

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

BOMBAY PRESIDENCY,

INCLUDING

the income of the year
from 1893 to
1894

FOR THE YEAR 1893-94.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1895.

FROM

J. K. SPENCE, ESQUIRE,
Commissioner, N. D.;

To

THE HONOURABLE MR. G. W. VIDAL,
Chief Secretary to Government,
General Department,
Bombay.

Ahmedabad, 29th September 1894.

SIR,

I have the honour to submit the Annual Report on the Administration of the several Municipalities in the Northern Division for the year 1893-94, together with Statements Nos. I, II (with supplement), III and IV. A printed compilation of the reports of the various Municipalities in the Division, with the remarks of the Collectors thereon, is also submitted. The reports of the Báraja, Uvarsad, Bávla and Kásandra Municipalities, which have recently been abolished, are appended in manuscript.

2. The population statistics are according to the census of 1891. The total population of the various municipal districts was 729,762 as against 736,490 shown in the report for the year 1892-93. The difference of 6,728 is due to the abolition of the Bárdoli Municipality and to the Dohad Municipality having now shown only the population within the municipal limits.

3. The total number of Municipalities, not including the Bárdoli Municipality, the abolition of which was mentioned in last year's report, is the same as in the preceding year, viz., 45, but since the close of the year, the small Municipalities of Báraja, Uvarsad, Bávla and Kásandra have been abolished: *vide* Government Resolution No. 4349, dated 5th December 1893. It was also proposed to abolish the Mátar Municipality, but the proposal was not approved of by Government: *vide* Government Resolution No. 2675, dated 19th July 1894. The Municipality of Jambusar, as stated in last year's report, was reconstituted on the 15th June 1893, when the period for which it had been superseded had expired. The elective franchise was not restored, and the reconstituted Board consists of nine nominated members.

4. No alterations were made in the boundaries of any of the Municipalities, but proposals for extending the limits of the Ahmedabad and Dákor Municipalities are under the consideration of Government.

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

Year.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Native.
1892-93	420	170	590	213	377	40	550
1893-94	419	170	589	212	377	41	548

The abolition of the Bárdoli Municipality and the reconstitution of the Jambusar Municipality account for the difference of one in the total number as compared with the previous year.

6. Bye-elections were held by the Municipalities of Dholka, Viramgám, Bulsár, Thána, Bándra and Bassein to fill up incidental vacancies. The elections in Viramgám proved abortive, as no candidates came forward to fill the three seats left vacant by the resignation of elected members.

7. The following statement exhibits the number of meetings of Municipal Bodies held during the year under report:—

District.	No.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		MEETINGS OF MANAGING COMMITTEES.		AVERAGE ATTENDANCE AT MEETINGS.	
				Quarterly.	Special.	Number of Members.	Number of Meetings.	General.	Managing Committees.
Ahmedabad.	1	Ahmedabad	33	47	35	6	113	15.3	4.0
	2	Dholka	15	6	6	6	17	10.4	3.7
	3	Viramgám	15	12	16	5	57	6.6	3.3
	4	Parántij	12	4	3	6	35	8	3.7
	5	Modása	12	4	5	5	41	8.7	3.1
	6	Dhandhuka	10	4	11	5	52	6.4	3.6
	7	Gogha	12	8	2	4	24	7.4	3.0
	8	Sánand	10	4	6	5	41	7.0	4.1
	9	Dholera	10	4	5	5	50	6.7	3.5
	10	Mándal	10	4	2	4	21	4.8	2.4
	11	Ránpur	10	4	5	5	34	7.6	2.8
	12	Báreja	11	4	...	4	15	6.5	3.8
	13	Uvarsad	11	4	...	4	4	7.0	3.0
	14	Bávla	9	5	2	5	9	6.7	3.7
	15	Kásandra	7	4	...	4	20	5.0	3.4
Kaira.	16	Kaira	14	5	8	6	22	9.0	4.2
	17	Mehmedabad	10	5	2	4	42	6.6	3.2
	18	Nadiád	18	11	9	4	35	11.0	3.3
	19	Kapadvanj	14	4	5	4	51	10.3	2.9
	20	Dákor	10	4	4	5	46	6.6	3.6
	21	Borsad	10	4	2	5	53	7.3	3.1
	22	Anand	10	4	4	5	27	6.6	3.0
	23	Umreth	10	4	4	5	27	7.8	3.1
	24	Od	8	4	4	4	16	5.5	3.4
	25	Mátar	10	4	3	4	40	7.1	3.2
	26	Mahudha	10	4	3	4	24	7.6	3.2
Panch Mahals	27	Godhra	12	7	6	5	55	8.2	3.5
	28	Dohad	12	4	2	6	34	8.2	4.9
	29	Kálol	9	4	1	3	18	6.8	2.5
Broach.	30	Broach	25	4	4	6	28	17.0	4.4
	31	Anklesvar	13	4	28	6	41	6.2	3.8
	32	Jambusar	9	3	2	4	29	6.6	2.5
	33	Hánsot	9	4	9	3	15	6.3	2.4
	34	Amod	9	4	19	4	15	5.4	2.8
Surat.	35	Surat	30	6	29	5	63	17.1	4.3
	36	Ránder	13	4	5	5	43	10.4	4.0
	37	Bulsár	15	4	6	4	20	11.8	3.5
	38	Mándvi	13	4	5	4	17	8.1	3.4
Thána.	39	Thána	21	14	18	4	37	8.2	3.4
	40	Kurla	12	6	4	4	21	9.2	3.1
	41	Bándra	16	8	10	...	...	10.8	...
	42	Bassein	14	4	26	4	33	6.6	2.9
	43	Mahim-Kelva	17	4	5	6	12	10.4	4.5
	44	Bhiwndi	15	4	6	7	26	10.4	5.0
	45	Kalyán	14	4	7	6	25	9.4	4.5

8. The only Municipality in which the requisite number of quarterly meetings was not held is Jambusar, and this was due to its not having been removed from suspension till the 15th June 1893.

9. There still continues to be great disparity between the number of general meetings in Ahmedabad, Surat and Broach. The tax on the time and attention of the members in these Municipalities, the largest in the Division; may be gauged by the fact that in Ahmedabad 82 meetings were held, while in Surat, where owing to the introduction of the house-tax it might have been supposed that business would be brisker than usual, 35 meetings were sufficient, and in Broach only 8 meetings were held. But it is satisfactory to find that the attendance of members has improved in Ahmedabad.

