur ...	87	Sholapur ...	2,08,855‡	2,43,340	78,947	2,130	...	...	1,57,680
	88	Barsi ...	33,678	37,364	10,516	1,002	...	10,025	20,657
	89	Karmala ...	8,310	11,419	2,904	1,063	...	1,408	...
	90	Fandharpar ...	3,039	46,029	9,827	762	...	10,361	18,359
	91	Sangola ...	947	2,140	1,519	216	...	1,677	...
		Total ...	2,55,335	3,41,222	1,01,743	5,283	...	30,029	1,00,670
		DIVISIONAL TOTAL ...	9,43,974	12,92,734	6,76,079	57,116	14,937	1,05,048	4,33,121

* The President, Lonavla Municipality reports that the amount of Rs. 15,000 invested in War Bonds was credited to general balance in 1930-31, but it was not included in the balance of the last year. This mistake has now been corrected. Regarding mistake of Rupee one he explains that owing to elimination of annas and pies in last year's Statement the mistake occurred. It is now corrected.

† Last year the closing balance was shown to be Rs. 1,418. It was incorrect.

‡ There is a difference of Rs. 10 in the closing balance of the last year and the opening balance of the current year of Sholapur Municipality as they wrongly showed Rs. 10 in excess on account of Dhatsod in annas and pies. So Rs. 10 have been deducted from the closing balance of the last year.

Lighting rate.	Conservancy (including scavenging and latrine rates).		Other Taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, &c., in as many columns as may be necessary).						
	Special sanitary cess.	General sanitary cess.	Pilgrim tax.	Dog tax.	General water rate.	Motor and cycle tax.	Cotton manufacturing tax.	Shop tax during fairs.	Looms or Factory tax.
11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	43,203	11,961	...	223	...	...	...	...	...
..	243	197	318	...	...	...	...	...	...
...	41	249	10,028	...	...	...	...	...	...
...	999	1,469	...	...	...	...	...	...	...
...	280	...	...	...	...	...	...	...	...
...	450	373	...	...	...	...	...	...	...
...	147	520	...	...	...	...	...	...	...
...	...	490	...	5	...	...	...	...	...
...	80	272	16,026	...	...	...	...	...	...
..	397	487	...	...	...	...	...	...	...
7,323	...	7,239	...	204	...	...	...	...	...
7,323	45,933	23,197	27,002	432	...	...	...	...	...
...
...	191	...	...	...	...	...	...	...	...
...	805	...	...	...	...	...	...	...	...
...	...	333	...	...	...	...	...	...	...
...
...
...	5,321	2,969	...	...	...	...	...	...	...
...	132	...	...	...	...	...	...	...	...
...
...
...	1,479	1,830	...	...	...	...	...	...	...
...	8,018	5,152	...	...	...	...	...	...	...
...	24,015	9,623	...	30	...	...	...	...	...
...	5,610	...	...	...	...	...	...	...	...
...	288	1,126	...	...	...	...	...	...	...
...	5,690	1,823	99,013	...	...	...	...	...	...
...	66	878	...	...	...	...	...	...	...
...	35,609	13,460	99,013	30	...	...	...	...	...
13,819	1,39,187	1,14,768	1,51,023	514	10,354	11	7,076	204	3,276

							(II) REALIZATIONS		
Terminal tax on ground rent.	Tax on otas and projections.	Drainage and cess pool tax.	Slaughter-house tax.	Servants' tax.	Addn. tax.	Miscellaneous.	Total rates and taxes.	From pounds.	From Luckney carriages.
21 (a)	22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	58,402	...	...	...	...	7,42,721	2,857	.....
.....	8,023	29	.....
.....	14,961	76	.....
.....	27,404	240	.....
.....	5,852	31	.....
.....	9,830	98	.....
.....	11,439	221	.....
.....	40,525	188	.....
.....	19,746	1	.....
.....	15,822	11	9
.....	1,04,103	...	.....
.....	58,402	...	...	...	...	10,00,038	8,672	9
.....	5,499	22	.....
.....	8,099	139	.....
491	53,818	155	.....
.....	1,987	191	...	24,504	43	183
.....	9,387	57	.....
.....	181	81	12,362	16	.....
.....	4,549	39	.....
.....	69,055	201	.....
.....	3,237	77	.....
.....	10,780	129	.....
.....	3,925	21	.....
.....	25,141	31	200
401	1,987	232	81	2,10,408	930	353
.....	5,13,765	1,115	52
.....	92,194	367	.....
.....	61	...	...	...	18,347	159	.....
.....	1,590	1,94,404	1,094	.....
.....	6,786	337	.....
.....	61	...	...	1,590	2,25,560	2,001	52
401	2,020	58,402	61	1,987	232	1,677	3,00,130	21,029	684

UNDER SPECIAL ACTS.					REVENUE DERIVED FROM MUNICIPAL							
From other sources (to be specified in detail in as many columns as may be necessary).					Total.	Rents of lands, houses, serais (rest-houses), dak bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational Institutions.	Fees and revenue from Medical Institutions.	Fees and revenue from Markets and Slaughter-houses.	Fees and revenue from Tramways.
Local Funds.	Cost of additional police.	License fee for Kerosine.	Copying process fees.	Miscellaneous.								
31	32	33	34	35	36	37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
322	3,159	726	2,270	27,308	2,857	0	62,856	...
...	29	384	.....	1	388	194	160	...
...	76	37	.....	63	205	16	.....	...
...	200	.....	50	182	1,916	306	13,951	...
...	31	20	1,375	555	329	112	522	...
...	98	8	.....	.....	223	45	1,792	...
...	221	6	217	233	78	28	.....	...
...	168	510	.....	235	1,308	1,702	2,653	...
...	1	1,517	.....	5	101	14	.....	...
54	74	44	79	122	345	46	212	...
...	525	1,676	188	22	.....	...
...	4,057	2,962	4,516	30,380	7,048	2,485	62,166	...
...	22	1	.....	.....	363	.....	157	...
...	139	142	691	.....	209	42	.....	...
...	155	520	41	46	1,002	53	1,257	...
...	228	10,559	.....	1	214	.....	673	...
...	57	.....	12	.....	352	63	847	...
...	16	457	45	.....	82	694	633	...
...	39	.....	.....	.....	245	10	.....	...
...	201	1,471	693	1,201	923	.....	3,491	...
...	77	45	.....	.....	94	.....	709	...
...	129	251	.....	.....	559	80	.....	...
...	21	557	.....	7	164	.....	.....	...
...	231	71	346	148	599	47	1,118	...
...	1,313	14,074	1,831	1,403	4,836	1,003	9,085	...
...	1,167	25,020	50,028	5,603	1,002	43	23,468	...
...	387	526	563	889	4,081	40	1,371	...
...	158	27	23	1	696	47	72	...
...	59	1,144	710	3,300	3,700	8,750	1,204	4,850	...
...	337	.....	41	.....	365	71	2,963	...
...	60	3,193	26,283	54,065	10,372	14,954	1,465	32,664	...
2,363	2,112	130	198	50	30,500	63,335	69,503	92,515	73,504	6,506	2,78,827	...

