

VOLUME II.

**Memorandum on the development of
local self-governing bodies in the
Central Provinces and Berar**

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bodies in the Central Provinces and Berar.**

PART I.

**MUNICIPALITIES AND NOTIFIED AREA
COMMITTEES.**

Introductory.—The origin of municipal administration in this province is somewhat obscure, but prior to 1864 separate funds for local administration called “basti funds” existed in at least the two towns of Nagpur and Jubbulpore. Their income consisted chiefly of town duties—octroi—from which the cost of the police was defrayed, the balance being made available for local improvements. In 1864 this form of administration was legalized by the application of the City of Lucknow Municipal Committee Act XVIII of 1864 to the towns of Nagpur and Jubbulpore, and three years later the Punjab Municipal Committees Act XV of 1867 was extended to 78 other towns in the province. This wholesale creation of municipalities proved to be somewhat premature and within the course of the next few years many of the smaller towns were withdrawn from the operation of the Act. The first Municipal Act of this province was passed in 1873 (II of 1873) and remained in force till 1889 when the C. P. Municipal Act XVIII of that year was introduced. This was repealed by Act XVI of 1903. The new C. P. Municipalities Act (C. P. No. II of 1922), under which municipalities are now governed, was passed by the first Legislative Council constituted under the Reforms. It came into force in the Central Provinces in July 1923, and was applied to Berar in February 1924.

2. Constitution of municipal committees.—The new Act aims at liberalization of the municipal constitution and confers on the committees widely extended powers of taxation and local management. The power to constitute a municipality rests with the local Government and is exercisable after preliminary examination and taking into account any objections offered. On notification of an urban area as a municipality the Act applies thereto, unless the local Government by notification excepts it from the operation of any of its provisions.

3. Municipal committees are composed of elected, selected and nominated members. The number of selected members may not exceed one-fifth of the total,

and selection is made by the elected and nominated members from amongst the residents of the municipality. Prior to 1927 selection was confined to aldermen, *i.e.*, members of the expiring committee, and the express object of selection was to ensure a leaven of experienced municipal administrators in each succeeding committee. In 1927 an amendment to the Act by which selection was thrown open to all persons qualified for membership was successfully moved by a non-official member of the local Legislative Council, so that the original object of selection has been stultified. In practice selection usually results in strengthening the majority party amongst the elected members. The number of members nominated by Government may not exceed one-fifth of the total number of members nor the number of selected members. The power of nomination is usually used to afford representation to interests or communities which are either unrepresented or inadequately represented on the committee as a result of the elections, and in particular for the benefit of women, Muhammadans or members of the depressed classes. Government servants, especially engineers and medical officers, whose technical knowledge is likely to be of service to the committees, are also not infrequently nominated, but to an increasingly less extent each year.

The total number of members is prescribed for each municipality by rules made by the local Government under the Act. The municipal area is divided into wards which may return one or more members each, and special constituencies may also be created. For election in a ward a candidate must be enrolled as a voter in the municipality, and either must reside or carry on business in the ward. For election in a special constituency a candidate must reside in the municipality and be enrolled as a voter of the constituency.

4. Qualifications of voters.—A resident of the municipality is qualified for inclusion in the electoral roll if—

- (1) he is in receipt of an annual income of not less than Rs. 120, or such less income as may be prescribed by rules made under the Act;
- (2) he is assessed to municipal taxes of not less than Rs. 2 per annum, or such less amount as may be prescribed; or
- (3) he owns house property in the municipality of an annual letting value of not less than Rs. 60, or such less amount as may be prescribed.

For special constituencies the qualifications are residence in the municipality and such assessment to municipal taxation or possession of educational qualifications as may be prescribed.

5. A person is disqualified from voting who—

- (1) is not a British subject or a subject of an Indian State;
- (2) has been adjudged of unsound mind;
- (3) is under 21 years of age;
- (4) is subject to any disqualifications under any other law or rules;
- (5) is not entered on the electoral roll.

There is no educational or sex disqualification.

Further disqualifications attaching to candidates for election are—

- (1) dismissal from service of Government or any local body combined with a declaration by the local Government of disqualification for employment in the public service;
- (2) dismissal or suspension from practising as a legal practitioner;
- (3) disqualification under any other laws;
- (4) the holding of any salaried office or place of profit in the gift or disposal of the committee;
- (5) the possession of any share or interest in a municipal contract.

All these disqualifications except the last may be removed by the local Government, and the last may be removed by the Deputy Commissioner.

6. Office-bearers.—The President, and Vice-Presidents not exceeding two in number, are elected by the committee from amongst themselves or from residents in the municipality. A Government official is specially debarred from election except at a special meeting convened for the purpose of electing him and no other person, at which two-thirds of the members present vote in his favour. His election is further subject to the sanction of the local Government.

7. Functions of municipal committees.—A municipal committee is required by the Act to make reasonable provision for public lighting, sanitation and water-supply,

protection from fire, regulation of offensive or dangerous trades and practices, the control of public and private buildings and thoroughfares, the control of infectious diseases, public vaccination, the registration of births and deaths, provision and management of streets, markets and slaughter-houses, and the establishment and maintenance of primary schools. A committee may also at its discretion reclaim unhealthy localities and undertake schemes of town development, maintain public parks, libraries, museums, hospitals, dispensaries or other public buildings, undertake education, other than primary education, and in general any other measures likely to promote the public health, safety or convenience.

8. Powers of taxation.—A municipal committee may impose any of the following taxes:—

- (1) a tax on buildings or land;
- (2) a tax on profession, trades, arts, crafts;
- (3) a tax on vehicles or animals;
- (4) an octroi tax;
- (5) a tax on markets;
- (6) fees for registration of cattle within municipal limits;
- (7) water-rate;
- (8) lighting rate;
- (9) terminal tax on goods or animals imported into or exported from municipal limits;
- (10) a tax on persons travelling by railway to or from a municipality to which pilgrims resort; or pilgrims visiting a shrine within municipal limits.

The imposition of any taxes for the first time requires the sanction of the local Government whilst the imposition of a tax on pilgrims requires the sanction of the Governor General in Council. Further restrictions on the exercise of the powers of taxation are the exception of any part of a military cantonment, save with the previous consent of the Governor General in Council, the restrictions contained in the Municipal Taxation Act (Act No. II of 1881) and the instructions issued by the Government of India with regard to the principles governing octroi and terminal taxation.

9. Control of municipal committees over their finances.—A municipal committee has control over its own finances and can incur expenditure upon the objects

for which it is constituted, but is required under the Act to give precedence to certain expenditure in the following order :—

- (1) payment of any sums due on loans ;
- (2) cost of establishment including contribution to provident funds, pensions, etc. ;
- (3) cost of audit ;
- (4) cost of construction and maintenance of its offices.

Thereafter it is free to expend the municipal funds in performing any of the duties which it is required or competent to perform under the Act. Its budget estimates have to be submitted for the approval of the local Government only if the committee is indebted to the local Government or has borrowed elsewhere under the Local Authorities Loans Act. For the recovery of taxation the committee may apply to the Deputy Commissioner, who is empowered to collect by any of the processes applicable to the recovery of arrears of land revenue. In addition a committee may be specially empowered by the local Government to recover by the issue of distress warrant and the sale of goods distrained.

10. Control of Government over municipal committees.—The control of Government over municipal committees is exercised by the Deputy Commissioner, the Commissioner and the local Government. The Deputy Commissioner (and Commissioner) may examine the proceedings of any committee and may either himself or through another person authorized by him, inspect any immoveable property of the committee or any work in progress under its direction and may call for any documents, statements, or accounts or reports that he may require. The Deputy Commissioner may suspend the execution of any order or resolution of a committee or the performance of any act likely, in his opinion, to cause injury or annoyance to the public or to any class or body of persons or to lead to a breach of peace. Any such order of the Deputy Commissioner must be forwarded by him to the local Government. The Deputy Commissioner may also report to the local Government matters requiring the exercise of the special powers of the local Government.

The local Government may provide for the execution of any act which a committee is empowered to execute or perform, the immediate execution or performance of which is, in the opinion of the local Government, necessary for the safety of the public, and may recover the cost thereof from the committee. If a committee has, in the opinion of the local Government, made default in the performance of any duty imposed on it, the local Government may fix a period for its performance and in default may arrange for the performance and recovery of the cost from the committee. The local Government may further recover from the municipal fund any sum the payment whereof has been fixed by the local Government in the exercise of any powers conferred by the Act. The local Government has the final decision of any dispute between the committee and any other local body. Finally, the local Government may dissolve a committee which is persistently incompetent or gravely exceeds or abuses its powers, and may order a fresh election. If the new committee elected repeats the performance of the dissolved committee, the local Government may supersede it, and may entrust the administration of the municipality to any other person or persons.

In addition to these specific forms of control all byelaws require confirmation by the local Government, and all rules are made by the local Government. Government buildings are exempted under the Government Buildings Act from municipal buildings byelaws. The local Government also controls the taking of loans by municipalities under the provisions of the Local Authorities Loans Act.

11. Control of Governor General in Council.—The control of the Governor General in Council is provided for in two sections of the Act—section 4 under which no part of a cantonment can be included in a municipal area without sanction, and section 66, sub-section (3), under which sanction is required for the imposition of a tax on pilgrims. Further limitation to the powers of municipalities are contained in the Municipalities Taxation Act (No. XI of 1881), the Indian Tolls (Army) Act (No. II of 1901) and the Schedule Taxes Rules framed under section 80-A (3) (a) of the Government of India Act.

12. Important provisions of the new Act.—The most important changes embodied in the present Act are—

- (1) matters such as qualifications of electorates formerly the subjects of rules are now statutory;
- (2) the sex disqualification has been removed and the franchise broadened;
- (3) the official element in the committee has been substantially reduced and officials have been practically disqualified from becoming office-bearers. The constitution of the committee has been broadened by the right of selection;
- (4) with the exception of certain minor restrictions financial autonomy has taken the place of rigid control of municipal budgeting;
- (5) the objects on which the municipal fund may be expended have been broadened;
- (6) more extensive powers have been given to interfere with the rights of private citizens;
- (7) greater control has been given over begging and infectious diseases.

Lastly, the control of the local Government has *defacto* materially altered in that the local Government is now represented by a Minister responsible to an electorate. This in turn reacts upon the control exercised by the Deputy Commissioner and Commissioner.

13. Progress in establishment of municipalities.—The progress made in establishing municipalities in the various revenue divisions is shown in the subjoined statement :—

Division.	Number of Municipalities.								
	1864.	1867.	1873.	1881.	1891.	1901.	1911.	1921.	1927.
Nagpur ...	1	34	17	22	20	19	18	20	20
Jubbulpore ...	1	22	13	12	12	12	9	9	10
Nerbudda ...	...	20	19	24	21	17	14	13	14
Chhattisgarh ...	..	4	3	3	3	3	3	4	4
Total Central Provinces.	2	80	52	61	56	51	44	46	48
Berar ..	(Not available.)			5	5	12	13	14	17
GRAND TOTAL ..	2	80	52	66	61	63	57	60	65

The large fall in the number of municipalities between the year 1867, when municipal administration was first legalized, and 1873, in which year the first Central Provinces Municipal Act was introduced, is due to the elimination of a number of the smaller towns to which the Punjab Municipal Act had been applied in 1867. Seven municipalities were abolished in the decade 1901—11 by withdrawal from the operation of the Act in pursuance of a policy of restricting municipalities to towns having a population of not less than 5,000 inhabitants. The number of towns having a population in excess of 5,000 in the Central Provinces is 57 with a total population of 896,625 and in Berar 44 with a population of 446,309, a total of 101 towns. Of the 48 municipalities existing in 1927 in the Central Provinces 4 have a population of less than 5,000 each and of the 17 municipalities in Berar one has a population of less than 5,000. In the Legislative Council session of March 1925, a resolution recommending that Government should take active steps to establish municipalities in tahsil towns and all towns having a population of 5,000 or above was moved and carried without a division. Government commended the resolution to the notice of its executive officers and in 19 towns selected as suitable, the local officers attempted to induce the residents to agree to the establishment of a municipality. In only one town did they meet with anything but opposition, and even that town was not sufficiently enthusiastic to enable definite proposals to be made.

14. Relaxation of official control.—In the year 1911 only 10 out of the 57 municipalities had non-official chairmen. The policy of increasing the responsibility of municipal committees by relaxing official control was introduced before the Reforms in 1918. At that time only 15 chairmen were non-officials. This policy was rapidly carried into effect and by 1921 the number had been increased to 45, in 1923 to 58 and now out of 65 municipalities the Pachmarhi Municipality, which has not the right of election owing to its being circumstanced peculiarly in that it is intended to serve the needs mainly of the officials stationed there, is the only one which still has an official president. Some of the smaller municipalities professed reluctance to lose the guidance of official chairmen, but suggestions for their retention were discouraged by Government; and the present Act, which

requires a two-thirds majority and a special meeting to effect the appointment of an official, effectively bars his successful candidature even if the Government ban were withdrawn. The adoption of this policy marks a real advance in local self-government, but has been inevitably accompanied by some loss of efficiency in some of the smaller municipalities.

15. Elections and electorate.—General elections were held during the period October 1927 to June 1928 in 48 municipalities, but statistics are so far available for 29 only. In most of the remaining municipalities elections have just been held and the new constitution has not yet been announced. Preparation of the electoral rolls was completed in all the 29 municipalities within the period of three months prior to the date fixed for the elections, except in one municipality in the Central Provinces and three in Berar in which the period was extended by the local Government by 6 and 18 days respectively. The number of claims for insertion, and objections to inclusion of names in electoral rolls was in all 3,688; of these 2,181 were filed in 5 out of the 29 towns. 1,417 were rejected and the result of the remainder was that 1,631 names were newly entered, 259 struck off and 312 altered. No appeal was made to the Commissioner against any original orders thus passed. All claims and objections were decided within the period of thirty days of the publication of the electoral roll except in 9 cases, all in Dhamtari, Raipur district. Only 4 nomination papers were rejected and an appeal against the decision of the Returning Officer was preferred in one case which was successful. The total number of voters in all the 29 municipalities was 114,443, the number of voters that attended the poll was 66,043, and the total number of votes recorded properly was 116,255, the number of votes exceeding the number of voters owing to plural constituencies. 1,213 votes in all were rejected; of these 531 were rejected in Amraoti and 231 in Ellichpur. Of the 66,043 voters attending the poll, 36,901 are returned as literate and 29,142 as illiterate—the only test of literacy was whether they had signed the electoral rolls or made their thumb impressions.

16. It is reported that the elections were contested keenly, but except in one or two cases none was fought on clearly defined political party lines, but mainly on personal and communal considerations. In the Yeotmal district

municipalities the contest was apparently on party lines; it was however clear that the followers were attached to the leaders more by personal considerations than by agreement regarding political principles. In one municipality the local Swaraj or Congress party and the Hindu Maha Sabha party are said to have been formed more from private motives than political. In more than one municipality the elections disclosed a contest between "foreigners" and locals, the foreigners being immigrants from outside the province settled for more than a generation but easily separable owing to caste distinctions from the older residents. In one municipality the election was fought on communal lines, between Hindus and Muhammadans, the latter being supported by the depressed classes.

17. Complaints have been made from five districts that the electoral rolls are not prepared with care, two adding that the preparation of the roll was apparently affected by party considerations, and the names of voters of the opposite party deliberately excluded. It has also been brought to notice that there is no provision in the electoral rules for dealing with tendered or challenged votes and for the provision for tendering of votes by polling officers whose names appear in another ward. A suggestion has also been made for the revision of electoral rule 10 (a) which provides for the allotment of a colour to each candidate. This causes inconvenience in the larger municipalities where the number of candidates exceeds the number of easily distinguishable colours. These questions are now under the consideration of the local Government.

18. It is reported that a general feeling exists among the educated classes in Nagpur that the franchise has been extended too far. In this municipality 50 per cent of the voters are shown as literate but it is estimated that for practical purposes 7 per cent of the voters are really illiterate. The labouring classes including females came to the vote in large numbers. The report continues "this has seriously alarmed the thinking public as they realize that in future the municipal administration may go into entirely incompetent hands". But there is no evidence in the results of recent elections that the intelligentsia have been swamped by undesirable elements. On the other

hand it is possible that the wider franchise will result in the return of candidates more in touch with the needs of the masses and less wedded to political considerations. As a matter of fact non-political parties called the "people's parties" have actually been formed in a couple of towns.

19. Meetings held and attendance.—The subjoined table indicates the number of meetings held and attendance thereat during the past seven years :—

—	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
1. Number of committees who held less than the prescribed minimum number of meetings.	4	4	2	6	5	5	2
2. Total number of meetings held.	1,479	1,497	1,598	1,491	1,403	1,515	1,634
3. Number of meetings which proved abortive for want of a quorum.	156	207	191	208	261	148	252
4. Number of meetings adjourned.	264	337	285	358	346	337	278
5. Average percentage of officials present at each meeting.	56	51	47	49	43	44	58
6. Average percentage of non-officials present at each meeting.	61	57	63	64	55	66	74
7. Average percentage of all members present at each meeting.	60	56	62	63	54	64	74

The figures show some curious fluctuations but little permanent variation. The attendance of non-officials has been high in the last two years and perhaps denotes increased interest in civic affairs. The following extract from the local Government's Resolution on the 1926-27 reports indicates where committees fail: "The general tendency of the committees is to convene too many meetings. As pointed out last year real improvement is

not to be expected until the municipal committees adopt the more businesslike procedure of delegating powers to sub-committees and office-bearers. Prior to the date of the last year's Resolution six municipal committees had framed byelaws for the delegation of powers to their office-bearers and sub-committees, and subsequently three more have done so. The proposals of two municipal committees have been returned for reconsideration while those of five others are still under consideration. Sections 26 and 27 of the Act permit of delegation to members as well as sub-committees and office-bearers so that much of the detailed work of administration could be shared and the weight of the whole committee reserved for matters of importance."

20. Income.—Detailed statements showing the income and expenditure of all the municipalities compiled for the years 1910-11, 1920-21 and 1926-27 are included as Appendices I and II. The subjoined statement indicates, by revenue divisions, the number of municipalities and their net income (excluding opening balances and receipts from debt heads) :—

Division.	number of municipalities.					
	1910-11.		1920-21-		1926-27.	
	No.	Income.	No.	Income.	No.	Income.
		Rs.		Rs.		Rs.
Nagpur ...	18	10,49,579	20	18,10,812	20	25,86,445
Jubbulpore ...	9	5,14,317	9	8,40,904	10	11,71,801
Nerbudda ...	14	3,87,542	13	6,47,039	14	8,58,916
Chhattisgarh ...	3	1,81,002	4	3,07,016	4	5,37,000
Total Central Provinces	44	21,32,440	46	36,05,771	48	51,54,163
Berar ...	13	3,88,255	14	7,76,680	17	15,40,847
Total Central Provinces and Berar.	57	25,20,695	60	43,82,451	65	66,95,010

Although the number of municipalities in the Central Provinces has risen by 4 only since 1910-11, the income in 1920-21 increased by 60 per cent over that in 1910-11 and by 43 per cent in 1926-27 over that in 1920-21. In Berar, progress has been more rapid as the number of municipalities has risen by 7 during the same period, and similar percentages for that division are 100 and 98 respectively. The general increase, specially in recent years, is mainly due to the fact that most of the municipalities have recently undertaken a revision of their scales of taxes, and is, partly at least, an inevitable result of the fall in money values which has taken place within the period. The main source of income is taxation from which a sum of Rs. 40,74,094 was realized in 1926-27 against Rs. 16,07,437 in 1910-11 and Rs. 27,26,748 in 1920-21. Of this Rs. 9,43,761 was contributed by octroi which is levied in the Central Provinces only, and Rs. 14,70,295 by terminal tax, which form of taxation is now imposed in 17 municipalities in the Central Provinces and 8 in Berar, as against none in 1910-11 and 11 in 1920-21. In 1910-11 octroi was levied in 23 municipalities, in 1920-21 in 20 and in 1926-27 in 18 municipalities—all in the Central Provinces. Other committees are contemplating the substitution of terminal tax for octroi. Tolls on roads and ferries which are in force in 6 municipalities in the Central Provinces and one in Berar, brought in Rs. 37,355 and water-rate and conservancy which are levied in 45 municipalities in the Central Provinces and 16 in Berar realized Rs. 8,80,578 in the Central Provinces and Rs. 1,47,040 in Berar. Other taxes, including tax on houses and lands, haisiyat tax, bazar tax, and other minor taxes such as the tax on animals and vehicles and tax on pilgrims contributed Rs. 5,91,654. A pilgrim tax is imposed since the year 1923-24 with the sanction of the Governor General in Council in only one municipality, viz., Ramtek in the Nagpur district, from which a sum of Rs. 3,411 was derived in 1926-27. A religious fair is held here annually in November lasting for 15 days, and a small gathering in April, the attendance being 100,000 approximately. The income is earmarked for expenditure mainly on the construction of serais for the accommodation of pilgrims and for the provision of fresh water and conservancy arrangements for them.

21. The average incidence of direct taxation per head of population for all the municipalities was

Rs. 1-13-3 in 1910-11. This rose to Rs. 2-15-3 in 1920-21 and fell fractionally to Rs. 2-14-11 in 1926-27. This is a comparatively low figure, but even so an unfortunate tendency was noticed on the part of some of the smaller municipalities to shift the burden of taxation from the inhabitants of the municipal area to residents of villages in the interior. For example, one municipal committee while proposing considerable enhancement in the terminal tax, the incidence of which falls largely on non-residents, decided to abolish the haisiyat tax which is borne entirely by residents; another proposed the revision of the terminal tax in order to improve its finances whereas it has been postponing the question of direct taxation from time to time. It is inequitable that the inhabitants of the surrounding country should be made to contribute largely for advantages chiefly enjoyed by the residents, and there is no doubt that terminal taxation exploits to a greater or less degree the benefits not so much of municipal administration but of facilities such as railways and metalled roads which have been provided from funds contributed to government by the general taxpayer, and have in many cases been in existence prior to municipal administration. District councils as the representatives of the rural areas thus taxed for the benefit of the towns have laid claim to a share in the revenues thus obtained; and one municipality in the interior has similarly objected to the monopoly thus enjoyed by the municipality within the limits of which lies the railway station from which all goods for the former are conveyed. Neither claim has met with success.

22. Collection of direct taxes is not satisfactory on the whole, and failure to collect arrears is a common fault. Statistics are not available for all the municipalities but from those available it is seen that 2 collected in 1926-27 as much as 93 per cent and 87 per cent respectively, of the total demand, the next highest being 64 per cent and the lowest 28 per cent. In some of the municipalities in Berar well-to-do men, not infrequently members of the committees themselves against whom the municipal committees are reluctant to take action, are among the worst defaulters. In the Resolution on the last reports on municipal administration, the local Government expressed the hope that the municipal committees and citizens would evince a greater sense of civic duty and give no occasion

for such a state of affairs which cannot but be regarded as a blot on municipal administration. Eleven committees have now been empowered to issue coercive processes themselves against defaulters under chapter XIX of the Municipalities Act. Of these two made no use at all of these powers and only two report better collections in consequence. More committees are being invested with these powers.

23. Grants and contributions amounted to Rs. 8,55,581 of which Government alone contributed Rs. 8,07,000—Rs. 5,07,800 for education, Rs. 2,95,600 for sanitary works and general purposes and Rs. 3,600 for plague. Government's contribution towards the cost of education was Rs. 63,814 only in 1910-11 and Rs. 2,07,502 in 1920-21. Greater details regarding these are given in the local Government's separate memorandum on the growth of education.

24. Income from other sources such as realizations under special Acts, *i.e.*, from pounds, hackney carriages, etc.; revenue from municipal property and powers apart from taxation; and miscellaneous receipts totalled Rs. 17,65,335 against Rs. 5,65,757 in 1910-11 and Rs. 11,90,863 in 1920-21, the principle items being—

	1926-27.	1920-21.	1910-11.
	Rs.	Rs.	Rs.
Pounds, hackney carriages, etc. ...	1,85,174	1,50,449	1,00,137
Rents of lands, houses, etc. ...	2,09,528	1,92,575	91,041
Sale-proceeds of lands and produce of lands.	1,49,671	1,12,462	63,784
Revenue from medical and educational institutions.	1,79,807	88,997	32,378
Markets and slaughter-houses ...	3,21,647	2,29,476	1,11,518
Miscellaneous ...	5,49,195	2,54,392	89,688

25. Expenditure—The total net expenditure, excluding closing balances and disbursement under debt

heads for the same period and by revenue divisions is as follows :—

Division.	Expenditure.		
	1910-11.	1920-21.	1926-27.
	Rs.	Rs.	Rs.
Nagpur ...	12,12,925	18,66,448	28,94,492
Jubbulpore ...	6,14,515	9,27,075	11,07,436
Nerbudda ...	4,10,543	7,17,551	8,37,502
Chhattisgarh ...	1,75,888	3,33,160	5,22,221
Total Central Provinces ...	24,13,871	38,44,234	53,61,651
Berar ...	3,69,805	9,82,324	16,87,406
Total Central Provinces and Berar ...	27,83,676	48,26,558	70,49,057

Expenditure of the Central Provinces municipalities increased in 1920-21 by 63 per cent over the expenditure in 1910-11 and in 1926-27 by 71 per cent over that in 1920-21. Similar percentages for Berar are 163 and 58, respectively. In 1926-27 under General Administration, which head includes cost of establishment, charges on account of the collection of taxes, survey of land, pensions and gratuities including provident fund contributions, and refunds, the expenditure amounted to Rs. 8,54,472 against Rs. 6,55,849 in 1920-21 and Rs. 2,99,976 in 1910-11. Under Public Safety, the expenditure amounted to Rs. 3,15,554, including Rs. 2,79,353 on account of lighting charges, but no lighting rate is levied in any of the municipalities in the province. Under Public Health and Convenience, which head includes charges on account of water-supply, drainage, conservancy, hospitals and dispensaries, markets and slaughter-houses and public works, the expenditure amounted to Rs. 42,57,679 against Rs. 28,82,817 in 1920-21 and Rs. 19,67,887 in 1910-11.

26. Water-supply.—The control over municipal water-works which was formerly exercised by the Public Works Department has been transferred to municipal committees since 1923-24 in all towns except Jubbulpore where

it is still maintained by the Public Works Department with the help of an inspector appointed by the municipal committee. In the first year of the transfer of management two municipal committees placed their works under the supervision of unqualified engineers—a policy which was viewed with concern by the local Government. The only result of this shortsighted policy could be that the machinery would deteriorate more rapidly than if kept under proper supervision, and the tax-payer would ultimately suffer. This was rectified in the following year. Expenditure on capital outlay during 1926-27 amounted to Rs. 6,43,872 and on maintenance to Rs. 7,73,290. A sum of Rs. 1,50,000 was spent by the Shegaon Municipal Committee on its new water-works, which were opened by His Excellency the Governor during the year, and Rs. 1,90,000 by the Nagpur Municipal Committee mainly on the improvement of the system for the distribution of water. In all 18 municipalities have a piped supply. The question of augmenting the water-supply at Nagpur is under consideration and schemes are also under investigation in several other municipalities in the Central Provinces. In Berar the problem of adequate water-supply is an acute one and continues to engage the attention of municipal committees. In some cases schemes have been completed and in others are in process of preparation. Invariably no municipal committee adopts a major scheme without substantial help from Government.

27. **Conservancy.**—Expenditure under this head amounted to Rs. 11,96,663 in 1926-27 against Rs. 9,91,668 in 1920-21 and Rs. 4,47,068 in 1910-11, while income from the levy of conservancy cess was only Rs. 4,69,981 during 1926-27. On the average receipts cover from 33 to 50 per cent only of the expenditure under this head. In three municipalities, no tax is levied at all and in some even the receipts from the tax on private latrines are less than the expenditure on them and the deficit has to be met from general revenues, a practice which involves an injustice to the general taxpayer. In the past Government has laid down repeatedly that conservancy is a definite service rendered both to the public and to private individuals, and that efforts should therefore be made to see that the receipts from both branches of the tax, specially that on private service, should bear some reasonable relation to expenditure.

28. **Hospitals and dispensaries.**—Expenditure under this head which amounted to Rs. 95,528 only in 1910-11 and to Rs. 1,29,310 in 1920-21, rose to Rs. 2,67,256 in 1926-27. The increase is mainly on account of the transfer of dispensaries to the administrative control of municipal committees in pursuance of a policy of devolution adopted in 1923 by the local Government. The transfer was not compulsory on local bodies but optional. In all 30 out of 74 eligible dispensaries within municipal limits have been transferred to municipal control since the inception of the scheme. The number of in-door patients treated in the various dispensaries was 1,979 in 1926 and of out-door patients 89,177. Expenditure on the transferred dispensaries amounted to Rs. 1,46,000, the balance of Rs. 1,21,256 was spent on other items such as combating epidemics, contributions to other dispensaries, establishment, repairs and purchases of medicines. Private subscriptions towards dispensaries have decreased generally since the transfer and the demands of local bodies on Government financial assistance have multiplied in consequence. In some cases the existing funds of dispensaries were merged in the general balances of the committees when the dispensaries were taken over. On the whole if there has been no improvement in administration consequent on the transfer of control to local bodies, there has also been no marked deterioration.

29. **Public Instruction.**—Expenditure on education amounted to Rs. 13,01,282 in 1926-27 against Rs. 7,62,088 in 1920-21 and Rs. 2,73,651 only in 1910-11. By 1924-25 the expenditure had risen to Rs. 9,92,257, but this was largely due to the general revision of the scales of pay of the teaching staff which was undertaken in that and the preceding years, and partly to construction and extension of buildings. Increase in the expenditure as the result of an appreciable increase in the number of schools and the application of the Central Provinces (Compulsory) Primary Education Act III of 1920, commenced only in 1925-26 in which year the expenditure rose to Rs. 11,14,920 and reached Rs. 13,01,282 in 1926-27 when compulsory primary education was in force in 6 municipalities. Since then it has been introduced in 3 more municipalities and partially in the Nagpur, Jubbulpore and Yeotmal Municipalities. Schemes are now under consideration in several other municipalities. The introduction of compulsory

primary education in the province has been slow, but is being accelerated since 1927-28 in which year an officer of the Indian Educational Service was placed on special duty by the local Government to visit the larger towns and draw up schemes for them. The local Government is under statutory obligation to bear half the cost of the increased expenditure due to the introduction of compulsory education, but public opinion as expressed in the Legislative Council is not satisfied, and the question of undertaking responsibility for a larger share is now under the consideration of Government.