On the other hand, there has been a considerable falling off in Surat, and it may be fairly assumed that this is due to the number of meetings having increased from 20 to 35 during the year under report. Of the smaller Municipalities Thána and Anklesvar each held 32 meetings, Bassein 30, Viramgám 28, Amod 23, Nadiád 20, and Bándra 18. There are indications of improved attendance in a majority of the Municipalities, and only in those of Mándal, Kaira, Nadiád Amod, Thána and Bassein did more than half the number of members fail to attend two-thirds of the total number of the meetings of the general Committee. Bándra would seem to present the curious feature that all its business is transacted by the general body, but there are various Committees appointed under Section 27(10) of the Municipal Amendment Act, 1884, and there is a fair division of work.

10. The meetings of the Managing Committees have been, generally speaking, sufficiently frequent. Ahmedabad again takes the lead and is far ahead of Surat and Broach in respect of the number of times the members were required to meet.

Alterations in the schedules of taxation.

11. The following alterations were made in the schedules of taxation during the year under report:—

Ahmedabad.—A water-rate was imposed in the beginning of the year under report—Government Resolution No. 799 of 11th March 1893.

Viramgám.—The revised rules for the levy of the conservancy tax were sanctioned by Government Resolution No. 2298 dated 1st July 1893; and the halálkhor cess, which was sanctioned in 1891, but which had hitherto been held in abeyance, was levied for the first time during the year under report.

Modása.—The modifications in the rates of house-tax sanctioned in Government Resolution No. 1567, dated 13th May 1892, were brought into force during the year.

Bávla.—The exemption of houses valued at Rs. 50, and slight modification in the rates of the tax on houses valued at from Rs. 51 up to Rs. 200, was sanctioned by this office under paragraph 2 of Government Resolution No. 2395, dated 27th June 1885.

Kaira.—The rates of house-tax sanctioned by Government Resolution No. 3055, dated 30th August 1893, were introduced.

Mahudha.—A revision of the house and shop tax was sanctioned by Government Resolution No. 3519, dated 2nd October 1893.

Amod.—The rates of house and shop tax sanctioned by Government Resolution No. 110, dated 11th January 1893, were brought into operation.

Surat.—A revised scheme of taxation, the main feature of which was the introduction of a house-tax, was sanctioned in Government Resolution No. 866, dated 8th March 1894.

Fees for temporary occupation of municipal land and for projections and copying fees were sanctioned by this office.

Bulsár.—The levy of an octroi duty on meat was sanctioned by Government Resolution No. 3491, dated 29th September 1893; the levy of a house-tax at an

ad valorem rate of 2 $\frac{3}{4}$ annas on the capitalized value of houses was also sanctioned under Government Resolution No. 1105, dated 22nd March 1894.

12. The subjoined table shows under each head the income of the several Municipalities of the Division during the year under report as compared with the preceding year :—

No.	Items.	Income in 1892-93.			Income in 1893-94.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
A.—Municipal Rates and Taxes.													
1	Octroi	4,40,294	10	10	4,45,869	6	2	5,574	11	4	.....	.....	.....
2	Tax on houses and lands... ..	2,02,644	1	11	1,90,813	12	11	.....	.....	.....	11,830	5	0
3	Tax on animals and vehicles	34,738	1	0	35,727	11	0	989	10	0	.....	.....	.....
4	Tax on professions and trades	4,001	9	11	4,379	7	0	377	13	1	.....	.....	.....
5	Tolls (on roads and ferries)	1,32,068	2	2	1,32,751	1	8	682	15	6	.....	.....	.....
6	Water rate	25,695	8	10	47,604	0	4	21,908	7	6	.....	.....	.....
7	Tax on boats	1,786	1	3	1,597	0	8	.....	.....	.....	189	1	0
8	Conservancy (including scavenging and latrine rates)	99,865	0	10	98,759	13	7	.....	.....	.....	605	3	3
9	Pilgrim tax	11,939	12	0	14,277	1	0	2,337	5	0	.....	.....	.....
10	Tax for the removal of sullage water	9,241	2	6	9,916	13	6	675	11	0	.....	.....	.....
11	Tax for the removal of dyer's waste water.	448	12	0	312	0	0	.....	.....	.....	136	12	0
B.—Realizations under Special Acts.													
1	Pounds	12,516	0	5	12,616	7	5	100	7	0	.....	.....	.....
2	Hackney carriages... ..	2,195	0	6	1,270	14	5	.....	.....	.....	925	2	1
3	Licenses for the sale of spirits and drugs.	170	0	0	155	0	0	.....	.....	.....	15	0	0
C.—Revenue derived from Municipal property and powers apart from Taxation.													
1	Rents of lands, houses, serais, dák-bungalows, &c.	10,967	7	2	12,719	10	1	1,752	2	11	.....	.....	.....
2	Sale proceeds of lands and produce of lands, &c.	15,529	10	8	12,454	5	8	.....	.....	.....	3,075	5	5
3	Conservancy receipts (other than taxes and rates)... ..	15,517	11	5	13,667	12	4	.....	.....	.....	1,849	15	1
4	Fees and revenue from educational institutions	31,766	1	10	29,983	10	1	.....	.....	.....	1,783	7	9
5	Fees and revenue from medical institutions	849	7	4	1,197	1	5	347	10	1	.....	.....	.....
6	Fees and revenue from markets and slaughter-houses	27,393	0	0	26,604	7	2	.....	.....	.....	787	8	10
7	Fees for stamping weights and measures.	2,203	12	9	2,306	10	0	103	13	3	.....	.....	.....
8	Fees for occasional occupation of roads, &c.... ..	2,583	6	6	4,053	1	2	1,469	10	8	.....	.....	.....
9	Fees for temporary counters in front of shops	73	0	0	75	0	0	2	0	0	.....	.....	.....
10	Other fees	197	9	6	328	14	9	129	5	3	.....	.....	.....
11	Fines under Municipal and other Acts	6,109	14	4	8,543	8	0	2,433	9	8	.....	.....	.....
12	Interest of investments	8,711	3	10	7,791	0	3	4,079	12	5	.....	.....	.....
13	Premium on loans ... ..	.....	.....	.....	8,020	13	1	8,020	13	1	.....	.....	.....
D.—Grants and Contributions.													
1	From Government—												
	(a) For general purposes	11	0	0	5	8	0	.....	.....	.....	5	8	0
	(b) For educational purposes	46,623	8	4	49,738	12	6	3,115	4	2	.....	.....	.....
	(c) For medical purposes	10,800	0	0	10,847	6	4	47	6	4	.....	.....	.....
2	From Local Funds—												
	(a) For general purposes	5,985	10	6	5,904	11	3	.....	.....	.....	80	15	3
	(b) For educational purposes	24,712	2	10	20,067	6	5	.....	.....	.....	4,644	12	5
	(c) For medical purposes	7,169	13	10	6,996	0	5	.....	.....	.....	173	13	5
3	Other—												
	(a) For general purposes	1,373	0	0	683	11	9	.....	.....	.....	689	4	3
	(b) For educational purposes... ..	1,627	9	7	1,682	6	10	54	13	3	.....	.....	.....
	(c) For medical purposes	600	0	0	3,600	0	0	3,000	0	0	.....	.....	.....
E.—Miscellaneous.													
1	Recoveries on account of services rendered to private individuals	192	15	6	316	15	4	123	15	10	.....	.....	.....
2	Other items	21,829	8	8	35,259	15	9	13,430	7	1	.....	.....	.....
F.—Extraordinary and Debt.													
1	Sale proceeds of Government securities	43,105	2	9	.....	.....	.....	.....	.....	.....	43,105	2	9
2	Loans from Government ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Loans raised in the market from private individuals ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	Realizations of sinking fund for repayment of loans ... ..	.....	.....	.....	3,20,000	0	0	2,20,000	0	0	.....	.....	.....
5	Advances	26,804	10	8	33,600	0	0	33,600	0	0	.....	.....	.....
6	Deposits	1,26,783	6	2	1,36,080	13	1	1,09,276	2	10	.....	.....	.....
	Total	14,11,824	13	11	17,61,366	1	11	4,33,632	15	3	.....	.....	.....
	Net Increase ... ..	.....	.....	.....	.....	.....	.....	3,49,741	4	0	.....	.....	.....