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PROPERTY AND POWERS APART FROM TAXATION.

Other fees (to be specified in detail in as many columns as may be necessary).							Fines under Municipal and other Acts.	Interest of Investments.			Premium on Loans.	Total.
Fees for temporary occupation of Municipal lands.	Notice and Warrant fees.	Stone and quarry fees, etc., license fees for lime and brick tubes.	Copying fees.	Projection fees.	Mandap fees.	Miscellaneous.		For General purposes.	For Educational purposes.	For Medical purposes.		
43	45	46	47	48	49	50	51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,696	3,497	...	384	...	...	...	6,023	4,020	89	...	...	1,18,040
35	147	...	7	...	...	...	20	...	...	...	...	1,335
...	3	...	0	...	...	...	8	...	...	...	...	333
...	4	...	8	...	...	...	265	135	...	...	...	16,817
...	54	...	4	...	...	...	230	...	...	...	...	8,197
58	231	...	6	...	...	...	28	140	...	...	...	2,531
80	203	...	5	...	...	...	1	...	...	...	...	885
10	30	...	12	...	...	...	4	1,012	...	...	...	7,512
...	59	...	2	...	...	...	7	187	...	...	...	1,502
28	121	...	17	...	...	...	00	...	...	...	...	1,074
...	3,748	...	36	...	...	...	424	7,300	115	783	...	14,800
2,872	8,097	...	467	...	...	...	7,980	12,803	203	703	...	1,63,603
...	48	...	1	...	...	...	20	...	...	...	...	500
...	44	...	...	...	17	...	230	...	...	...	...	1,384
...	323	...	...	...	...	...	452	...	...	...	...	3,702
...	...	...	...	...	...	...	505	475	...	...	...	12,027
...	65	...	3	...	...	67	...	...	...	...	...	1,400
...	14	...	9	...	...	...	...	...	...	...	...	1,031
...	10	...	...	...	...	...	6	...	...	08	...	337
...	...	...	...	...	...	...	89	...	...	...	...	7,808
...	11	...	...	...	...	1,334	15	1,440	...	...	...	3,618
...	358	...	...	...	...	...	15	...	...	...	...	1,302
...	...	...	...	...	...	...	...	...	...	...	...	723
...	98	...	28	...	...	...	260	...	...	...	...	2,715
...	971	...	41	...	17	1,490	1,512	1,915	...	00	...	33,244
1,159	...	...	...	...	609	8,001	355	2,683	...	...	...	1,18,121
...	...	...	44	...	...	...	267	131	...	...	...	7,031
...	...	...	...	...	...	...	19	...	...	...	...	885
203	...	...	...	...	...	...	260	...	...	...	...	23,178
...	70	...	3	...	...	...	33	...	...	...	...	3,536
1,332	70	...	47	...	600	8,001	943	2,914	...	...	...	1,63,649
13,123	13,827	314	603	...	1,676	11,012	13,774	20,760	822	953	00	6,07,711

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

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From Government,			From Local Funds,			From other Sources,			Total.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	
57	58	59	60	61	62	63	64	65	66
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0	61,357	15,041	.....	.....	.....	.....	.....	.....	76,908
...	3,595	500	.....	415	450	.....	.....	.....	4,960
...	352	.....	.....	105	300	.....	.....	.....	847
...	12,401	225	.....	552	600	.....	.....	.....	13,778
...	2,572	800	.....	150	500	.....	.....	.....	4,022
...	3,401	.....	.....	689	400	.....	40	28	4,558
...	2,678	350	.....	174	475	.....	.....	.....	3,877
...	6,756	.....	.....	58	.....	.....	.....	.....	6,814
...	1,389	250	.....	510	50	.....	.....	.....	2,189
...	2,582	500	.....	400	300	.....	.....	.....	3,762
...	2,528	.....	.....	.....	100	.....	400	4,300	7,328
0	69,611	18,266	.....	3,143	3,175	.....	440	4,328	1,28,963
...	3,861	.....	1,438	59	.....	.....	.....	.....	5,358
...	4,900	400	1,060	63	500	.....	.....	.....	6,328
725	8,998	200	.....	752	.....	.....	.....	.....	10,675
3,214	3,036	370	422	33	.....	.....	.....	.....	7,105
...	2,253	300	.....	44	250	.....	.....	.....	2,847
3,541	408	630	.....	.....	600	.....	.....	.....	5,079
...	3,083	300	968	92	500	.....	.....	.....	5,843
1,239	15,465	.....	.....	742	.....	.....	86	60	17,602
4,281	774	.....	.....	80	.....	.....	.....	.....	5,134
...	7,227	400	1,008	199	300	.....	.....	.....	9,134
...	2,800	.....	.....	.....	.....	.....	.....	.....	2,800
...	11,850	.....	.....	539	350	639	.....	.....	13,737
13,029	65,024	2,600	4,596	2,658	2,400	939	66	60	91,702
4,297	42,000	.....	.....	2,827	.....	.....	.....	.....	50,129
...	12,037	.....	207	462	580	.....	.....	.....	13,376
635	8,956	.....	.....	175	280	.....	.....	.....	4,046
1,583	21,624	.....	.....	185	361	10,920	.....	1,054	35,727
...	2,023	.....	208	.....	.....	.....	.....	.....	3,221
6,515	83,430	.....	595	3,049	1,221	10,920	.....	1,054	1,07,393
29,625	6,37,695	23,431	6,514	25,480	15,256	13,770	3,985	9,660	6,64,685