30. The expenditure on education in 1926-27 represents 16 per cent of the total expenditure. The number of boys on the rolls and the average daily attendance in all the municipal schools in 1926-27 were 52,416 and 42,210 respectively. This subject has been dealt with in detail in the local Government's separate memorandum on the growth of education in the province.

31. Audit and financial administration.—The accounts of the municipal committees are audited by the Local Audit Department and the Examiner of Local Fund Accounts who is head of the department submits an annual report on its working. From this report the following statistics have been extracted bearing on the general financial position of municipalities in the province.

Year.	Number of municipalities.	Closing balance.		No. of municipalities in which balance was below prescribed minimum.	Embezzlements.	No. of audit objections.
		Pre-scribed minimum.	Actual.			
		Rs.	Rs.			
1921 ... { Berar ...	14	81,200	1,61,435	6	1	} 2,887
... { Central Provinces ...	46	87,350	11,03,100	...	5	
Total ...	60	1,68,550	12,64,535	6	6	
1922 ... { Berar ...	14	81,200	2,81,409	3	1	} 3,065
... { Central Provinces ...	46	87,350	8,44,912	1	2	
Total ..	60	1,68,550	11,26,321	4	3	

Year.		Number of municipalities.	Closing balance.		No of municipalities in which balance was below prescribed minimum.	Embezzlements.	No of audit objections.
			Prescribed minimum.	Actual.			
			Rs.	Rs.			
1923	Berar	14	81,200	5,09,115	3	...	} 3,433
	Central Provinces	47	89,850	9,75,570	1	3	
	Total	61	1,71,050	14,84,685	4	3	
1924	Berar	14	81,200	6,24,320	...	1	} 5,203
	Central Provinces	47	1,85,800	13,54,883	1	3	
	Total	61	2,67,000	19,79,203	1	4	
1925	Berar	14	81,200	4,13,341	...	3	} 6,033
	Central Provinces	47	1,85,800	12,49,303	1	6	
	Total	61	2,67,000	16,62,644	1	9	
1926	Berar	17	81,200	2,57,802	1	...	} 5,037
	Central Provinces	48	1,87,300	12,79,841	3	4	
	Total	65	2,68,500	15,37,643	4	4	
1927	Berar	17	81,200	9,25,144	2	1	} 4,770
	Central Provinces	48	1,87,300	2,44,438	1	6	
	Total	65	2,68,500	11,69,582	3	7	

Audit objections are not recorded for minor irregularities but only for important defects. In 1904, the first year in which the audit of all the municipalities in the province was undertaken, 4,504 audit objections were recorded. A steady improvement followed until 1918-19 when the number had been reduced to 2,835, a figure from which the departure in the first two years of the Reforms is negligible. The Central Provinces Municipalities Act was passed in 1922 and applied in 1923, and in course of the next two years the number of audit objections doubled. The following extract from the Resolution of the local Government reviewing the reports on the working of municipal committees for 1923-24 gives the reason for this rapid deterioration in municipal accounts:—"The report of the Examiner of Local Fund Accounts for the year 1923-24 discloses an increasing number of financial irregularities, which rose from 3,433 in the previous year to 5,203. It also brings to light a number of embezzlements and misappropriations by municipal employees, notably in Nagpur. These were due not to any defect of rule, but to the fact that the staff was allowed to work without proper supervision. It was to be expected that a falling off in efficiency would follow the relaxation of official control, but Government views the condition of affairs disclosed by the Examiner's report with some misgiving." The improvement that has taken place in the last two years perhaps indicates that committees are now beginning to develop a sense of responsibility. But the report year after year draws attention to the inefficiency of tax collection, and to the manner in which the municipal servants and occasionally also the office-bearers, are permitted to draw advances from the municipal fund, frequently against the rules and without repayment. Delay in the collection of taxes lies at the root of the financial unsoundness of the municipalities to which attention is drawn in the reports. In the period before the Reforms one municipal committee was warned that it would be superseded unless it improved. This warning has been repeated since the

Reforms and another municipality has also been warned. After repeated warnings the Akola Municipal Committee was dissolved in 1927, under section 57 of the Municipalities Act, and a fresh election ordered. In this municipality the working balance in October 1926 was less than five rupees against the prescribed minimum balance of Rs. 15,000. . . . "The report of the Extra-Assistant Commissioner in charge of the affairs of the Akola Municipality brings out clearly the defects of the system prevailing in certain municipal committees. By the reduction of a bloated staff and application of method and supervision in the work of collection he hopes to repay during the current year two instalments of equated payments due to Government on account of the Kapsi water-works loan in respect of which no repayments have been made since 1924." The audit report for 1926-27 discloses that the financial position of 12 municipalities, or 18 per cent of the total number, was then unsatisfactory; one had ceased to function on account of lack of funds, and in at least 3 of them the balance at the time of audit was insufficient to meet current liabilities. The local Government has on several occasions interfered and insisted on dismissal of an unsatisfactory head clerk in order to obtain an improvement in municipal finances. Prior to the Reforms this degree of control was adequate as committees were under official guidance. Now it is only a palliative as supervision of the head clerk depends upon the office-bearers of the committee, who may themselves be amongst the biggest defaulters in the payment of municipal dues. Thus in one municipality out of arrears of taxes amounting to Rs. 31,546 on March 31st, 1927, no less than Rs. 5,713 was due from members of the municipal committee. A symptom of the relaxation of discipline is seen in the destruction of municipal records. In two cases records have been destroyed wholesale by fire, and once by other means. In all there was reason to suppose that the destruction was intentional with the object of avoiding audit, and in one of the cases embezzlement was proved by other evidence.

32. Imposition of taxation since the introduction of Reforms.—The following statement shows the extent to which new taxation has been imposed under section 66 of the Municipalities Act in the Central Provinces and

Berar, respectively, since the introduction of the Reforms :—

Kind of tax.	Number of municipalities in which the tax				Total number of municipalities in which the tax was in force in 1926-27.		Percentage on total number of municipalities, i.e., 48 in Central Provinces and 17 in Berar.	
	had already been imposed before the Reforms.		has been imposed since the introduction of the Reforms.					
	Central Provinces.	Berar.	Central Provinces.	Berar.	Central Provinces.	Berar.	Central Provinces.	Berar.
1. House tax ...	1	9	...	3	1	12	2	70
2. Haisiyat tax ...	24	...	1	...	25	...	52	...
3. Tax on dogs ...	17	4	2	...	19	4	39	23
4. Water-rate ...	12	3	...	1	12	4	25	23
5. Conservancy ...	44	14	1	2	45	16	94	94
6. Tax on ginning and pressing of cotton.	...	9	6	2	6	11	12	65
7. Tax on professional cartmen.	...	...	1	...	1	...	2	...
8. Terminal tax ...	10	1	7	7	17	8	35	47
9. Tax on the registration of the sale of cattle.	27	1	4	1	31	2	64	12
10. Market dues ...	30	13	1	...	31	13	64	76
11. Internal and external vehicles taxes.	21	7	2	1	23	8	48	47
12. Tax on pilgrims ...	...	...	1	...	1	...	2	...

The first 6 of these classes of taxes are imposed directly on residents of the municipalities, the rest, except the last, fall partly on residents and partly on outsiders, and the last directly on outsiders.

Of the first 6 which fall directly on residents, the fourth and fifth are service taxes, and the sixth falls only on the very limited number of owners of ginning and pressing factories. It is popular because it is collected easily and without expense, brings in a good return, and is a tax on the rich rather than the poor. Omitting the tax on dogs which also falls on a limited class only and brings in a very small return, there are only three general taxes of importance that fall on residents, the house and haisiyat taxes and the water-rate, and

these together have been newly imposed in 5 municipalities only. Of the taxes which fall both on residents and outsiders, terminal tax is from every aspect the most important. It is discussed later. The tax on pilgrims was imposed in 1923 with the previous sanction of the Governor General in Council as required by section 66 (3) of the Act and is the only one of its kind in the province. A proposal for the imposition of a similar tax in the Hoshangabad town was made by the committee in 1925 on the ground that a number of pilgrims visit the town to bathe in the holy waters of the Nerbudda river on which the town is situated and that the committee has to maintain a larger sanitary staff than would otherwise be necessary and had also to maintain the stone-paved ghats which were built and dedicated to the public by rich and pious donors. The proposal was negatived by the local Government as it could not be shown that the town of Hoshangabad itself is generally a place of pilgrimage, that the majority of persons arriving at the place are pilgrims or that some large fair is held there to which pilgrims come from other parts of the country.

Terminal tax is now in force in 25 out of the 65 municipalities in the province. Of these, 17 are served by the G. I. P. Railway system and with the exception of Nagpur and Khurai the tax is collected by the company under existing arrangements, on a commission of 3 to 5 per cent of the collections. The arrangement worked smoothly but of late the railway administration has pressed for the fixation of a minimum monthly income and has been imposing conditions for the collection of the tax which the municipal committees find it difficult to accept.

At Katni-Murwara the railway company refused to collect the tax on the ground that in the absence of a tax on road-borne traffic, traffic was likely to go to other adjoining stations and the municipal committee had to collect it departmentally for over 5 years.

The company is apprehensive of the loss of traffic from the imposition of terminal taxation, and on this ground as well as on the ground that the income derived from the agency inadequately compensates them has refused to countenance collection in more than one municipality.

The B.-N. Railway Company, on the other hand, has willingly undertaken the collection of the tax in the 5 municipal towns served by that railway on a commission of 5 per cent without demanding any minimum monthly income. Without such co-operation evasion of payment is possible and collection is expensive.

33. Another method by which income is derived is by the framing of bye-laws for the regulation and control of the various matters detailed in section 179 of the Act and imposing fees for them: the byelaws are made at special meetings of the committees but cannot take effect until they have been confirmed by the local Government. Proposals are not infrequently received which go beyond the scope of the section, *e.g.*, prevention and over-restriction instead of regulation and control only. These are, of course, negatived, as also proposals for licensing motor vehicles, except in Berar, as these are already registered and licensed under the Motor Vehicles Act. Care is also taken to see that the scale of fees imposed does not amount to infliction of taxation by means of bye-laws as obviously the fees imposed by this means should be such as will approximately cover only the cost of supervision and control and the issue of licences where necessary.

34. Interest shown by the Legislative Council in municipal administration.—The interest shown by the Reformed Legislative Council in municipal matters can be gauged by the number of questions which were asked and resolutions moved since its coming into existence as shown below :—

Year.			Questions.	Resolutions.
1921	...	...	37	6
1922	...	...	22	...
1923	...	...	37	1
1924	...	...	5	...
1925	...	...	28	4
1926	...	...	12	...
1927	...	...	60	...
1928 (up to March)	...	...	14	...
Total			215	11

Of the 215 questions, 50 related to matters of the establishment of municipalities and municipal administration generally; 29 to electorate and elections; 30 to taxation and finance; 41 to public health and convenience; 34 to education; 18 to office-bearers and establishment; 7 to politics; and 3 each to excise and honorary magistrates.

35. Of the 11 resolutions, 7 were moved in the first Council. Of these 2, recommending that local bodies be allowed to deposit their balances with co-operative banks, and that an assignment of a 2-anna share in the land and excise revenues of the province be made to supplement their funds were lost; 2 recommending that membership of a municipality be limited to a period of not more than 6 years, and that all licences for selling liquor within the limits of the Nagpur municipality be cancelled were withdrawn; and 3 were carried without a division. The first, as originally moved, recommended that grants be made to local bodies for temperance propaganda. It was subsequently amended and passed as "the Council recommends that steps be taken by Government to educate the masses as regards the evil effects of drinking with a view to eradicate the drink evil". It was not accepted by the local Government. The second recommended that nomination to local bodies be made from the depressed classes. The principle is recognized by Government in making nominations. The third recommended the transfer of public works to local bodies. The principle has been accepted by Government and a number of works have been transferred to the management of local bodies.

36. Of the 4 resolutions moved in the second Council, 2 were carried without a division—one recommended that the Amraoti Camp Municipality in Berar be made an elected municipality. Effect to this has since been given. The second recommended the establishment of municipalities in all tahsil headquarters and in towns having a population of 5,000. As already related, Government encouraged the establishment of municipalities but without success, local feeling not reinforcing the Council's views. The other 2 resolutions were withdrawn. One recommended increased grants to local bodies for expenditure on compulsory education and the other the creation of separate factory constituencies in the Berar municipalities.

37. The *liaison* between the municipal committees and the Legislative Council is strong as the majority of the members are or have recently been members of municipal committees, and the formation of single towns or groups of towns into constituencies offers an obvious opportunity for the successful candidature of persons who have already made their mark in municipal administration. The Council contains eight Presidents or Vice-Presidents of municipal committees and the number of ex-office bearers is still greater. It might be supposed that strong pressure would be exercised in the Legislative Council to secure favoured treatment for municipalities. In practice the claims of rural areas have been more advocated and there is undoubtedly a feeling in the Council that the towns have been the favoured children and have been more kindly treated in the distribution of grants and other assistance by Government than they deserved. This feeling found expression in the reduction of a grant which Government had proposed to make to the Nagpur municipality in aid of a drainage scheme, and in the incessant demand for enhanced allotments for water-supply in rural areas.

38. As regards the constitution and powers of municipal committees there has been very little legislative change. The Municipalities Act was passed in 1922 and did not commence to operate until 1923. A single Bill to amend it introduced in the second Council lapsed and it was not until 1927 that proposals to amend it assumed importance. The amendments mostly aim at reducing the representation of officials and Government nominees on municipal committees. The Council rejected by a majority a proposal that officials should be debarred from nomination, but the number of Government nominations has been reduced. An unsuccessful attempt was also made to abolish selection so that a committee would, if all the amendments moved had been passed, have been constituted on the elective principle only.

39. Attitude of municipal committees towards current politics.—The most noticeable direction in which municipal committees have evinced political feeling, particularly during the non-co-operation period, *i.e.*, during 1921 and 1922 and also part of 1923, have been the passing of numerous resolutions declaring *hartals*, including closure of schools and offices; putting up

portraits of prominent politicians in schools and buildings ; presenting addresses to political leaders ; interference in the excise administration ; the inclusion of training in the use of the *charkha* in the curriculum of schools or compelling their employees to wear *khaddar* ; and the flying of the national flag. Most of the municipalities in all districts in the province except one took part in the resolutions regarding *hartals* including closure of offices and schools and most of these were given effect to without any interference. Twenty-one out of 65 municipalities passed resolutions and closed their offices and schools on the 3rd February 1928, the date on which the Indian Statutory Commission landed at Bombay. One municipal committee also refused to supply any information which might be used for the Commission.

NOTIFIED AREAS.

40. Constitution of notified areas.—The constitution of notified areas is regulated by section 240 of the Central Provinces Municipalities Act under which the local Government may by notification declare that, with respect to some or all of the matters upon which a municipal fund may be expended under section 63, improved arrangements are required within a specified local area which, nevertheless, it is not expedient to constitute as a municipality. No local area can be made a notified area if it contains more than ten thousand inhabitants or it includes merely an agricultural village or villages and does not contain a town or bazar. Under section 241 the local Government may (1) impose any tax which could be imposed by the committee if the notified area were a municipality ; (2) apply or adapt to the notified area for the assessment or recovery of any tax imposed, any of the provisions of the Act or of any rules for the time being in force with respect to the assessment and recovery of any tax imposed under the Act ; (3) arrange for the due expenditure of the proceeds of taxes and for the preparation and maintenance of proper accounts ; (4) appoint a committee of persons elected and nominated of such number and in such proportion as it may fix, provided that a majority of the members shall be elected ; (5) frame rules regulating the election of members, election of a President by the committee and their term of office ; and (6) extend to any notified area the provisions of any

section of the Act. When a notified area is converted into a municipality the unexpended proceeds of any taxes and any property vested in the committee of such notified area are area vested in, and any liabilities of such committee are transferred to, the new municipal committee.

41. Qualifications of voters in notified areas.—A resident of a notified area is qualified for inclusion in the electoral roll if—

- (1) he is in receipt of an annual income of not less than Rs. 120 ;
- (2) he is assessed to taxes under the Act of an annual amount of not less than Re. 1 ; or
- (3) he owns house property in the notified area of an annual letting value of not less than Rs. 48.

A person is disqualified for voting who—

- (1) is not a British subject or a subject of an Indian State ;
- (2) has been adjudged to be of unsound mind ;
- (3) is under 21 years of age ;
- (4) is subject to any disqualification under any other law ; or
- (5) is not entered on the electoral roll.

42. Number of notified areas and their income and expenditure.—A statement showing the number of notified areas in existence in 1910-11, 1920-21 and 1926-27, and their income and expenditure during these years, is included as Appendix III. The financial condition of all the committees, except that of Champa, which has just come into existence, is sound. In Sindhi a new English Middle School building costing over Rs. 5,000 was constructed in 1920-21 and a sum of Rs. 4,000 has now been reserved for a water-supply scheme. In Itarsi a large expenditure was incurred in 1925-26 in providing the town with a surface drainage, including Rs. 16,000 on road construction and the large accumulated balance in hand is earmarked to finance a scheme for water-supply which is under contemplation. The Mahajan Sabha at Kareli ganj has placed, since the close of the year, a sum of Rs. 10,000 at the disposal of the committee for the establishment of a self-supporting school. The committee is also taking steps for the preparation of a surface drainage scheme,

PART II.

DISTRICT COUNCILS AND LOCAL BOARDS.

43. **Introductory.**—District councils and local boards are governed by the Central Provinces Local Self-Government Act, 1920 (Central Provinces Act IV of 1920). This Act although passed by the pre-Reform Legislative Council and introduced therein in its original form as early as 1917, was finally shaped in the light of the enquiry preceding the Reforms more particularly the Resolution of the Government of India, Department of Education (Municipalities), dated the 16th May 1918, and the report of the Joint Parliamentary Committee on the Reforms. It is therefore a measure designed to fit in with the rest of the scheme of the Reforms.

44. **Constitution of district councils and local boards.**—The Act replaced in the Central Provinces, the Central Provinces Local Self-Government Act, 1883, and in Berar, the Berar Rural Boards Law, 1885. The new Act represented a great advance both in the liberalization of the constitution and in the grant of powers of taxation. Under the old laws a local board was constituted for a group of circles which in practice corresponded, with rare exceptions, to the revenue sub-division of the district known as a tahsil. The members comprised in the Central Provinces—

- (a) one or more representatives from each circle, being the mukaddam (headman of the village) or mukaddams of villages within the circle, elected by the mukaddams of the circle;
- (b) representatives of mercantile classes or professions resident within the group and elected by or appointed on behalf of those classes or professions. The qualifications for electors and members was possession of an income of Rs. 250 per annum from non-agricultural sources;
- (c) nominated members not to exceed one-third of the total membership of the board.

In Berar there was no distribution of seats between different classes. There was a common electorate for which payment of rural or town cesses to a prescribed amount qualified for inclusion. For membership there

were similar qualifications and in addition special magistrates, revenue and police patels (corresponding to mukaddams in the Central Provinces) and the hereditary local officials known as Deshmukhs and Deshpandes were eligible. Nominated members could be appointed by law up to one-half of the number, but by rule the number was normally restricted to one-third as in the Central Provinces.

45. Under the new Act local boards are constituted for similar groups of circles but are based purely on territorial representation secured by a liberal franchise. Each circle returns one or more members and the qualifications for a member or a voter are the holding of land, payment of rent in respect of land, the possession of an income from non-agricultural sources or the payment of the special school rate levied on the occupation of houses, buildings or lands in the circle, to an extent specified in each case by rules made under the Act. To the elected members are added members not exceeding one-fourth of the board nominated by the Commissioner of the division.

46. District councils under both the old and the new Acts are primarily composed of members elected, not by direct representation, but by and from the local boards. Under the old Act such members *plus* not more than one-third of the total nominated by Government constituted the district council. Under the present Act the principle of selection has been added. Two-thirds of the total number of members consists of persons elected by the local boards, one-sixth of persons selected from the general electorate by the members elected by the local boards, and one-sixth of persons other than Government officials appointed by nomination. As the Act first stood the nominations were made by the Commissioner of the Division, but by a non-official Bill passed by the local legislature in 1928, the power was transferred to the local Government. Under the rules framed under the old Act a female was disqualified from being entered in the register of electors. Under the rules framed under the new Act only a *pardanashin* woman is disqualified.

47. Office-bearers.—As regards office-bearers under the old Berar law, the members elected their Chairman and Vice-Chairman. These held office for the period of the financial year only, and if the Deputy Commissioner

was a member of the district council, or the Tahsildar or an officer of equal rank of a local board, the law required that they should be elected Chairmen. Thus the power of nomination could be, and was in fact, used to control the selection of chairman. In the Central Provinces office-bearers were elected similarly for the financial year, but choice was in theory not then restricted. Under the present Act choice of office-bearers is unrestricted and they hold office for the life-time of the body which elects them. The balance is in fact weighted against officials as they have to secure a two-thirds majority at a meeting specially called for their election, and in any case the chairman and vice-chairman cannot both be officials.

48. Functions of district councils.—The functions of district councils comprise—

- (i) the construction and maintenance of means of communication ;
- (ii) the execution and maintenance of such roads and buildings and other government works other than irrigation works as may be transferred to them by the local Government ;
- (iii) the maintenance of schools, hospitals, dispensaries, veterinary hospitals, slaughter-houses, markets, rest-houses, sarais and other public institutions for the promotion of education or for the benefit of the public ;
- (iv) vaccination ;
- (v) public wells, tanks and water-supply ;
- (vi) arboriculture ;
- (vii) the provision of work in time of scarcity ;
- (viii) cattle pounds ;
- (ix) public ferries ;
- (x) fairs, agricultural shows and industrial exhibitions ; and lastly
- (xi) any other local works or measures likely to promote the health, comfort or convenience of the public.

The only material change is under head (ii), an entirely new provision which enables Government to transfer the management of public works to district councils.

49. Income and powers of taxation.—The receipts of district councils comprise—

- (i) the proceeds of all taxes, fees, tolls, cesses, and rates imposed under the Act;
- (ii) receipts from cattle pounds;
- (iii) receipts from ferries;
- (iv) proceeds and fines under the Act; and
- (v) all sums assigned or granted by the local Government.

Under the old Act, district councils received the proceeds of all rates levied in accordance with the settlement records of the district for the maintenance of roads or schools, but had no powers of taxation. These rates and cesses were abolished by section 48 of the present Act and replaced by a cess calculated at $6\frac{1}{4}$ per cent on the land revenue. In addition the district council may now impose a further cess not exceeding $6\frac{1}{4}$ per cent of the land revenue under section 49, and under section 50 may impose a special school rate on non-agricultural incomes. They may also under section 23 be given by the local Government the control of, and receipts from, public markets and may then under section 24 of the Act impose licence fees, tolls and market and registration fees therein. Finally, they may, by resolution passed by a majority of not less than two-thirds of the members present at a special meeting convened for the purpose, impose any tax, toll or rate other than those specified above.

50. Position of local boards *vis-a-vis* district councils.—Local boards are the agents of district councils and perform such functions and possess such financial powers as may be decided by the council. Under section 41, however, the local Government may declare any local board to be independent in which case it shall have the powers and perform the duties and be subject to the liabilities of a district council under the Act and shall cease to be subordinate to the district council.

51. Control of Government over district councils and local boards.—(1) The Deputy Commissioner of a district has the power to examine the proceedings of a district council or any board or committee subordinate to it and may inspect any property, call for any document or require the district council or board or committee subordinate to it to furnish such statements, accounts and

reports as he may think fit. He may suspend the execution of any order or resolution, or the performance of any act, subject to appeal to the local Government.

(2) The local Government may in a case of emergency provide for the execution of any work or the performance of any act which a district council or local board is empowered to execute or perform. It may require a district council which has defaulted in the performance of any duty to perform that duty and if not performed within a fixed period may recover the cost of carrying it out from the district council. The local Government may further dissolve the council or local board for incompetence and order a fresh election and, should the incompetence continue, may supersede it and arrange for the performance of its duties through such other person or persons as it may appoint for the purpose. All rules under the Act are made by the local Government which thus controls the constitution of district councils and local boards, the qualification of members and voters, the management of elections, the imposition of all taxation, the rules governing employees, the form of budgets, the maintenance of minimum balances, the audit of accounts and in general the whole procedure of district councils.

(3) As regards staff, the district council has in general full powers and its decisions are not subject to appeal. But posts of Secretary, Health Officer, or any other special executive officer specified by the local Government cannot be created or abolished, nor can incumbents of them be appointed or dismissed without the approval of the local Government, which can also on grounds of incompetence insist on dismissal. Conditions of leave, pensions and gratuities also require the special sanction of the local Government if they are more favourable than those obtaining for similar Government servants. Control has thus been considerably relaxed as, under the old Act, the Commissioner of the division could require the district council to reduce the number of its employees, or the pay, allowances, gratuities or pensions of any of them and could insist on dismissal on grounds of unfitness.

(4) Financially, a district council enjoys complete financial autonomy, subject to the maintenance of a minimum balance, unless it is indebted to Government which in that case retains the power of confirming the budget estimates. The accounts have to be submitted to a Government

audit. Under the Act of 1883, all district councils, irrespective of whether they were indebted to Government or not, were required to submit their budget estimates for examination by the Deputy Commissioner, and to modify them to such extent as either they might themselves agree on his recommendation or the Commissioner might decide.

52. Progress in establishment of district councils and local boards.—The Local Self-Government Act of 1883 came into force on the 12th January of that year and by February 1885, district councils had been constituted in 16 out of the 18 Central Provinces districts. The Seoni District Council was not constituted till 1890, because a local board was constituted in 1884 for one only of the two tahsils of which that district is composed, and the co-ordination of local boards under a district council only became necessary when in 1890 a local board was constituted for the other tahsil, Lakhnadon. The Mandla district was treated as a backward tract and the Local Self-Government Act was not applied to it until 1923.

53. In Berar, district councils and local boards (then called district boards and taluq boards) were constituted in January 1886 under the Berar Rural Boards Law, 1885, and remained under that Law until the 1st February 1923, on which date the new Central Provinces Local Self-Government Act, IV of 1920, was applied to Berar.

54. The number of local boards which was 78 in 1911 rose to 79 in the following year owing to the creation of a local board at Saoner in the Nagpur district. No further change took place until 1919-20 in which year Waraseoni in the Balaghat district was constituted a separate local board. In 1923-24 Sironcha tahsil in the Chanda district and the whole of the Mandla district which had not been given the franchise on account of their backwardness were brought for the first time under the operation of the Local Self-Government Act. Sironcha was created an independent local board under section 41 of the Act, and Mandla a district council with local boards for each of its 3 tahsil—Mandla, Dindori and Niwas. The separate local boards consisting of the Chhindwara jagirs and Chanda zamindaris were also abolished in that year and the areas under their jurisdiction incorporated in the neighbouring boards. The last

change occurred in 1925-26, in which year the number of local boards declared independent under section 41 of the Act was increased by one by the constitution of an independent mining local board for the coal field area of the Chhindwara district out of four local board circles previously under the jurisdiction of the Chhindwara District Council. Thus there are now in the Central Provinces and Berar 22 district councils, 2 independent local boards and 83 local boards. The Melghat taluq of the Amraoti district is the only part of the province which does not enjoy local self-government, and enquiries are now on foot to ascertain whether it is sufficiently advanced for this purpose. Its circumstances are somewhat similar to those of the Sironcha tahsil as it consists chiefly of wild stretches of forest inhabited almost exclusively by primitive aborigines, varied with patches of good cultivation where a higher civilization prevails. Both areas were on these grounds excluded from the operation of the Government of India Act, and the proposal is to form an independent local board for the Melghat, as has been done for Sironcha, in order to preserve its individuality and guarantee that it will secure the special treatment which it requires and which might be lost sight of if it were merged in the district council.

55. Relaxation of official control.—In 1911, 9 out of the 21 district councils had official chairmen and out of the 78 local boards all but one had official chairmen. The policy of increasing the responsibilities of local bodies by relaxing official control was introduced before the Reforms in 1918. In that year only 7 district councils had official chairmen, but the practice of retaining such chairmen for local boards still stood unchallenged. In 1920-21 only the four Berar district councils had official chairmen, but among local boards the number of officials was still as high as 68. This number was rapidly reduced when the new Local Self-Government Act was applied, and now direct official control has been reduced to one chairman of an independent local board and 3 chairmen of ordinary local boards.

56. Elections and electorate.—General elections to local boards and district councils under the new Act were held for the first time in the Central Provinces in the year 1923-24. In Berar they were not held until the following

year owing to the later application of the Act. Detailed statistics for these elections are not available, but it is reported that the interest shown by the electorate in the Central Provinces was on the whole feeble, and in certain places difficulty was found in obtaining candidates for the local boards. In Berar, by comparison, the interest taken was fairly keen. The second general elections were due in 1926-27 and were actually held in 13 out of the 18 districts of the Central Provinces. Details regarding these are given in the following paragraph reproduced from the local Government's Resolution on the working of the district councils during 1926-27 :—“ The year witnessed the second triennial elections under the new Local Self-Government Act of 1920 in 13 districts in the Central Provinces. General elections in 3 other districts took place after the close of the year, though they were due during the year. In the Jubbulpore district there was a contest in 21 out of 58 circles and in the remaining districts out of a total of 472 circles, seats were contested in 203 against 182 circles at the preceding elections. In the Jubbulpore and Drug districts in respect of which figures for the preceding elections are not available, the percentage of voters attending the poll was 41 and 28, respectively, while in the other districts the corresponding figure was 32 against 12 at the preceding elections. The number of election petitions rose from 10 to 23, of which 4 were allowed, 16 rejected, 1 withdrawn, 1 disposed of by drawing lots and 1 was pending at the close of the year. These figures mark a decided advance over their predecessors and indicate a growing interest of the electorate, although there is obviously much room for improvement. The number of elected Muhammadans on the district councils and the local boards was 28 and 49, respectively, the corresponding figures on the basis of population being 12 and 32, respectively. The deficiency, if any, in proportionate representation in individual cases, was made up by nominations. In the district councils of the Central Provinces election proceedings occupied from 10 months in the Nimar district to 2 years, 10 months and 20 days in the Wardha district, though they were completed in all the districts of Berar within 6 months. The delay in the Central Provinces could have been avoided to some extent if a definite programme of the various preliminaries connected with the elections had been made out beforehand as was done in Berar. Instructions have

since been issued in the matter". During 1928 elections have been held in 7 districts and detailed statistics are available for 4—3 of Berar and 1 of the Central Provinces. In the remaining districts the new councils have not yet been completed. In all the 4 districts the preparation of the electoral rolls was not completed within the prescribed period of 4 months prior to the date fixed for the elections as required by the rules. The period was exceeded by 4 days in 1 district, 7 days in 2 districts and 15 days in the fourth district. The number of claims made for insertion, and objections to inclusion, of names on electoral rolls was 958 which represents a percentage of .98 of the total number of electors on the rolls. Of these, only 3 were filed in the Central Provinces district. In all 360 claims were rejected; 450 names were newly entered, 162 were struck off the rolls and 77 were altered. Forty-nine nomination papers were declared invalid and appeals were preferred against the order of rejection by 18 candidates—all in Berar—of which 13 were successful. Sixty-six nominees withdrew from candidature. Of the 208 circles in the four districts in which elections were held, seats were contested in 138 circles and only 1 circle (in the Buldana district) failed to put up a candidate. The total number of electors on the rolls was 97,533 and the number of votes polled in the contested circles was 41,967 of which 71 were rejected. The average percentage of literate voters that attended the poll was 46 for all the four districts. Of the 223 members elected, 90 were old members who successfully sought re-election.