13. The total income of the several Municipalities amounted to Rs. 17,61,366-1-11 during the year under report against Rs. 14,11,624-13-11 in the year 1892-93, showing a net increase of Rs. 3,49,741-4-0. But the greater part of this increase is nominal, for omitting the "Extraordinary and Debt Account" the actual increase is Rs. 43,965-10-8 and is due principally to larger receipts from (1) "Octroi," (2) "Water-rate," (3) "Pilgrim tax," (4) "Rents of lands, houses, &c.," (5) "Fees for occasional occupation of roads, &c.," (6) "Fines under Municipal and other Acts," (7) "Interest of Investments," (8) "Premium on Loans," (9) "Grants and Contributions for educational purposes from Government," (10) "Grants and Contributions for medical purposes from other sources" and (11) "Miscellaneous Items." The following are the principal causes of fluctuations under each head:—

- (1) *Octroi*.—The increase is principally due to the larger imports of grain, ghee, tobacco and metals into Ahmedabad; of grain, oil-seeds and building materials into Nadiad; and of ghee, molasses, rice, tuvar, sweet oil, coal, castor seeds, timber, brass, copper and iron into Broach.
Increase Rs. 5,574.
- (2) *Water-rate*.—The increase is due to the levy of the water tax in Ahmedabad and also to the extension of house connections.
Increase Rs. 21,908.
- (3) *Pilgrim Tax*.—The increase is due principally to the tax having been collected once more than usual in consequence of there having been thirteen "punims" (full-moons) during the year, and to larger attendance at the monthly fairs; also to the collection of the tax during the last fair of the previous year having been made partly in the year under report.
Increase Rs. 2,337.
- (4) *Rents of lands, houses, serais, dák bungalows, &c.*—The increase is made up of small sums chiefly in the Ahmedabad, Dholka and Broach Municipalities.
Increase Rs. 1,752.
- (5) *Occasional occupation of roads, &c.*—The increase is mainly due to the levy, during the year, for the first time, in Surat, of fees for temporary occupation of municipal land.
Increase Rs. 1,469.
- (6) *Fines under Municipal and other Acts*.—In Ahmedabad a larger number of prosecutions appear to have been instituted and heavier fines imposed by Magistrates under the Municipal and other Acts.
Increase Rs. 2,433.
- (7) *Interest of Investments*.—The increase is due to the Surat Municipality having realized the arrears of interest on their investments and to its having made further investments of Rs. 50,000. The Bándra Municipality also received the interest from Government paper deposited with Government for the acquisition of certain lands.
Increase Rs. 4,079.
- (8) *Premium on Loans*.—The amount represents the premium obtained by the Ahmedabad Municipality on the loan of Rs. 2,20,000 raised by it for the extension of drainage works in the city.
Increase Rs. 8,020.
- (9) *Grants and Contributions for educational purposes from Government*.—Larger grants were made by Government to primary schools within the limits of the Ahmedabad, Nadiad and Surat Municipalities.
Increase Rs. 3,115.
- (10) *Grants and Contributions for medical purposes from other sources*.—The increase is nominal and is due to the payment, during the year under report, of the instalments of the previous year of the grant made by the Honourable Ráo Bahádur

Ranchorelal to the Ranchorelal Dispensary and of the grant from the Dholera Dharam Talao Fund to the Dholera Dispensary.

(11) *Miscellaneous Items*.—The increase is partly due to the Civil Court having refunded to the Dákor Municipality the sum of Rs. 3,000 deposited in connection with a suit which was ultimately decided in favour of the Board, and partly to larger receipts on account of charges for water supplied to the public in Kúrla and Bádra.

Extraordinary and Debt Account.

14. The "Extraordinary and Debt" account shows an increase under the following heads:—

- (1) *Loans raised in the market from private individuals*.—The Ahmedabad Municipality raised a loan of Rs. 2,20,000 for the extension of the drainage system in the city.
New Loans.
- (2) *Realizations of the Sinking Fund for repayment of loans*.—The sum of Rs. 33,600 was drawn from the sinking fund for payment of the first five-yearly instalment of the loan of Rs. 4,00,000 raised by the Ahmedabad Municipality in the market in 1888 for the execution of a part of the water-works and for paying off other smaller loans of the same year.
Sinking Fund.
- (3) The very large increase under "Advances" is nominal, as the amount is merely the adjustment of advances made in Ahmedabad and Surat,—in the former to the contractor for supply of drainage material and in the latter for purchase of Government paper.
Advances.