MISCELLANEOUS.				ENTR.			
Recoveries on account of services rendered to private individuals.	Other Items.	Total.	Total income of year excluding opening balance.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans.		Subscriptions raised to buy cash certificates.
					From Government.	Raised in the open market.	
67	68	69	70	71	72	73	74
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,772	238	8,010	9,44,528	78,630	.....	.....	.....
.....	18	18	14,065	.....	.....	.....	.....
.....	326	326	15,079	.....	.....	.....	.....
0	18,071	18,071	70,900	.....	.....	.....	.....
10	117	127	13,230	.....	.....	.....	.....
.....	523	523	17,554	.....	.....	.....	.....
29	.....	29	16,182	.....	.....	.....	.....
24	833	957	55,976	.....	.....	.....	.....
.....	112	112	23,050	.....	.....	.....	.....
.....	21	21	23,778	.....	.....	.....	.....
11,870	412	12,282	1,33,600	.....	.....	.....	.....
19,705	21,370	41,081	19,38,389	78,630	.....	.....	.....
.....	77	77	11,546	.....	.....	.....	.....
3	34	37	15,084	.....	.....	.....	.....
.....	678	678	40,026	.....	.....	.....	.....
.....	2,549	2,549	47,101	.....	.....	.....	.....
.....	185	185	13,535	.....	.....	.....	.....
104	431	536	10,028	.....	.....	.....	.....
.....	163	163	10,014	.....	.....	.....	.....
660	5,292	5,952	1,00,078	.....	.....	.....	.....
16	567	583	12,079	.....	.....	.....	.....
.....	462	462	21,787	.....	.....	.....	.....
.....	1,608	1,608	9,142	.....	.....	.....	.....
.....	288	288	42,110	.....	.....	.....	.....
783	12,280	13,063	3,54,739	.....	.....	.....	.....
2,149	6,946	9,095	6,02,271	.....	.....	.....	.....
.....	2,440	2,440	1,16,329	.....	.....	.....	.....
.....	174	174	24,510	.....	.....	.....	.....
587	891	1,478	2,55,980	.....	.....	.....	.....
.....	34	34	13,924	.....	.....	.....	.....
2,730	10,485	13,211	11,03,022	.....	.....	.....	.....
25,333	72,500	97,832	45,50,958	1,21,539	.....	.....	.....

No. II—continued.

ORDINARY AND DEBT.									
Advances.		Deposits.	Amount received from Government on account of leakage.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	REMARKS.
Permanent.	Other.								
75	76	77	78	79	80	81	83	85	84
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
.....	53,340	52,000	.....	1,83,079	11,28,507	13,20,154	5 0 2	7 1 5	
.....	.....	.....	.....	.....	14,005	15,012	1 14 1	3 4 3	
.....	.....	.....	.....	.....	15,073	10,520	7 2 5	7 15 0	
.....	1,500	632	.....	2,132	79,092	70,055	3 2 6	8 13 4	
.....	.....	258	.....	256	13,485	13,779	1 8 10	3 8 1	
.....	.....	.....	.....	.....	17,554	18,404	3 2 11	5 11 0	
.....	340	236	.....	585	16,767	19,811	3 7 11	4 15 1	
.....	124	400	.....	524	56,500	1,39,705	3 10 6	5 0 10	
.....	11,355	355	.....	11,710	35,360	50,051	12 0 4	15 1 4	
.....	50	27	.....	77	20,850	22,004	2 2 4	2 13 1	
.....	.....	1,029	.....	1,029	1,30,638	1,57,042	7 2 1	0 7 7	
.....	65,718	54,035	.....	2,00,292	15,38,601	18,57,726	5 2 10	6 14 0	
.....	.....	105	.....	105	11,651	12,802	0 0 0	1 4 6	
.....	.....	224	.....	224	10,209	17,031	1 0 4	2 0 4	
.....	100	6,263	.....	6,363	55,359	60,245	3 4 0	4 12 7	
.....	4,545	.....	.....	4,545	51,640	60,226	4 14 8	0 0 8	
.....	.....	.....	.....	.....	13,935	16,129	1 6 7	2 1 4	
.....	.....	.....	.....	.....	10,026	27,255	5 0 7	8 1 11	
.....	100	.....	.....	100	11,014	12,034	0 13 0	2 1 1	
.....	4,203	4,005	.....	8,213	1,08,591	1,18,396	3 7 1	5 0 5	
.....	100	98	.....	108	12,877	21,004	1 5 5	5 4 3	
.....	.....	.....	.....	.....	21,767	22,710	1 3 1	2 0 8	
.....	200	77	.....	277	9,410	10,700	0 14 8	2 2 7	
.....	1,241	1,159	.....	2,400	44,540	47,480	2 7 5	4 2 0	
.....	300	10,104	.....	22,455	3,77,163	4,30,871	3 4 5	3 18 4	
.....	.....	105	.....	105	11,651	12,802	0 0 0	1 4 6	
.....	16,827	45,053	.....	61,410	7,53,681	9,02,530	4 8 2	6 1 3	
.....	500	2,215	.....	2,715	1,10,043	1,52,721	4 8 2	5 11 0	
.....	.....	.....	.....	.....	24,510	33,326	3 11 0	4 14 10	
.....	535	6,794	.....	10,015	2,00,004	2,09,643	7 11 0	10 2 6	
.....	150	.....	.....	150	14,074	15,021	1 10 8	3 2 0	
.....	1,135	23,121	.....	74,500	11,77,012	14,33,247	4 14 2	6 8 5	
.....	2,305	1,24,965	.....	3,03,510	40,44,504	50,58,473	3 10 0	5 5 5	

STATEMENT

Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL RATES AND							
				Octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.
1	2	3	4	*14	14 (a)	15	16	17	18	19	20
SOUTHERN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum ...	93	Belgaum ...	16,750	42,705	...	13,691	2,858	...	12,237	...	...
	94	Nipáni ...	52,142	22,362	...	5,738	791	...	1,165	3,735	...
	95	Athani ...	5,666	13,382	...	2,616	15	...	474	...	...
	96	Gokák ...	4,539	10,305	...	5,056	...	...	1,271	...	...
	97	Saundatti-Yellamma ...	12,446	125	...	3,494	...	...	...	...	...
	98	Bail Hongal ...	13,179	11,545	...	6,430	49	...	1,498	...	...
		Total ...	1,04,722	1,00,424	...	36,975	3,707	...	16,645	3,735	...
Bijápur ...	99	Bijápur ...	19,105	1,09,779	...	18,963	824	...	2,252	24,422	...
	100	Bágalkot ...	23,899	40,524	...	21,046	993	...	3,827	...	...
	101	Guledgudd ...	2,785	20,171	...	5,916	106	...	1,246	...	...
	102	Hkal ...	6,694	10,736	...	3,993	172	...	2,435	...	...
		Total ...	52,383	1,31,210	...	49,918	2,095	...	9,760	24,422	...
Dhárwár ...	103	Dhárwár ...	30,095	24,579	29,150	27,174	2,012	...	6,353	34,797	...
	104	Hubli ...	30,790	...	1,12,407	40,363	1,078	...	7,074	51,728	...
	105	Navalgund ...	1,172	2,542	...	5,171	353	120	1,587	1,391	...
	106	Nargund ...	12,204	3,336	...	3,924	240	193	3,389	1,334	...
	107	Gadag-Bettigeri ...	64,939	40,639	...	9,726	536	1,042	14,585	...	...
	108	Háveri ...	321	...	...	5,215	562	945	3,105	...	...
	109	Byádgi ...	1,319	14,038	...	2,690	...	1,110	1,252	...	...
	110	Ránebennur ...	2,542	...	...	7,903	744	945	3,375	...	...
	111	Yámunur ...	9,430	...	...	...	...	...	...	...	...
	112	Gudguddápur ...	402	...	...	...	...	...	...	...	...
		Total ...	1,53,214	94,131	1,41,557	1,02,166	5,525	5,265	40,720	89,250	...