57. The elections were contested keenly in Berar, there being as many as 4 and 5 candidates in several circles returning one member each. It is reported that they were not fought on clearly defined political party lines but mainly on personal considerations—allegiance to individuals being stronger than to parties. One district reports an allegation that the directors of a co-operative central Bank used their position to win over a candidate for membership of a local board to their side by threats of strictness in execution proceedings pending against voters. This charge was subsequently made one of the grounds in an election petition, but it was not found necessary to inquire into it deeply because the petition was decided on other grounds.

Although an election court has been set up by the Local Self-Government Act, civil courts continue to entertain suits and issue injunctions preventing the convening of meetings or restraining certain members from exercising the right of vote on the ground that a certain election has been called into question in a civil suit filed by an aggrieved party. In the recent district council elections a Sub-Judge entertained a civil suit in connection with the election of office-bearers and of representatives on the district council held by a local board. The meeting of the district council for purposes of selection was to be held on the 24th. The Sub-Judge issued an injunction on the 21st restraining the 4 members elected from taking part in the selection meeting. On a representation being made by the Deputy Commissioner by telegram, the injunction was vacated. An appeal was filed by the other party in the court of the Additional District Judge who revoked the vacation order passed by the Sub-Judge and restored the injunction. Government has now under consideration a proposal that election disputes shall be decided by the civil courts instead of by executive officers as is done in some other provinces. Disputes with regard to selection of members, election of representatives of local boards to the district council, and election of office-bearers are not infrequently due to the fact that under the present rules one of the members is elected chairman for the meeting. The member thus elected is frequently unfamiliar with the law on the subject, and his procedure and rulings are so defective that they give rise to election disputes, and sometimes elections have to be declared void and fresh elections ordered.

58. Meetings held and attendance.—The subjoined table indicates the number of meetings held and attendance thereat during the past seven years :—

	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
(a) District Councils.							
1. Number of district councils which held less than the prescribed minimum number of meetings.	...	...	..	2	...	...	..

	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26	1926-27.
<i>(a) District Councils—concl'd.</i>							
2. Total number of meetings held.	146	143	162	110 70	188	192	202
3. Number of meetings which proved abortive for want of quorum.	16	17	20	15 7	15	17	23
4. Number of meetings adjourned.	2	2	14	13 6	4	8	16
5. Average percentage of officials present at meetings.	55	53	52	52 60	50	83	23
6. Average percentage of non-officials present at meetings.	48	40	45	39 58	54	57	51
7. Average percentage of all members present at meetings	49	42	46	40 51	55	58	53
<i>(b) Local Boards.</i>							
1. Number of boards which held less than the prescribed minimum number of meetings.	6	8	10	11	10	8	8
2. Total number of meetings held.	712	742	682	345 199	661	637	638
3. Number of meetings which proved abortive for want of quorum.	117	136	120	61 29	73	97	101
4. Number of meetings adjourned.	20	14	29	9 2	13	12	30
5. Average percentage of officials present at meetings.	60	71	71	54 11	80	73	84
6. Average percentage of non-officials present at meetings.	41	36	36	26 49	43	45	44
7. Average percentage of all members present at meetings.	45	41	41	29 49	44	46	44

NOTE.—The second figure in the column for 1923-24 represents statistics for attendance after the new constitution was effected under the 1920 Act.

59. The figures show that the attendance at meetings both of district councils and local boards has been poor. It was hoped that with the introduction of the present Act members would rise to the greater responsibilities devolved on them. In the last Resolution on the district council reports the local Government remarked that: "The attendance at meetings shows a perceptible deterioration. Twenty district council members out of 155 and 76 local board members out of 308 in the Nagpur, Chanda, Raipur, Bilaspur and Drug districts, for which statistics have been given in the reports, did not attend a single meeting, but no action was taken to remove them under section 17 (2) (a) of the Local Self-Government Act, though attention of local bodies was drawn to this provision of the law last year. It is worthy of note that although the local bodies themselves were remiss in their duty in this matter the electorate evinced a greater appreciation of their responsibilities inasmuch as in the Hoshangabad, Chanda, Betul, Chhindwara, Seoni and Narsinghpur districts 60 habitual absentees or indifferent members found themselves at the bottom of the polls. The fact that in the Chhattisgarh Division 17 out of 66 such members were re-elected indicates however, that a great deal still remains to be done in educating the electorate." There is a tendency for members to take a diminished interest in local administration towards the close of the term of each council; and the fact that the old council continues to function for some time after the results of elections for the new council are known, also contributes to slack attendance. In some places meetings are convened too frequently, with the result that a large number of them prove to be abortive. In the past, district councils have been chary of devolving powers either to their own sub-committees and members, or to the local boards subordinate to them, with the inevitable result that meetings are choked with a mass of unimportant detail and become tedious and uninteresting.

60. Income.—Detailed statements showing the income and expenditure of all the district councils compiled for the years 1910-11, 1920-21 and 1926-27 are included as Appendices IV and V. The subjoined statement indicates, by revenue divisions, the number of district

councils and their net income, excluding opening balances and receipts from debt heads :—

Division.	Number of district councils and income.					
	1910-11.		1920-21.		1926-27.	
	No.	Income.	No.	Income.	No.	Income.
		Rs.		Rs.		Rs.
Nagpur ...	*6	4,28,740	*6	9,70,919	*6	14,08,072
Jubbulpore ...	5	3,71,633	5	8,07,833	5	10,26,239
Nerbudda ...	5	3,53,592	5	8,35,850	†6	10,23,605
Chhattisgarh ...	3	3,25,201	3	7,89,987	3	9,97,956
Total Central Provinces ...	19	14,79,166	19	34,04,589	20	44,55,872
Berar ...	4	8,99,136	4	17,44,598	4	38,13,171
Total Central Provinces and Berar.	23	23,78,302	23	51,49,187	24	82,69,043

*Includes Independent Local Board, Sironcha.

†Includes Independent Mining Local Board, Chhindwara.

61. The income in the Central Provinces more than doubled, and in Berar nearly doubled, during the decade 1911—21 and during the next 6 years showed an increase of 30 per cent in the Central Provinces and 118 per cent in Berar. The large increase in Berar during recent years has occurred chiefly under the head of "Local Rates" and is due to the replacement of the old education cess of 6 pies in the rupee of the land revenue by the district council cess levied under section 48 of the new Local Self-Government Act with effect from the 1st February 1923. The latter is imposed at 18 pies in the rupee in 3 districts, and 12 pies in the fourth. The other causes to which the general increase is attributable are the addition of balances of dispensary funds transferred to the control of the district councils from the year 1923, and the enhanced contributions by Government towards education and transferred civil works.

62. The main sources of income are taxation, cattle-pounds, education, medical and civil works. Taxation produced Rs. 22,06,390 in 1926-27 against Rs. 8,62,161 in 1920-21 and Rs. 9,95,714 in 1910-11. The decrease in 1920-21 was temporary, being due to

suspensions of land revenue on account of general failure of crops in that year which involved the suspension of cesses also. The progress made by district councils in the imposition of taxation has been described in paragraphs 78 to 81 of this memorandum. When the machinery for assessment and collection is improved and the taxes now under the consideration of the various district councils are brought into operation, there is likely to be a further substantial addition to their resources.

63. Income from cattle-pounds amounted to Rs. 8,86,367 in 1926-27 against Rs. 9,51,635 in 1920-21 and Rs. 3,82,398 in 1910-11. The number of pounds in the province has steadily risen from 1,538 in 1919 to 1,727 in 1927. During the non-co-operation period some of the malguzars and tenants in the Chhattisgarh Division employed watchmen to seize stray cattle and instead of impounding them persuaded the owners to settle privately for the damage done. The fact that the income in the division had actually increased by the end of the year, however, showed that this boycott had failed. Although income from the fees levied under this head is ordinarily intended to cover expenditure and not to be a source of profit, a surplus has invariably occurred each year in spite of the fact that the pay of establishment has been revised and new posts created from time to time. The surplus during 1926-27 amounted to over Rs. 5 lakhs.

64. Under the head of "Education", school fees and miscellaneous receipts brought in a total sum of Rs. 50,732 only, while the amount of contributions paid by Government totalled Rs. 15,13,439. Under the head of "Medical" receipts, including Government contributions, amounted to Rs. 1,29,446 in 1926-27 against Rs. 36,871 in 1920-21, and only Rs. 9,284 in 1910-11. Under "Civil Works" the total income, including Government contributions for the maintenance of works transferred to district councils, totalled Rs. 26,09,860 in 1926-27 against Rs. 12,63,352 in 1920-21 and Rs. 2,68,600 only in 1910-11. The progress made under each of these heads by the district councils is described in greater detail in the ensuing paragraphs in which the expenditure is reviewed.

65. Expenditure.—The total net expenditure, including closing balances and disbursements under debt

heads for the same period and by revenue divisions, is as follows :—

Division.	Number of district councils and expenditure.					
	1910-11.		1920-21.		1926-27.	
	No.	Expendi- ture.	No.	Expendi- ture.	No.	Expendi- ture.
		Rs.		Rs.		Rs.
Nagpur ...	*6	4,22,306	*6	10,77,848	*6	13,31,505
Jubbulpore ...	5	3,33,457	5	9,54,879	5	9,44,617
Nerbudda ...	5	3,64,972	5	9,40,650	†5	9,85,295
Chhattisgarh ...	3	3,25,416	3	8,91,136	3	9,61,683
Total Central Provinces ...	19	14,46,151	19	38,64,513	20	42,23,100
Berar ...	4	7,41,848	4	23,31,049	4	38,22,699
Total Central Provinces and Berar.	23	21,87,999	23	61,95,562	24	80,45,729

*Includes Independent Local Board, Sironcha.

†Includes Independent Mining Local Board, Chhindwara.

66. In the Central Provinces the expenditure nearly trebled, and in Berar more than trebled during the decade 1911—21 and during the next 6 years showed an increase of 9 per cent in the Central Provinces and of 60 per cent in Berar over the expenditure of 1920-21. The increase is shared by all the major heads of expenditure and has occurred mostly under education and civil works owing to expansion of activities in these departments towards which Government largely contributes.

In 1926-27 under the head of General Administration, which includes cost of office establishment, contingencies, etc., the expenditure amounted to Rs. 4,55,347 against Rs. 2,69,323 in 1920-21 and Rs. 1,06,404 in 1910-11. Under "cattle-pounds" expenditure decreased

from Rs. 3,63,269 in 1920-21 to Rs. 3,55,613 in 1926-27. The high expenditure in 1920-21 was partly due to the high cost of fodder owing to the crop failure of that year.

67. Under the head of "Education", the expenditure on account of the maintenance and management of schools increased from Rs. 8,54,593 in 1910-11 to Rs. 20,60,026 in 1920-21 and to Rs. 27,15,752 in 1926-27. This includes Government grants of Rs. 4,89,000, Rs. 15,47,236 and Rs. 15,13,439, respectively. Notwithstanding the large increase in expenditure the progress in establishing educational institutions has not been appreciable. In the years immediately succeeding the war the adjustment of salaries to the cost of living necessarily resulted in enhanced expenditure. In 1918-19 the total number of primary and middle schools maintained by district councils and local boards was 3,503. It fell to 3,499 in 1919-20 and gradually increased in 1923-24 to 3,598 when the total number of boys enrolled was 249,876 and the daily average attendance stood at 167,937. In the year following although the number of schools rose to 3,616, the number of pupils on the rolls and the average attendance fell to 240,106 and 163,049, respectively. There was a recovery in 1925-26 which was maintained in 1926-27, the number of schools at the end of the latter year being 3,713 the number on the rolls 263,784 and the average daily attendance 182,718. The following extract from the local Government's resolution on the last year's reports on the working of district councils gives details of the present conditions:—"The Commissioner, Jubbulpore Division, reports that there has been no marked improvement in attendance and enrolment of pupils in any district in his division. The Seoni report suggest the appointment of whole-time paid lecturers for propaganda work, while the Jubbulpore report advocates the utilization of the services of the Pound Inspector for educating the villagers through lectures, circulation of books, magic lantern shows and the like in order to prepare the way for compulsion. The Commissioner, Nerbudda Division, reports that taking the division as a whole, there has been a slight increase in the number of scholars enrolled and that average attendance has kept pace with the increase in enrolment, the only exception being the Chhindwara district where both the enrolment and attendance

decreased owing to inefficient administration of the council and its school board. The experiment of utilizing the services of kotwars on payment of remuneration to secure better attendance of pupils was continued in Nimar and Betul and in the latter district it is proposed to extend the experiment to other schools where attendance is poor. The process of replacement of unqualified teachers by trained ones continued in several districts, but in Berar the number of untrained teachers rose from 1,757 to 1,854. While on the one hand the supply of trained teachers is reported to have outturn the demand in the Nerbudda Division, the District Council, Yeotmal, on the other hand complaints of the scarcity of such teachers and the department's failure to do anything to meet its requirements. The failure of the Council to secure the services of trained teachers is, however, due not so much to the dearth of such teachers as to its refusal to grant them a remunerative pay. The number of indigenous schools aided by district councils in Berar rose from 209 to 265. There was a considerable increase in all the districts except Amraoti. The Yeotmal and Buldana District Councils continue to be enthusiastic over this method of spreading literacy. Fifty of these schools in Yeotmal district were converted into district council schools. The grant paid by the district councils to these schools increased from Rs. 11,906 to Rs. 19,862. Government has recently laid down instructions regulating the conditions and the scale of these grants."

68. District councils have been slow to avail themselves of the opportunities for advancing education offered by the Central Provinces (Compulsory) Primary Education Act, III of 1920. The initiation of compulsion rests with them and not with Government. Up to the present compulsory education has been introduced in 151 villages in 6 of the 22 districts in the province. The local Government has bound itself by rules framed under the Act to provide grants-in-aid from provincial revenues to the extent of half of the additional recurring and non-recurring expenditure entailed by the introduction of compulsory education, and as the scheme expands, the district councils will have to increase their resources by the only obvious means of additional taxation. Section 50 of the Local Self-Government Act empowers them to levy a special school rate and thus they have the power of providing increased educational facilities. This form of

taxation is already in force in all the four districts of Berar, but has been imposed up to now in only two districts of the Central Provinces.

69. The total expenditure on the construction and repairs of district council school buildings rose from Rs. 3,19,984 in 1920-21 to Rs. 8,68,326 in 1926-27.

70. Under the head of "Medical", which includes expenditure on vaccination and sanitation, the total expenditure amounted to Rs. 4,69,534 in 1926-27. Of this, Rs. 2,69,399 was incurred on medical establishment and dispensaries against Rs. 1,32,607 in 1920-21 and Rs. 95,150 in 1910-11. The large increase in 1926-27 is due to the transfer of dispensaries, which had been previously managed by Dispensary Fund Committees to the direct financial and administrative control of local bodies in pursuance of the policy initiated by the local Government in 1923, on the ground that medical relief is primarily a matter of local concern. The transfer was left to the option of local bodies, Government undertaking to give grants sufficient to cover the salaries of medical officers and on account of medico-legal work and attendance on Government servants. In 1923-24, 65 dispensaries were transferred to the management of district councils, and the number now stands at 75 out of a total of 110 available for transfer. Berar has shown for greater eagerness to accept the responsibility offered, as a total of 38 dispensaries have been taken over in the 4 Berar districts alone as against 37 for the whole of the Central Provinces. The following extract from the local Government's Resolution on the last year's reports on the working of the district councils shows the progress made:—"Government grants amounted to Rs. 1,24,058 in 1926 against Rs. 94,332 for the same number of dispensaries in 1925, and Rs. 86,120 for 65 dispensaries in 1924. The real income of the transferred dispensaries was Rs. 1,42,058 against Rs. 82,294 in 1925 and Rs. 84,120 in 1924. The percentage of the real income to Government grants was thus 102 in 1924, 90 in 1925 and 114 in 1926, which shows a satisfactory progress. It is, however, disappointing to note that private subscriptions have fallen from Rs. 33,925 in 1924 to Rs. 21,904 in 1925 and Rs. 18,205 in 1926. It is apparent that with the relaxation of official influence there will be a falling off in voluntary subscriptions. While Government (Ministry of Local Self-Government)

hopes that District Officers will continue to use their good offices in helping the humanitarian cause, it agrees with the Commissioner, Berar, that the real remedy is to make the local committees responsible for the collection and, if people will not pay voluntarily, to charge for treatment."

"The number of in-door and out-door patients treated in the transferred dispensaries rose from 2,414 and 488,184 in 1925 to 2,576 and 569,349, respectively, in 1926. Taking only the 65 dispensaries that were transferred in 1923, the rise of in-door patients is from 2,282 in 1923 to 2,576 in 1926 and that of out-door patients from 429,531 to 569,349. The number of Ayurvedic dispensaries either subsidized or managed departmentally were 2 in the Drug district, 2 in the Buldana district and 3 in the Akola district. In pursuance of a scheme inaugurated in 1923, 5 cheap plan dispensaries have been opened in Berar but unfavourable agricultural conditions stood in the way of extension. It is gratifying to record that 4 such dispensaries are about to be opened in the Buldana district for which private contribution in cash or in the gift of land to the value of Rs. 35,234 has already been received by the Deputy Commissioner."

71. Under the head of "Civil Works", the total expenditure which was Rs. 7,60,814 in 1910-11, increased to Rs. 27,03,360 in 1920-21 and to Rs. 35,66,483 in 1926-27. The large increase is due chiefly to the transfer of a number of civil works—communications mainly—from the Public Works Department to the management of district councils in accordance with the recommendations of the Public Works Reorganization Committee of 1917. The total mileage of roads transferred now is 1,919. The experience obtained from the transfer of public works to the district councils for management varies. On the one hand, there are councils which have risen to the occasion and maintained transferred works efficiently, and are urging Government to transfer more roads in order to keep their public works staff fully busy; whilst on the other, there are councils which have entirely failed in the responsibilities entrusted to them. The Wardha District Council mismanaged the roads transferred to it to such an extent that all were resumed by Government. The Bilaspur District Council refused to maintain the 3 roads that were transferred to it unless it

was given charge of more roads than Government was prepared to transfer. From the years 1919-20 to 1922-23, in the case of 9,6,6 and 8 district councils, respectively, the proportion of lapses to total allotments was more than 20 per cent, the causes assigned being insufficiency of public works staff and the difficulty of finding efficient contractors for the execution of works. The district councils gained financially thereby as the unspent balances of Government contributions were merged in the general balances of the district councils. Orders were issued in 1923 that the unspent balances should be refunded in future to Government at the end of each year. In the year 1923-24 the number of districts in which lapses occurred increased to 12 and the percentage to 23.64. Improvement occurred in 1924-25 when the percentage of lapses to total allotment decreased to 15.20 and the improvement has since been maintained, the percentage in 1925-26 being 8.06 and in 1926-27, 4.6. The total grants made by Government during the year 1926-27 for transferred works aggregated Rs. 16,70,518 out of which Rs. 15,52,843 was spent, leaving a balance of Rs. 1,17,675.

72. The expenditure on water-supply and village roads was Rs. 67,140 and Rs. 23,736 against Rs. 56,900 and Rs. 1,576, respectively, in the last year. The maintenance of village roads is a matter to which attention has been drawn in the Legislative Council. Increasing traffic has doubtless been largely responsible for stimulating interest as district councils have never been in the habit of devoting large sums to maintenance, but have contented themselves with fair weather repairs to the more important tracks and occasional construction of a culvert or causeway over bad nullahs. The question of the maintenance of this class of road has been fully considered by Government, and a Resolution issued imposing on district councils the responsibility of keeping them in repair, and laying down the conditions subject to which Government will give financial help.

73. Audit and financial administration.—The accounts of district councils and local boards are audited by the Local Audit Department and included in the annual report of its working which is submitted to the local Government by the Examiner of Local Fund Accounts. From this report the statistics shown in the last 3 columns of the subjoined table, bearing on the general

financial position of district councils and local boards in the province, have been extracted.

Year.	Number of district councils and local boards.	Closing balance.		Number of district councils in which the balance was below prescribed minimum.	Number of embezzlements.	Number of audit objections.	Number of district councils and local boards which delayed action on audit notes for more than two months.
		Prescribed minimum.	Actual.				
		Rs.	Rs.				
1919...	{ District Councils 21 } { Local Boards ... 81 }	8,15,200	19,81,314	...	{ 1 } 2	534 2,301	... 1
1920...	{ District Councils 21 } { Local Boards ... 82 }	8,15,200	23,12,969	...	{ 3 } 3	1,230 2,720	... 3
1921...	{ District Councils 21 } { Local Boards ... 82 }	8,15,200	11,03,766	3	{ 1 } 4	904 3,053	1 4
1922...	{ District Councils 21 } { Local Boards ... 82 }	8,15,200	12,75,787	...	{ 3 } 2	1,469 3,124	... 5
1923...	{ District Councils 21 } { Local Boards ... 82 }	8,15,200	19,33,105	...	{ ... } 5	845 3,025	4 13
1924...	{ District Councils 23 } { Local Boards ... 83 }	8,15,200	25,48,431	...	{ 3 } 3	912 3,162	3 6
1925...	{ District Councils 23 } { Local Boards ... 83 }	8,15,200	22,12,201	1	{ 1 } 5	1,100 2,632	6 17
1926...	{ District Councils 23 } { Local Boards ... 83 }	8,17,200	18,82,992	...	{ ... } 5	1,471 3,193	6 16
1927...	{ District Councils 24 } { Local Boards ... 83 }	8,17,200	17,41,189	1	{ ... } 8	1,644 3,373	6 18

74. Audit objections are not recorded for minor irregularities but only for important defects. In 1904, the first year in which the accounts of all the district councils and local boards in the province were brought under audit, 2,917 objections were recorded against district councils and 1,330 against local boards. In 1919 the number was 534 and 2,301, respectively, or a total of 2,835. Since then a marked deterioration in the maintenance of both district council and local board accounts has set in. The Local Self-Government Act which was passed in 1920 was brought into force in May 1922. The number of objections recorded in the audit

for 1925-26 was 1,471 for district councils and 3,193 for local boards or a total of 4,664 objections against 2,835 in 1919. In its Resolution on the reports on the working of district councils for the year 1925-26 the local Government remarked that it viewed with concern the rapid deterioration in the accounts of local bodies which cannot but retard the development of Local Self-Government on healthy lines and pointed out that it did not appear to have been realized sufficiently that the removal of official control should not be the signal for a relaxation of financial vigilance, but that on the contrary it should be followed by more careful scrutiny and supervision by the members of the local bodies themselves, who are expected to set a high standard of duty and financial propriety. In the next audit report the number of irregularities disclosed increased to 1,644 for district councils and 3,373 for local boards, a total of 5,017 against 4,664 for the preceding year, and the local Government in its resolution on the reports for 1926-27 observed as follows :—

“ The number of financial irregularities disclosed by the report of the Examiner of Local Fund Accounts for 1926-27 rose from 4,664 to 5,017. The number of serious delays in payment decreased from 7 to 5. The number of embezzlements remained unaltered at 5. An examination of the past three years' reports shows that the accounts of the Jubbulpore, Balaghat and Hoshangabad District Councils have been steadily deteriorating and they have been warned that unless they take early steps to put their affairs in order, Government may be compelled to take action in exercise of the powers of control vested in it under the Local Self-Government Act. Government is glad to observe that the accounts of the District Councils, Yeotmal, Amraoti and Wardha, which formed the subject of adverse comments in the past, have shown signs of improvement. It need hardly be emphasized that once accounts of district councils get into bad order their rectification is a difficult and prolonged business. ”

75. A prominent feature of these audit reports is the mishandling and occasional misappropriation of advances. In 1922-23 serious irregularities in the matter of various advances for the execution of civil works drawn by a member of a local board, who was also a member of the Legislative Council, were discovered. Eventually the institution of a civil suit by the district council

under section 76 (3) of the Local Self-Government Act was sanctioned. As the district council still delayed, a criminal prosecution for misappropriation was finally launched by Government and the member was convicted and sentenced to a substantial term of imprisonment and fine. In a similar case the vice-chairman of a local board was convicted in 1926 under section 409 of the Indian Penal Code but though unsuccessful in appeal he was acquitted in revision. A case is pending in which a member of another local board is similarly involved in connection with a sum of Rs. 500 drawn as an advance for the completion of a well. Prosecution has just been sanctioned.

Another type of irregularity brought to light is the implication of members in contracts. A flagrant case occurred in one of the Berar districts, the vice-chairman being concerned. Another irregularity involving a waste of Rs. 25,000 occurred later, and after the local Government had, as a mark of its displeasure, withheld a grant of a lakh of rupees, the district council removed the vice-chairman from membership of the council. Steps are now being taken in Berar to lessen the chances of such irregularities by a more frequent audit.

76. The general financial condition of district councils has been satisfactory. The number in which the actual balance temporarily fell to below the prescribed minimum was 3 in 1921 and 1 each in 1925 and 1927. In most district councils the actual balances are far above the prescribed minima, the total balances being Rs. 17,41,189 against a prescribed minimum of Rs. 8,17,200. The present minima were, however, fixed as long ago as 1895, and the local Government on the basis of one month's average expenditure has recently raised the minimum balance of the district councils from an aggregate of Rs. 8,17,200 to Rs. 10,41,000.

77. In periods of scarcity the income of district councils is seriously handicapped owing to their principal resources being dependent on the collection of the land revenue of the province. When it becomes necessary to suspend the land revenue the district council cesses which accrue under section 48 of the Local Self-Government Act are ordinarily suspended also. Hitherto district councils have tided over these temporary difficulties without

applying for assistance from Government. But in the current year owing to local scarcity two district councils in the north of the province are faced with deficit budgets and have applied to the local Government for advances under Article 220-A of the Civil Account Code.

78. Imposition of taxation since the introduction of the Reforms.—One of the principal objects kept in view in framing the new Local Self-Government Act was to extend the functions and increase the sphere of usefulness of the district councils by granting to them, within certain necessary limits, increased powers of taxation. With the exception of the powers contained in section 24 of the Act, relating to the imposition of fees and tolls in markets, which is described later, the councils did not make adequate use of these new powers, until the current year, as the following statement which shows the extent to which new taxation has been imposed under section 49, 50 and 51 of the Local Self-Government Act indicates :—

Kind of Tax.	Number of district councils in which imposed.	
	Central Provinces.	Berar.
1. Additional cesses (section 49) ...	3	...
2. Special school rate (section 50) ...	2	...
3. Tax on ginning and pressing cotton (section 51). ...	2	...
4. Terminal tax (section 51) ...	2	...

The additional cess leviable under section 49 has been imposed in the Raipur and Buldana districts and lately in the Damoh district also. The special school rate under section 50 has been in force in all the districts of Berar prior to the introduction of the new Act and has now been imposed in certain villages in the Raipur and Bilaspur districts. It has been represented that, but for the difficulty of assessing and collecting this tax for which local bodies have no special agency of their own, taxation under this section would have been general. For instance, the duty of assessing and collecting the rate in villages

under sanitation panchayats devolves on the panchayats under section 50 (3) of the Act, but experience in Berar had shown that these bodies failed to discharge this duty satisfactorily, and, in consequence, heavy arrears accumulated from year to year. The Joint Board of District Councils in Berar then proposed that the rate should be collected by Government agency. It was finally decided to entrust this duty to revenue officers and accordingly section 50 (3), laying down that the rate should be assessed and collected by the village sanitation panchayats, was deleted from the new Local Self-Government Act as applied to Berar. The same difficulty is reported to have been experienced in the Raipur district where the rate has not been realized in the village of Arang though it was imposed there in October 1925. Action to amend the Central Provinces Act in the same manner is being taken. In pursuance of the recommendations of the Taxation Enquiry Committee and with the consent of all the district councils and the Joint Board in Berar, Government has since framed rules for the assessment and collection of the tax in Berar by revenue officers; and a similar proposal in regard to villages in the Central Provinces is now under the consideration of the local Government.

79. The District Council, Bhandara, resolved to impose a cess on manganese ore exported from the district and the Independent Mining Local Board, Chhindwara, on the export of coal. Both proposals have been held over pending decision of the question of the encroachment by provincial Governments and local authorities on the fiscal sphere of the Central Government, which is under the consideration of the Government of India. The District Council, Damoh, encountered yet another difficulty. It imposed a terminal tax on certain rail-borne articles, but found itself unable to levy it as the Great Indian Peninsula Railway Company demanded charges for collection which the district council considered unduly high. For municipalities the company had previously been collecting similar taxes on a commission of 3 to 5 per cent on the collections, but it now pressed for the fixation of a minimum monthly income. The position with regard to the imposition of terminal taxation by district councils is anomalous. Section 51 permits its imposition without any restriction except that provided by the rule making power of Government. The section was drafted with the

intention of making the power of taxation subject to the Schedule Taxes Rules but failed to secure this result as these rules unexpectedly issued not before but after the Local Self-Government Act became law. The local Government has in consequence found considerable difficulty in dealing with proposals for taxation under this section.