15. On the other hand, there has been a considerable falling off in the receipts under (1) "Tax on houses and lands," (2) "Sale proceeds of lands and produce of lands, &c.," (3) "Conservancy receipts (other than taxes and rates)," (4) "Fees and revenue from educational institutions," (5) "Grants and Contributions for educational purposes from Local Funds," and (6) "Sale proceeds of Government securities" The following explanation has been offered by the Municipalities concerned:—

- (1) *Tax on houses and lands*.—The abolition of the Bárdoli Municipality accounts for about a fourth of the decrease, and the remainder is due partly to arrears of past years having been collected in the previous year in Dhandhuka and Broach and to short collections in Viramgám and Nadiád during the year under report.
Decrease Rs. 11,830.
- (2) *Sale proceeds of lands and produce of lands*.—The decrease is due to smaller realizations from the sales of lands in some Municipalities, notably Bulsár and Surat, and to the realizations from the sale of an old school-house having been credited to the Mahudha Municipality during the previous year.
Decrease Rs. 3,075.
- (3) *Conservancy receipts (other than taxes and rates)*.—The decrease is chiefly due to the town sweepings in Nadiád having been made over to the scavengers who claimed it, and refused to work unless their demand was acceded to, and partly to smaller realizations from the sale of poudrette in Ahmedabad.
Decrease Rs. 1,849.
- (4) *Fees and Revenue from Educational Institutions*.—The decrease is mainly due to the fact that in the previous year a benevolent lady made a donation towards the construction of a new Urdu school in Viramgám, and a public subscription for a building for the girls' school was raised in the same town.
Decrease Rs. 1,782.

(5) *Grants and Contributions for Educational purposes from Local Funds.*—

Decrease Rs. 4,644.

The decrease is chiefly due to the receipts of the previous year having been swelled by the collection of arrears in Surat and to the adjustment of the Local Fund contribution towards the cost of a school building in Bhiwndi. The Local Fund grant to the Od Municipality having been received after the close of the year under report also tended to the decrease.

(6) *Sale proceeds of Government Securities.*—No securities were sold by

Decrease Rs. 43,105.

the Ahmedabad Municipality, and this accounts for the decrease under this head.

16. The large decrease under "Deposits" occurs principally in Surat, and

Decrease Rs. 18,995.

is due to various causes, but mainly to smaller deposits by contractors.

17. Of the total income of Rs. 17,61,366-1-11 received from all sources,

Income derived from direct and indirect taxation,

Rs. 9,82,008-3-5 were derived from taxation against Rs. 9,62,222-15-3 in the previous year, indirect taxation having yielded Rs. 4,45,869-6-2 or 45·4 per cent., and direct taxation Rs. 5,36,138-13-3 or 54·6 per cent. as compared with 45·8 and 54·2 respectively in the preceding year.

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

District.	No.	Name of Municipality.	PERCENTAGE OF		INCIDENCE OF	
			Indirect taxation.	Direct taxation.	Total income from taxation (column 5).	Total income of the year (column 11).
			Rs.	Rs.	Rs. a p.	Rs. a p.
Ahmedabad.	1	Ahmedabad ...	52·2	47·8	1 15 4	4 7 6
	2	Dholka ...	82·4	17·6	0 10 1	0 14 0
	3	Viramgam ...	61·8	38·2	1 2 4	1 7 5
	4	Parantij ...	...	100·0	0 8 9	0 12 10
	5	Modasa ...	...	100·0	0 9 8	0 14 6
	6	Dhandhuka ...	...	100·0	0 12 8	1 4 9
	7	Gogha ...	89·8	10·2	0 8 0	0 10 0
	8	Sanand ...	...	100·0	0 7 1	0 12 7
	9	Dholera ...	...	100·0	0 6 11	0 15 11
	10	Mandal ...	...	100·0	0 5 5	0 8 10
	11	Ranpur ...	46·5	53·5	0 9 11	1 0 5
	12	Bareja ...	...	100·0	0 8 1	0 13 3
	13	Uvarsad ...	...	100·0	0 7 9	0 11 3
	14	Bavla ...	...	100·0	0 9 4	0 14 8
	15	Kasandra	100·0	0 4 1	0 6 11
		Total ...	49·1	50·9	1 6 0	2 14 4
Kaira.	16	Kaira ...	...	100·0	0 15 7	1 6 2
	17	Mehmadabad ...	...	100·0	0 11 5	1 3 0
	18	Nadiad ...	58·2	41·8	1 8 9	1 14 11
	19	Kapadvanj ...	...	100·0	0 12 0	1 0 9
	20	Dakor ...	...	100·0	1 15 3	2 11 6
	21	Borsad ...	...	100·0	0 5 7	0 11 1
	22	Anand ...	...	100·0	0 5 1	0 10 6
	23	Umreth ...	...	100·0	0 9 2	0 12 2
	24	Od... ...	...	100·0	0 4 8	0 6 6
	25	Matar ...	...	100·0	0 8 4	0 14 0
	26	Mahudha	100·0	0 7 1	0 12 10
		Total ...	22·7	77·3	0 14 1	1 3 11

District.	No.	Name of Municipality.	PERCENTAGE OF		INCIDENCE OF						
			Indirect taxation.	Direct taxation.	Total income from taxation (column 5).			Total income of the year (column 11).			
			Rs.	Rs.	Rs.	a.	p.	Rs.	a.	p.	
Panch Maháls.	27	Godhra	...	100-0	0	10	5	1	0	2	
	28	Dohad	...	100-0	0	11	7	1	0	2	
	29	Kálol	...	100-0	0	7	2	0	15	10	
		Total	...	...	100-0	0	10	5	1	0	1
Broach.	30	Broach	...	79-8	20-2	2	3	1	2	12	5
	31	Anklesvar	...	93-2	6-8	1	3	9	1	10	7
	32	Jambasar	...	...	100-0	0	11	6	0	15	4
	33	Hánsot	...	...	100-0	0	9	9	0	15	0
	34	Ámod	...	...	100-0	1	1	0	1	4	8
	Total	...	70-0	30-0	1	10	1	2	1	6	
Surat.	35	Surat	...	56-3	43-7	2	3	7	4	2	6
	36	Ránder	...	67-9	32-1	1	6	11	1	12	0
	37	Bulsár	...	11-8	88-2	0	14	8	1	8	0
	38	Mándvi	...	...	100-0	1	0	7	1	8	0
	Total	...	53-9	46-1	1	15	10	3	9	9	
Thána.	39	Thána	...	33-6	66-4	1	3	7	1	10	11
	40	Kurla	...	3-0	97-0	0	10	4	2	2	1
	41	Bándra	...	...	100-0	1	7	4	2	9	11
	42	Bassein	...	34-7	65-3	0	11	10	1	3	4
	43	Máhim-Kelva	...	12-8	87-2	0	5	8	0	9	4
	44	Bhiwndi	...	...	100-0	0	12	3	1	0	9
45	Kalyán	...	4-1	95-9	1	3	4	1	11	5	
	Total	...	12-2	87-8	0	15	6	1	10	2	
	Grand Total	...	45-4	54-6	1	5	6	2	6	7	