* Columns 5 to 13 omitted as directed in Government Order No. 151, General Department dated 6th January 1919.

Conservancy (including scavenging and latrine-rates).		Other taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, etc., in as many columns as may be necessary).					Total rates and taxes.	From pounds.
Special sanitary cess.	General sanitary cess.	Pig tax.	Pilgrim tax.	Dog tax.	Tax on washermen.	Tax in dramatic performances.		
21	22*	23	24	25	26	26 (a)	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,310	7,892	...	.....	...	..	833	88,526	371
300	1,083	...	.....	...	...	...	35,179	55
.....	1,081	...	.....	...	...	...	17,568	202
296	2,035	61	.....	...	..	...	18,974	348
.....	.....	...	18,634	...	...	...	22,253	831
1,164	.....	...	.....	...	...	...	20,680	215
10,070	12,096	61	18,634	...	...	833	2,03,180	2,022
2,714	5,365	...	.....	...	...	...	1,64,319	1,955
.....	.....	...	...	...	...	...	66,390	251
.....	1,479	...	...	...	...	...	28,918	281
24	988	...	.....	...	...	...	18,348	135
2,738	7,832	...	.....	...	...	...	2,77,975	2,622
4,001	8,330	...	.....	...	...	...	1,36,396	824
.....	16,023	...	...	...	...	...	2,28,673	746
.....	1,536	...	.....	...	...	...	12,700	83
.....	...	...	.....	...	...	...	12,416	116
935	3,254	...	.....	...	...	...	80,617	226
.....	.....	...	...	...	...	...	9,827	78
.....	.....	...	.....	...	...	...	19,100	120
.....	1,014	..	.....	...	...	...	13,981	207
.....	.....	...	5,661	...	...	...	5,661	.....
.....	.....	...	825	...	...	...	825	.....
4,936	80,157	...	6,486	...	...	...	5,20,196	2,400

(II)—REALISATIONS UNDER SPECIAL ACTS—continued.					REVENUE DERIVED FROM		
From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).			Total.	Rents of lands, houses, <i>serais</i> (rest-houses), dak bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).
	Local Fund Cess.	Fees for sale of poisonous drugs.	Sale-proceeds of hide of cattle impounded.				
29	80	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
160	531	2,506	9,443	416
...	190	...	...	155	883	345	475
170	372	32	62	149
100	448	247	259	.....
1	5	...	...	837	.....	.....	.....
...	215	1,357	.....	.....
431	105	...	...	2,558	5,125	10,109	1,040
180	2,135	8,378	21,544	330
...	251	1,493	463	1
...	281	28	88	400
...	135	69	.....	194
180	2,802	9,908	22,090	925
44	868	1,816	36,168	345
44	790	4,566	6,196	741
..	68	.....	36	.....
..	116	184	3,416	12
44	270	13,249	10,586	410
44	122	.....	148	.....
..	120	806	29	.....
..	207	400	.....	.....
..	6	.....
..	16
176	2,576	20,521	56,555	1,524

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 (to be specified in detail in as many columns as may be necessary).			
				License fees.	Mandap, Booth and other permit fees.	Fees on earth and stone.	Notice and warrant fees
37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,886	15	14,944	...	.....	618	.....	196
2,768	...	3,562	...	.....	309	...	269
1,671	44	3,508	...	...	224	.....	...
5,071	86	2,364	...	.....	46	.....	100
822	128	2,350	...	.....	12	.....	...
.....	...	231	...	.....	99	.....	266
13,218	273	26,959	...	.....	1,308	.....	831
1,221	...	9,915	...	15	188	.....	...
3,901	74	9,700	...	290	23	.....	...
121	106	.....	...	350	1	...	...
246	54	.....	...	81	.....	.....	...
5,439	234	19,615	...	736	212	.....	...
753	...	10,615	...	149	.....	.....	35
14,737	1,199	28,042	...	486	.....	.....	397
177	60	.....	...	271	.....	.....	17
1,238	25	.....	...	.....	.....	.....	25
13,531	...	1,713	...	406	.....	.....	117
3,824	...	201	...	51	...	.....	116
645	...	168	...	169	.....	.....	21
4,601	43	1,280	...	235	.....	.....	33
.....	...	321	...	1,773	.....	.....	...
.....	...	.....	...	74	.....	.....	...
39,511	1,327	42,340	...	3,614	.....	.....	761

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

Other fees (to be specified in detail in as many columns as may be necessary)—continued.		Fines under Municipal and other Acts.	Interest of Investments.				Total.
Copying and comparing fees.	Other fees.		For General purposes.	For Educational purposes.	For Medical purposes.	Premium on Loans.	
45	46	47	48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	10	...	171	...	.....	31,305
...	...	11	567	...	...	.....	9,189
...	...	3	...	...	...	.....	5,693
...	...	122	...	...	..	.....	8,235
.....	...	1	1,089	...	...	.....	4,402
.....	...	13	...	...	...	.....	1,966
.....	...	160	1,656	171	...	.....	60,850
.....	386	...	...	...	...	.....	41,977
31	15,916
8	98	4	...	48	309	.....	1,556
.....	...	19	...	...	...	.....	663
89	484	28	...	48	309	.....	69,112
61	...	46	726	...	258	.....	50,719
79	476	...	...	.....	57,177
8	...	24	...	...	17	.....	593
2	...	1	...	...	...	.....	4,920
16	...	217	657	...	...	.....	40,902
7	...	7	...	...	...	.....	4,554
3	...	166	...	...	...	.....	1,507
11	...	86	...	...	...	.....	6,689
.....	2,160
.....	90
187	...	547	1,859	...	275	.....	1,69,051