80. All the district councils in the Chhattisgarh Division have resolved to impose terminal taxes, and in addition to the general question of propriety referred to above, there has arisen a further problem whether it is legal and equitable to levy such taxes at railway stations situated in Feudatory State territory. Until these questions have been satisfactorily solved little progress in the imposition of such taxation can be expected, and district councils are thus prevented from making use of one of their most fruitful sources of revenue. The necessity for the retention of control by Government is exemplified by the proposal of the District Council, Damoh, to levy a tax on intoxicating drugs and country liquor sold within its limits. The proposal was negatived on the ground that such a tax could only be imposed under the Central Provinces Excise Act and was not permissible under section 51 of the Local Self-Government Act. In the Bhandara district where a terminal tax was successfully imposed by the district council friction has arisen over the collection of it within a municipal area in which the municipality had imposed a similar tax. The local Government has therefore sought powers to reserve the right to sanction the first imposition of any tax under this section and to fix a maximum as in the case of similar taxes under the Municipalities Act, by a Local Self-Government Amendment Bill which is now before the Legislative Council.

81. As regards markets, district councils have made more use of their new powers of taxation. All, with the exception of the Hoshangabad District Council, have taken action to notify markets under section 23. The number of markets so notified is 737, and 15 district councils have also taken action to impose fees and tolls in notified markets under the various clauses of section 24. In a few cases it subsequently transpired that some district councils had recommended the notification of markets

without sufficient investigation, while others had not understood the claims of the local sanitation panchayats, over markets situated within their jurisdiction. It was then made clear that the management of any public market held within a panchayat area and the income derived from it properly vest in the panchayat and 15 markets that had already been notified were withdrawn from the control of the district councils concerned. Occasional friction has also arisen between the village proprietors and the district councils, as the latter have not yet fully realized that their powers of control over a market do not necessarily abrogate previously existing rights of property.

82. Interest shown by the Legislative Council.—The interest shown by the Reformed Legislative Council in district council and local board matters can be gauged by the number of questions which were asked and resolutions moved since its coming into existence, as shown below :—

Year.	Questions.	Resolutions.
1921	32	5
1922	10	1
1923	4	1
1924	1	1
1925	33	1
1926	3	...
1927	44	...
1928 (up to March 1928)	27	...
Total	154	9

Of the 154 questions asked, 28 related to matters on Local Self-Government administration generally; 26 to constitution and elections; 20 to finance and taxation; 18 to members, office-bearers and establishment; 29 to education; 12 to dispensaries; 19 to civil works, and 2 to politics.

83. Of the 9 resolutions, 7 were moved in the first Council. Of these, 6 were common to municipalities also and have been described in Part I. These recommended that (i) local bodies be allowed to deposit their balances with co-operative banks; (ii) they be assigned a share in the land and excise revenue to supplement their funds; (iii) membership be limited to a period of not more than 6 years; (iv) grants be given to local bodies for temperance propaganda; (v) nominations be made from the depressed classes; and (iv) public

works be transferred to local bodies. The first 2 resolutions were lost, third was withdrawn and the last 3 were carried. The seventh recommending that Deputy Inspectors of Schools should be placed under the control of district councils was withdrawn on Government accepting the principle. The administrative control over Deputy Inspectors in four selected districts has since been transferred to district councils as an experimental measure.

84. The remaining two resolutions were moved in the second Council. One recommending increased grants for compulsory education, which was common to municipalities also, was withdrawn; and the second, recommending the levelling of all fair weather roads, was carried. This did not affect the policy of Government in the matter of such roads under the management of the Public Works Department. Allowments from Rs. 30 to 100 per mile are made at budget time according to the class of roads and as funds are available.

85. As regards the constitution and powers of district council, there has been very little legislative change at the instance of the Council. A private Bill introduced in 1925 providing for the extension of the disqualifying period of sentences of conviction lapsed with the dissolution of the Council in 1926. The only other private Bill which was introduced in 1927 provided for the removal of disqualification on the ground of conviction and for the transfer of certain powers from the Commissioner to the local Government and Deputy Commissioner so as to be in line with the Municipalities Act. This was passed into an Act of the local Legislative in 1928.

86. Attitude of district councils towards current politics.—The interest taken by district councils in politics has been manifested particularly during the non-co-operation period (1921–23), as in the case of municipal committees, in the passing of resolutions declaring *hartals* including the closure of offices and schools; putting up portraits of prominent politicians in schools buildings; the inclusion of training in the use of *charkha* in the curriculum of schools or compelling their employees to wear *khadar*; and to a lesser extent in giving addresses to political leaders and in interference with the excise administration. Only one district council passed a resolution in favour of holding a conference of local bodies to discuss

the question of the flying of the national flag. The boycott of the Indian Statutory Commission was advocated in five districts by the closure of offices and schools—in some cases for an hour only—on the 3rd February 1928, the date on which the Commission landed at Bombay. One district council also refused to supply information which it thought might be required for the Commission.

PART III.

VILLAGE SANITATION PANCHAYATS.

87. Village Sanitation Panchayats are governed by the Central Provinces Village Sanitation and Public Management Act, 1920 (C. P. Act No. II of 1920). The Act was introduced in the pre-Reform Legislative Council in 1919 *pari passu* with the Local Self-Government Bill and the Village Panchayat Bill both of which subsequently passed almost simultaneously into law as the Central Provinces Local Self-Government Act, 1920, and the Village Panchayat Act, 1920. Each of these three Acts formed an essential part of the reorganization of the framework of Local Self-Government in rural areas and they owed their genesis to the report of the Decentralization Commission and the final shape in which they were presented to the Legislative Council largely to the Resolution No. 41 of the Government of India in the Department of Education (Municipalities), dated May 16th, 1918.

88. The constitution of a panchayat for a local area requires the sanction of the local Government which is moved thereto by the Deputy Commissioner either on his own initiative or upon application by not less than 10 residents plus the working patel or mukkadham (headman of the village).

89. The functions of village sanitation panchayats are declared in section 4 of the Act to be—

- (1) conservancy,
- (2) water-supply,
- (3) roads, and
- (4) any other local work or measure likely to be of public utility in the local area.

The income of a village panchayat is derived from—

- (1) fines levied under the Act or under section 34, Police Act, within the local area ;
- (2) all or any of the following ;
 - (a) an assessment on houses, buildings or land ;
 - (b) licence fees of brokers, weighmen, etc., tolls on goods brought for sale, market fees or cattle registration fees.

Rules for such charges and taxes require the sanction of the local Government.

90. The working patel in Berar and the mukaddam in the Central Provinces are *ex-officio* members of the panchayat ; and the remaining members who may not be less than 4 in number are elective.

91. So far the Act merely repeats the provisions of the Village Sanitation Act of 1902 which it superseded. It is in the control of the panchayat that the present Act attempts to effect a material alteration in the structure of Local Self-Government. Whereas under section 4 of the old Act, control rested with the Deputy Commissioner, under section 11 of the present Act the local Government may direct that the panchayat shall work in subordination to the district council or local board in respect of all or any of the matters made over to the management of the panchayat. If such direction is made, the district council may, subject to the approval of the Commissioner of the Division, apportion between itself and the panchayat all sums forming the panchayat fund. The control of the Deputy Commissioner is still retained by rules under the Act by which he decides appeals against assessments, approves of the rates of market dues and cattle registration fees, receives and may revise all assessment lists, approves all works costing more than Rs. 1,000, receives the budget and annual report, and may inspect the registers of the panchayats.

92. Although section 11 of the Act thus permits of the subordination of a panchayat to the district council, no rules have been framed for the more exact definition of their relations with one another. At the time that the Act came into operation there already existed a number

of panchayats formed under the old Acts. When the question of their subordination to district councils was raised, they objected no less unanimously than district councils pressed for it. In the Central Provinces, district councils desired the subordination of the panchayats mainly on financial grounds, as it would enable them to obtain a share in the income derived from markets, which vested in the panchayats. In Berar the management of markets in panchayat areas has never been vested in panchayats; and the enjoyment by district councils of the substantial receipts derived therefrom was a ground of bitter complaint by the panchayats. In introducing the present Act to the Council the local Government had declared that—

“the items that constitute the income of the panchayat will
 “all be derived from, or in connection with, markets.
 “The provision that part of the income from these sources
 “may be appropriated by the district council, has its justification in the well known fact that village markets, far
 “from being merely local or parochial, draw traders and
 “customers from a very wide area . . . it is unreasonable that bazar dues collected from people coming
 “from places, sometimes a hundred miles distant, should
 “be devoted to the benefit of a single village. In particular the income derived from village markets can be
 “spent on the roads leading to those markets and the
 “improvement of the water-supply along those roads; and
 “in any case the proposed distribution of income will
 “enable the district council to spend on roads and water-supply a larger sum than has hitherto been possible. . . .
 “further, we cannot allow the panchayats to work entirely
 “without control; they are now under the control of the
 “Deputy Commissioner and it may be regarded as a
 “measure of decentralization to place them under the control of a non-official body”. But in view of the hostility of panchayats to subordination the local Government in a Resolution of the Local Self-Government Department, dated the 20th October 1926, directed that the administration of all markets should vest in the panchayats and the management of schools, medical institutions and cattle pounds in the district council. The panchayats should be entirely independent of the control of district councils except to the extent of contributing from panchayat funds to the upkeep of any district council metalled road passing through panchayat areas. The extended financial powers

of district councils under the Local Self-Government Act of 1920 were put forward as a justification for transferring in Berar from them to panchayats the receipts from markets to which in fact, under section 5 of the Village Sanitation and Public Management Act panchayats were properly entitled. The Act is so framed that as long as a panchayat is independent of the control of the district council it cannot be compelled to share the income derived from a market administered by it with the district council.

93. A Bill was introduced by the local Government in 1927 for the amendment of sections 5, 7, and 10 of the Act providing respectively (1) for power to levy fees on and to enforce the use of slaughter-houses which some of the panchayats had constructed ; (2) for power to charge interest on arrears of taxes ; and (3) that if a municipal committee, a notified area committee, or a panchayat committee succeeds a sanitation committee it shall take over its funds and property instead of their lapsing to the district council or local board having authority in the area. This Bill was passed into an Act of the local Legislature in January 1928.

94. In April 1928, there were 101 village sanitation panchayats in operation in the province, 62 in the Central Provinces and 42 in Berar. Prior to the Reforms, 6 panchayats were converted into notified area committees under the Central Provinces Municipalities Act and since the introduction of the Reforms, 2 have been converted into such committees and 3 into municipalities. Between 1923 and 1927, 18 sanitation panchayats have been converted into village panchayats under the Central Provinces Village Panchayat Act, 1920 (V of 1920), and since April last, 2 more have undergone similar change. Three were disestablished in 1922 for default of payment of taxes, as a result of political agitation, and for general inanition ; 1 in 1921 by application for exclusion, but the villagers have now applied for extension of the Village Panchayat Act ; and one which was established in 1917, worked well till 1921, when it came under the influence of the non-co-operation movement and ceased to function ; it has been revived since 1926.

95. Although fair progress has been made in the voluntary replacement of village sanitation panchayats by

village panchayats, 20 out of a total of 104 having been replaced so far, the majority of the remainder have resisted and are resisting conversion. The main reason is that sanitation panchayats have the option of remaining independent of the district council and as a rule desire to take full advantage of this option. As related in detail elsewhere two other reasons are also put forth—one is that public opinion is insufficiently developed to guarantee impartiality on the part of the administrators or judges constituted under the Village Panchayat Act; and the other that many disputes are settled locally and informally as it is, and that the formal constitution of a bench might have the effect of protracting and rendering them more embittered.

96. In the January 1928 session of the Legislative Council a non-official Bill was introduced for the repeal of the Central Provinces Village Sanitation and Public Management Act, on the ground that as under the Village Panchayat Act the panchayats have both administrative as well as judicial powers, it is advisable that the existing sanitation panchayats should be replaced by village panchayats; that so long as the Sanitation Act is in force, this work would not be done readily; and that the existence at present of both the institutions at some places creates an anomalous position. Government did not oppose the Bill, but pointed out that it had itself examined the question as early as 1923; that it was then considered that the village Panchayat Act had not been fairly tested, and that a longer experience with regard to the development of these isolated units of self-government was required; that if the Sanitation and Public Management Act was repealed, there would be no guarantee that villagers would accept village panchayats, there being nothing in the Village Panchayat Act or the rules framed thereunder by which a village panchayat could be forced on a village which did not want it; and that therefore the villages now having sanitation panchayats which afford some experience in election, public management and administration—an essential experience for people who are expected to work democratic institutions hereafter—would be left with no institution at all. Another difficulty which was felt till recently is that the Village Sanitation Act afforded more sources of income than the Panchayat Act. This has now been remedied by amending the

Village Panchayat Act. The local Government had also suspended the creation of new sanitation panchayats. The Bill was then circulated for eliciting opinion. That received so far indicates that public opinion outside the Council is against the supersession of the Sanitation and Public Management Act, and there appears to be still scope for sanitation panchayats to exist side by side with village panchayats. It remains to be noted that although the local Government in deference to the opinion expressed in the Legislative Council has set its face against the constitution of more sanitation panchayats, it has during the current year sanctioned the constitution of one after a vain endeavour had been made to persuade the people of the town concerned to apply instead for the constitution of a village panchayat.

97. The statement included as Appendix VI indicates by revenue divisions the number of sanitation panchayats which functioned in April 1928, their population, constitution, and income and expenditure during the year 1927-28. An analysis of their expenditure shows that 64 per cent was incurred on conservancy, 3 per cent on water-supply, 11 per cent on roads and 22 per cent on other administrative functions. On the receipts side 56 per cent was on account of assessment on houses, buildings or lands 26 per cent on account of licence fees, tolls and cattle registration fees, etc., 0.3 per cent on account of fines levied under the Act or under section 34 of the Police Act within the local areas, and 17.7 per cent on account of other miscellaneous receipts.

98. That village sanitation panchayats have played a useful part in developing civic responsibility has never been denied. But the feeling of the present day that they have outlived their usefulness has some justification. The division of responsibility within the same area between panchayats and district councils is always apt to cause irritation and uneconomic administration, and the duties assigned to panchayats exclude responsibility for education, which perhaps of all civic responsibilities is most likely to develop the growth of a sense of duty and public spirit. The sanitation panchayat has been perpetuated by the desire to avoid the taxation that the assumption of the wider responsibilities of a notified area or municipal constitution entails; whilst in a province predominantly agricultural the level of wealth in towns which on the

basis of population could support a municipality is not so high as to preclude anxiety whether both ends could be made to meet. It is, however, remarkable that in the Berar division which unquestionably contains a higher level of wealth than any of the other four divisions, and where the cotton ginning and pressing industry offers scope for profitable taxation, there are found the towns with the largest populations under village sanitation panchayats. Of 62 sanitation panchayats in the Central Provinces four only have a population exceeding 6,000 and the largest is 7,600; whilst out of 42 such panchayats in Berar no less than 17 exceed the figure of 6,000, and of these 3 exceed 10,000 in population.

PART IV.

VILLAGE PANCHAYATS.

99. Village panchayats are governed by the provisions of the Central Provinces Village Panchayat Act, 1920 (V of 1920). This Act which, as already observed, was passed by the pre-Reform Council in the last year of its existence was brought into force in the Central Provinces on May 1st, 1922, and was applied to Berar on 1st October 1923. It differed from the Village Sanitation and Public Management Act (II of 1920), firstly, in that it was an entirely new Act designed to revive the village panchayat, which had formerly been an important feature of Indian village life, in a form which would fit in with the development of other local self-governing institutions, and make it an integral part of the structure of Local Self-Government; whereas the latter Act represented a revision of an existing Act under which panchayats had already been formed and were in existence. Both Acts gave identically the same objects to panchayats to administer, viz., conservancy and water-supply, the construction and maintenance of roads, and the undertaking of any other local work or measure like to be of public utility within the area administered by a panchayat. But the Village Panchayat Act went further and provided for the constitution of panchayat courts with civil and criminal powers. It also differed fundamentally from the

Village Sanitation and Public Management Act in that it vested wide powers of control in district councils whereas the latter Act gave panchayats constituted under it the option of working under the control of district councils and in practice panchayats were mostly independent of them. Under the Village Panchayat Act district councils control the imposition of taxes by panchayats, pass their budgets and can, by the vote of two-thirds of their members present and voting, reverse or vary any resolution or order of a panchayat passed in the performance of its administrative duties.

100. The Act provided that a Deputy Commissioner might establish a panchayat after enquiry upon an application made either by the district council or by not less than 20 adult male residents of a village or of the group of villages which it was proposed to form into a unit of management. It was expected when the Act was passed that the initiative in the establishment of panchayats would be undertaken either by district councils or honorary workers. In some districts district council office-bearers or members did make efforts to get panchayats established by persuading the necessary number of residents to submit applications. But the rules as first framed required the Deputy Commissioner to satisfy himself that fifty per cent of the adult male residents were in favour of the establishment of a panchayat, and he was, before taking the sense of the village, to explain clearly that the proposal involved self-taxation. No promise of financial assistance from Government was made. As a result partly of the lack of energy displayed by district councils, and partly of the emphasis laid on the necessity of taxation, few applications for establishment of a panchayat were made and of those a great number were rejected as a result of the enquiry which followed. The rule requiring a clear majority of the villagers to assent to establishment was relaxed, but even then little progress was made.

101. In March 1925 a Berar member of the Legislative Council successfully moved a resolution "that instructions be issued to all Deputy Commissioners that they should take active steps to encourage the establishment of village panchayats under Act V of 1920 and should render all help to non-officials working in this

direction". He pointed out that in Berar out of 37 applications made and decided 29 had been rejected, and made an allegation, which found support in the Council, that officials, as well as honorary magistrates who feared encroachment on their powers, were opposed to the establishment of panchayats. The prominence given to the necessity of taxation was also criticized. The local Government as a result announced in September 1925 the formation of a mixed committee to examine the whole question. The committee submitted its report in April 1926. Its recommendations, which were accepted by Government, involved amendment of the Act and this was finally effected by Central Provinces Act, VII of 1928. The most important changes thus introduced into the Act were as follows :—

- (1) Under the original Act the administrative duties of the panchayat were placed in the forefront, and it was optional with the Deputy Commissioner whether he would invest it with civil or criminal powers. The committee recommended that no special importance should be attached to one sphere of duty more than another and the revised Act makes it incumbent on the Deputy Commissioner to confer civil and criminal powers if the panchayat desires them. As the exercise of administrative functions is optional for the panchayat, it is now open to a panchayat to devote itself solely to administrative duties, or to magisterial or judicial according to its predilection.
- (2) The administrative duties and responsibilities of panchayats have been extended. A panchayat may now with the previous sanction of the district council regulate the slaughter of cattle, construct and maintain slaughter-houses, sarais, rest-houses and camping grounds.
- (3) The financial powers of panchayats have been extended to the levy of market tolls and fees, fees on the registration of cattle, fees for the use of camping grounds, sarais, rest-houses and slaughter-houses.

102. In addition to the recommendations that required legislation, the local Government made other changes in conformity with the opinion of the committee. The Deputy Commissioner instead of rejecting applications himself is required to report for the orders of the local Government any case in which he is of opinion that an application should be rejected. The local Government also accepted the recommendation that initial grants should be made from provincial revenues to newly established panchayats. A sum of Rs. 25,000 was included in the budget of 1927-28 for the purpose and a scale of grants fixed, ranging from Rs. 350 downwards according to the population of the area administered. A similar sum has been included in the 1928-29 budget, together with a sum of Rs. 2,250 to enable the special panchayat officer and some members of the Legislative Council to visit another province for a study of the working of the system where it is more advanced. Lastly, an officer was placed on special duty with effect from the 9th February 1927, for the purpose of fostering the development of village panchayats.

103. In spite of the slow start, development has been fairly rapid. In 1923 there were only 11 village panchayats. By April 1st, 1924, this number had increased to 57. On February 1st, 1928, the latest date for which information is available, the number was 136 and several districts report a number of applications pending. The movement, as will be seen from the statement included in Appendix VII has made most progress in Berar where 61 panchayats functioned during 1926-27 as against 73 for the Central Provinces. The difference in progress, and in the character of panchayats from district to district, is most marked. Emphasis was laid by the Government of India in Resolution No. 41, dated May 16th, 1918, in the Department of Education (Municipalities) on the impossibility of developing panchayats on any uniform system. The broadest distinction that can be drawn is between panchayats which perform administrative duties and those which do not. Very few now perform administrative duties without exercising civil and criminal powers at the same time. Throughout Berar the administrative side of the panchayats has been developed and there are few panchayats which have not imposed

taxation upon themselves. In the Central Provinces, on the other hand, there is great variation. Two districts each reported only one panchayat performing administrative duties as against 12 and 7 vested with magisterial and judicial powers, and only in one of the two districts has the panchayat performing administrative duties imposed taxation. On the other hand, there are several districts in which every panchayat has recovered a substantial amount on account of taxation. This uniformity within a district coupled with a wide divergence as between one district and another can hardly be due to any other cause but personal influence. There is no such difference in the history or conditions as to account for so great a difference in the manner in which the panchayats have developed; and in the committee which examined the problems connected with the development of village panchayats it was apparent that there were two schools of thought, one convinced that the administrative duties were of paramount importance and the other that these were an unessential adjunct to the main function of the local settlement of civil and criminal disputes. Where the former theory has prevailed the bulk of the panchayats have jurisdiction over single villages. Where administrative duties have not been undertaken groups of villages are more common. The most striking example is in the Narsinghpur district where the only single village panchayat is the one which has undertaken taxation and the performance of administrative functions. The remaining panchayats exercise authority over an average of over 7 villages apiece, the maximum number being 10 and the lowest 5. The administration of panchayats is still in its infancy and it is as yet too early to say whether such grouping is not too wide for the equitable performance of administrative duties. The Government of India in the resolution to which reference has been made considered that even for the exercise of civil and criminal powers it is especially desirable that the "panchayat should be, as a rule, a body representing a single village otherwise the great safeguard for the proper disposal of such cases namely public opinion will be lost". If this principle possesses validity in respect of civil and criminal jurisdiction it has all the greater potency in respect of administrative functions as the allocation of resources is a matter in which local jealousy is bound to be aroused if the area controlled consists of separate villages.

Of one panchayat it is reported that all the expenditure has been incurred on the improvement of roads in the principal of the five villages which form the administrative unit, but other reports are silent on the point of whether there has been any inequity in the enjoyment of funds. It appears likely that occasion for inequity is rare as in the multiple-village panchayat administrative duties are rarely undertaken.

104. Another result of the combination of a number of villages under one panchayat is that the elected members are swamped by the *ex-officio* members. This has been a marked feature of the panchayats in the Narsinghpur district of the Central Provinces and the Daryapur taluq of the Berar. The result may be beneficial more often than the reverse as the headman of the village is its natural leader, and the authority which he derives from his office reinforces his position as a member of the panchayat. But it nullifies the elective principle on which the panchayat system is based. This system would still further be weakened if the suggestion were accepted that the authority of a bench court which has own confidence should be extended to neighbouring villages. Such an evolution appears bound to come as already where a panchayat has proved its capacity and fairness, residents of villages excluded from its ambit are heard to declare that they would willingly submit their cases for its decision. But as yet the Act contains no provision by which for such cases the panchayats could even co-opt members *ad hoc* from the village concerned.

As regards literacy, the rules framed under the Act do not require that a single member shall be literate. Prior to elections the villages are usually advised to elect members who are competent to record the proceedings of the panchayat, and in actual practice panchayats are so composed that they do not have to seek outside assistance for the performance of their ordinary duties. The training thus afforded is valuable.

105. In four districts of the Central Provinces no panchayats have been formed. Three of the four districts lie in the Maratha country, a somewhat remarkable fact in face of the development that has been achieved in the neighbouring Maratha country of Berar.

In one of the districts, Nagpur, there has not even been an application for establishment of a panchayat.

106. The share taken by district councils in the establishment of panchayats, and the supervision and assistance given by them, also vary greatly. In establishing panchayats district councils sometimes take the initiative, but their interest may be theoretical rather than practical as in the case of one district council which forwarded 50 applications for establishment to the Deputy Commissioner for enquiry without itself taking any action with regard to them. Few district councils have made grants to panchayats and from more than one district come complaints that the district council has hampered the administration of panchayats by inordinate delay in dealing with their budget and taxation proposals. As against this, they stand to the credit of one district council the advance of a loan to a panchayat to enable it to carry on until it could start the machinery of taxation and put itself in funds. It was found in some districts when enquiry for the information on which this memorandum has been compiled was made that some of the district councils were not exercising their statutory powers of control at all and that the *liaison* which the Act postulates between them and the panchayats did not exist. One district council was even reported to have discouraged the formation of panchayats. These are unavoidable incidents of a new scheme, which the appointment of a special officer should speedily eliminate. Where the panchayats have not undertaken administrative work the district council has no interest.

107. Considerable progress has been made in the replacement of village sanitation panchayats by village panchayats. Altogether 20 sanitation panchayats out of a total of 104 have been thus converted and the bulk of the taxation levied by village panchayats is accounted for by these panchayats. Many sanitation panchayats however have resisted conversion, and recently a new sanitation panchayat was created in a village of over 3,000 residents in the Bilaspur district. The residents were invited to apply for a village panchayat instead of a sanitation panchayat but flatly refused, and the district council which was then consulted recommended that the village should be permitted to have a sanitation panchayat as conditions were unfavourable for the establishment of a village

panchayat. The objection often raised to a village panchayat is that public opinion is insufficiently developed to guarantee impartiality on the part of the administrators or judges, the rank and file particularly fearing domination by powerful members.

108. Another objection to the establishment of panchayats is one common to all representative institutions, that minority classes of the community may find their interests sacrificed. The objection found place in a dissenting minute by a member of the depressed classes on the village panchayat committee, who pointed out that on 43 of the 59 panchayats then in existence the depressed classes were unrepresented. The latest statistics show that out of a total number of 1,336 panchas, 48 or about $3\frac{1}{2}$ per cent are members of the depressed classes. Government has no power of nomination to redress the balance as it has in respect of other local self-governing institutions.

109. Four panchayats only have been disestablished, and one panchayat has been deprived of judicial and magisterial powers. Secessions of one of the villages in a multiple village panchayat are extremely rare. There has as yet been insufficient time for the experiment to have a fair trial and it cannot be inferred that all the panchayats which retain their full powers are working successfully. In four villages panchayats have never actually functioned after establishment owing to apathy or to the hostility of a section of the population.

110. As regards the administrative functions of the panchayats an analysis of their expenditure shows that 59 per cent goes on conservancy, 8 per cent only on water-supply, 12 per cent on roads and buildings and 21 per cent on other objects. Their activities are almost entirely confined to simple sanitary arrangements, construction and improvement of wells, fair weather repairs to roads and paths, and the management of fairs and markets. So far there is no evidence that they have branched out into other activities such as the development of agriculture or co-operative credit, or have formed links between the village and the nation-building departments of Government. Nor have district councils or local boards entrusted any of their works to panchayats for execution.

111. With regard to their criminal work the following statistics are extracted from the administration reports of the judicial department :—

Year.	Number of			Result.		
	Benches.	Cases tried.	Persons involved.	Convicted.	Discharged or acquitted.	Referred
1925 ...	1	24	...	10	14	...
1926 ...	71	723	1,136	356	694	2
1927 ...	113	1,156	1,852	507	1,192	2

112. Only one district reports reluctance to submit complaints to the decision of these benches, and the volume of work alone shows that a good start has been made and that these benches make a definite contribution to the disposal of the criminal case work of the province.

APPENDICES

APPENDIX

[Referred to in Part I,

Statement showing the income of the Municipal Committees in the
and

Serial No.	Municipality.	Octroi.			Terminal tax.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	2,30,107	3,63,772	...	...	...	6,24,434
2	Ramtek	11,433	11,868	12,162	...	...	...
3	Khapa	7,148	9,660	12,325	...	...	...
4	Kalmeshwar	...	...	...	...	...	...
5	Umrer	16,783	16,909	26,255	...	...	...
6	Mowar	...	...	...	...	...	...
7	Saoner	...	...	...	...	...	...
8	Katol	...	...	...	...	...	...
9	Bhandara	13,757	18,921	33,430	...	...	...
10	Tumsar	...	...	...	...	...	...
11	Paoni	...	...	...	...	...	...
12	Gondia	...	...	...	...	...	33,785
13	Chanda	26,729	41,712	51,057	...	...	...
14	Warora	14,497	23,659	16,603	...	...	...
15	Wardha	...	...	...	...	64,202	59,032
16	Arvi	13,823	19,376	21,232	...	...	...
17	Deoli	...	...	...	...	...	...
18	Hinganghat	25,800	56,415	2,426	...	...	33,091
19	Pulgaon	...	...	...	...	...	...
20	Balaghat	...	...	...	...	...	8,675
	Total Nagpur Division	3,60,077	5,62,322	1,75,490	...	64,202	7,59,017
21	Jubbulpore	1,53,679	2,12,809	2,35,460	...	...	...
22	Sehora	...	...	...	...	...	...
23	Murwar	...	...	...	...	16,615	25,928
24	Saugor	63,621	83,478	1,03,315	...	...	...
25	Deori	...	...	...	...	...	...
26	Etawa	...	...	...	...	...	...
27	Khurai	...	...	...	...	...	11,379
28	Damoh	...	...	...	...	19,172	46,687
29	Seoni	27,225	28,607	42,048	...	...	...
30	Mandla	...	...	...	...	2,818	10,124
	Total Jubbulpore Division.	2,14,525	3,24,894	3,80,853	...	38,605	94,118

I.

paragraph 20.]