19. It will be seen from the above that, generally speaking, most Municipalities, notably those in the Kaira and Panch Maháls Districts, derive their entire income from direct taxation. In the Ahmedabad District, omitting Dholka and Gogha and perhaps Ránpur, which are exceptional, Viramgám receives $\frac{8}{10}$ of its income from indirect taxation and Ahmedabad about equally from both sources. A revision of the schedule of taxation is under consideration in Viramgám; and in Ahmedabad, as octroi is levied only at the city gates, the duty is confined to articles consumed within the limits of the Municipality. Liberal refunds are also granted, and the inhabitants, moreover, pay direct taxes in the shape of water rates and conservancy cesses. In Nadiád, the revised scheme of house-taxation has made no progress. The Municipality is evidently not in earnest. The case of Anklesvar has been fully dealt with in the correspondence ending with Government Resolution No. 1370, dated 16th April 1894, and the further action of the Municipality is awaited; but it may be mentioned that I have just heard from the Collector that the Municipality has agreed to the proposals contained in that Government Resolution. The case of Broach has also been dealt with in the correspondence ending with Government Resolution No. 1906, dated 22nd May last, and it may be stated that the new Board, which has only recently come into office, while abolishing the duty on láng (chikling vetch) has

declined to remove the tax on imported machinery. In Surat, the revised schedule of taxation was sanctioned during the year under report—*vide* Government Resolution No. 2175, dated 21st June 1893—and was brought into force after its close. The Ránder Municipality has made no progress during the year towards the introduction of the house-tax, and the President remarks that the Board regards any such scheme with aversion. In Bulsár, after much discussion, a scheme of revised house taxation was submitted, and received the sanction of Government just at the close of the year. In the Thána District, the Municipalities of Bándra and Bhiwndi are the only ones which derive no income from indirect taxation, but with the exception of Thána and Bassein, the remaining Municipalities in the district derive but a small portion of their income from the same source.

20. For all the Municipalities in the Division, the incidence of taxation per head was Rs. 1-5-6 and of total income was Rs. 2-6-7 against Rs. 1-4-11 and Rs. 1-14-8, respectively, in the previous year. Taking each Municipality, the burden of taxation continues to be heaviest in Surat. Then follow, in order, Broach, Ahmedabad, Dákor, Nadiád, Bándra, Ránder, Anklesvar, Thána, Kalyán, Viramgám, A'mod and Mándvi. It will be seen that the incidence of taxation varies from Rs. 2-3-7 to Rs. 1 0-7 in these Municipalities. In the remaining Municipalities the tax per head ranges between Re. 0-15-7 and Re. 0-4-1.

21. The following table shows the amounts refunded by each Municipality under the Refund Rules sanctioned in Government Resoluton No. 4732, dated the 28th November 1882, which have been adopted by all Municipalities in this Division levying octroi :—

Name of Municipality.	Octroi collections.		Refunds granted.		Percentage of refunds to collections.
	Rs.	a. p.	Rs.	a. p.	
Ahmedabad	1,47,776	15 10	6,878	3 11	4.7
Dholka	8,574	6 10	6	5 2	0.1
Viramgám	16,427	0 7	247	11 0	1.5
Gogla	2,892	3 3	122	6 2	4.2
Ránpur	1,676	12 3	29	5 3	1.7
Nadiád	26,110	11 0	3,272	7 11	12.5
Broach	70,275	9 3	11,998	4 10	17.1
Anklesvar	12,316	1 9	130	10 10	1.1
Surat	1,36,242	14 5	2,991	9 6	2.2
Ránder	10,605	6 0	4,863	6 4	45.9
Bulsár	1,593	3 8	22	6 6	1.4
Thána	7,174	7 2	2,846	14 2	39.7
Kurla	226	4 11	20	2 5	8.8
Bassein	2,892	5 9	50	5 6	1.7
Máhim-Kelva	503	7 6	.....	.....	.....
Kalyán	576	8 0	.....	.....	.....
Total	4,45,869	6 2	33,478	3 6	7.5

22. The total amount refunded during the year under report was Rs. 33,478-3-6 against Rs. 31,218-15-1 in the previous year, showing an increase of Rs. 2,259-4-5, due principally to larger refunds having been made by the Broach, Ahmedabad, Nadiád and Thána Municipalities. In Kurla, Kalyán and Máhim-Kelva the income from octroi continues to be an insignificant fraction of the entire income, and, as remarked in previous reports, is hardly worth the expense and vexation of collection. The Ránder and Thána Municipalities continue to grant refunds liberally; but considering that 45.9 and 39.7 per cent., respectively, of the total collections were refunded, it does not appear that octroi is suited to these towns. The small proportion of refunds in Ahmedabad and Viramgám is due to octroi being levied within the town walls and goods in transit being stored in ware.

houses in the suburbs. Similarly, in Nadiád, bonded warehouses outside the town have been built from Local Funds. In Surat, Rs. 34,529-9-9 were refunded on goods in transit, besides the sum of Rs. 2,991-9-6 entered in the above table. In Bulsár, no account is taken in the figures of refunds shown above of the amount of duty on goods in transit. Under the system in vogue it is practically not levied, as goods in transit are allowed to pass duty free; the deposits on import being returned on the production of export certificates. The Municipality has recently become suspicious of this system, as it leaves open a door to fraud, and a change of system is under contemplation. The standards of consumption, as will be seen hereafter, have been very much exceeded in Broach, Nadiád and Anklesvar; but while efforts are made in the two former to grant refunds as liberally as possible, the same cannot be said of Anklesvar, as it will be observed that only 1 per cent. of the gross collections was refunded in this Municipality. In Bassein the small proportion of refunds granted is not satisfactory. The case of Dholka, Gogha and Ránpur, as observed before, is exceptional.

23. The following table shows the average consumption of the principal articles of food per head of population in each Municipality in which octroi was levied during the year under report :—