From Government.			From Local Funds.			From other Sources
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.
53	54	55	56	57	58	59
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	22,987	.....	.....	872	236	.....
869	9,056	.....	.....	387	.....	.....
.....	1,345	400	.....	698	550	.....
564	5,270	503	.....	537	300	.....
.....	4,263	300	.....	440	250	.....
.....
1,433	42,926	1,200	.....	2,984	1,336	.....
.....	20,410	.....	145	909	.....	.....
2,849	12,011	.....	120	86	300	.....
.....	7,290	400	.....	415	200	.....
.....	3,367	500	.....	275	400	.....
2,849	43,078	900	265	1,685	900	.....
.....	22,069	380	140	70	108	.....
920	38,817	350	94	.....	900	.....
.....	2,800	.....	82	502	450	800
.....	2,000	.....	.....	525	500	.....
536	16,108	.....	273	308	2,702	.....
.....	2,662	.....	.....	181	.....	.....
.....	6,303	.....	.....	119	.....	.....
.....	6,852	400	.....	279	555	.....
.....	.....	.....	.....	.....	.....	32
.....
1,456	97,609	1,130	539	1,982	5,215	832

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—continued.			MISCELLANEOUS.			Total income of year excluding opening balance.
From other Sources—continued.		Total.	Recoveries on account of services rendered to private individuals.	Other Items.	Total.	
For Educational purposes.	For Medical purposes.					
60	61	62	63	64	65	66
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	24,065	10,037	22,685	32,722	1,77,179
.....	10,312	119	369	488	55,323
.....	2,993	.....	1,766	1,766	28,392
.....	7,171	214	669	863	75,771
.....	5,258	.....	348	348	33,009
.....	22,861
.....	49,829	10,370	25,837	36,207	3,52,624
.....	21,464	304	14,904	15,208	2,43,103
.....	15,368	5	363	368	93,200
.....	8,305	.....	27	27	39,087
.....	4,542	.....	48	48	29,737
.....	49,677	309	15,342	15,651	4,66,217
.....	22,767	1,141	1,365	2,506	2,13,256
.....	400	41,481	97	656	753	3,23,874
.....	300	4,884	.....	.....	.....	18,260
.....	3,025	2	90	92	20,569
.....	19,923	1,209	12,306	13,515	1,55,927
.....	2,843	.....	60	50	17,126
.....	6,422	.....	184	184	27,333
.....	8,086	.....	1,145	1,145	30,108
.....	32	.....	.....	.....	7,793
.....	915
.....	700	1,09,463	2,449	15,798	18,245	8,19,631

No. II—continued.

EXTRAORDINARY AND DEBT.												
Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.	Total receipts including Opening Balance.	Total receipts including Opening Balance.	Incidence of taxation (column 23) per head of Population.	Incidence of income (column 35) per head of Population.	Remarks.
	From Government.	Raised in the open market.		Permanent.	Other.							
67	68	69	70	71	72	73	74	75	76	77	78	79
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	2,020	8,981	11,901	1,89,080	2,05,830	2 2 7	4 9 11	
...	137	895	1,032	56,855	1,08,497	3 1 11	4 14 6	
...	28,392	34,058	1 10 8	2 11 0	
...	250	5,766	6,016	41,787	46,328	1 15 1	3 10 7	
...	5,383	159	5,542	38,640	51,086	3 1 6	4 9 8	
...	339	339	23,200	36,370	1 0 10	2 10 2	
...	8,690	16,140	24,830	3,77,454	4,82,176	2 2 6	3 12 1	
...	7,685	3,811	11,496	2,56,599	2,75,704	5 0 11	7 8 9	
...	3,845	3,845	1,02,135	1,26,034	3 0 0	5 0 0	
1,690	103	1,793	40,880	43,665	2 0 0	3 0 0	
...	500	.....	500	24,237	30,631	2 0 0	2 0 0	
1,690	8,185	7,759	17,634	4,23,851	4,76,234	3 8 11	5 3 4	
...	15,000	...	...	200	32,567	8,035	55,802	2,69,058	2,99,153	3 15 9	6 10 8	
...	6,025	3,290	9,315	3,38,189	3,68,979	3 6 9	4 14 9	
...	398	.....	398	18,658	19,830	1 12 8	2 9 2	
...	15	10	25	20,594	32,793	1 7 3	2 6 6	
...	3,673	872	4,545	1,59,772	2,24,711	1 15 4	3 12 7	
...	17,196	17,517	1 6 0	2 6 6	
...	73	73	27,406	28,725	3 7 7	4 15 6	
...	172	25	197	30,305	32,847	1 0 9	2 4 1	
...	31	31	7,824	17,254	...	...
...	16	16	931	1,333	...	...
...	15,000	...	...	200	42,850	12,352	70,402	8,89,933	10,43,147	2 5 0	3 12 0	

STATEMENT

Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND								
				Octroi.	Terminal tax.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting rate.	
1	2	3	4	5	6(a)	7	8	9	10	11	12	
SOUTHERN DIVISION—contd.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Kánara ...	113	Karwar ...	1,850	10,407	...	4,728	830	...	540	...	...
	114	Kumta ...	650	...	13,098	3,249	287	258	778	...	...
	115	Sirsi ...	6,862	16,633	...	3,981	538	...	4,634	...	...
	116	Haliyál ...	1,161	2,704	...	2,981	1,608	20	790	...	...
	117	Honávar ...	2,863	6,439	...	2,180	111	...	211	...	...
	118	Bhatkal ...	1,214	6,347	...	2,193	148	45	618	...	...
	119	Gokarn (Temporary) ...	4,653	938	...	1,022	96	...	43	...	...
	120	Ulvi (Temporary) ...	1,579	...	...	...	504	...	...	...	...
		Total ...	21,170	43,373	13,098	20,334	3,742	323	7,414	...	...
Kolába ...	121	Alibág ...	5,416	6,134	...	5,563	717	30	1,251	...	...
	122	Mahád ...	2,582	9,660	...	4,125	264	...	5,920	...	...
	123	Mátberán ...	62,762	...	...	9,234	2,193	230	...	3,114	...
	124	Panvel ...	11,819	8,264	...	7,113	1,183	425	2,572	8,100	...	
	125	Pen ...	7,063	6,321	...	4,385	964	140	704	1,930	...	
	126	Roha-Ashtani ...	10,037	...	3,940	3,580	324	...	1,613	1,863	...	
	127	Uran ...	7,232	...	...	5,464	1,015	...	...	...	...
		Total ...	1,07,071	30,379	3,940	30,460	7,560	834	9,369	14,606	...	
Ratnágiri ...	128	Chiplun ...	10,873	23,119	...	3,026	134	...	2,400	1,016	...	
	129	Ratnágiri ...	9,160	20,505	...	6,567	1,073	...	952	1,647	...	
	130	Malwan ...	567	...	10,466	4,416	471	...	1,178	...	...
	131	Venguría ...	2,671	...	13,524	3,146	743	...	3,165	...	...
		Total ...	23,671	43,654	23,990	17,155	2,426	...	7,695	2,663	...	
DIVISIONAL TOTAL, 1921-22.			4,02,231	4,33,174	1,82,565	2,66,017	26,053	6,422	91,009	1,34,676	...	