*Central Provinces and Berar for the years 1910-11, 1920-21
1926-27.*

Tolls.			Water-rate and conser- vancy.			Pilgrim tax.		
1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.
9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	99,115	2,46,016	3,42,562	...	...	...
...	...	...	2,963	2,536	3,987	...	...	3,411
...	...	...	431	1,371	1,321	...	...	...
...	...	...	780	732	1,237	...	...	...
...	...	...	5,063	4,001	4,875	...	...	...
...	...	...	403	608	666	...	...	...
...	...	...	646	1,575	1,820	...	...	...
...	...	...	...	1,683	3,998	...	...	...
...	...	...	11,830	19,909	23,180	...	...	...
...	...	...	480	422	918	...	...	...
...	...	...	916	1,017	1,427	...	...	...
...	3,691	...	...	2,447	6,617	...	...	...
80	...	...	5,834	7,678	8,038	...	...	...
2,186	...	996	2,496	2,648	2,162	...	...	...
...	...	...	15,859	24,906	32,252	...	...	...
...	...	...	2,105	10,446	21,628	...	...	...
...	...	...	788	1,114	1,243	...	...	...
1,137	865	404	12,420	21,601	33,887	...	...	...
1,471	2,365	3,951	1,453	2,300	3,294	...	...	...
...	...	...	1,426	2,008	3,174	...	...	...
4,874	6,921	5,151	1,65,008	3,55,018	4,98,296	...	...	3,411
6,824	7,031	9,532	71,106	1,13,098	1,34,298	...	...	...
...	...	...	366	234	1,021	...	...	...
...	...	...	1,385	1,758	4,260	...	...	...
...	...	...	4,923	11,838	15,936	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	2,316	11,810	9,491	...	...	...
...	...	341	9,319	13,832	18,091	...	...	...
7,350	3,779	5,109	1,804	2,618	2,437	...	...	...
14,174	10,800	14,982	91,209	1,55,188	1,85,534	...	...	...

APPENDIX

[Referred to in Part I,

Statement showing the income of the Municipal Committees in the
and

Serial No.	Municipality.	Other taxation.			Grants from Government, etc.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	13,905	57,601	29,369	2,20,353	78,881	49,914
2	Ramtek	750	1,035	1,010	1,800	3,083	4,622
3	Khapa	76	123	41	650	1,432	3,517
4	Kalmeshwar	2,875	3,781	4,215	1,200	2,778	4,471
5	Umrer	279	1,186	217	2,000	3,863	6,020
6	Mowar	3,941	4,528	5,717	640	1,441	2,963
7	Saoner	3,782	11,014	12,175	2,711	1,564	3,091
8	Katol	...	13,064	17,000	..	2,134	4,309
9	Bhandara	638	1,920	1,946	3,000	5,701	5,338
10	Tumsar	3,910	5,917	9,855	150	2,465	2,959
11	Paoni	3,793	4,494	7,122	1,350	3,532	4,707
12	Gondia	...	4,600	8,032	...	10,790	3,594
13	Chanda	1,106	5,065	9,766	...	5,773	6,695
14	Warora	510	1,566	3,743	1,537	1,777	3,255
15	Wardha	20,764	5,193	5,799	...	3,324	9,102
16	Arvi	991	13,156	20,990	550	3,249	7,410
17	Deoli	5,018	7,856	7,011	500	8,598	4,429
18	Hinganghat	165	3,596	1,004	1,799	11,561	14,646
19	Pulgaon	2,178	8,877	9,494	15	3,464	4,718
20	Balaghat	3,965	5,503	7,145	2,025	8,733	2,992
	Total Nagpur Division	68,638	1,80,108	1,61,651	2,40,280	1,63,143	1,48,754
21	Jubbulpore	1,544	4,312	5,156	404	21,791	23,653
22	Sehora	1,556	2,346	3,175	450	1,831	4,069
23	Murwara	5,199	4,478	9,327	1,299	4,167	21,634
24	Saugor	1,026	7,462	7,594	...	8,146	14,839
25	Deori	1,825	2,223	3,217	740	1,542	2,339
26	Etawa	...	...	3,353	...	...	4,005
27	Kburai	1,795	14,130	12,821	457	3,471	3,515
28	Damoh	15,783	16,819	16,732	4,523	5,250	30,984
29	Seoni	298	2,068	2,794	1,250	2,993	4,087
30	Mandla	3,724	4,572	4,976	500	4,159	9,452
	Total Jubbulpore Division.	32,750	58,440	69,145	10,023	53,350	1,18,577

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paragraph 20.]

*Central Provinces and Berar for the years 1910-11, 1920-21
1926-27—contd.*

Other receipts.			Total income.		
1911.	1921.	1927.	1911.	1921.	1927.
24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,12,267	2,64,382	5,64,294	6,75,717	10,10,652	16,10,573
2,519	3,207	4,315	19,465	20,729	29,507
1,800	3,280	2,720	16,125	15,866	19,924
1,393	2,170	2,406	6,248	9,464	12,329
5,072	8,517	11,581	29,189	31,476	48,948
1,829	3,350	3,958	6,813	9,927	13,304
2,535	5,552	9,173	9,674	19,705	26,261
...	4,465	32,016	...	21,346	57,333
5,132	8,766	12,247	34,357	55,217	76,141
2,182	5,872	9,085	6,722	14,706	22,847
1,303	2,769	3,504	7,362	11,812	16,760
...	14,653	10,479	...	36,191	62,507
10,733	21,622	28,603	44,482	81,850	1,04,159
8,590	24,127	18,779	29,816	53,777	45,538
16,652	37,732	23,347	53,275	1,35,357	1,29,533
10,840	25,970	34,353	28,309	72,197	1,05,613
1,852	4,396	4,803	8,158	21,964	17,466
20,267	48,994	45,297	61,588	1,42,462	1,30,755
4,088	8,002	9,794	9,205	25,068	31,251
1,628	1,802	3,722	9,044	18,046	25,708
2,10,702	4,99,098	8,34,476	10,49,579	18,10,812	25,86,446
58,679	92,171	1,81,434	2,92,636	4,51,202	5,89,533
3,907	5,104	12,925	6,269	9,515	21,190
8,969	20,122	29,102	16,852	47,140	90,251
15,914	32,060	27,853	85,484	1,42,984	1,69,567
964	1,773	1,652	3,529	5,538	7,208
...	...	5,960	...	...	13,327
12,887	6,347	8,049	15,139	23,948	35,764
10,224	24,633	20,853	32,846	77,714	1,24,747
5,092	11,038	12,948	13,184	58,538	80,309
5,000	6,379	7,807	18,378	24,325	39,905
1,21,636	1,99,627	3,08,592	5,14,317	8,40,904	11,71,801

APPENDIX

[Referred to in Part I,

Statement showing the income of the Municipal Committees in the
and

Serial No.	Municipality.	Octroi.			Terminal tax.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31	Hoshangabad	17,601	22,653	24,556	..	..	..
32	Harda	21,213	..	..	..	26,457	41,282
33	Seoni-Malwa	7,182	6,839	7,045	..	..	..
34	Sobagpur	..	..	..	..	..	..
35	Pachmarhi	593	1,516	7,073	..	..	..
36	Badnur	..	..	..	..	..	..
37	Betul	..	..	..	..	5,923	8,011
38	Chhindwara	15,025	19,327	30,472	..	..	..
39	Pandhurna	..	..	..	..	..	..
40	Sausar	..	..	..	..	..	..
41	Narsinghpur	9,276	..	..	..	4,378	10,591
42	Gadarwara	13,044	..	..	..	11,137	23,896
43	Chhindwara	..	..	..	..	..	3,789
44	Khandwa	64,654	59,391	..	..	..	78,815
45	Burhanpur	48,120	73,014	1,25,514	..	..	..
	Total Nerbudda Division.	1,96,708	1,82,740	1,94,660	..	47,895	1,66,384
46	Raipur	52,766	66,162	1,34,092	..	..	..
47	Dhamtari	..	..	..	..	3,238	29,356
48	Bilaspur	27,804	44,907	58,666	..	..	..
49	Drug	..	..	..	..	6,847	25,690
	Total Chhattisgarh Division	80,570	1,11,069	1,91,758	..	10,085	55,046
	Total Central Provinces.	8,81,880	11,81,025	9,43,761	..	1,60,787	10,74,565

I.

paragraph 20.]

*Central Provinces and Berar for the years 1910-11, 1920-21,
1926-27.—contd.*

Tolls.			Water-rate and conservancy.			Pilgrim tax.		
1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.
9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	2,854	4,762	6,608	...	...	...
...	...	...	5,571	10,792	17,210	...	...	...
...	...	...	976	1,231	1,948	...	...	...
...	...	...	1,019	...	1,443	...	...	...
...	...	...	584	1,022	1,938	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	965	...	...	...	...	...
...	...	...	...	2,315	3,165	...	...	...
...	...	...	2,458	5,351	6,464	...	...	...
...	...	...	736	654	1,586	...	...	...
...	...	...	276	516	1,385	...	...	...
...	...	...	1,873	1,090	2,823	...	...	...
...	...	...	1,151	1,622	2,403	...	...	...
...	...	...	412	499	660	...	...	...
...	...	...	11,718	25,069	40,328	...	...	...
...	...	...	10,833	18,133	26,781	...	...	...
...	...	...	41,424	74,156	1,14,742	...	...	...
...	...	...	21,744	35,996	61,235	...	...	...
...	...	...	...	1,076	5,985	...	...	...
...	...	...	3,965	6,772	9,828	...	...	...
...	...	...	...	3,730	4,958	...	...	...
...	...	...	25,710	48,174	82,006	...	...	...
19,048	17,721	20,383	3,23,351	6,32,536	8,80,578	...	...	3,411

APPENDIX

[Referred to in Part I]

Statement showing the income of the Municipal Committees in the and

Serial No.	Municipality.	Other Taxation.			Grants from Government, etc.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31	Hoshangabad ...	180	888	998	10,711	2,086	4,077
32	Harda ...	...	456	2,746	1,500	5,258	9,097
33	Seoni-Malwa ...	501	2,405	2,939	4,000	2,007	2,165
34	Sohagpur ...	4,120	...	4,148	1,625	...	4,457
35	Pachmarhi ..	...	76	39	7,000	11,000	11,050
36	Badnur ...	4,791	...	...	2,336	...	...
37	Betul ...	...	6,158	8,882	...	2,726	7,118
3	Chhindwara ...	18	2,923	7,112	3,212	3,209	2,030
39	Pandhurna ...	3,202	3,563	5,313	500	1,074	3,738
40	Sausar ..	1,689	2,798	4,268	...	1,841	3,346
41	Narsinghpur ...	...	4,156	4,547	1,800	1,992	2,857
42	Gadarwara ..	...	...	54	1,892	3,427	6,704
43	Chhindwara ...	2,711	4,278	3,317	125	1,567	3,532
44	Khandwa ...	1,155	10,075	2,065	11,500	76,690	33,762
45	Burhanpur ...	686	300	12,066	1,050	13,721	21,650
	Total Nerbudda Division.	19,053	38,076	38,494	47,451	1,26,598	1,15,592
46	Raipur ...	13,029	12,768	18,991	3,198	10,311	15,025
47	Dhamtari ..	7,072	6,005	5,761	500	1,808	1,425
48	Bilaspur ...	...	1,140	10,334	2,500	5,115	14,041
49	Drug ...	...	8,723	6,129	...	1,251	5,057
	Total Chhattisgarh Division.	20,101	28,937	41,215	6,198	18,485	35,548
	Total Central Provinces.	1,40,542	2,85,561	3,30,505	3,03,952	3,61,576	4,18,471

I.

paragraph 20.]

*Central Provinces and Berar for the years 1910-11, 1920-21
1926-27—contd.*

Other receipts.			Total income.		
1911.	1921.	1927.	1911.	1921.	1927.
24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,050	10,586	8,017	35,396	40,975	44,256
17,818	32,395	39,441	46,102	75,358	1,09,776
2,883	9,348	6,700	15,542	21,830	20,797
2,104	...	4,264	8,868	...	33,197
8,417	8,901	16,395	16,594	22,515	17,610
2,836	...	...	11,128	...	...
...	7,098	6,863	...	24,220	34,039
4,081	19,097	5,656	24,794	49,907	51,743
1,158	3,439	5,137	5,596	8,731	15,774
407	1,298	2,123	2,370	6,453	11,122
2,411	12,851	3,478	15,360	25,366	24,296
2,438	7,916	5,586	18,525	24,102	38,643
1,324	3,984	2,905	4,572	10,328	14,203
25,320	35,875	65,426	1,14,347	2,07,100	2,20,396
7,659	24,786	37,053	68,348	1,30,154	2,23,064
82,906	1,77,574	2,09,044	3,87,542	6,47,039	8,58,916
31,562	51,725	75,575	1,22,299	1,76,962	3,04,918
3,426	4,070	8,897	10,998	16,798	51,424
13,435	25,751	27,993	47,705	29,271	50,796
...	8,720	17,962	...	83,985	1,20,862
48,423	90,266	1,30,427	1,81,002	3,07,016	5,37,000
4,63,667	9,66,565	14,82,589	21,32,440	36,05,771	51,54,163

APPENDIX

[Referred to in Part I]

Statement showing the income of the Municipal Committees and

Serial No.	Municipality.	Octroi.			Terminal tax.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	Amraoti Town ...	...	...	...	...	98,911	2,33,619
51	Amraoti Camp ..	...	...	...	...	...	1
52	Ellichpur City ...	...	...	...	...	...	57,125
53	Ellichpur Civil Station.	...	...	...	...	...	8,811
54	Akola ...	...	...	...	...	...	...
55	Akot ...	...	...	...	...	...	...
56	Karanja ...	...	...	...	...	...	...
57	Basim ...	...	...	...	...	...	...
58	Murtizapur ...	...	...	...	...	...	...
59	Buldana ...	...	...	...	...	...	...
60	Khamgaon ...	...	...	...	...	...	10,487
61	Shegaon ...	...	...	...	...	...	15,065
62	Malkapur ...	...	...	...	...	...	41,083
63	Jalgaon* ...	...	...	...	...	...	...
64	Yeotmal ...	...	...	...	...	...	29,539
65	Wun ...	...	...	...	...	...	...
66	Digras ...	...	...	...	...	...	...
	Total Berar ...	...	...	...	...	98,911	3,95,730
	Total Central Provinces.	8,81,880	11,81,025	9,43,761	...	2,59,698	14,70,295

*Did not function

I.

paragraph 20.]

in the Central Provinces and Berar for the years 1910-11, 1920-21-1926-27—contd.

Tolls.			Water-rate and conser- vancy.			Pilgrim tax.		
1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.
9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,996	5,133	...	25,742	29,602	25,764	...	...	...
...	...	...	2,960	5,031	7,290	...	...	...
...	...	...	3,446	7,900	8,854	...	...	...
...	...	...	1,401	2,997	3,190	...	...	...
10,664	20,623	17,022	6,492	12,065	32,604	...	...	...
...	...	...	2,210	3,168	6,388	...	...	...
...	...	...	2,114	3,490	4,028	...	...	...
...	...	...	4,354	4,008	5,555	...	...	...
...	...	...	...	1,909	3,992	...	...	...
...	...	...	3,466	6,979	11,792	...	...	...
...	...	...	1,868	7,888	11,778	...	...	...
...	...	...	783	3,116	4,386	...	...	...
...	...	...	6,221	4,438	6,689	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	1,447	5,954	10,646	...	...	...
...	...	...	...	...	2,072	...	...	...
...	...	...	...	...	2,012	...	...	...
23,660	25,756	17,022	62,544	98,560	1,47,040	...	...	...
42,708	34,477	37,355	3,85,895	7,31,096	10,27,618	...	...	3,411

during 1926-27.

APPENDIX

[Referred to in Part I

*Statement showing the income of the Municipal Committees in the
and*

Serial No.	Municipality.	Other taxation.			Grant from Government, etc		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	Amraoti Town ...	18,280	6,103		4,875	12,035	64,458
51	Amraoti Camp ...	4,037	5,018	8,819	4,000	16,294	22,722
52	Ellichpur City ...	12,101	9,943	7,993	1,712	4,980	12,380
53	Ellichpur Cil Sivtation	9,504	12,981	2,770	2,106	6,993	6,923
54	Akola ...	38,425	54,568	62,547	7,973	17,426	24,903
55	Akot ...	10,193	15,050	21,768	2,065	3,559	3,462
56	Karanja ...	10,367	15,009	17,710	1,615	3,232	12,570
57	Basim ...	7,699	11,503	17,751	4,225	5,808	12,046
58	Murtizapur ...	...	9,851	17,618	...	1,327	4,946
59	Buldana ...	2,933	4,031	6,300	4,962	10,875	39,579
60	Khamgaon ...	15,864	29,037	29,996	2,009	6,523	15,396
61	Shegaon ...	10,544	19,896	14,136	1,091	3,387	1,55,223
62	Malkapur ...	5,193	9,790	10,281	488	3,606	19,068
63	Jalgaon* ...	...	...	...	...	...	...
64	Yeotmal ...	11,272	21,111	21,135	6,428	7,219	21,482
65	Wun ...	...	...	9,322	...	...	9,510
66	Digras ...	...	...	13,003	...	...	12,412
	Total Berar ...	1,56,412	2,25,891	2,61,149	43,549	1,03,264	4,37,110
	Total Central Prov- inces and Berar.	2,96,954	5,11,452	5,91,654	3,47,501	4,64,840	8,55,581

*Did not function

L

paragraph 20.]

*Central Provinces and Berar for the years 1910-11, 1920-21
1926-27—concl'd.*

Other receipts.			Total income.		
1911.	1921.	1927.	1911.	1921.	1927.
24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,489	29,367	41,714	72,382	1,81,151	3,65,555
3,814	4,566	6,254	14,811	30,509	45,086
6,255	9,547	8,341	23,514	32,370	94,693
4,761	11,760	22,332	17,772	34,726	44,026
21,018	58,201	54,286	84,572	1,62,883	1,91,362
3,896	8,868	5,852	18,364	30,645	37,470
6,438	8,832	11,488	20,534	32,563	45,796
5,196	10,357	12,183	21,474	31,676	47,535
...	7,087	4,360	...	20,174	30,916
3,725	4,198	2,562	15,086	26,083	60,233
18,893	31,087	39,853	38,634	74,535	1,07,510
5,540	12,682	10,860	17,958	39,101	1,99,670
4,990	6,827	8,240	16,932	24,661	85,361
...	...	...	...	...	...
7,075	20,919	32,733	26,222	55,203	1,15,535
...	...	8,393	...	...	29,297
...	...	13,345	...	...	40,802
1,02,090	2,24,298	2,82,796	3,88,255	7,76,680	15,40,847
5,65,757	11,90,863	17,65,325	25,20,695	43,82,451	66,95,010

during 1926-27.

APPENDIX

[Referred to in

*Statement showing the expenditure of the Municipal Committees
1920-21 and*

Serial No.	Municipality.	General administration.			Collection of taxes.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ..	15,286	31,336	48,014	35,775	60,355	80,507
2	Ramtek ...	868	942	2,060	2,420	3,281	8,205
3	Khapa ...	415	851	1,738	1,749	2,956	3,649
4	Kalmeshwar ..	430	549	459	396	348	453
5	Umrer ...	1,987	2,065	2,811	3,069	3,912	4,841
6	Mowar ...	464	687	971	297	475	736
7	Saoner ...	601	1,066	843	442	840	1,042
8	Katol ...	...	2,656	3,151	...	661	1,659
9	Bhandara ...	2,375	3,865	3,812	3,561	4,599	6,743
10	Tumsar ...	496	1,175	4,315	1,286	1,101	643
11	Paoni ...	341	438	813	293	309	504
12	Gondia ...	...	2,890	3,864	...	1,937	1,560
13	Chanda ...	4,844	7,536	6,236	4,988	10,253	10,266
14	Warora ...	1,837	5,060	4,542	4,503	6,033	5,806
15	Wardha ...	4,181	9,536	8,599	2,247	2,612	3,301
16	Arvi ...	1,481	4,176	5,193	2,693	5,198	6,026
17	Deoli ...	832	1,781	1,545	263	367	359
18	Hinganghat ...	3,465	9,215	9,421	4,080	8,960	4,937
19	Pulgaon ..	1,592	3,676	3,808	1,128	...	1,923
20	Balaghat ...	648	901	1,728	273	550	1,465
	Total Nagpur Division	42,143	92,201	1,13,926	60,486	1,14,747	1,14,625
21	Jubbulpore ..	10,445	31,229	24,430	16,972	29,393	33,049
22	Sehora ...	837	1,624	1,817	96	...	109
23	Murwara ...	884	4,576	2,841	120	994	2,656
24	Saugor ...	5,152	8,173	7,452	6,442	8,805	10,959
25	Deori ...	484	549	790	72	122	133
26	Khurai ...	584	2,172	2,504	491	1,358	1,453
27	Etawah ...	...	...	1,280	...	...	32
28	Damoh ...	1,230	6,629	4,959	692	775	1,005
29	Seoni ...	2,813	5,255	5,424	3,928	5,858	6,433
30	Mandla ...	1,783	3,418	4,655	267	355	541
	Total Jubbulpore Division.	21,212	63,425	56,142	29,080	47,570	55,460

II.

Part I, paragraph 20.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27.*

Collection of tolls.			Survey of land.			Re funds.			Pensions, gratuities, annuities and Provident Fund.		
1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.
9	10	11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rt.	Rs.	Rs.
...	...	...	...	...	...	320	4,432	84,417	2,517	26,548	22,918
...	...	...	...	...	...	1	1	...	220	174	244
...	...	...	...	...	...	...	...	...	94	440	343
...	...	...	...	...	...	...	...	...	...	513	664
...	...	...	219	195	201	...	1	...	231	1,263	2,054
...	...	...	...	...	...	...	...	...	...	252	108
...	...	...	...	245	...	...	...	...	...	916	2,410
...	...	...	...	...	...	...	80	52	...	224	164
...	2,231	...	...	...	...	2	...	43	464	1,648	3,254
...	...	...	...	...	72	2	...	7	...	639	264
...	...	...	...	...	24	2	...	...	...	678	135
...	1,400	...	...	...	...	...	...	2	...	1,107	...
7	...	17	...	...	...	...	4,531	25	584	2,114	742
...	...	...	...	...	...	...	...	...	372	2,413	...
...	...	...	17	1,682	236	143	...	213	549	2,651	3,848
...	...	...	...	...	...	...	...	38	...	1,951	52
...	...	...	...	...	...	...	...	...	...	611	514
...	...	...	182	...	4	...	130	1,352	...	4,010	...
...	1,509	...	...	...	...	...	8	73	...	768	...
...	...	...	...	1	...	20	198	125	...	464	101
7	5,140	17	418	2,123	537	490	9,381	86,347	5,040	50,284	37,815
...	...	...	...	...	...	31	59	111	2,567	4,783	7,129
...	...	...	...	149	...	...	...	...	44	263	191
...	...	...	...	...	...	...	19	3	...	1,131	...
...	...	...	...	...	...	170	...	...	921	3,298	3,685
...	...	...	...	74	...	...	...	...	...	306	...
...	...	...	...	...	...	...	32	7	320	399	470
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	69	...	...	...	70	18	413	1,458	1,641
...	...	...	...	...	...	...	...	...	601	1,279	3,661
612	432	931	...	...	105	1,407	1,706	...	110	728	499
612	432	931	69	223	105	1,608	1,886	139	4,976	13,645	17,276

APPENDIX

[Referred to in

Statement showing the expenditure of the Municipal Committees
1920-21 and

Serial No.	Municipality.	Public safety.		
		1911.	1921.	1927.
1	2	21	22	23
		Rs.	Rs.	Rs.
1	Nagpur	25,011	53,777	93,726
2	Ramtek	517	884	1,821
3	Khapa	161	552	1,173
4	Kalmeshwar	129	174	314
5	Umres	941	1,307	1,822
6	Howar	78	266	794
7	Saoner	130	707	1,389
8	Katol	...	975	2,158
9	Bhandara	723	1,434	1,602
10	Tumsar	343	732	1,520
11	Paoni	174	173	28
12	Gondia	...	1,458	4,159
13	Chanda	3,585	6,042	9,832
14	Warora	1,239	2,440	3,051
15	Wardha	1,409	3,137	9,08
16	Arvi	1,686	1,877	2,804
17	Deoli	323	721	359
18	Hinganghat	2,136	4,728	5,675
19	Pulgaon	405	1,195	2,086
20	Balaghat	754	1,174	1,653
	Total Nagpur Division	39,744	83,753	1,45,047
21	Jubbulpore	9,573	25,423	21,991
22	Sehora	364	321	1,469
23	Murwara	636	1,750	5,362
24	Saugor	2,663	5,336	7,335
25	Deori	11	9	9
26	Khurai	665	1,333	1,838
27	Etawah	...	...	940
28	Damoh	621	2,264	6,301
29	Seoni	997	2,573	3,162
30	Mandla	350	552	2,412
	Total Jubbulpore Division	15,880	39,561	50,819

H.

Part I, paragraph 20.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

Public health and convenience.			Public Instruction.		
1911.	1921.	1927.	1911.	1921.	1927.
24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,10,607	7,28,801	13,86,105	13,341	70,773	1,05,952
7,154	7,840	12,301	3,258	5,858	8,172
3,484	7,241	10,860	1,456	3,243	5,659
2,155	2,831	3,917	2,948	4,580	5,152
10,186	18,013	25,859	5,227	8,302	14,580
3,915	4,870	6,407	1,105	3,199	5,331
2,031	9,136	7,303	3,795	6,613	15,597
"	13,884	20,084	"	3,832	15,417
19,692	29,526	43,903	6,231	11,687	15,579
3,329	5,962	7,848	1,622	6,318	7,214
2,941	3,651	5,518	3,023	6,929	8,576
"	18,398	28,761	"	7,230	12,315
21,615	37,368	47,209	4,633	11,661	17,695
18,465	24,945	22,059	4,556	10,781	17,510
52,857	1,00,023	87,101	4,990	11,393	22,444
22,624	27,524	43,825	5,305	10,241	22,123
4,288	8,394	5,301	1,690	5,487	9,316
33,168	88,505	71,129	9,035	30,510	38,108
4,059	8,340	14,346	476	5,860	12,983
6,067	6,882	14,147	1,690	4,057	7,553
9,28,637	11,52,135	18,64,023	74,403	2,31,583	3,69,606
2,93,366	2,92,898	3,64,179	15,805	61,686	61,332
3,335	3,560	6,585	1,333	3,161	9,217
10,474	26,429	41,790	4,695	13,630	32,354
44,759	89,678	69,193	12,069	20,965	35,312
1,694	7,349	2,466	1,215	3,123	3,984
8,116	16,574	16,893	4,641	11,763	13,148
"	"	5,010	"	"	4,852
15,667	41,281	61,416	12,463	10,610	16,920
43,150	38,659	35,314	4,242	8,519	9,161
6,980	11,144	26,345	2,712	4,696	7,446
4,27,841	5,23,572	6,32,501	60,375	1,41,152	1,93,926

APPENDIX

[Referred to in
Statement showing the expenditure of the Municipal Committees
 1920-21 and

Serial No.	Municipality.	Other expenditure.		
		1911.	1921.	1927.
1	1	30	31	32
		Rs.	Rs.	Rs.
1	Nagpur	32,826	96,967	1,04,644
2	Ramtek	456	920	729
3	Khapa	279	957	1,062
4	Kalmeshwar	129	165	176
5	Umrer	4,057	952	1,719
6	Mowar	203	236	149
7	Saoner	279	220	275
8	Katol	...	3,179	3,848
9	Bhandara	1,840	1,652	1,240
10	Tumsar	209	300	867
11	Paoni	637	526	893
12	Gondia	...	1,347	2,058
13	Chanda	1,864	2,015	1,503
14	Warora	564	1,281	603
15	Wardha	4,409	4,431	4,455
16	Arvi	1,557	6,805	5,942
17	Deoli	188	635	352
18	Hinganghat	2,026	936	905
19	Bulgaon	632	557	444
20	Balaghat	399	540	686
	Total Nagpur Division	52,559	1,25,101	1,32,550
21	Jubbulpore	35,018	57,461	58,282
22	Sehora	71	362	1,056
23	Murwara	142	5,394	4,483
24	Saugor	10,982	19,982	23,564
25	Deori	67	134	65
26	Khurai	427	864	651
27	Etawah	...	...	68
28	Damoh	358	8,524	9,457
29	Seoni	1,582	2,195	980
30	Mandla	215	693	1,531
	Total Jubbulpore Division	49,862	95,609	1,00,137

II.

Part I, paragraph 20.]

in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.

Total expenditure.			
1911.	1921.	1927.	
33	34	35	
Rs.	Rs.	Rs.	
8,35,683	10,74,989	19,26,283	Nagpur.
14,912	19,970	33,532	Ramtek.
7,618	16,250	24,484	Khapa.
6,187	9,160	11,335	Kalmeshwar.
25,917	36,011	53,887	Umrer.
6,067	9,985	14,496	Mowar.
7,278	19,743	28,859	Saoner.
..	25,191	46,533	Katol.
34,889	56,642	76,176	Bhandara.
7,287	16,227	22,750	Tumsar.
7,411	12,704	16,531	Paoni.
...	35,767	58,749	Gondia.
42,120	84,520	93,525	Chanda.
31,576	52,953	53,671	Warora.
70,801	1,35,464	1,39,278	Wardha.
35,346	57,778	88,002	Arvi.
7,589	17,996	17,746	Deoli.
54,101	1,47,724	1,31,534	Hinganghat.
8,292	22,313	35,663	Pulgaon.
9,851	14,767	27,458	Balaghat.
12,12,935	18,66,448	28,94,492	Total Nagpur Division.
3,84,777	5,05,842	5,69,793	Jubbulpore.
6,080	9,140	20,534	Sehora.
16,959	53,723	89,489	Murwar.
84,059	1,56,237	1,57,500	Saugor.
3,542	7,665	7,147	Deori.
15,244	34,495	12,982	Khurai.
...	...	36,964	Etawah.
31,813	71,611	1,04,727	Damoh.
57,613	64,338	61,335	Seoni.
14,436	23,724	44,465	Mandla.
6,14,515	9,27,075	11,07,436	Total Jubbulpore Division.