No.	Municipality.	Grain	Sugar	Ghee	Class V.	Class VI.	Class VII.	Class VIII.
		(7 maunds).	(refined 6 sers and unrefined 15 sers).	(6 sers for Gujarát and 2½ sers for Thána).	Drugs and Spices (Rs. 2).	Tobacco (5 sers for Gujarát and 4 sers for Thána).	Cloth (Rs. 8 for Gujarát and Rs. 4 for Thána).	Metals (Rs. 2).
		M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	Rs. s. p.	Rs. s. p.
1	Ahmedabad	8 37 25	0 8 55	0 8 33	...	0 2 3	12 9 5	2 9 2
2	Dholka	5 3 27	0 28 58	0 1 31	1 3 1	0 1 43	4 6 7	0 13 0
3	Viramgám	8 16 15	0 3 33	0 5 12	2 3 6	0 7 55	8 6 11	1 0 5
4	Gogha	6 32 0	0 4 36	0 5 47	1 2 10	0 1 48	0 10 5	0 2 2
5	Ránpur	...	0 31 43	0 3 23	1 4 7	0 5 27	7 15 9	2 10 2
6	Nadiád	9 32 4	0 16 57	0 3 31	1 7 6	0 4 10	5 13 6	5 5 3
7	Broach	9 32 51	0 14 37	0 6 9	0 3 6	0 5 42	12 2 10	4 11 10
8	Anklesvar	12 14 43	0 18 65	0 4 23	...	0 38 43	13 2 9	2 8 0
9	Surat	5 25 31	0 11 4	0 8 9	...	0 4	7 1 4	2 14 3
10	Ránder	8 19 27	0 11 51	0 3 56	0 2 11	0 1 73	...	...
11	Bulsár	...	0 8 40	...	...	...	...	...
12	Thána	...	0 6 13	0 1 77	...	0 5 14	...	...
13	Kurla	...	...	...	...	0 3 38	...	...
14	Bassein	5 17 47	0 6 51	0 2 37	...	0 3 48	2 5 11	0 2 4
15	Mahim-Kelva	...	...	...	...	0 0 32	0 6 5	...
16	Kalyán	...	...	...	...	0 15 63	...	...

Note.—The standard of ghee for Surat has been raised to 8 sers (vide Government Resolution No. 2389, dated the 27th June 1896). The standard of grain, ghee and cloth for Ahmedabad has been raised to 8½ maunds, 8½ sers and Rs. 12½ worth, respectively (vide Government Resolution No. 3134-A of 20th August 1895).

24. Compared with the standard of consumption approved by Government, the most flagrant instances of excesses are noted below :—

	1892-93.		1893-94.	
	M.	s. t.	M.	s. t.
Grain (7 Maunds).				
Viramgám	9	15 42	8	16 15
Nadiád.	6	30 51	9	32 4
Broach	15	7 35	9	34 51
Anklesvar	12	13 55	12	14 43
Ránder	7	23 50	8	19 27
Sugar (refined 6 sers and unrefined 15 sers.)				
Dholka	0	36 75	0	28 58
Ránpur	0	30 36	0	31 43
Tobacco (5 sers for Gujarát and 4 sers for Thána).				
Viramgám	0	9 7	0	7 55
Anklesvar	1	0 43	0	38 43
Kalyán	0	3 61	0	15 63

				1892-93.	1893-94.
				Rs. a. p.	Rs. a. p.
<i>Cloth</i> (Rs. 8 for Gujarát and Rs. 4 for Thána).					
Broach	...	...	...	11 14 3	12 2 10
Anklesvar	...	...	...	14 1 4	13 2 9
<i>Metals</i> (Rs. 2)					• •
Nadiád	...	...	...	5 2 11	5 5 3
Broach	...	...	...	3 11 6	4 11 10
Surat	...	...	...	2 15 6	2 14 3

25. The above is a cleaner sheet than has yet been presented. The number of delinquents is much smaller, and the extent to

Flagrant instances of consumption in excess of the standard.

Nadiád. Ahmedabad and Thána have, it will be observed, disappeared from the list of serious offenders. Dholka and Ránpur offend only with regard to

Explanation of the causes of excess consumption.

over the standards of consumption as fixed by Government.

Grain.—The excess under this head in Virangám is said to result from many people from outside municipal limits coming into the town during the cotton season. In Nadiád, it is alleged that there were large importations of rice owing to a favourable season for this crop. In Broach, the excess is ascribed to the consumption of grain by stall-fed animals and in Anklesvar and Ránder to an unusual number of caste feasts which took place in the former town on occasions of deaths and marriages, and in the latter during the sacred month of Ramzán, the hosts being charitable Boráhs.

Sugar.—The excess in Dholka is stated to be due to a larger number of marriage feasts, and in Ránpur to the petty Grassiás, who live in the surrounding villages for the greater part of the year, making their purchases in the town.

Tobacco.—The Virangám Municipality explains that tobacco is manufactured into snuff and exported in small quantities by individual purchasers. In Anklesvar, the excess is due, as explained in previous years, to the duty being levied on green tobacco. The question of the abolition of the duty is under consideration in connection with the general revision of taxation in this Municipality. The Kalyán Municipality urges that an outside population of about 30,000 souls are dependant for their supplies on the town of Kalyán, and that, if this number were added to the population within municipal limits, the consumption per head would be reduced to very near the standard fixed by Government.

Cloth.—As in last year, the excess consumption is ascribed to large purchases of cloth on the occasion of marriages, and in Broach it is also urged that there is now a growing preference for imported cloths of finer texture.

Metals.—The Nadiád Municipality has since the close of the year removed the duty on certain articles of metal and reduced it on others, while it has also made arrangements to grant refunds more liberally, and the effect of these measures will be seen next year. In Broach, the excess is, as usual, due to the import of machinery for the local mills, factories and presses.

26. The following table shows the expenditure incurred by the Municipalities during the year under report as compared with the previous year:—