*Columns 5 to 13 omitted as directed in Government Order No. 151, General Department, dated 31st January 1919.

TAXES—continued.

(11) —
REALI-
SATIONS
ETC.

Conservancy (including scavenging and latrine-rates).		Other taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, etc., in as many columns as may be necessary).					Total rates and taxes.	From pounds.
Special sanitary cess.	General sanitary cess.	Pig tax.	Pilgrim tax.	Dog tax.	Tax on washermen.	Tax on dramatic performance.		
21	22*	23	24	25	26	26 (a)	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
827	.....	..	.....	72	.....	..	17,204	218
336	.....	..	.....	..	.....	..	17,956	110
.. ..	.. ..	..	.....	..	.....	..	25,661	697
.. ..	.. ..	..	.....	20	.....	..	8,123	984
24	.....	..	.....	..	.....	..	8,905	181
.....	141	..	.....	..	.....	..	9,492	106
.....	.....	..	1,853	..	.....	..	8,952	20
.....	.. ..	..	536	..	.....	..	740	..
1,187	141	..	2,389	92	.....	..	92,093	2,316
2,616	.....	..	.....	..	.. ..	..	16,341	332
909	.....	..	.....	..	.....	..	17,887	131
5,745	1,032	..	.....	69	35	..	21,661	4
1,507	.....	..	.....	..	.....	..	29,568	686
1,516	.. ..	..	.....	..	.....	..	15,960	325
795	.....	..	.....	..	.....	..	11,615	370
466	483	..	.....	..	.....	..	8,328	266
13,584	1,515	..	.....	69	35	..	1,21,360	2,064
273	.....	..	.....	..	.....	..	29,998	74
1,698	.....	..	.....	..	.. ..	..	32,447	209
1,090	1,090	..	.....	..	.....	..	18,711	..
599	.....	..	.....	..	.....	..	21,177	..
3,600	1,090	..	.....	..	.....	..	1,02,333	283
36,175	52,831	61	27,509	161	35	833	13,17,137	11,707

(II)—REALISATIONS UNDER SPECIAL ACTS—continued.					REVENUE DERIVED FROM		
From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).			Total.	Rents of lands, houses, serais (rest-houses), dik bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).
	Local Fund Cess.	Fees for sale of poisonous drugs.	Sale-proceeds of hide of cattle impounded.				
29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	218	1,908	1,470	.....
...	110	89	621	.....
...	637	276	28	59
...	984	20	35	152
...	181	.....	116	.....
...	106	.....	10	.....
...	20	100	51	11
...	72	.....	.....
...	2,316	2,465	2,331	222
...	332	72	150	.....
...	131	280	.....	60
...	4	1,318	32	.....
...	636	17	.....	.....
...	325	1	52	30
...	370	352	30	.....
...	266	12	18	.....
...	2,064	2,052	283	90
30	266	...	...	370	12	.....	.....
100	309	213	142	100
...
75	75	514	620	150
205	266	...	...	754	739	762	250
992	371	...	...	13,070	40,810	92,159	4,051

Fees and revenue from Educational Institutions.	Fees and revenue from Medical Institutions.	Fees and revenue from Markets and Slaughter-houses.	Fees and revenue from tramways.	Other fees (to be specified in detail in as many columns as may be necessary).			
				License fees.	Mandap, Booth and other permit fees.	Fees on earth and stone.	Notice and Warrant fees.
37	38	39	40	41	42	43	44
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
435	.....	1,711	...	5	18	.....	15
363	248	1,297	...	10	22	.....	3
957	327	297	...	84	155	.....	25
82	116	1,928	...	26	.....	.....	64
103	152	368	...	.....	.....	.....	17
466	88	340	...	.....	.....	.....	.....
.....
.....
2,406	931	5,941	...	125	195	.....	124
554	.....	152	...	.....	10	.....	79
456	47	71	...	.....	8	.....	41
.....	2,618	3,273	...	.....	.....	.....	17
.....	55	438	...	105	11	.....	90
393	88	500	...	.....	25	.....	134
332	184	.....	...	1	.....	.....	4
314	465	827	...	9	4	.....	75
2,054	3,457	5,261	...	115	58	.....	440
748	115	.....	...	.....	56	.....	1
1,278	.....	1,552	...	.....	1	.....	138
1,131	182	.....	...	.....	.....	.....	58
878	63	3,080	...	.....	9	.....	36
4,085	365	4,632	...	.....	66	.....	239
66,713	6,587	1,04,743	...	978	5,937	.....	2,395

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

Other fees (to be specified in detail in as many columns as may be necessary)—continued.		Fines under Municipal and other Acts.	Interest of Investments.			Premium on Loans.	Total.
Copying and comparing fees.	Other fees.		For General purposes.	For Educational purposes.	For Medical purposes.		
45	46	47	48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17	...	36	...	...	...	...	5,615
4	...	54	110	8	...	...	2,807
16	...	245	27	...	436	...	2,709
5	...	139	210	...	...	...	2,956
9	...	85	233	..	...	...	1,033
2	...	24	...	...	...	...	930
.....	...	10	110	...	...	...	282
.....	72
53	...	537	720	8	436	...	16,404
2	...	5	...	...	...	...	1,024
6	...	37	...	...	...	...	1,006
.....	36	46	2,090	...	...	...	9,430
15	...	14	...	...	...	...	745
2	6	76	...	10	...	...	1,322
3	...	41	...	...	...	...	946
1	...	10	...	...	595	...	2,330
28	42	229	2,090	10	595	...	16,503
4	...	7	320	...	...	...	1,269
24	14	...	...	3,462
4	1,375
1	...	57	345	...	...	...	5,758
33	...	64	665	14	...	...	11,504
340	42	1,560	6,990	251	1,616	...	3,35,174