APPENDIX

[Referred to in
Statement showing the expenditure of the Municipal Committees
 1920-21 and

Serial No.	Municipality.	General administration.			Collection of taxes.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31	Hoshangabad ...	2,092	4,418	3,495	2,919	4,696	6,282
32	Harda ...	2,632	3,873	4,582	5,696	1,158	3,692
33	Seoni-Malwa ...	907	1,180	1,218	1,381	2,161	2,378
34	Sohagpur ...	655	...	911	220	...	593
35	Pachmarhi ...	1,197	1,281	1,763	...	...	6,745
36	Badnur ...	1,124	...	...	...	...	...
37	Betul ...	...	3,313	3,907	...	287	401
38	Chhindwara ...	2,213	3,916	3,870	2,185	5,419	5,393
39	Pandhurna ...	373	816	812	289	382	538
40	Sausar ...	323	453	540	84	210	316
41	Narsinghpur ...	1,053	2,757	1,105	2,101	804	1,374
42	Gadarwara ...	632	1,215	2,011	1,650	700	1,341
43	Chhindwara ...	356	1,576	816	307	474	981
44	Khandwa ...	3,524	7,966	15,187	6,413	9,613	8,371
45	Burhanpur ...	3,600	6,809	14,020	5,585	12,312	13,099
	Total Nerbudda Division.	20,701	32,513	54,567	28,830	38,216	51,004
46	Raipur ...	5,309	9,436	10,813	7,389	11,370	17,018
47	Dhamtari ...	421	1,774	3,795	935	635	2,480
48	Bilaspur ...	2,528	5,276	9,352	3,981	6,778	9,977
49	Drug ...	...	3,541	5,418	...	444	750
	Total Chhattisgarh Division.	8,258	20,027	29,378	12,305	19,227	30,225
	Total Central Provinces	95,313	2,15,166	2,54,013	1,39,701	2,19,760	2,81,313

II.

Part I, paragraph 20.]

in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.

Collection of tolls.			Survey of land.			Refunds.			Pensions, gratuities, annuities and Pro- vident Fund.		
1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.
9	10	11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	52	289	477	709
...	...	...	...	8	...	...	18	10	42	453	603
...	...	...	...	...	...	...	...	24	198	123	196
...	...	...	52	...	...	...	...	...	...	160	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	46	...	...	1	...	...	542
...	...	...	...	...	...	...	...	...	51	737	...
...	...	...	...	...	48	...	...	...	...	419	...
...	...	...	...	...	...	...	...	4	...	64	85
...	...	...	...	...	...	...	...	8	198	177	...
...	...	...	...	52	73	89	...	7	...	85	17
...	...	...	...	...	...	...	...	...	159	323	34
...	...	...	...	...	...	7	2,051	291	1,319	2,275	912
...	...	...	...	...	...	9	...	812	996	4,661	64
...	...	...	52	60	167	105	2,999	1,289	3,252	10,014	3,164
...	...	...	...	376	...	...	30	489	2,015	4,266	3,428
...	...	...	12	...	12	...	10	30	...	581	578
...	...	...	...	...	7	...	...	...	582	2,585	236
...	...	...	...	1,654	44	...	238	8	...	563	879
...	...	...	12	2,030	63	...	278	517	2,597	8,015	5,118
619	5,572	948	551	4,436	872	2,203	14,544	88, 02	15,865	81,958	63,373

APPENDIX

[Referred to in

Statement showing the expenditure of the Municipal Committees

1920-21 and

Serial No.	Municipality.	Public safety.		
		1911.	1921.	1927.
1	2	21	21	23
		Rs.	Rs.	Rs.
31	Hoshangabad ...	1,027	1,864	2,217
32	Harda ..	1,186	2,539	3,181
33	Seoni-Malwa ...	227	173	330
34	Sohagpur ...	...	...	...
35	Pachmarhi ..	896	774	1,078
36	Badnur ...	231	...	...
37	Betul ...	...	763	1,616
38	Chhindwara ...	539	1,177	2,137
39	Pandhurna ..	...	192	66
40	Sausar ..	1	16	195
41	Narsinghpur ...	654	2,188	1,294
42	Gadarwara ..	700	1,622	1,366
43	Chhindwara ...	240	714	355
44	Khandwa ...	1,541	4,183	16,619
45	Burhanpur ...	3,007	6,061	8,325
	Total Nerbudda Division ...	10,240	22,266	38,779
46	Raipur ...	6,806	10,287	10,486
47	Dhamtari ..	684	1,128	2,836
48	Bilaspur ..	1,748	5,590	5,689
49	Drug ..	...	1,495	2,359
	Total Chhattisgarh Division ..	9,238	18,508	21,370
	Total Central Provinces ...	75,111	1,64,088	2,56,015

II.

Part I, paragraph 20.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

Public health and convenience.			Public Instruction.		
1911.	1921.	1927.	1911.	1921.	1927.
24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,015	20,966	20,588	2,764	5,108	10,032
94,515	43,943	66,810	7,971	17,439	26,564
5,118	8,225	9,029	3,247	5,745	6,184
3,797	...	6,474	3,610	..	8,062
15,492	17,713	13,201	...	...	25
4,699	...	..	4,327	...	...
...	14,105	13,631	...	6,400	8,000
10,805	37,728	33,424	5,007	4,399	5,402
3,035	4,388	7,502	1,573	4,129	5,323
2,251	2,931	3,472	839	4,277	3,913
7,505	17,711	12,385	2,432	11,477	7,307
8,064	12,547	15,077	4,351	11,290	12,020
2,424	12,115	8,989	2,862	3,839	2,178
40,506	1,60,980	1,18,180	12,769	19,721	63,297
37,753	81,941	1,19,730	11,930	40,966	58,172
2,54,979	4,35,293	4,48,492	63,682	13,479	2,16,479
85,417	1,17,742	1,60,948	9,090	24,906	65,899
2,694	8,748	32,213	1,615	3,289	6,315
25,172	50,901	61,348	13,054	20,258	38,997
...	24,149	40,021	...	4,302	8,358
1,13,313	2,01,540	2,94,530	23,759	52,755	1,19,569
17,24,770	23,12,540	32,39,546	2,22,219	5,60,280	8,99,580

APPENDIX

[Referred to in Part I,
Statement showing the expenditure of the Municipal Committees
1920-21 and

Serial No.	Municipality.	Other expenditure.		
		1911.	1921.	1927.
1	2	30	31	32
		Rs.	Rs.	Rs.
31	Hoshangabad ...	742	957	1,314
32	Harda ...	3,441	6,813	4,438
33	Seoni-Malwa ...	200	1,939	475
34	Sohagpur ..	91	...	410
35	Pachmarhi ...	6,173	6,116	7,737
36	Badnur ...	224	...	...
37	Betul ..	...	459	587
38	Chhindwara ..	409	2,636	1,511
39	Pandhurna ..	93	364	173
40	Sausar ...	33	162	269
41	Narsinghpur ...	245	3,428	484
42	Gadarwara ...	186	215	474
43	Chhindwara ..	96	281	146
44	Khandwa ...	14,801	8,207	3,945
45	Burhanpur ...	1,956	2,821	1,598
	Total Nerbudda Division ...	28,692	34,400	23,561
46	Raipur ...	5,498	8,459	10,047
47	Dhamtari ...	89	362	1,283
48	Bilaspur ...	819	1,387	8,938
49	Drug ...	..	572	1,173
	Total Chhattisgarh Division ...	6,406	10,780	21,441
	Total Central Provinces ..	1,37,519	2,65,890	2,77,689

II.

paragraph 20]

*in the Central Provinces and Berar for the year 1910-11,
1926-27—contd.*

Total expenditure.			
1911.	1921.	1927.	
33	34	35	
Rs.	Rs.	Rs.	
28,848	38,486	44,689	Hoshangabad.
1,15,483	76,246	1,09,880	Harda.
11,278	19,546	19,836	Seoni-Malwa.
8,373	...	30,049	Sohagpur.
23,810	25,984	16,450	Pachmarhi.
10,605	...	...	Badnur.
...	25,327	28,731	Betul.
21,229	56,012	51,737	Chhindwara.
5,365	10,690	14,492	Pandhurna.
3,531	8,113	8,794	Sausar.
14,188	18,542	24,257	Narsinghpur.
15,673	27,726	82,386	Gadawara.
6,444	19,382	13,519	Chhindwara.
80,880	2,15,926	2,26,802	Khandwa.
64,836	1,55,571	2,15,880	Burhanpur.
4,10,543	7,17,551	8,37,502	Total Nerbudda Division.
1,21,554	1,86,872	2,79,128	Raipur.
6,450	16,527	49,542	Dhamtari.
47,884	92,783	1,34,544	Bilaspur.
...	36,978	59,007	Drug.
1,75,888	3,33,160	5,22,221	Total Chhattisgarh Division.
24,13,871	38,44,234	53,62,651	Total Central Provinces.

APPENDIX

[Referred to in Part I,

Statement showing the expenditure of the Municipal Committees
1920-21 and

Serial No.	Municipality.	General administration.			Collection of taxes.		
		1911.	1921.	1927.	1911.	1921.	1927.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	Amraoti Town ...	3,548	10,313	13,880	1,659	15,007	14,497
51	Amraoti Camp ...	2,386	4,014	5,432	552	807	1,317
52	Ellichpur City ...	1,943	2,842	5,049	297	875	14,782
53	Ellichpur Civil Station ...	1,494	2,500	2,447	311	467	575
54	Akola ...	2,940	9,606	11,647	1,399	1,818	3,954
55	Aot ...	785	2,441	2,950	461	645	987
56	Karanja ...	1,626	2,943	3,307	262	890	951
57	Basim ...	1,897	4,267	4,552	438	687	595
58	Murtizapur ...	...	2,765	3,708	...	465	683
59	Buldana ...	1,490	1,668	2,630	207	226	339
60	Khamgaon ...	2,191	4,671	9,291	731	1,627	3,350
61	Shegaon ...	1,780	3,552	4,368	343	478	1,640
62	Malkapur ...	1,310	2,941	5,371	264	461	2,974
63	Jalgaon (a) ...	...	...	...	...	...	...
64	Yeotmal ...	1,229	6,113	7,333	256	1,128	1,759
65	Wun ...	...	...	2,733	...	...	238
66	Digras ...	...	...	4,083	...	...	...
	Total Berar Division ...	24,619	60,636	88,781	7,180	25,581	48,641
	Total Central Provinces and Berar.	1,19,932	2,75,802	3,42,794	1,46,881	2,45,341	3,29,954

(a) Did not function

11.

paragraph 20.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

Collection of tolls.			Survey of land.			Refunds.			Pensions, gratuities, annuities and Provident Fund.		
1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.	1911.	1921.	1927.
9	10	11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,179	..	..	28	..	..	1,453	120	123	977	4,401	6,402
...	...	..	...	..	...	10	...	7	220	480	34
...	...	...	...	...	..	311	7	119	458	1,278	2,133
...	...	..	82	121	1	...	109	1	342	1,640	242
3,226	3,774	6,753	...	...	..	34	1,288	50	901	3,501	751
...	...	...	..	...	...	276	25	1,525	304	1,213	1,667
..	..	...	..	...	...	5	11	94	489	1,336	768
...	..	...	...	...	...	20	...	15	554	976	...
...	...	...	..	..	18	...	...	...	...	554	750
...	..	...	...	...	...	15	13	..	270	438	...
...	...	...	...	224	..	2	...	4	569	2,548	257
...	...	...	..	..	35	3	11	50	276	1,049	100
...	..	..	...	...	...	82	43	...	273	746	1,654
...	...	...	..	...	...	...	...	...	...	...	...
...	...	134	...	...	...	72	...	52	494	2,290	4,365
...	...	...	...	...	..	...	...	...	...	...	125
...	..	...	...	...	..	..	..	...	...	...	...
5,405	3,771	6,887	110	345	54	2,283	1,627	2,040	6,127	22,450	19,248
6,024	9,346	7,835	661	4,781	926	4,486	16,171	50,342	21,992	1,04,410	82,621

during 1926-27.

APPENDIX

[Referred to in Part I,

Statement showing the expenditure of the Municipal Committees
1920-21 and

Serial No.	Municipality.	Public safety.		
		1911.	1921.	1927.
1	2	21	23	23
		Rs.	Rs.	Rs.
50	Amraoti Town ...	4,044	9,093	12,299
51	Amraoti Camp ...	900	1,570	2,422
52	Ellichpar City ..	969	1,120	3,793
53	Ellichpar Civil Station ...	569	649	1,650
54	Akola ...	4,558	5,623	9,826
55	Akot ...	1,387	2,114	2,928
56	Karanja ..	1,492	2,680	3,752
57	Basim ..	877	1,316	2,325
58	Murtizapur ..	...	1,148	1,918
59	Buldana ...	514	741	767
60	Khamgaon ...	3,103	4,479	5,766
61	Shegaon ..	796	2,143	2,796
62	Malkapur ...	557	1,077	2,928
63	Jalgaon (a) ...	...	...	...
64	Yeotmal ...	954	2,194	5,024
65	Wun ...	...	...	585
66	Digras ...	...	..	760
	Total Berar Division ...	20,720	35,947	59,539
	Total Central Provinces and Berar	95,831	2,00,035	3,15,551

(a) Did not function

II.

paragraph 20.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

Public health and convenience.			Public instruction.		
1911.	1921.	1927.	1911.	1921.	1927.
24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
61,261	1,85,190	1,97,193	8,559	47,374	1,07,144
9,429	28,364	31,932	635	1,604	6,888
15,688	21,240	42,225	4,065	13,997	29,802
12,749	13,962	19,165	2,759	36,709	22,740
43,881	1,08,922	1,01,386	8,375	24,540	46,920
10,467	15,676	26,990	2,963	8,270	8,745
11,463	16,679	23,977	4,028	7,952	18,104
15,317	18,963	40,015	3,710	6,075	11,081
...	9,884	23,616	...	4,842	6,158
9,298	18,836	41,777	2,079	3,453	5,935
21,938	59,922	44,287	3,799	20,352	39,344
11,196	22,655	3,18,926	4,219	7,515	20,974
7,902	16,561	28,858	2,353	8,746	23,390
...	...	...	...	...	...
22,528	33,423	47,307	2,988	10,379	41,723
...	...	13,413	...	...	4,788
...	...	17,066	...	...	7,966
2,43,117	5,70,277	10,18,133	51,432	2,01,808	4,01,702
19,67,887	28,82,817	42,51,679	2,73,651	7,62,088	13,01,282

during 1926-27.

APPENDIX

[Referred to in Part I,

Statement showing the expenditure of the Municipal Committees
1920-21 and

Serial No.	Municipality.	Other expenditure.		
		1911.	1921.	1927.
1	2	30	31	32
		Rs.	Rs.	Rs.
50	Amraoti Town ...	2,631	5,900	18,593
51	Amraoti Camp ...	879	704	894
52	Ellichpur City ...	173	323	513
53	Ellichpur Civil Station ...	183	318	300
54	Akola ...	925	16,045	9,163
55	Akot ...	231	5,993	1,363
56	Karanja ...	1,194	3,201	584
57	Basim ...	355	1,071	1,537
58	Murtizapur ...	...	780	1,016
59	Buldana ...	191	553	506
60	Khamgaon ...	1,460	2,188	1,516
61	Shegaon ..	223	529	96
62	Malkapur ..	275	962	718
63	Jalgaon (a) ..	...	...	...
64	Yeotmal ...	92	1,312	3,131
65	Wun ...	...	...	1,746
66	Digras ...	..	..	405
	Total Berar Division ...	8,812	59,879	42,381
	Total Central Provinces and Berar	1,46,331	3,25,779	3,20,070

(a) Did not function

II.

paragraph 201.

*in the Central Provinces and Berar for the years 1910-11,
1926-27—concl'd.*

Total expenditure.			
1910-11.	1920-21.	1926-27.	
33	34	35	
Rs.	Rs.	Rs.	
86,339	2,77,398	3,70,131	Amraoti Town.
15,011	37,543	48,926	Amraoti Camp.
24,804	41,682	98,416	Ellichpur City.
18,489	56,475	47,121	Ellichpur Civil Station.
66,239	1,95,117	1,90,450	Akola.
16,874	36,376	47,155	Akot.
20,559	35,692	51,537	Karanja.
23,168	33,355	60,120	Basim.
...	20,439	37,867	Murtizapur.
14,064	25,928	51,954	Buldana.
33,793	96,011	1,03,815	Khamgaon.
18,836	37,932	3,49,285	Sheogaon.
13,016	31,537	65,893	Malkapur.
...	...	...	Jalgaon.
18,613	56,839	1,10,828	Ycetmal.
...	...	23,628	Wun.
...	...	30,280	Digras.
3,69,805	9,82,324	16,87,406	Total Berar Division.
27,83,676	48,26,558	70,40,057	Total Central Provinces and Berar.

during 1926-27.

APPENDIX

[Referred to in Part I,
Statement showing the number of Notified Areas under the
1910-11, 1920-21 and 1926-27 and their

Serial No.	Name of Notified Area.	Popula- tion.	In		
			From taxes.	From other sources.	Extra-ordinary.
1	2	3	4	5	6
1	Katol (Nagpur) (a) ... 1910-11 .	6,269	Rs. 7,344	Rs. 1,916	Rs. ...
2	Sindhi (Wardha) ... { 1920-21 ...	6,000	8,412	5,375	855
	... { 1926-27 ...	5,444	2,168	20,983	582
3	Gondia (Bhandara) (b) 1910-11 ...	5,847	8,814	3,272	...
4	Etawah (Saugor) { 1910-11 ...	8,968	2,535	1,249	241
	{ 1920-21 ...	8,968	2,356	5,629	1,917
5	Bamorah (Saugor) ... { 1920-21 ...	1,322	501	4,741	2,520
	... { 1926-27 ...	1,515	435	7,357	1,787
6	Itarsi (Hoshangabad) (c) ... { 1910-11 ...	4,430	2,555	6,512	...
	... { 1920-21 ...	4,430	16,206	17,600	...
	... { 1926-27 ...	7,007	25,503	13,448	...
7	Sohagpur (Hoshangabad) (d) 1920-21 ...	7,239	5,121	9,180	555
8	Pipariya (Hoshangabad) ... { 1920-21 ...	2,406	6,838	3,020	868
	... { 1926-27 ...	3,213	11,065	4,601	2,166
9	Betul Bazar (Betul) { 1910-11 ...	4,173	2,580	1,876	398
	{ 1920-21 ...	5,473	3,955	2,578	650
	{ 1926-27 ...	5,773	3,644	448	343
10	Multai (Betul) ... { 1920-21 ...	3,808	3,089	1,010	827
	... { 1926-27 ...	4,059	5,220	13,760	877
11	Kareli Ganj (Narsinghpur) 1926-27 ...	2,170	10,574	3,556	1,154
12	Bhatapara (Raipur) ... { 1920-21 ...	4,028	11,391	3,569	886
	... { 1926-27 ...	5,318	17,712	5,648	2,307
13	Drug (Drug) (e) 1910-11	7,048	3,845	6,756	5,159
14	Champa (Bilaspur) 1926-27 ..	6,344	49	194	354
	Total ... { 1910-11 ...	38,035	27,673	21,581	5,798
	... { 1920-21 ...	43,674	58,169	52,702	9,078
	... { 1926-27 ...	40,873	76,400	69,995	9,570

(a) Converted into a

(b) Converted into a

(c) Converted into a

(d) Converted into a

(e) Converted into a

III.

paragraph 42.]

*Central Provinces Municipalities Act existing in the years
income and expenditures during those years.*

Income.			Expenditure.			Closing balance.
Total excluding opening balance.	Total receipts including opening balance.	Incidence of taxation per head of population.	Ordinary.	Extra ordinary.	Total.	
7	8	9	10	11	12	13
Rs. 9,260	Rs. 15,427	Rs. a. p. 1 2 8	Rs. 6,936	Rs. ...	Rs. 6,936	Rs. 8,491
14,642	21,229	1 6 5	15,806	986	16,792	4,437
23,733	28,478	0 6 3	22,050	1,825	23,875	4,603
12,086	17,608	1 8 1	14,729	20	14,749	2,859
4,025	4,186	0 4 6	3,107	603	3,710	476
9,902	12,393	0 4 3	8,534	2,333	10,867	1,526
7,762	9,982	0 6 0	6,456	2,566	9,022	960
9,579	16,166	0 4 7	6,233	1,225	8,458	7,708
9,067	12,616	0 9 2	9,216	...	9,216	3,400
33,806	49,984	3 10 6	14,807	...	14,897	35,087
38,951	80,792	3 10 3	27,298	...	27,258	53,494
15,156	18,429	0 12 0	25,113	612	15,725	2,70
10,726	25,428	2 13 6	12,272	1,930	14,202	11,226
17,832	42,542	3 7 1	20,594	2,173	22,767	19,775
4,854	6,178	0 7 6	3,748	392	4,140	2,338
7,183	9,732	0 11 7	6,891	757	7,648	2,084
4,435	6,266	0 10 1	5,203	322	5,525	741
4,926	7,509	0 13 0	6,461	832	7,293	216
19,857	21,213	1 4 7	11,892	772	12,664	8,549
15,284	18,692	4 13 11	7,247	1,352	8,599	10,093
15,846	16,727	2 13 3	12,238	1,156	13,394	3,331
25,697	41,330	3 5 1	25,004	11,699	36,703	4,627
15,760	24,093	0 8 9	18,369	2,104	20,473	3,620
597	597	...	597	...	597	...
5,052	80,108	0 11 8	56,105	3,119	59,224	21,184
1,19,949	1,71,413	1 2 10	98,668	11,172	1,09,840	61,573
1,55,965	2,56,076	2 3 9	1,26,118	20,368	1,46,486	1,09,590

Municipality in 1919.

Municipality in 1919.

Municipality in 1925.

Municipality in 1922.

Municipality in 1917.

APPENDIX
[Referred to in Part II,
Statement showing the income of the District Councils
1920-21 and

Serial No.	District Council.	VI.—Local					
		Local rates.			Special school rate		
		1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
1	2	3	4	5	6	7	8
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	59,647	70,164	92,812	...	...	...
2	Wardha ...	37,114	37,299	53,863	...	...	...
3	Chanda ...	21,422	17,807	36,954	...	...	...
4	Sironcha Independent Local Board.	1,865	1,817	3,598	...	...	...
5	Bhandara ...	33,478	29,581	47,520	...	...	...
6	Balaghat ...	16,231	15,450	33,864	...	...	...
	Total ...	1,69,747	1,72,118	2,68,611	...	...	...
	<i>Jubbulpore Division.</i>						
7	Jubbulpore ...	53,728	52,195	69,110	...	...	...
8	Seoni ...	16,841	20,379	31,360	...	...	...
9	Mandla ...	14,851	7,941	17,650	...	...	...
10	Saugor ...	30,023	48,883	55,607	...	...	...
11	Damoh ...	21,103	25,136	30,871	...	...	...
	Total ...	1,36,546	1,54,734	2,04,608	...	...	...
	<i>Nerbudda Division.</i>						
12	Hoshangabad ...	39,863	55,752	61,410	...	...	...
13	Narsinghpur ...	35,501	31,346	45,823	...	...	...
14	Nimar ...	26,356	40,990	50,930	...	...	...
15	Betul ...	16,184	13,113	23,286	...	...	...
16	Chhindwara ...	17,785	18,335	34,678	...	...	...
17	Independent Mining Local Board, Chhindwara.	...	...	1,945	...	...	...
	Total ...	1,35,689	1,62,536	2,18,072	...	...	...
	<i>Chhattisgarh Division.</i>						
18	Raipur ...	47,568	43,208	62,405	...	...	...
19	Bilaspur ...	34,045	37,491	46,776	...	...	...
20	Drug ...	32,398	32,048	49,855	...	...	...
	Total ...	1,14,011	1,12,747	1,59,036	...	...	...
	Total Central Provinces	5,55,993	6,02,135	8,50,327	...	...	...
	<i>Berar Division.</i>						
21	Amraoti ...	66,326	72,134	3,09,701	...	55,124	50,572
22	Akola ...	72,608	49,229	2,71,708	...	773	44,113
23	Buldana ...	50,592	45,289	2,31,076	...	5,387	50,947
24	Yeotmal ...	28,262	29,605	74,662	...	2,485	27,025
	Total ...	2,17,788	1,96,257	8,87,147	...	63,769	1,72,657
	GRAND TOTAL	7,73,781	7,98,392	17,37,474	...	63,769	1,72,657

IV.

paragraph 60.]

in the Central Provinces and Berar for the years 1926-27.

1926-27.

rates.						XVII.—Polic.		
Others.			Total.			Cattle pounds.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	59,647	70,164	93,812	22,085	39,366	47,653
...	...	11,983	37,114	37,299	65,846	21,439	54,877	60,229
...	...	5,551	21,422	17,807	42,505	11,101	23,766	26,302
...	...	...	1,865	1,817	3,598	530	744	638
...	...	26,318	33,478	20,581	73,838	6,634	16,993	18,423
...	...	15,135	16,221	15,450	49,000	6,378	13,081	18,135
...	...	58,988	1,69,747	1,72,118	3,27,599	68,167	1,48,827	1,71,380
...	...	1,511	53,728	52,395	70,621	26,505	59,159	79,463
...	...	...	16,841	20,379	31,360	8,414	18,295	18,767
...	...	1,759	14,851	7,941	19,419	8,960	21,290	30,800
...	...	10,434	30,023	48,883	66,041	16,487	45,397	37,181
...	...	1,834	21,103	25,136	32,705	14,027	35,860	29,714
...	...	15,538	1,36,546	1,54,734	2,20,146	74,393	1,80,001	1,95,925
...	...	...	39,863	55,752	61,410	10,437	31,823	29,281
...	...	...	35,501	34,346	45,813	8,382	18,837	19,967
...	...	...	26,356	40,990	50,930	26,793	80,368	64,135
...	...	...	16,184	13,313	23,286	7,139	10,714	10,812
...	...	...	17,785	18,335	34,678	9,601	24,150	21,972
...	...	...	...	...	1,945	...	...	2,563
...	...	...	1,35,689	1,62,536	2,18,072	62,352	1,66,892	1,48,730
...	...	16,965	47,568	43,208	79,370	26,598	48,741	48,988
...	...	16,397	31,045	37,491	63,173	24,244	45,458	52,565
...	...	1,703	32,398	32,048	51,558	15,460	29,373	27,242
...	...	35,065	1,14,011	1,12,747	1,94,101	66,302	1,23,572	1,28,795
...	...	1,09,591	5,55,993	6,02,135	9,59,918	2,71,214	6,19,292	6,44,830
73,376	...	32,583	1,39,702	1,27,258	3,92,856	29,181	94,589	62,784
73,000	...	56,280	1,45,608	50,002	3,72,101	26,942	73,174	67,412
54,000	...	65,986	1,04,592	50,676	3,48,009	25,427	78,509	54,319
21,557	...	48,446	49,619	32,090	1,50,133	29,634	86,071	57,022
2,21,933	...	2,03,295	4,39,721	2,60,026	12,63,099	1,11,184	3,32,343	2,41,537
2,21,933	...	3,12,886	9,95,714	8,62,161	22,23,017	3,82,398	9,51,635	8,86,367

APPENDIX

[Referred to in Part II,

Statement showing the income of the District Councils
1920-21 and

Serial No.	District Council.	XIX.--					
		School fees.			Contributions from Government.		
		1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
1	2	18	19	20	21	22	23
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	646	...	...	18,000	58,253	55,512
2	Wardha ...	677	...	...	23,000	56,808	71,862
3	Chanda ...	349	...	...	30,500	66,984	45,410
4	Sironcha Independent Local Board.	112	...	...	8,000	12,880	6,316
5	Bhandara ...	...	...	...	27,500	60,061	70,901
6	Balaghat ...	86	...	...	18,000	64,800	57,169
	Total ...	1,870	...	...	1,25,000	3,19,785	3,07,170
	<i>Jubbulpore Division.</i>						
7	Jubbulpore ...	...	...	...	21,000	67,341	56,775
8	Seoni ...	...	...	...	17,000	50,998	36,597
9	Mandla ...	...	...	...	21,000	59,969	46,057
10	Saugor ...	...	...	451	21,000	51,196	37,434
11	Damoh ...	358	...	...	15,000	44,320	44,411
	Total ...	358	...	451	95,000	2,74,024	2,21,272
	<i>Nerhuda Division.</i>						
12	Hoshangabad ...	...	...	...	23,000	68,535	66,561
13	Narsinghpur ...	...	...	...	16,000	49,777	55,861
14	Nimar ...	...	...	...	20,000	48,757	37,204
15	Betul ...	632	...	...	22,000	52,060	33,966
16	Chhindwara ...	...	...	...	19,000	52,767	31,773
17	Independent Mining Local Board, Chhindwara	...	...	...	...	...	1,908
	Total ...	632	...	...	1,00,000	2,71,896	2,27,273
	<i>Chhattisgarh Division.</i>						
18	Raipur ...	...	...	767	35,000	1,31,349	1,22,737
19	Bilaspur ...	...	...	...	27,000	1,05,167	95,077
20	Drug ...	...	...	...	22,000	76,236	62,708
	Total ...	...	...	767	84,000	3,12,752	2,80,522
	Total Central Provinces	2,860	...	1,218	4,04,000	11,78,457	10,35,237
	<i>Berar Division.</i>						
21	Amraoti ...	...	...	7,704	24,000	92,457	1,02,554
22	Akola ...	...	...	25,131	26,000	1,10,873	1,72,296
23	Buldana ...	...	...	...	20,000	93,650	1,55,991
24	Yeatmal ...	11	...	...	15,000	71,799	46,361
	Total ...	11	...	32,835	85,000	3,68,779	4,77,202
	GRAND TOTAL	2,871	...	34,053	4,89,000	15,47,236	15,13,439

IV.

paragraph 60.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

Education.