No.	Items.	Expenditure in 192-23.	Expenditure in 1893-94.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>A.—General Administration and Collection Charges.</i>					
1	General Administration (Office establishment, Inspection, Honorary Magistrates' establishments, &c.) ...	55,211 12 2	55,725 15 6	514 3 4	.....
2	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts &c.) ...	41,529 12 10	44,412 5 10	2,882 2 9	.....
3	Collection of tolls on roads and ferries...	5,180 13 2	5,672 4 9	491 7 7	.....
4	Survey of land ...	1,236 10 8	4,304 4 10	75 10 2	.....
5	Refunds ...	35,281 3 3	34,433 2 0	.....	818 1 3
6	Pensions and gratuities ...	3,037 0 3	818 0 0	.....	2,224 0 3
<i>B.—Public Safety.</i>					
1	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	25,108 13 7	22,897 15 4	.....	2,210 14 3
2	Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...	67,971 12 11	70,016 11 1	2,044 14 2	.....
3	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts &c.) ...	2,758 14 3	2,548 12 3	.....	205 2 0
4	Rewards for destruction of wild animals and snakes ...	151 10 7	193 11 11	42 1 4	.....
<i>C.—Public Health and Convenience.</i>					
1	Water-supply ...	94,441 14 11	77,430 4 2	.....	17,011 10 9
2	Drainage ...	53,670 11 1	98,122 0 3	4,445 5 2	.....
3	Conservancy (including road cleaning and watering and latrines) ...	2,82,930 2 9	2,79,004 10 0	.....	3,925 8 9
4	Hospitals and Dispensaries ...	61,253 15 8	65,380 6 7	4,126 6 11	.....
5	Vaccination ...	4,841 13 7	4,362 13 6	20 15 11	.....
6	Markets and slaughter-houses ...	10,517 5 5	15,003 2 4	4,486 12 11	.....
7	Pounds ...	3,724 10 11	4,488 15 7	761 4 8	.....
8	Dak bungalows and serais ...	355 5 5	10,511 10 4	10,226 6 11	.....
9	Arboriculture, public gardens and experimental cultivation ...	10,301 10 5	10,850 1 10	548 7 5	.....
10	Registration of births and deaths ...	858 4 3	1,005 0 0	146 11 9	.....
11	Public Works—				
	(a) Establishment ...	5,452 13 9	6,365 5 6	.....	87 8 3
	(b) Buildings ...	17,965 7 6	17,200 8 10	.....	764 14 8
	(c) Roads ...	1,52,344 13 7	1,16,849 6 6	.....	15,495 7 1
	(d) Stores ...	23 6 1	6 5 6	.....	18 0 7
<i>D.—Public Instruction.</i>					
1	Schools and Colleges ...	1,61,568 11 10	1,68,368 2 1	6,799 6 3	.....
2	Contributions ...	10,048 2 2	11,119 11 9	1,076 9 7	.....
3	Libraries, Museums, Messageries, &c. ...	2,587 2 0	2,492 7 11	.....	94 10 1
<i>E.—Contributions.</i>					
1	(For general purposes) ...	5,628 10 3	5,751 5 6	122 11 3	.....
<i>F.—Miscellaneous.</i>					
1	Interest on loans ...	62,060 2 3	58,847 13 0	.....	3,212 5 3
2	Discount ...	45 10 0	4,139 8 9	4,093 14 9	.....
3	Actual cost of works done for private individuals ...	0 11 0	1 7 0	0 12 0	.....
4	Other items ...	36,461 5 6	39,540 10 11	3,079 5 5	.....
<i>G.—Extraordinary and Debt.</i>					
1	Investments in securities (other than for Sinking Fund) ...	654 6 1	1,24,181 5 11	1,23,526 15 10	.....
2	Investments in Savings Bank ...	.....	.....	.....	.....
3	Payments to Sinking Fund ...	8,591 5 0	9,367 8 0	776 3 0	.....
4	Repayment of loans ...	19,369 9 1	52,622 6 9	33,252 13 8	.....
5	Advances ...	32,448 11 0	1,55,016 0 5	1,02,567 5 5	.....
6	Deposits ...	1,07,923 8 8	1,11,046 9 0	3,118 2 4	.....
	Total ...	13,67,555 9 10	16,70,692 15 5	3,49,235 8 9	46,098 3 2
	Net increase ...	.....	.....	3,05,137 5 7	.....

27. It will be seen that the total expenditure in the year under report amounted to Rs. 16,70,692-15-5 against Rs. 13,67,555-9-10 in the preceding year, showing an increase of Rs. 3,03,137-5-7; but when the "Extraordinary and Debt" account is omitted, the real increase amounts to Rs. 39,895-13-4 only, which is principally due to larger expenditure on drainage. The other items showing large variations are (1) "Collection charges", (2) "Pensions and gratuities" (3), "Fire Establishment,

&c., " (4) "Lighting," (5) "Water-supply," (6) "Conservancy," (7) "Hospitals and Dispensaries," (8) "Markets and Slaughter-houses," (9) "Dak Bungalows and Serais," (10) "Roads," (11) "Schools and Colleges," (12) "Public Instruction—Contribution," (13) "Interest on Loans," (14) "Discount" and (15) "Other Items," and these will be explained below.

28. The following table shows the proportion of expenditure incurred under the heads "General Administration," "Collection of taxes and tolls," "Lighting," "Conservancy" and "Public Works":—

District.	No.	Name of Municipality.	PERCENTAGE OF				
			General Administration—Column 4, Form II, to Income, column 11 of Form II.	Collection of taxes and tolls—Column 4, Form III, to Total Income from Municipal rates and taxes, column 5 of Form II.	Lighting—Column 5 of Form III to Income, column 11 of Form II.	Conservancy—Column 6 of Form III to Income, column 11 of Form II.	Public Works—Column 6 of Form III to Income, column 11 of Form II.
Ahmedabad	1	Ahmedabad	2.1	5.5	2.2	13.1	4.2
	2	Dholka ...	3.4	11.1	6.2	23.9	4.0
	3	Viramgam ...	4.6	8.9	6.6	33.6	19.3
	4	Parantij ...	5.0	3.2	6.7	20.7	16.9
	5	Modasa ...	5.7	2.7	5.7	14.0	6.4
	6	Dhandhuka ...	5.2	2.5	5.0	16.4	1.3
	7	Gogha ...	7.0	9.6	10.6	20.0	16.2
	8	Sanand ...	5.1	2.8	6.1	8.6	3.9
	9	Dholera ...	5.0	2.2	4.2	15.3	8.4
	10	Mandal ...	7.2	...	...	13.2	0.5
	11	Ranpur ...	3.4	3.5	3.9	9.7	1.0
	12	Bareja ...	11.4	3.9	...	3.7	0.7
	13	Uvarsad ...	12.9	6.2	...	4.4	8.6
	14	Bavla ...	5.9	...	...	7.4	28.5
	15	Kasandra ...	17.5	...	...	11.9	41.1
		Total ...	2.6	5.8	2.7	14.9	5.2
Kaira	16	Kaira ...	4.0	2.6	3.5	21.1	16.6
	17	Mehmadabad ...	8.1	...	6.1	11.4	14.5
	18	Nadiad ...	3.1	5.1	5.5	18.9	12.2
	19	Kapadvanj ...	4.4	3.1	6.7	24.3	7.5
	20	Dakor ...	3.6	7.0	5.4	13.3	50.3
	21	Borsad ...	7.0	...	4.2	17.5	11.3
	22	A'nand ...	9.4	...	4.1	17.1	3.2
	23	Umreth ...	6.4	2.4	7.9	25.5	4.2
	24	Od ...	15.3	...	10.8	30.4	4.0
	25	Matar ...	11.0	...	8.1	18.9	6.6
26	Mahudha ...	6.8	...	4.2	10.8	3.3	
		Total ...	5.0	3.8	6.1	18.4	11.1
Panch Mahals.	27	Godhra ...	3.8	3.0	4.8	15.0	14.5
	28	Dohad ...	5.1	8.1	6.4	13.7	12.5
	29	Kalol ...	6.5	8.2	4.3	7.2	0.8
		Total ...	7.3	5.6	5.3	13.4	11.9
Broach	30	Broach ...	3.2	4.1	7.5	16.7	13.2
	31	Anklesvar ...	4.9	7.8	11.1	23.7	4.7
	32	Jambusar ...	4.8	...	2.9	15.0	9.5
	33	Hansot ...	8.8	0.9	4.2	11.2	0.6
	34	A'mod ...	4.2	4.4	7.4	16.7	3.5
		Total ...	3.7	4.2	7.5	16.3	11.2