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

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From Government.			From Local Funds.			From other Sources.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.
63	54	55	56	57	58	59
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
573	7,052	86	351	675	426	100
.....	6,486	800	452	161	500	.....
1,999	6,901	888	52	26	710	.....
405	4,173	400	57	739	413	.....
.....	3,230	600	194	412	500	.....
.....	3,009	700	135	68	330	.....
7,357	.....	.....	.....	.....	.....	.....
.....
10,334	30,581	2,924	1,241	2,081	2,879	100
.....	4,344	.....	.....	620	.....	.....
.....	3,266	250	245	797	650	.....
16,394	1,667	.....	.....	55	.....	.....
.....	5,124	.....	155	840	550	.....
.....	5,704	400	.....	821	641	.....
.....	3,325	1,400	2,081	620	800	.....
.....	1,625	.....	174	267	100	.....
16,394	25,055	2,050	2,655	4,020	2,441	.....
.....	4,691	650	.....	.....	.....	.....
.....	8,143	.....	107	598	.....	.....
.....	10,849	1,100	600	.....	.....	.....
.....	6,714	900	.....	.....	.....	.....
.....	30,397	2,650	707	598	.....	.....
32,466	2,69,946	10,854	6,407	13,900	12,771	982

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES.—continued.)			MISCELLANEOUS.			Total income of year excluding opening balance.	Sales of Government securities and withdrawals from Savings Bank.		
From other sources—continued.		Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.				
For Educational purposes.	For Medical purposes.					60	61	62	63	64	65	66	67
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
200	...	8,413	...	204	204	32,684	.....	
25	...	7,924	...	156	156	23,933	1,075		
...	898	10,972	47	201	248	40,877	1,000		
...	...	6,157	...	140	140	18,320	.....	
...	...	4,936	...	62	62	15,177	.....	
...	...	4,242	1	107	108	14,678	.....	
...	...	7,857	...	12	12	11,023	.....	
...	...	.....	...	262	262	1,074	700
225	896	51,061	48	1,174	1,222	1,63,156	3,375		
...	...	4,964	...	520	520	23,181	.....	
...	...	5,403	...	77	77	24,509	.....	
...	...	18,116	...	1,110	1,110	50,321	.....	
...	...	6,669	05	500	595	38,213	.....	
...	...	7,566	...	109	109	25,282	.....	
...	...	7,726	17	84	101	20,758	.....	
...	10,000	12,166	...	23	23	23,113	.....	
...	10,000	62,615	112	2,423	2,535	2,05,377	.....	
...	...	5,341	98	6	44	37,022	11,170		
...	...	8,848	21	861	872	45,938	.....	
...	...	12,549	...	78	78	32,713	.....	
...	...	7,614	42	229	271	84,895	.....	
...	...	84,332	101	1,164	1,265	1,50,568	11,170		
225	11,096	8,56,997	13,389	61,786	75,125	20,97,503	16,235		

No. II—continued.

EXTRAORDINARY AND DEBT.										Incidence of taxation (column 23) per head of Population.	Incidence of income (column 55) per head of Population.	Remarks.
Loans.		Realizations of Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.	Total receipts excluding Opening Balance.	Total receipts including Opening Balance.				
From Government.	Raised in the open market.		Permanent.	Other.								
68	69	70	71	72	73	74	75	76	77	78	79	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.		
...	1	419	420	33,104	34,984	1 5 5	2 8 8		
...	6	1,081	30,064	30,714	1 11 0	2 11 0		
...	348	622	2,570	42,947	49,809	4 1 6	6 2 2		
...	200	.....	200	18,590	19,751	1 10 10	3 12 10		
...	15,177	18,043	1 4 11	2 3 0		
...	14,878	16,092	1 5 10	2 2 1		
...	11,623	16,281	...	...
...	700	1,774	3,653	...	...
...	549	1,047	4,971	1,69,157	1,89,327	1 11 6	3 1 10		
...	100	905	200	1,205	24,396	29,802	3 1 9	4 6 7		
...	4,000	33	4,033	28,547	31,229	2 9 9	3 9 3		
...	1,272	.....	1,272	51,593	1,14,355	6 8 2	15 2 0		
...	21	949	556	1,526	39,739	51,558	3 12 4	4 14 0		
...	1,340	370	1,710	26,992	34,055	2 12 0	4 6 6		
...	20,758	30,795	2 1 10	3 12 6		
...	290	290	23,403	30,695	1 11 9	4 13 0		
...	121	8,466	1,454	10,041	2,15,418	3,22,489	3 1 5	5 3 8		
...	3,414	21	14,605	51,627	62,501	2 11 7	3 5 10		
...	4	198	202	46,140	53,300	2 3 7	3 2 4		
...	32,713	33,650	1 5 9	2 6 0		
...	606	606	35,501	38,172	2 1 4	3 6 11		
...	3,413	825	15,413	1,65,981	1,89,652	2 1 1	3 0 8		
15,000	321	72,158	39,577	1,43,291	22,40,794	27,03,025	2 11 8	4 5 5		

STATEMENT

Name of Division and District.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL			
				Receipts from Terminal Tax and Octroi.	Tax on houses and lands.	Tax on animals and vehicles.	
1	2	3	4	5	6	7	
Karachi ...	132	Karachi Municipality... ..	Rs. 34,16,885	Rs. 8,56,111	Rs. 6,61,766	Rs. 96,073	
		Uncashed cheques ..	72,276				
			34,89,161				
	133	Tatta	11,708	30,353	.....	3,538
	134	Keti Bandar	25,533	5,102	414	...	
	135	Kotri	4,844	21,234	4,039	619	
	136	Manjhand	23,294	5,147	2,501	.....
		Total ...	35,54,540	9,17,947	6,58,720	1,00,230	
	Hyderabad Sind.	137	Hyderabad Sind	10,02,926	4,05,225	13,788
		138	Hala	7,662	18,135
139		Tando Allahyar	13,385	25,055	.....	94
140		Nasarpur	987	7,428	.....	.....
141		Matiar	7,416	10,102	.....	.....
142		Tando Mahamed Khan ...	7,880	14,197	1,710	243	
		Total ...	10,39,956	4,75,142	1,710	14,125	

Tolls (on roads and ferries.)	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).		Other taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, etc., in as many columns as may be necessary).
			General Sanitary cess.	Special Sanitary cess.		Share of water clearance charges.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	5,75,243	.....	2,32,060	46,881	.....
.....	.....	.....	.....	2,256	47
.....
456	.....	.....	.....	594	.....
.....	.....	.....	.....	228	.....
456	5,75,243	.....	2,32,060	49,959	47
.....	1,16,706	.....	.....	2,702	.....
.....	.....	.....	.....	105	.....
.....	.....	.....	.....	1,062	.....
.....	.....	.....	.....	761	.....
.....	.....	.....	.....	119	.....
181	.....	.....	.....	.....	.....
181	1,16,706	.....	.....	4,719	.....