Other contributions.			Miscellaneous.			Total.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97	27	30	179	154	74	18,922	58,433	55,616
...	18	...	556	233	215	24,233	57,058	72,077
...	...	...	106	117	117	30,955	67,101	45,527
...	...	...	6	3	30	8,118	12,883	6,346
...	...	...	144	114	92	27,644	60,175	70,993
...	...	9,801	70	231	769	18,156	65,031	67,742
97	45	9,834	1,061	851	1,297	1,28,028	3,20,681	3,18,301
...	...	...	584	1,669	244	21,584	69,010	57,019
...	...	...	19	...	5	17,019	50,998	37,602
...	...	...	308	...	114	21,308	59,969	46,171
...	...	1,124	34	27	127	21,034	51,223	39,134
...	...	100	162	256	252	15,520	44,776	44,763
...	...	1,224	1,107	1,952	742	96,465	2,75,976	2,23,689
...	...	...	6	79	1,803	23,006	63,614	68,364
...	750	513	116	177	69	16,116	50,704	56,443
...	...	...	143	88	275	20,143	48,845	37,479
...	...	...	142	46	580	22,774	52,106	34,546
105	25	...	194	273	117	19,299	53,065	31,890
...	...	...	...	...	...	...	...	1,908
105	775	513	601	663	2,844	1,01,338	2,73,334	2,30,630
...	1,000	100	273	2,353	984	35,273	1,34,702	1,24,588
200	100	...	479	1,037	5,919	27,679	1,06,304	1,00,996
...	...	...	97	2,085	391	22,097	78,321	61,099
200	1,100	100	849	5,475	7,294	85,049	3,19,327	2,88,683
402	1,920	11,671	3,618	8,941	12,177	4,10,880	11,89,318	10,61,303
1,412	4,499	10,361	266	41,693	625	25,678	1,38,649	1,21,244
5,609	2,702	7,711	537	28,476	450	32,146	1,42,051	2,05,618
772	1,602	2,761	297	21,006	2,508	21,069	1,16,258	1,61,260
3,447	1,743	616	85	15,594	919	18,543	89,136	47,896
11,240	10,546	21,479	1,185	1,06,769	4,502	97,436	4,86,094	5,36,018
11,642	12,466	33,150	4,803	1,15,710	16,679	5,08,316	16,75,412	15,97,321

APPENDIX

[Refer red to in Part II,
Statement showing the income of the District Councils
1920-21 and

Serial No.	District Council.	XX.—					
		Hospitals and Dispensaries.			Contributions from Government.		
		1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
1	2	33	34	35	36	37	38
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	...	...	...	4,000	...	2,709
2	Wardha	...	...	...	...	...	...
3	Chanda	...	...	...	...	...	...
4	Sironcha Independent Local Board.	...	...	...	...	...	...
5	Bhandara	...	...	...	...	...	2,945
6	Balaghat	...	...	1,214	...	42	6,928
	Total	...	...	1,214	4,000	42	12,582
	<i>Jubbulpore Division.</i>						
7	Jubbulpore	...	...	...	...	...	...
8	Seoni	...	...	...	...	...	5,373
9	Mandla	...	...	...	...	...	...
10	Saugor	...	...	...	...	...	...
11	Damoh	...	...	...	...	...	...
	Total	...	...	...	...	...	5,373
	<i>Nerbudda Division.</i>						
12	Hoshangabad	...	...	...	...	...	1,216
13	Narsinghpur	...	...	488	...	2,079	3,098
14	Nimar	...	...	...	...	4,000	6,522
15	Betul	...	...	...	...	5,521	...
16	Chhindwara	...	...	...	...	6,950	...
17	Independent Mining Local Board, Chhind- wara.	...	...	...	...	...	...
	Total	...	...	488	...	18,550	10,836
	<i>Chhattisgarh Division.</i>						
18	Raipur	...	...	865	...	12,000	5,586
19	Bilaspur	...	...	...	...	...	7,234
20	Drug	...	...	...	...	3,000	130
	Total	...	...	865	...	15,000	12,950
	Total Cental Provinces	...	...	2,567	4,000	33,592	41,741
	<i>Berar Division.</i>						
21	Amraoti	...	...	...	840	...	19,014
22	Akola	...	...	...	300	...	16,363
23	Buldana	...	...	3,814	360	...	14,677
24	Ycetmal	...	...	88	720	...	12,291
	Total	...	...	3,932	2,3 0	...	62,345
	GRAND TOTAL	...	...	6,499	6,220	33,592	1,04,086

IV.

paragraph 60.]

in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.

Medical.						XXI.—Scientific and other minor departments.		
Other receipts.			Total.			Veterinary receipts.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
39	40	41	42	43	44	45	46	47
Rs. 457 21 85 ...	Rs. 602 4 870 ...	Rs. 97 ^e 316 598 ...	Rs. 4,157 21 85 ...	Rs. 602 4 870 ...	Rs. 3,687 316 598 ...	Rs. 722 250 230 ...	Rs. 265 250 230 ...	Rs. ... 650 614 ...
6 1	131 35	3,399 173	6 1	131 77	6,344 8,314	350 ..	...	46 ...
570	1,642	5,463	4,570	1,684	19,259	1,552	745	1,310
42 30 ...	66 193 ...	14 1,538 ...	42 30 ...	66 193 ...	14 6,911 ...	594 250 175 ...	1,044 250 275 ...	414 ... 250 ...
2 8	592 111	2,963 23	2 8	592 111	2,963 23	60 100	250 100	... 100
82	962	4,538	82	962	9,911	1,179	1,919	764
36 159 106 3 42 ...	58 394 14 24 144 ...	307 325 4,591 18 4,413 ...	36 159 106 3 42 ...	58 2,473 4,014 5,515 7,094 ...	1,523 3,911 11,113 18 4,413 ...	330 ... 340 ... 205 ...	655 120 340 2,776 200 ...	505 180 370 ... 400 ...
346	634	9,654	346	19,184	20,978	875	4,091	1,455
325 5 8	297 189 240	1,056 2,633 14	325 5 8	12,297 189 3,240	7,507 9,867 144	9 500 ..	300 2,500 1,137	
338	726	3,703	338	15,726	17,518	509	3,937	...
1,336	3,964	23,358	5,336	37,556	67,666	4,115	10,692	3,529
1,039 570 1,341 125	483 496 181 2,738	7,950 3,818 7,636 5,283	1,879 870 1,701 845	483 496 181 2,758	26,964 20,181 26,157 17,662	526 784 147 312	526 1,283 570 165	 564 1
3,075	3,918	24,687	5,295	3,918	90,964	1,769	2,544	565
4,411	7,882	48,045	10,631	41,474	1,58,630	5,184	13,236	4,094

APPENDIX
[Referred to in Part II,
Statement showing the income of the District Council
1920-21 and

Serial No.	District Council.	XXI.—Scientific and other moor					
		Exhibitions and fairs.			Other receipts.		
		1910-11.	1920-21.	1926-27.	1910-11.	1920-11.	1926-27.
1	2	48	49	50	51	52	53
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	...	...	...	1	177	244
2	Wardha	...	...	...	375	361	249
3	Chanda	...	...	...	...	537	...
4	Sironcha Independent Local Board.	...	...	...	373	407	302
5	Bhandara	...	...	...	7	359	400
6	Balaghat	...	...	...	2	7	...
	Total	...	...	...	758	1,848	1,195
	<i>Jubbulpore Division.</i>						
7	Jubbulpore	565	...	95	1	...	130
8	Seoni	...	...	...	170	213	601
9	Mandla	...	...	...	415	800	800
10	Saugor	...	...	...	7	...	452
11	Damoh	...	...	...	171	345	262
	Total	565	...	95	764	758	2,245
	<i>Nerbudda Division.</i>						
12	Hoshangabad	...	...	...	10	17	18
13	Narsinghpur	...	...	...	6	9	8
14	Nimar	6,005	2,028	5,672	2	436	442
15	Betul	...	...	...	2	2	45
16	Chhindwara	...	...	...	...	4,316	357
17	Independent Mining Local Board Chhindwara.	...	...	...	...	...	...
	Total	6,005	2,028	5,672	20	4,710	870
	<i>Chhattisgarh Division.</i>						
18	Raipur	...	...	...	2,937	2,090	1,819
19	Bilaspur	...	...	...	5	942	1,406
20	Drug	...	...	...	166	3	252
	Total	...	...	...	3,108	3,040	3,477
	Total Central Provinces	6,570	2,028	5,767	4,650	10,426	7,787
	<i>Berar Division.</i>						
21	Amraoti	...	...	1,424	2	215	2,143
22	Akola	120	217	...	...	...	516
23	Buldana	1,480	147	933	6	3	3
24	Ycetmal	2,341	6	...	...	4	259
	Total	3,941	370	2,357	8	222	2,921
	GRAND TOTAL	10,511	2,398	8,124	4,658	10,648	10,708

IV.

paragraph 60.]

in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.

departments—contd.			XXV.—Miscellaneous.					
Total.			Sale of stores, buildings and lands, and rents on buildings and lands.			Contributions from Government.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
723	442	244	...	24	...	...	...	24,000
625	611	899	386	283	345	...	...	...
230	767	614	...	188	222	...	8,000	35,000
373	407	302	...	...	...	...	...	9,000
357	359	446	25	...	...	...	2,185	35,000
2	7	...	1,148	2,060	1,991	...	...	22,000
2,310	2,593	2,505	1,559	2,555	2,558	...	10,185	1,25,000
1,160	1,044	639	1,891	3,251	3,326	...	...	25,000
420	463	601	392	408	110	...	...	21,000
590	475	1,050	583	378	366	...	85	35,500
67	250	452	1,378	334	282	...	...	26,000
271	445	362	340	491	290	...	...	24,000
2,508	2,677	3,104	4,584	4,862	4,374	...	85	1,32,500
340	672	523	645	515	701	...	...	26,000
6	179	188	544	2,945	160	...	...	21,000
6,347	2,804	6,484	1,248	862	2,257	...	...	23,000
2	2,778	45	5	...	...	...	471	29,500
205	4,516	757	...	7	...	...	...	25,500
...	...	...	...	...	7	...	...	2,550
6,900	10,899	7,997	2,443	4,329	3,125	...	471	1,27,550
2,946	2,390	1,819	178	233	259	...	...	50,000
525	3,442	1,406	...	...	1	...	...	40,000
166	1,145	252	74	62	14	...	...	33,000
3,617	6,977	3,477	252	295	274	...	...	1,23,000
15,335	23,146	17,083	8,838	12,041	10,331	...	10,741	5,08,050
528	741	3,567	1,282	161	...	...	...	45,000
901	1,500	516	...	5	1,158	...	...	40,000
1,633	720	1,500	461	90	35	...	...	45,000
2,643	175	260	24	2,922	56	...	...	30,000
5,718	3,136	5,843	1,767	3,178	1,249	...	...	1,60,000
21,053	26,282	22,926	10,605	15,219	11,580	...	10,741	6,68,050

APPENDIX

[Referred to in Part II,
Statement showing the income of the District Councils
1920-21 and

Serial No.	District Council.	XXV.—Miscellaneous—consolid.					
		Other receipts.			Total.		
		1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
1	2	63	64	65	66	67	68
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	406	134	563	406	158	24,563
2	Wardha ...	2,066	5,823	1,019	3,352	6,106	1,361
3	Chanda ...	601	3,637	250	601	11,825	35,472
4	Sironcha Independent Local Board.	...	7	1	...	7	9,001
5	Bhandara ...	76	8,813	3,749	101	10,928	38,749
6	Balaghat ...	7,706	13,202	501	8,854	15,262	24,492
	Total ...	11,755	31,616	6,083	13,314	44,356	1,33,641
	<i>Jubbulpore Division.</i>						
7	Jubbulpore ...	447	509	1,123	2,338	3,760	20,419
8	Seoni ...	7,929	9,349	25,156	8,321	9,757	48,266
9	Mandla ...	1,592	201	811	2,175	664	36,677
10	Saugor ...	2,043	1,124	943	3,420	1,458	27,223
11	Damoh ...	14	18	25	354	509	24,315
	Total ...	12,024	11,201	29,058	16,608	16,148	1,55,932
	<i>Nerbudda Division.</i>						
12	Hoshangabad ...	251	1,147	939	897	1,162	27,640
13	Narsirghpur ...	59	22,375	1,816	603	25,320	22,976
14	Nimar ...	74	729	4,999	1,322	1,591	30,256
15	Betul ...	39	20	277	44	491	29,777
16	Chhindwara ...	242	1,935	1,536	242	1,942	27,036
17	Independent Mining Local Board, Chhindwara.	...	...	14	...	...	2,571
	Total ...	665	26,206	9,581	3,108	31,006	1,40,256
	<i>Chhattisgarh Division.</i>						
18	Raipur ...	994	4,132	542	1,172	4,365	50,801
19	Bilaspur ...	3,785	16,466	7,906	3,785	16,466	47,907
20	Drug ...	537	2,023	284	611	2,085	33,298
	Total ...	5,316	22,621	8,732	5,568	22,916	1,32,006
	Total Central Provinces	29,760	91,644	53,454	58,598	1,14,426	5,71,835
	<i>Berar Division.</i>						
21	Amraoti ...	40,266	53,770	2,331	41,548	53,911	47,331
22	Akola ...	41,121	63,470	5,075	41,121	63,475	46,231
23	Buldana ...	30,214	38,019	5,553	30,675	38,109	50,588
24	Yeotmal ...	35,446	46,170	3,649	35,470	49,022	33,705
	Total ...	1,47,047	2,01,429	16,608	1,48,814	2,04,607	1,77,857
	GRAND TOTAL	1,76,807	2,93,073	70,062	1,87,412	3,19,033	7,49,692

IV.

paragraph 60.]

in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.

XXXII.—Civil Works.

Tolls on roads and ferries.			Rent on and sale of buildings and lands, and sale of stores.			Staging bungalow and serai fees.		
1910-11	1920-21	1926-27.	1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
69	70	71	72	73	74	75	76	77
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,280	1,383	1,313	615	275	12,018	60	41	118
2,251	5,507	4,200	37	923	270	..	100	54
1,340	3,535	4,755	48	33	55	15	53	210
358	204	461	...	...	7	...	...	2
2,548	4,491	5,253	...	170	594	7	65	215
705	2,267	3,158	...	137	4,004	51	244	259
8,482	17,386	19,160	700	1,538	16,948	133	503	858
2,148	3,195	3,221	23	248	281	22	36	115
50	60	417	181	6,745	...	...	35	42
3,366	3,422	3,939	...	208	454	42	39	70
321	576	545	...	364	521	187	237	576
1,803	3,745	3,612	95	96	316	89	96	177
7,688	10,998	11,734	299	7,661	1,572	340	443	980
10,583	22,177	17,712	605	313	29	37	2	55
6,380	12,083	12,984	...	459	197	222	309	140
60	770	1,267	...	671	752	245	487	7
2	4	11	17	183	611	10	82	182
297	526	784	...	322	...	...	110	9
...	...	2	...	...	1	...	...	59
17,322	35,560	32,760	622	1,939	1,590	514	990	452
2,643	4,978	9,458	...	949	798	18	87	156
4,082	8,616	10,216	418	321	584	27	124	120
1,762	4,264	2,414	...	356	133	29	39	100
8,487	17,858	22,088	418	1,626	1,520	74	250	376
41,979	81,802	85,742	2,039	12,764	21,630	1,061	2,186	2,666
503	1,200	734	101	1,239	3,302	...	37	43
205	887	9,456	917	2,354	1,983	...	...	161
662	4,846	11,974	...	1,675	2,411	9	208	1,890
...	1,85	2,360	154	491	9,616	...	71	242
1,370	8,784	24,524	1,472	5,759	17,312	9	316	2,436
43,349	90,586	1,10,266	3,511	18,523	38,942	1,070	2,502	5,102

APPENDIX

[Referred to in Part II,

Statement showing the income of the District Councils

1920-21 and

Serial No.	District Council.	XXXII.—Civil					
		Contributions from Government.			Miscellaneous.		
		1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
1	2	78	79	80	81	82	83
<i>Nagpur Division.</i>							
1	Nagpur	Rs. 230	Rs. 42,408	Rs. 1,36,666	Rs. 16,000	Rs. 22,473	Rs. 2,705
2	Wardha	...	57,857	19,712	566	10,608	1,533
3	Chanda	11,000	42,228	56,892	369	1,131	563
4	Sironcha Independent Local Board.	2,500	5,000	...	33	68	36
5	Bhandara	500	27,960	1,16,084	502	1,040	5,693
6	Balaghat	1,000	49,845	52,453	218	319	5,992
	Total	15,230	2,25,298	3,81,807	17,688	35,639	16,522
<i>Jubbulpore Division.</i>							
7	Jubbulpore	7,000	25,649	56,646	2,990	11,675	1,962
8	Seoni	4,000	53,853	42,134	512	73	1,278
9	Mandla	6,000	6,201	...	184	...	...
10	Saugor	6,000	21,375	55,486	245	1,690	1,156
11	Damoh	9,000	26,537	28,895	743	382	5,258
	Total	32,000	1,43,615	1,83,161	4,704	13,820	9,654
<i>Nerbudda Division.</i>							
12	Hoshangabad	1,000	20,508	38,554	783	9,753	9,553
13	Narsinghpur	2,000	17,531	35,395	1,694	1,870	2,509
14	Nimar	4,000	26,677	46,475	2,745	6,262	710
15	Betul	7,000	34,819	40,827	36	1,179	437
16	Chhindwara	6,000	12,835	46,280	113	783	351
17	Independent Mining Local Board, Chhindwara.	...	...	...	...	...	10
	Total	30,000	1,12,370	2,07,531	5,401	19,847	15,570
<i>Chhattisgarh Division.</i>							
18	Raipur	16,000	38,398	1,21,323	2,389	2,049	805
19	Bilaspur	12,000	47,614	31,386	755	900	476
20	Drug	10,000	78,704	50,543	193	1,138	384
	Total	38,000	1,64,716	2,06,252	3,337	4,077	1,626
	Total Central Province	1,05,230	6,45,999	9,78,751	31,130	73,383	41,372
<i>Berar Division.</i>							
21	Amraoti	23,000	1,36,008	4,21,658	2,297	6,298	79,423
22	Akola	25,000	91,631	1,95,340	902	13,03	44,002
23	Buldana	17,798	1,23,185	4,48,710	3,178	6,951	5,809
24	Yeotmal	10,118	46,799	2,20,089	1,997	5,084	20,196
	Total	75,936	3,97,723	12,85,797	8,374	34,636	1,49,630
	GRAND TOTAL	1,81,166	10,13,712	22,64,548	39,504	1,08,019	1,91,003

IV.

paragraph 60.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—concl'd.*

Works—concl'd.			All other receipts.			Total income.		
Total.								
1910-11.	1920-21.	1926-27.	1911-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
84	85	86	87	88	89	90	91	92
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18,185	66,579	1,52,820	...	275	41	1,24,425	2,36,019	3,77,436
2,854	44,995	15,789	371	21	30	96,609	2,30,971	2,26,550
12,772	46,980	62,475	...	...	...	77,166	1,69,116	2,13,493
2,891	5,272	506	...	...	...	13,777	21,130	20,391
3,557	33,726	1,27,839	...	...	21	71,777	1,51,963	2,36,653
1,974	52,812	65,866	...	...	...	51,586	1,61,720	2,33,549
42,233	2,80,364	4,35,295	371	296	92	4,28,710	9,70,919	14,08,072
12,683	40,803	62,225	...	385	431	1,17,540	2,26,622	2,99,861
4,773	60,766	43,871	...	413	...	55,818	1,61,264	1,86,378
9,592	9,870	4,463	...	...	...	57,476	1,00,209	1,38,580
6,753	34,242	58,284	...	...	...	77,766	1,82,045	2,31,280
11,730	30,856	38,258	...	...	...	63,013	1,37,693	1,70,140
45,031	1,76,537	2,07,101	...	978	431	3,71,633	8,07,833	10,26,239
13,008	52,753	65,903	...	...	300	87,587	2,12,312	2,54,944
10,296	32,243	51,225	...	908	179	71,063	1,64,960	2,00,712
7,050	34,867	49,211	...	83	560	88,117	2,13,562	2,50,168
7,065	36,267	42,068	...	...	...	53,211	1,21,014	1,40,552
6,440	14,576	47,424	...	302	...	53,614	1,23,930	1,68,170
...	...	72	...	...	...	...	...	9,059
43,859	1,70,706	2,55,903	...	1,293	1,039	3,53,592	8,35,850	10,23,605
21,050	46,461	1,32,540	...	137	1,203	1,34,932	2,92,361	4,46,816
17,282	57,575	45,779	...	...	...	1,07,545	2,66,925	3,21,693
11,984	84,491	53,543	...	58	311	82,724	2,30,761	2,29,447
50,316	1,88,527	2,31,862	...	195	1,514	3,25,201	7,89,987	9,97,956
1,81,439	8,16,134	11,30,161	371	2,582	3,076	14,79,166	34,04,589	44,55,872
25,698	1,47,782	5,05,160	3,514	6,985	8,917	2,67,758	5,70,418	11,68,823
27,322	1,08,175	2,51,242	116	45	4,010	1,75,029	4,38,918	9,67,313
21,190	1,36,965	4,70,794	99	222	1,308	2,06,386	4,21,640	11,13,935
12,951	54,296	2,52,503	48	4	3,919	1,49,963	3,13,612	5,63,100
87,161	1,47,218	14,79,639	3,807	7,236	18,154	7,99,136	17,44,598	38,13,171
2,68,600	12,63,352	26,09,860	4,178	9,838	21,230	23,78,302	51,19,187	82,69,043

APPENDIX

[Referred to in Part

Statement showing the expenditure of the District Councils

1920-21 and

Serial No.	District Council.	18.—General Administration.		
		Office establishment and contingencies.		
		1910-11.	1920-21.	1926-27.
1	2	3	4	5
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.
1	Nagpur ...	6,662	13,540	23,008
2	Wardha ...	4,805	11,935	16,327
3	Chanda ...	3,806	8,022	13,999
4	Sironcha Independent Local Board ...	526	1,317	2,233
5	Bhandara ...	2,836	9,573	20,524
6	Balaghat ...	2,431	6,941	9,009
	Total ...	21,066	51,328	85,100
	<i>Jubbulpore Division.</i>			
7	Jubbulpore ...	4,889	13,320	20,900
8	Seoni ...	3,001	5,936	9,874
9	Mandla ...	2,066	4,789	8,545
10	Saugor ...	4,452	9,517	10,372
11	Damoh ...	3,270	5,987	8,232
	Total ...	17,678	39,549	57,923
	<i>Nerbudda Division.</i>			
12	Hoshangabad ...	4,895	12,254	17,068
13	Narsinghpur ...	3,443	8,046	9,520
14	Nimar ...	4,488	12,323	17,243
15	Betul ...	5,210	7,692	9,028
16	Chhindwara ...	2,968	9,263	13,023
17	Independent Mining Local Board, Chhindwara. ...			1,048
	Total ...	19,034	49,578	66,935
	<i>Chhattisgarh Division.</i>			
18	Raipur ...	6,258	11,767	19,329
19	Bilaspur ...	3,888	11,334	18,140
20	Drug ...	3,899	9,996	10,911
	Total ...	14,045	33,097	48,380
	Total Central Provinces ...	71,823	1,73,552	2,58,338
	<i>Berar Division.</i>			
21	Amraoti ...	9,708	30,274	52,199
22	Akola ...	9,744	26,091	55,470
23	Buldana ...	8,398	20,289	45,426
24	Yeatmal ...	6,731	19,117	43,914
	Total ...	34,581	95,771	1,97,009
	GRAND TOTAL ...	1,06,404	2,69,323	4,55,347

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paragraph 60.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27.*

20.—Police.			22.—Education.		
Cattle Pound Charges.			Middle Schools.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,364	24,267	26,052	10,240	26,809	45,777
6,826	24,612	27,247	8,514	17,518	23,907
4,738	13,143	14,185	6,654	14,321	22,025
277	428	318	1,416	...	...
3,523	10,676	10,427	2,267	9,731	17,319
3,209	8,249	9,187	2,684	11,237	12,475
27,937	81,375	87,416	31,775	79,616	1,21,586
8,463	21,555	26,060	3,488	16,614	22,067
3,291	7,675	8,859	3,142	12,207	16,951
3,700	9,515	10,095	5,658	11,612	15,110
7,164	23,088	18,754	5,075	13,622	11,954
4,763	14,716	10,911	3,666	8,370	11,031
27,381	76,549	74,679	21,029	60,445	77,113
3,388	15,277	14,299	6,848	18,223	27,928
4,273	12,551	10,283	2,459	10,894	18,775
10,815	51,683	33,343	3,236	14,201	14,944
4,585	6,161	5,716	5,271	8,414	14,162
4,811	12,000	11,060	3,343	12,572	13,798
...	...	845	...	...	...
27,892	97,672	75,545	20,157	64,304	89,607
10,518	21,156	21,279	...	20,618	20,063
10,221	18,129	18,117	8,060	29,374	38,334
6,049	12,791	11,062	...	13,011	14,142
26,788	52,076	52,458	8,060	63,006	81,539
1,09,998	3,07,672	2,88,098	82,021	2,69,371	3,69,845
9,201	11,957	22,719	27,825	89,549	1,22,195
7,138	12,018	13,187	...	...	...
6,827	19,719	17,314	...	...	96,378
7,488	11,903	14,295	...	...	46,429
30,654	55,597	67,515	27,825	89,549	2,65,002
1,40,652	3,63,269	3,55,613	1,09,846	3,58,920	6,34,847

APPENDIX

[Referred to in Part II,
Statement showing the expenditure of the District Councils
1920-21 and

Serial No.	District Council.	22.—Educ ^a		
		Primary Schools.		
		1910-11	1920-21.	1926-27.
1	2	12	13	14
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.
1	Nagpur ...	26,551	57,112	68,875
2	Wardha ...	22,182	53,862	76,037
3	Chanda ...	21,104	56,800	61,823
4	Sironcha Independent Local Board	4,668	10,892	11,701
5	Bhandara ...	28,583	58,934	84,540
6	Balaghat ...	19,326	68,108	64,975
	Total	1,22,414	3,05,708	3,67,955
	<i>Jubbulpore Division.</i>			
7	Jubbulpore ...	31,607	64,340	72,924
8	Seoni ...	15,773	36,281	44,242
9	Mandla ...	13,407	43,855	47,408
10	Saugor ...	22,261	45,361	63,132
11	Damoh ...	19,411	41,403	53,586
	Total	1,02,459	2,31,240	2,81,292
	<i>Nerbudda Division.</i>			
12	Hoshangabad ...	33,107	56,980	75,239
13	Narsinghpur ...	23,965	46,360	49,377
14	Nimar ...	19,245	44,820	59,586
15	Betul ...	14,676	36,661	44,695
16	Chhindwara ...	18,916	43,310	46,184
17	Independent Mining Local Board, Chhindwara.	...	...	3,830
	Total	1,09,909	2,28,131	2,78,911
	<i>Chhattisgarh Division.</i>			
18	Raipur ...	58,536	1,15,275	1,60,630
19	Bilaspur ...	35,863	97,315	1,18,654
20	Drug ...	35,290	82,357	84,509
	Total	1,29,689	2,94,947	3,63,793
	Total Central Provinces	4,64,471	10,60,026	12,91,951
	<i>Berar Division.</i>			
21	Amraoti ...	68,423	1,66,127	2,07,238
22	Akola ...	72,287	2,01,549	2,71,592
23	Buldana ...	70,340	1,61,444	1,56,035
24	Yeotmal ...	49,226	1,05,954	96,270
	Total	2,60,276	6,35,074	7,31,135
	GRAND TOTAL	7,24,747	16,95,100	20,23,086

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Paragraph 60.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

tion—contd.

Inspection, training and High Schools.			Miscellaneous including grants-in-aid and Scholarships.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
15	16	17	18	19	20
Rs. 416 147 180 ... 235 ...	Rs. 1,086 1,504 893 ... 585 ...	Rs. 1,690 1,765 605 ... 11,816 6,745	Rs. 1,537 1,027 748 48 1,044 870	Rs. 990 1,705 926 ... 656 541	Rs. 1,512 284 32 ... 386 1,863
978	4,068	22,621	5,274	4,818	4,077
...	...	...	893	1,930	58
...	...	545	568	1,277	447
...	...	408	150	952	317
...	563	1,451	797	595	758
...	...	...	730	599	82
...	563	2,404	3,138	5,353	1,662
...	...	10,525	818	456	803
...	...	...	833	509	145
...	...	...	893	801	87
...	...	323	1,039	158	302
...	...	184	1,130	419	31
...	...	...	...	...	...
...	...	11,032	4,812	2,343	1,367
...	...	1,005	1,189	1,527	234
337	...	...	809	1,074	12,023
...	...	...	1,062	1,419	370
337	...	1,005	3,050	4,020	12,627
1,315	4,631	37,092	16,284	16,534	19,733
1,285 688 867 862	1,463 2,369 771 1,772	22,257	1,813 1,275 1,304 ...	1,608 5,002 3,595 4,349	4,904 18,021 16,930 12,532
3,702	6,375	22,257	4,122	14,544	52,387
5,017	11,006	59,319	20,406	31,088	72,120

APPENDIX

[Referred to in Part II,

Statement showing the expenditure of the District Councils
1920-21 and

Serial No.	District Council.	22.—Education—concl'd.		
		Total.		
		1910-11.	1920-21.	1926-27.
1	2	21	22	23
<i>Nagpur Division.</i>				
1	Nagpur ...	Rs. 38,744	Rs. 85,997	Rs. 1,17,858
2	Wardha ...	31,870	74,589	1,02,076
3	Chanda ...	28,686	72,940	84,485
4	Sironcha Independent Local Board	6,132	10,892	11,701
5	Bhandara ...	32,129	69,906	1,14,061
6	Balaghat ...	22,880	79,856	86,058
	Total	1,60,441	3,94,210	5,16,239
<i>Jubbulpore Division.</i>				
7	Jubbulpore ...	35,988	82,904	95,949
8	Seoni ...	19,483	49,765	62,185
9	Mandla ...	19,215	56,419	63,243
10	Saugor ...	28,133	60,141	77,295
11	Damoh ...	23,807	50,372	64,699
	Total	1,26,626	2,99,601	3,62,471
<i>Nerbudda Division.</i>				
12	Hoshangabad ...	40,773	75,659	1,14,494
13	Narsinghpur ...	27,257	57,763	68,152
14	Nimar ...	23,373	59,822	74,675
15	Betul ...	20,986	45,233	59,267
16	Chhindwara ...	23,489	56,301	60,468
17	Independent Mining Local Board, Chhindwara.	...	...	3,861
	Total	1,35,878	2,94,778	3,80,917
<i>Chhattisgarh Division.</i>				
18	Raipur ...	59,725	1,37,420	1,90,932
19	Bilaspur ...	45,069	1,27,763	1,69,011
20	Drug ...	36,352	96,790	99,021
	Total	1,41,146	3,61,973	4,58,964
	Total Central Provinces	5,64,091	13,50,562	17,18,591
<i>Berar Division.</i>				
21	Amraoti ...	99,346	2,62,141	3,56,594
22	Akola ...	74,250	2,05,526	2,89,613
23	Buldana ...	72,241	1,65,810	2,69,343
24	Yeotmal ...	50,088	1,12,075	1,55,231
	Total	2,95,925	7,45,552	10,70,761
	GRAND TOTAL	8,60,016	20,96,114	27,89,372

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paragraph 60.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

24.—Medical.