MUNICIPAL RATES AND TAXES— continued.	(II) REALIZATIONS UNDER SPECIAL ACTS.						REVENUE
Total rates and taxes.	From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary).			Total.	Rents of lands, houses, &c. (rest-houses), dak bungalows, etc.
			Vaccination fees.	Miscellaneous receipts.	Conveyance Fund.		
14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,58,134	4,079	435	543	712	.....	5,769	66,456
30,194	988	.....	.....	.....	4	992	26
5,516	201	.....	.....	.....	.....	201	.....
26,942	631	.....	.....	.....	2	633	2,035
7,876	652	.....	.....	.....	.....	652	.....
25,84,662	6,551	435	543	712	6	8,247	68,517
5,98,421	6,311	337	.....	.....	.....	6,648	16,796
18,240	507	.....	.....	.....	.....	507	24
26,211	263	.....	.....	.....	.....	263	.....
8,189	370	.....	.....	.....	.....	370	.....
10,221	533	.....	.....	.....	.....	533	69
16,331	756	.....	.....	.....	.....	756	115
6,12,613	8,740	337	9,077	17,004

DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

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Sale-proceeds of lands and produce of lands, etc.	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.
22	23	24	25	26	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3 51,897	4,030	3,885	1,130	95,686	4,110
99	116	2,672	505	1,479	.....
585	.....	.....	.....	75	.....
334	.....	1,893	30	2,524	.....
.....	.....	66	.....	42	.....
3,52,905	4,146	8,519	1,665	99,806	4,110
1,96,019	7,972	591	21	25,962	.....
87	1,029	142	35	515	.....
172	300	607	25	1,417	.....
.....	.....	207	.....	258	.....
1,021	.....	54	.....	644	.....
11	121	74	11	1,096	.....
1,97,260	9,422	1,675	92	30,732	.....

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND

Other fees (to be specified in detail in as many columns as may be necessary).							Fines under Municipal and other Acts.	Interest
Share of clearance charges.	Miscellaneous.	Copying fees.	Notice and warrant fees.	Other fees.	Process fees.	Garra fees.		For General purposes.
28	29	30	31	32	33	34	35	36
Rs.	Rs.	Ra.	Ra.	Ra.	Rs.	Ra.	Rs.	Ra.
.....	- 4,858	1,48,606
.....	5
.....	693
.....	...	26	.....	..	...	...	31	.....
.....	55
.....	...	26	.....	...	...	...	- 4,327	1,44,264
.....	...	132	133	650	...	...	117	48,510
.....	101	...	...	.....	.....
.....	2	1,007
.....
.....	57	125
.....	4	.....
.....	..	132	133	651	...	...	160	49,672

POWERS APART FROM TAXATION—*continued.*

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

273

Investments.		Premium on loans.	Total.	From Government.		
For Educational purposes.	For Medical purposes.			For general purposes.	For Educational purposes.	For Medical purposes.
37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
105	...	.....	6,06,441	2,034	33,907	4,889
60	45	.....	5,707	.....	8,345	4,440
.....	...	.....	1,358	.....	1,706	703
.....	52	.....	6,925	500	7,751	600
.....	...	.....	163	.....	1,377	303
166	97	...	6,72,894	2,584	1,36,086	10,929
814	...	.....	2,07,617	8,600	25,715	.....
.....	...	.....	1,883	.....	2,115	500
.....	...	.....	3,530	.....	2,628	500
.....	.....	.....	465	.....	3,257	.....
.....	.....	.....	1,970	.....	1,557	400
.....	...	.....	2,272	.....	2,424	250
814	.....	.....	3,67,767	8,600	40,696	1,650

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—continued.

From Local Funds.			From other Sources.			Total.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	
44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
667	667	...	1,000	...	2,167	98,851
88	560	1,400	698	.....	.....	15,531
.....	.....	500	.....	.....	.....	2,906
.....	10	600	.....	1,328	.....	10,789
.....	110	1,000	.....	.....	.....	2,787
755	1,347	3,500	1,698	1,328	2,167	1,30,394
1,067	140	.....	8,789	.....	.....	47,261
.....	.....	1,000	.....	.....	.....	3,615
.....	.....	1,000	.....	.....	.....	4,128
.....	600	.....	.....	.....	.....	3,857
69	.....	800	.....	.....	.....	2,626
.....	.....	500	.....	.....	.....	3,174
1,136	740	8,300	8,739	.....	.....	64,561

MISCELLANEOUS.			Total income of year excluding opening balance.	EXTRAORDINARY AND DEBT.
Recoveries on account of services rendered to private individuals	Other items.	Total.		274 Sale-proceeds of Government Securities and withdrawals from Savings Bank.
51	52	53	54	55
Rs.	Rs.	Rs.	Rs.	Rs.
40,337	2,42,722	2,83,059	35,11,784	6,44,900
.....	233	233	57,957	.....
.....	36	36	10,017	.....
426	967	1,393	46,682	.....
.....	452	452	11,930	.....
40,763	2,44,410	2,85,173	36,88,370	6,44,900
2,325	10,444	12,769	9,02,746	.....
.....	350	350	19,595	.....
.....	884	884	35,016	.....
.....	544	544	13,425	.....
.....	14	14	15,564	.....
.....	919	919	23,452	.....
2,325	13,155	15,480	10,09,798	.....

EXTRAORDINARY AND DEBT—continued.

Loans.		Realizations of Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.
From Government.	Raised in the open market.		Permanent.	Other.		
56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	6,00,000	.....	.....	20,29,330	32,74,130
...	53	53
...	35	35
...	700	268	968
...
...	6,00,000	.....	700	20,29,703	32,75,306
...	2,37,917	1,01,847	3,39,764
...
...
...
...
...
...	2,37,917	1,01,847	3,39,764