Establishment.			Hospitals and Dispensaries.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	3,974	3,565	3,140	2,105
...	...	...	1,830	3,080	2,750
...	...	...	3,467	3,650	3,875
...	...	...	250	200	250
...	...	4,787	2,000	2,100	1,225
...	...	6,178	1,650	2,844	6,390
...	...	14,939	12,762	15,014	16,595
...	...	...	4,825	8,075	4,933
...	...	4,876	6,075	5,125	6,543
...	...	...	1,600	5,175	6,675
...	...	...	1,700	6,750	5,050
...	...	...	2,800	7,500	4,600
...	...	4,876	17,000	32,625	27,801
...	...	...	1,625	3,300	7,677
...	...	...	1,880	4,120	7,816
...	...	7,626	3,200	5,200	11,438
...	...	...	1,366	2,548	2,998
...	...	...	1,413	2,010	7,220
...	...	...	...	...	...
...	...	7,626	9,484	17,178	37,149
...	...	9,416	9,264	10,000	6,400
...	...	14,949	4,200	5,880	1,600
...	...	1,052	4,090	7,340	6,720
...	...	25,417	17,554	23,220	14,720
...	...	52,858	56,800	88,937	96,265
...	...	22,543	12,000	11,600	7,373
...	...	32,961	9,900	17,900	3,100
...	...	17,344	8,460	9,760	17,333
...	...	14,362	7,990	5,310	5,260
...	...	87,210	38,350	44,570	33,966
...	...	1,40,068	95,150	1,32,607	1,29,331

APPENDIX

[Referred to in Part II,

Statement showing the expenditure of the District Councils
1920-21 and

Serial No.	District Council.	24.—		
		Vaccination.		
		1910-11.	1920-21.	1926-27.
1	2	30	31	32
<i>Nagpur Division.</i>				
1	Nagpur ...	Rs. 2,222	Rs. 6,575	Rs. 8,105
2	Wardha ...	1,749	3,198	4,336
3	Chanda ...	2,771	6,103	7,506
4	Sironcha Independent Local Board	621	300	1,386
5	Bhandara ...	...	5,599	8,433
6	Balaghat ...	1,591	4,451	4,910
	Total ...	8,954	26,231	34,676
<i>Jubbulpore Division.</i>				
7	Jubbulpore ...	2,903	5,767	8,745
8	Seoni ...	1,579	4,082	4,956
9	Mandla ...	1,736	4,575	5,786
10	Saugor ...	2,200	5,793	5,274
11	Damoh ...	1,478	3,431	4,130
	Total ...	9,896	23,648	28,891
<i>Nerbudda Division.</i>				
12	Hoshangabad ...	1,713	4,074	4,883
13	Narsinghpur ...	1,717	3,720	4,445
14	Nimar ...	1,948	3,741	4,443
15	Betul ...	2,045	4,457	5,424
16	Chhindwara ...	2,029	4,314	5,990
17	Independent Mining Local Board, Chhindwara.	...	...	570
	Total ...	9,452	20,306	25,755
<i>Chhattisgarh Division.</i>				
18	Raipur ...	5,110	11,011	13,449
19	Bilaspur ...	4,209	10,460	11,342
20	Drug ...	2,297	6,466	8,220
	Total ...	11,716	27,937	33,011
	Total Central Provinces ...	40,018	98,122	1,22,333
<i>Berar Division.</i>				
21	Amraoti ...	2,522	7,871	10,076
22	Akola ...	2,445	7,025	9,725
23	Buldana ...	2,319	7,329	8,964
24	Yeotmal ...	2,529	8,529	7,033
	Total ...	9,815	30,754	35,798
	GRAND TOTAL ...	49,833	1,28,876	1,58,131

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paragraph 60.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

Medical—contd.

Sanitation.			Other expenditure.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
33	34	35	36	37	38
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	2,319	22	4
72	97	311	597	200	52
...	...	...	140	63	...
...	1,148	100	5	34	...
2,312	...	...	95	738	2,076
1,071	1,819	2,249	38	151	...
3,455	3,064	2,660	3,194	1,208	2,132
...	...	...	...	...	...
812	1,567	1,711	715	2,160	688
...	...	196	6	790	1,130
30	...	48	128	1,767	136
...	...	233	130	471	397
...	...	...	677	1,849	260
842	1,567	2,188	1,656	6,947	2,611
...	...	...	...	...	...
14	...	...	493	235	122
48	...	...	128	2,300	399
...	...	...	517	120	...
...	...	...	101	145	99
...	...	...	21	684	322
...	...	...	...	...	18
62	...	...	1,260	3,484	960
...	...	628	86	1,160	...
...	...	3	1,588	1,230	434
10	...	...	180	332	223
...	...	...	...	...	...
10	...	631	1,854	2,722	657
4,369	4,631	5,479	7,964	14,361	6,360
...	...	...	...	...	...
17,874	4,963	4,498	862	2,135	123
12,618	4,722	4,481	2,886	27	7,399
12,423	4,229	6,144	981	404	463
7,603	1,567	3,120	589	530	3,037
50,518	15,481	18,243	5,318	3,096	11,922
54,887	20,112	23,722	13,282	17,457	18,282

APPENDIX

[Referred to in Part II.]

Statement showing the expenditure of the District Councils
1920-21 and

Serial No.	District Council.	24—Medical.--concl'd.		
		Total.		
		1910-11.	1920-21.	1926-27.
1	2	39	40	41
<i>Nagpur Division.</i>				
1	Nagpur ...	Rs. 8,106	Rs. 9,737	Rs. 14,188
2	Wardha ...	4,248	6,575	7,449
3	Chanda ...	6,378	9,821	11,381
4	Sironcha Independent Local Board	876	1,682	1,736
5	Bhandara ...	4,407	8,437	16,521
6	Balaghat ...	4,350	9,265	19,727
	Total ..	28,365	45,517	71,002
<i>Jubbulpore Division.</i>				
7	Jubbulpore ...	8,443	16,002	14,366
8	Seoni ...	8,472	11,474	19,215
9	Mandla ...	3,464	11,517	12,793
10	Saugor ...	4,060	13,014	10,769
11	Damoh ...	4,955	12,780	9,223
	Total ...	29,394	64,787	66,367
<i>Nerbudda Division.</i>				
12	Hoshangabad ...	3,815	7,609	12,682
13	Narsinghpur ...	3,773	10,140	12,660
14	Nimar ...	5,665	9,661	23,507
15	Betul ...	3,512	7,150	8,521
16	Chhindwara ...	3,463	7,008	13,532
17	Independent Mining Local Board, Chhindwara.	...	...	588
	Total ...	20,258	40,968	71,190
<i>Chhattisgarh Division.</i>				
18	Raipur ...	15,460	22,171	29,893
19	Bilaspur ...	9,997	17,570	28,328
20	Drug ...	6,677	14,138	16,215
	Total ..	31,134	53,879	74,436
	Total Central Provinces ...	1,09,151	2,05,151	2,83,295
<i>Berar Division.</i>				
21	Amraoti ...	33,258	26,569	50,758
22	Akola ...	27,949	29,674	51,521
23	Buldana ...	24,183	21,722	50,248
24	Yeotmal ...	18,711	15,936	33,712
	Total ...	1,04,001	93,901	1,86,239
	GRAND TOTAL ...	2,13,152	2,99,052	4,69,534

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paragraph 60.]

*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

26.—Scientific and other minor departments.

Fairs and Exhibitions.			Veterinary.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,486	3,075	3,947
...	...	...	1,098	2,121	1,824
...	...	...	780	3,081	3,721
...	...	...	...	124	200
191	...	...	1,199	3,315	3,828
400	...	400	805	1,736	2,150
591	...	400	5,268	13,452	15,670
1,100	...	...	1,630	3,942	4,934
115	...	95	686	1,946	2,702
...	...	...	1,004	2,391	3,037
...	...	400	972	3,169	4,684
341	...	...	757	2,613	2,579
1,556	...	495	5,049	14,061	18,836
200	...	...	1,033	4,748	5,266
...	...	...	976	2,638	2,108
677	...	2,456	835	2,778	3,484
...	...	...	1,763	2,710	3,583
...	...	288	1,248	2,404	2,194
...	...	...	...	...	...
877	...	2,744	5,855	15,278	17,025
1,363	...	169	1,256	4,181	5,021
...	...	...	1,439	4,766	5,965
145	...	...	663	3,265	3,269
1,508	...	169	3,358	12,212	14,255
4,532	...	3,808	19,630	55,003	65,786
...	...	150	1,775	5,506	10,032
10	...	...	3,174	5,721	8,463
245	...	1,351	2,034	5,324	6,645
531	...	...	1,433	4,724	9,460
786	...	1,501	8,416	21,275	34,600
5,318	...	5,309	28,046	76,278	1,00,38

APPENDIX

[Referred to in Part II,

Statement showing the expenditure of the District Councils

1920-21 and

Serial No.	District Council.	26.—Scientific and other		
		Other expenditure.		
		1910-11.	1920-21.	1926-27.
1	2	48	49	50
<i>Nagpur Division.</i>				
1	Nagpur	Rs. ...	Rs. ...	Rs. ...
2	Wardha	436	436	1,700
3	Chanda	...	...	...
4	Sironcha Independent Local Board	352	1,098	809
5	Bhandara	...	...	...
6	Balaghat	3	...	...
	Total	791	1,554	2,509
<i>Jubbulpore Division.</i>				
7	Jubbulpore	...	7	10
8	Seoni	692	460	417
9	Mandla	710	1,477	1,000
10	Saugor	368	...	...
11	Damoh	454	644	386
	Total	2,220	2,588	1,813
<i>Nerbudda Division.</i>				
12	Hoshangabad	...	...	...
13	Narsinghpur	200	277	13
14	Nimar	357	438	717
15	Betul	...	...	...
16	Chhindwara	194	355	226
17	Independent Mining Local Board, Chhindwara.	...	...	...
	Total	751	1,070	956
<i>Chhattisgarh Division.</i>				
18	Raipur	932	953	550
19	Bilaspur	138	...	...
20	Drug	536	743	50
	Total	1,606	1,696	600
	Total Central Provinces	5,368	6,908	5,878
<i>Berar Division.</i>				
21	Amraoti	...	...	...
22	Akola	103	...	140
23	Buldana	45	395	792
24	Yestmal	24	380	500
	Total	199	775	1,432
	GRAND TOTAL	5,567	7,683	7,310

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in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.

minor departments.—concl.			29.— Superannuation, etc.		
Total.			Pensions, gratuities, provident fund, etc.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
51	52	53	54	55	56
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,486	3,075	3,947	455	9,430	12,256
1,534	2,577	3,524	127	8,133	1,937
780	3,081	3,721	686	7,668	2,927
352	1,222	1,009		1,169	1,530
1,390	3,315	3,828	30	6,368	13,537
1,208	2,136	2,550	...	7,467	9,846
6,750	15,406	18,579	1,298	40,253	42,033
2,730	3,949	4,944	293	8,140	14,623
1,489	2,406	3,214	122	5,183	2,248
1,714	3,868	4,937	196	5,646	3,318
1,340	3,169	5,084	308	7,151	6,519
1,552	3,257	2,965	259	5,520	8,108
8,825	16,649	21,144	1,178	31,640	34,816
1,233	4,748	5,266	142	9,055	1,458
1,176	2,915	2,211	378	6,763	2,030
1,869	5,618	6,657	98	7,221	7,303
1,763	2,710	3,583	109	5,344	10,123
1,442	2,759	3,008	95	6,125	1,513
...	...	...	...	...	29
7,483	18,750	20,725	822	34,508	22,456
3,551	5,828	5,740	742	10,572	8,669
1,577	4,766	5,965	1,060	11,070	14,172
1,344	4,008	3,319	44	7,018	550
6,472	14,602	15,024	1,846	28,660	23,391
29,530	65,407	75,472	5,144	1,35,061	1,22,696
1,775	6,964	10,182	11,394	30,771	15,655
3,314	5,721	8,603	10,322	27,330	16,735
2,324	7,031	8,788	8,413	19,606	19,052
1,988	5,206	9,960	6,343	12,238	7,967
9,401	24,922	37,533	36,472	89,945	59,409
38,031	90,329	1,13,005	41,616	2,25,006	1,82,105

APPENDIX

[Referred to in Part I,
Statement showing the expenditure of the District Councils
1920-21 and

Serial No.	District Council.	30.—Stationery and Printing.		
		Stationery and Printing charges.		
		1919-21.	1920-21.	1926-27.
1	2	57	58	59
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.
1	Nagpur	509	909	1,779
2	Wardha	1,037	1,909	1,275
3	Chanda	547	535	764
4	Sironcha Independent Local Board	126	72	100
5	Bhandara	278	467	1,561
6	Balaghat	626	658	902
	Total	3,123	4,590	6,381
	<i>Jubbulpore Division.</i>			
7	Jubbulpore	852	2,102	1,928
8	Seoni	503	666	1,162
9	Mandla	341	811	1,322
10	Saugor	841	1,902	1,453
11	Damoh	929	1,161	772
	Total	3,466	6,642	6,637
	<i>Nerbudda Division.</i>			
12	Hoshangabad	1,023	903	1,968
13	Narsinghpur	225	504	110
14	Nimar	817	1,596	2,484
15	Betul	551	560	779
16	Chhindwara	385	607	1,192
17	Independent Mining Local Board, Chhindwara.	...	...	60
	Total	3,001	4,170	6,593
	<i>Chhattisgarh Division.</i>			
18	Raipur	1,070	837	4,510
19	Bilaspur	2,294	1,481	14,543
20	Drug	1,328	982	307
	Total	4,692	3,300	19,360
	Total Central Provinces	14,282	18,702	38,971
	<i>Berar Division.</i>			
21	Amraoti	1,067	3,035	5,624
22	Akola	932	2,713	3,960
23	Buldana	351	4,058	1,260
24	Yestmal	277	829	2,530
	Total	2,627	10,636	13,374
	GRAND TOTAL	16,909	29,338	52,345

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paragraph 60.]
*in the Central Provinces and Berar for the years 1910-11,
1926-27—contd.*

32.—Miscellaneous.			33.—Famine Relief.		
Miscellaneous expenditure.			Public works and miscellaneous expenditure.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
60	61	62	63	64	65
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
305	109	124	...	...	...
71	1,861	4,745	...	...	...
...	438	736	...	...	...
...	15	...	...	...	...
43	833	1,997	...	...	...
645	1,239	1,745	...	...	...
1,064	4,425	9,347	...	...	...
45	477	5,540	...	...	...
...	232	768	...	26,821	...
336	1,649	204	...	...	...
179	336	5,521	...	...	...
...	45	1,107	...	...	...
560	2,739	13,210	...	26,821	...
27	267	835	...	...	...
931	5,000	9,480	...	...	2,517
157	1,215	5,518	...	...	...
...	614	339	...	...	...
165	415	4,799	...	...	...
...	...	25	...	...	...
1,280	7,511	14,996	...	...	2,517
285	665	2,091	...	...	...
978	3,202	2,177	...	...	...
224	809	457	...	...	...
1,487	4,676	5,625	...	...	...
4,391	19,421	43,198	...	26,821	2,517
1,415	3,416	2,957	...	...	...
719	4,155	3,544	...	17,533	...
288	3,265	821	...	42,511	3,407
105	86	588	...	...	602
2,527	10,922	7,910	...	61,044	4,009
6,918	30,343	51,108	...	87,865	6,526

APPENDIX

[Referred to in Part II,

Statement showing the expenditure of the District Councils
1920-21 and

Serial No.	District Council.	45.—Civil		
		Buildings.		
		1910-11.	1920-21.	1926-27.
1	2	66	67	68
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.
1	Nagpur ...	11,859	29,427	27,141
2	Wardha ...	11,580	44,602	27,715
3	Chanda ...	13,881	10,311	15,357
4	Sironcha Independent Local Board	1,772	1,610	1,885
5	Bhandara ...	12,645	13,997	56,660
6	Balaghat ..	8,532	5,724	14,829
	Total ...	60,269	1,05,671	1,43,587
	<i>Jubbulpore Division.</i>			
7	Jubbulpore ...	14,397	43,815	19,682
8	Seoni ...	4,061	19,943	13,374
9	Mandla ...	5,682	12,018	21,782
10	Saugor ...	11,597	38,770	26,956
11	Damoh ...	3,723	13,201	13,031
	Total ...	39,460	1,27,747	94,825
	<i>Nerbudda Division.</i>			
12	Hoshangabad ...	16,159	22,192	21,103
13	Narsinghpur ..	6,466	16,301	15,345
14	Nimar ...	16,088	38,605	25,260
15	Betul ...	8,049	18,478	9,325
16	Chhindwara ...	10,084	17,260	20,007
17	Independent Mining Local Board, Chhindwara.	..	..	178
	Total ...	56,846	1,12,836	91,218
	<i>Chhattisgarh Division.</i>			
18	Raipur ...	24,176	44,622	63,648
19	Bilaspur ...	23,113	38,602	24,406
20	Drug ...	18,603	28,418	24,633
	Total ...	65,912	1,11,642	1,12,687
	Total Central Provinces ...	2,22,487	4,57,916	4,12,317
	<i>Berar Division.</i>			
21	Amraoti ...	18,068	41,412	2,40,133
22	Akola ...	14,067	1,40,999	2,56,361
23	Buldana ...	11,999	66,005	3,21,912
24	Yeotmal ...	6,036	23,652	1,04,358
	Total ...	50,170	2,72,068	8,22,764
	GRAND TOTAL ...	2,72,657	7,29,984	12,65,081

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paragraph 60.]

in the Central Provinces and Berar for the years 1910-11;
1926-27—contd.

Works.

Communications.			Water-supply and water-works.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
69	70	71	72	73	74
Rs. 6,307 10,323 14,010 2,176 3,440 2,665	Rs. 36,008 46,675 23,671 7,210 28,152 63,721	Rs. 75,601 20,912 40,079 9,418 65,871 48,542	Rs. 255 1,373 2,993 421 2,734 1,579	Rs. 2,658 7,552 3,543 50 12,332 2,351	Rs. 1,216 1,977 3,624 137 5,907 896
38,921	2,05,437	2,60,423	9,355	28,486	13,757
20,070 3,029 1,486 5,403 8,574	50,612 33,302 8,823 47,797 30,498	48,468 27,574 5,100 45,963 31,798	1,001 1,683 102 1,511 2,491	2,660 5,201 1,620 2,502 1,409	704 941 2,662 747 168
38,362	1,71,032	1,58,903	6,788	13,392	5,225
13,466 6,064 7,660 4,852 4,527 ...	40,912 52,715 66,396 28,429 11,641 ...	24,101 20,605 63,558 10,474 25,000 80	3,221 1,699 2,531 1,192 668 ..	1,318 3,105 2,371 3,280 4,809 ...	241 754 753 ... 509 ...
36,569	2,00,093	1,44,818	9,311	13,883	2,257
7,032 8,460 3,554	38,149 72,802 64,044	75,473 10,718 27,037	1,232 1,464 766	6,741 5,054 3,758	264 ... 1,306
19,046	1,74,995	1,13,228	3,462	15,553	1,570
1,33,098	7,51,557	6,77,373	28,916	72,314	22,809
14,468 20,843 16,655 8,376	1,58,706 1,59,251 1,62,721 96,075	3,30,197 2,20,549 3,04,454 1,33,485	2,603 5,347 1,742 1,148	24,739 17,022 19,597 7,635	17,671 9,924 2,714 4,163
60,341	5,76,753	9,83,685	10,840	68,993	34,472
1,93,442	13,28,310	17,66,058	39,756	1,41,307	57,281

Statement showing the expenditure of the District Councils
1920-21 and

Serial No.	District Council.	45.- Civil Works - <i>concl.</i>					
		Establishment, contingencies, tools and plant.			Other expenditure.		
		1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
1	2	75	76	77	78	79	80
	<i>Nagpur Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	17,764	30,173	14,780	13,098	9,093	2,671
2	Wardha ...	4,650	16,515	4,772	8,284	7,233	12,502
3	Chanda ...	6,052	8,363	8,035	1,436	4,321	2,513
4	Sironcha Independent Local Board.	715	808	773	543		332
5	Bhandara ...	3,545	9,425	13,962	3,069	3,086	3,670
6	Balaghat ...	1,960	8,543	10,326	2,543	3,200	2,643
	Total ...	34,686	73,827	52,648	28,973	26,933	24,331
	<i>Jubbulpore Division.</i>						
7	Jubbulpore ...	4,178	22,916	12,107	6,149	7,099	4,513
8	Seoni ...	1,439	15,020	10,618	1,759	556	658
9	Mandla ...	1,460	1,016	1,771	523	114	718
10	Saugor ...	3,704	13,621	11,251	10,416	5,565	1,077
11	Damoh ...	1,780	9,443	4,539	2,018	2,017	897
	Total ...	12,561	62,046	40,286	20,865	15,351	7,863
	<i>Nerbudda Division.</i>						
12	Hoshangabad ...	3,289	23,152	10,150	10,214	3,311	1,546
13	Narsinghpur ...	1,694	10,054	9,342	16,003	1,191	29,079
14	Nimar ...	2,616	10,631	9,539	5,341	15,255	5,744
15	Betul ...	1,540	10,988	4,162	2,803	1,460	5,911
16	Chhindwara ...	1,626	6,704	7,804	1,409	641	...
17	Independent Mining Local Board, Chhind- wara.	...	...	106	...	...	28
	Total ...	10,765	61,529	41,193	35,770	21,463	42,308
	<i>Chhattisgarh Division.</i>						
18	Raipur ...	2,930	10,561	18,694	1,201	1,504	298
19	Bilaspur ...	2,286	11,242	...	1,055	1,583	6,488
20	Drug ...	1,493	11,301	7,685	403	470	6,395
	Total ...	6,709	33,104	26,379	2,659	3,557	12,181
	Total Central Provinces	64,721	2,48,506	1,60,506	88,267	49,199	86,682
	<i>Berar Division.</i>						
21	Amraoti ...	11,107	52,216	77,542	18,480	6,552	24,711
22	Akola ...	12,637	68,130	69,040	20,583	7,910	14,806
23	Buldana ...	15,358	32,247	53,875	8,945	23,679	43,667
24	Yeotmal ...	8,669	29,525	41,315	8,176	3,345	5,909
	Total ...	47,861	1,82,118	2,41,782	56,184	41,486	89,093
	GRAND TOTAL	1,12,582	4,09,624	4,02,288	1,44,451	90,685	1,75,775

V.

paragraph 60.]

in the Central Provinces and Berar for the years 1910-11,
1926-27—concl'd.

Total.			All other expenditure.			Total expenditure.		
1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.	1910-11.	1920-21.	1926-27.
81	82	83	84	85	86	87	88	89
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49,283	1,07,359	1,21,409	18	44	137	1,14,627	2,54,467	3,20,758
36,210	1,22,577	67,878	13	167	13	86,975	2,54,935	2,32,471
38,372	50,209	69,608	21	81	226	84,085	1,69,938	2,02,032
5,627	9,688	12,545	...	...	84	13,916	26,485	31,256
25,433	66,992	1,46,070	...	14	202	70,069	1,76,599	3,28,728
17,279	83,539	77,236	6	4	...	52,634	1,99,424	2,16,260
1,72,204	4,40,364	4,94,746	58	310	662	4,22,306	10,77,848	13,31,505
45,795	1,27,132	85,477	96	168	238	1,07,594	2,75,749	2,69,125
11,971	74,031	53,165	5	...	...	48,337	1,84,189	1,60,691
9,253	23,591	32,033	9	...	6	40,294	1,17,805	1,36,586
32,631	1,08,345	85,994	...	20	4	79,108	2,26,683	2,21,765
18,586	56,568	50,433	3	47	...	58,124	1,50,453	1,56,450
1,18,236	3,89,667	3,07,102	113	235	248	3,33,457	9,54,879	9,44,617
46,349	90,885	57,141	...	...	...	1,01,675	2,16,657	2,25,211
31,926	83,366	75,125	...	...	...	73,382	1,87,048	1,86,088
34,236	1,14,758	1,04,854	...	...	349	81,538	2,63,297	2,75,932
18,436	62,635	30,872	57	16	1	53,239	1,38,115	1,28,219
18,314	41,055	53,410	6	...	977	55,138	1,35,533	1,62,987
...	...	392	...	...	...	...	...	6,848
1,49,261	3,92,699	3,21,794	63	16	1,327	1,64,972	9,40,650	9,85,295
36,571	1,01,577	1,58,377	6	2	...	1,33,186	3,1,995	4,41,720
36,308	1,29,283	40,612	10	...	...	1,11,492	3,24,598	3,11,065
24,819	1,08,011	67,056	2	...	...	80,738	2,54,543	2,08,898
97,788	3,38,871	2,66,045	18	2	...	3,25,416	8,91,136	9,61,683
5,37,489	15,61,601	13,89,687	252	563	2,237	14,46,151	38,64,513	42,23,100
64,816	2,83,625	6,90,254	...	...	51	2,31,980	7,24,074	11,98,541
73,477	3,03,312	5,70,680	...	...	254	2,07,745	6,58,753	10,22,019
54,699	3,04,590	6,26,622	...	1,000	1,014	1,77,724	6,10,601	10,43,295
32,407	1,60,232	2,89,240	261	...	735	1,24,399	3,37,622	5,58,771
2,25,399	11,41,759	21,76,796	261	1,000	2,054	7,41,848	23,31,049	38,22,629
7,62,888	27,03,360	35,66,183	513	1,563	4,291	21,87,999	61,95,562	80,45,720

APPENDIX

[Referred to in Part III,

*Statement showing by revenue divisions the number of Village
their population, constitution, and income*

Name of Division.	Total number of panchayats and popula- tion.		Number of panchas.		Rece	
	No.	Popula- tion.	Elect- ed.	Ex- officio.	Section 5 (a) (Taxes,, and (c) (Fees).	Section 5 (b) (c), (d) and (e) (Fees).
1	2	3	4	5	6	7
					Rs.	Rs.
Nagpur	20	79,598	139	21	28,669	12,288
Jubbulpore	9	17,869	44	8	8,270	10,121
Nerbudda	18	48,261	80	40	16,644	15,741
Chhattisgarh	15	56,256	94	8	16,071	12,934
Total Central Provinces	62	211,984	357	77	69,654	51,084
Berar	42	246,983	290	85	1,30,894	41,326
Total Central Provinces and Berar.	104	458,967	647	162	2,00,548	92,480

VI.

paragraph 97.]

*Sanitation Panchayats in the Central Provinces and Berar,
and expenditure during the year 1927-28.*

Receipts.			Expenditure.				
Section 6 (Fines).	Other receipts.	Total.	Section 4 (a) (Conser- vancy).	Section 4 (b) (Water- supply).	Section 4 (c) (Roads).	Section 4 (d) (Other works).	Total.
8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42	4,250	45,249	26,262	792	6,423	8,782	42,259
341	3,783	22,515	10,121	511	7,312	4,927	22,871
345	7,344	40,074	19,072	2,212	4,833	8,321	34,338
3	1,065	30,073	14,816	962	5,225	10,797	31,800
731	16,442	1,37,911	70,271	4,477	23,793	32,727	1,31,268
260	46,754	2,19,304	1,49,940	5,683	12,559	44,953	2,13,135
991	63,196	3,57,215	2,20,211	10,160	36,352	77,680	3,44,403

APPENDIX

[Referred to in Part IV,

Statement showing by revenue divisions the number of Village constitution, and income and

Name of Division.	Number of panchayats.	Population.	Whether established on application of—	
			Residents.	District Council.
1	2	3	4	5
Nagpur	14	23,927	13	1
Jubbulpore	20	34,207	20	2 (a)
Nerbudda	18	49,210	16	2
Chhattisgarh	23	29,719	23	...
Total Central Provinces	75	137,063	72	5
Berar	61	99,380	46	20 (b)
Total Central Provinces and Berar.	136	236,443	118	25

NOTE.— (a) and (b) Seven applications were

VII.

paragraph 103.]

Panchayats in the Central Provinces and Berar, their population, expenditure during the year 1927-28.

Number of panchas.		Receipts.		
<i>Ex-officio.</i>	Elected.	Section 14 (1) (Taxes).	Section 14 (2), (3) and (4) (Fines and fees).	Contribution by— Government
6	7	8	9	10
		Rs. a. p.	Rs. a. p.	Rs.
19	127	2,760 8 5	864 15 0	...
23	185	4,943 7 6	3,554 10 1	...
65	142	2,455 6 0	1,397 2 0	1,000
23	210	3,655 1 9	616 3 0	...
130	664	13,814 7 8	6,432 14 1	1,000
100	476	1,854 1 6	852 12 9	4,250
230	1,140	15,668 9 2	7,285 10 10	5,250

received both from residents and the District Councils.

APPENDIX

[Referred to in Part IV,

Statement showing by revenue divisions the number of Village constitution and income and

Name of Division.	Receipts— <i>concd.</i>		
	Contribution by—		Total Receipts.
	District Council.	Other persons.	
I	11	12	13
	Rs.	Rs. a. p.	Rs. a. p.
Nagpur ...	50	34 14 0	3,710 5 5
Jubbulpore ..	141	139 14 0	8,778 15 7
Nerbudda ...	257	353 11 6	5,463 3 6
Chhattisgarh ...	100	...	4,371 4 9
Total Central Provinces ...	548	528 7 6	22,323 13 3
Berar ...	1,000	1,674 8 0	9,631 6 3
Total Central Provinces and Berar.	1,548	2,202 15 6	31,955 3 6

VII.

paragraph 103.]

Panchayats in the Central Provinces and Berar, their population, expenditure during the year 1927-28—concl'd..

Expenditure.				Total Expenditure.
Section 12 (a) (Conservancy).	Section 12 (b) (Water-supply).	Section 12 (c) (Roads and buildings).	Section 12 (d) (other measures).	
14	15	16	17	18
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,996 12 10	26 7 3	267 0 9	301 15 3	2,592 4 1
3,789 12 3	410 1 9	1,979 9 0	1,788 12 6	7,968 3 6
3,057 6 3	415 8 0	25 0 0	1,813 0 3	5,310 14 6
2,648 11 1	87 0 0	226 4 0	230 4 9	3,192 3 10
11,492 10 5	939 1 0	2,497 13 9	4,134 0 9	19,063 9 11
2,372 3 3	1,006 0 9	222 15 0	756 15 3	4,358 2 3
13,864 13 8	1,945 1 9	2,720 12 9	4,891 0 0	23,421 12 2