District.	No.	Name of Municipality.	PERCENTAGE OF				
			General Administration—Column 4, Form III, to Income, column 11 of Form II.	Collection of taxes and tolls—Column 4, Form III, to Total Income from Municipal rates and taxes, column 5 of Form II.	Lighting—Column 5 of Form III to Income, column 11 of Form II.	Conservancy—Column 6 of Form III to Income, column 11 of Form II.	Public Works—Column 6 of Form III to Income, column 11 of Form II.
Surat ...	35	Surat ...	2.6	3.9	3.3	14.6	7.1
	36	Ránder ...	5.3	8.1	7.3	17.8	11.6
	37	Bulsár ...	3.4	2.5	5.7	25.4	16.8
	38	Mándvi ...	9.5	4.7	6.3	13.7	10.3
		Total ...	2.9	5.4	3.6	15.2	7.8
Thána ...	39	Thána ...	2.9	3.6	4.0	22.4	12.6
	40	Kurla ...	2.8	3.3	2.0	18.1	0.6
	41	Bándra ...	4.4	3.7	8.3	14.9	24.0
	42	Bassein ...	4.7	7.9	4.7	11.7	14.7
	43	Máhim-Kelva ...	4.9	10.4	6.4	13.2	17.4
	44	Bhiwndi ...	5.3	2.8	6.4	21.0	16.6
	45	Kalyán ...	3.5	2.0	5.4	20.7	13.7
	Total ...	3.9	3.9	5.6	19.0	15.1	
	Grand Total ...	3.2	5.1	4.0	15.8	8.0	

29. A glance at the above statement will show that the charges on account of "General Administration" are highest in Gogha and Mándal and all the smaller Municipalities (which have since been abolished) in the Ahmedabad District. In the Kaira District, they are reasonable except in Mehmabad and all the small Municipalities, especially Od and Mátar, recently established. They are also high in Godhra, Hánsot and Mándvi. All the above-mentioned are Gujarát Municipalities. In the Thána District, the charges are generally kept within reasonable limits, though why they should be so much higher in Bhiwndi than in the neighbouring town of Kalyán is not apparent.

30. The collection charges are highest in Dholka, Gogha, Viramgám, Ránpur, Dohad, Kálol, Anklesvar Ránder, Bassein and Máhim-Kelva, and from what has been previously stated it will be perceived that these figures only go to show that the levy of octroi is indefensible in some of these Municipalities, but in Dohad and Kálol no octroi is levied and it is not clear why the charges are so high.

31. The luxury of having lighted streets seems to be indulged in in Anklesvar at the expense of a large proportion of its income, as the ratio is the highest in the Division. The same may also be said of Gogha and Od.

32. In all Municipalities, excepting only Sánand, a fair proportion of the income is spent on conservancy. There is room for further expenditure in several others, among which may be mentioned Mehmabad, Dákor and Bassein.

33. The proportion of expenditure on public works varies considerably, as might be expected.

34. The following explanations are given, by the Municipalities concerned, of the variations in the items of expenditure noticed above:—

Collection of Taxes,
Increase Rs. 2,382-9-0.

Pensions and Gratuities,
Decrease Rs. 2,224-0-3.

Fire,
Decrease Rs. 2,210-14-3

35. The increase is principally due to the entertainment, by the Surat Municipality, of establishment for assessing the house and property tax.

36. The decrease is due to a large number of compulsory retirements of municipal servants, in Surat, last year.

37. The decrease is composed of small items, and is distributed over several Municipalities.

38. The increase is mainly due to higher prices having been paid for kerosine oil by the Ahmedabad Municipality as well as to additional lamps having been provided by the Municipalities of Ahmedabad and Nadiád. The Bándra Municipality built a beacon at Dándá and supplied a want long felt by the fishermen of the locality.

Lighting,
Increase Rs. 2,044-14-2.

39. The large decrease is accounted for mainly by the completion of the Ahmedabad water-works during the preceding year, as also to large repairs to wells and tanks having been executed by the Broach Municipality in that year.

Water-supply,
Decrease Rs. 17,011-10-9.

Measures taken for the improvement of water-supply.

40. The subject of an improved water-supply is engaging the attention of several Municipalities.

41. In Ahmedabad, additional distribution pipes have been provided, and the entire length of water-pipes is now 75 miles. The average daily consumption of water has risen to 14,50,000 gallons, giving a consumption per head of population of 10 gallons per diem. The absence of cholera in the city is a matter for congratulation and is ascribed to the improved water-supply; but since the close of the year, a few cases occurred in one ward of the city, and on investigation it was found that the inhabitants of this part were using the water of some old wells, some of which were promptly closed, and the epidemic shortly after disappeared. The efforts of the Viramgám Municipality to obtain a good and plentiful supply of water have not been crowned with success. Some experimental borings were made, but without result. In Dákor, the water-supply scheme is under preparation by the Executive Engineer, Kaira. The Broach Municipality having paid Rs. 2,598 for professional opinion, the subject of water-supply is under consideration by the Executive Engineer, Surat and Broach. In Surat, the water, from the experimental wells below Nána Varacha, has been pronounced by the Chemical Analyser to be good, but the result of the examination of the water obtained in the month of May is still awaited. The Municipality has appointed a Committee to select and report on sites for cisterns or tanks. In the meanwhile, the Board is laying by Rs. 50,000 annually, and the total investments now amount to Rs. 1,29,000, but the estimated cost of the project is about eight lákhs, and an application for a loan of six lákhs has just been received. The scheme for supplementing the water-supply of Thaná has not yet been received by the Municipality from the Executive Engineer. In Kurla, the Municipality has provided additional facilities for supplying water free to the poor classes. The Bándra Municipality proposes as soon as it obtains the loan of Rs. 82,000, applied for, from Government to extend the distribution pipes to all parts of the municipal district.

42. The Kalyán Municipality has resolved to carry out, at a cost not exceeding Rs. 1,50,000, a new scheme of water-supply. The cost is proposed to be recovered by a revision of the schedule of taxation. Other Municipalities have, as usual, repaired and cleaned out wells and tanks, and have constructed a few new wells according to their means and requirements. The example of Bávla, in this respect, is commendable, as this small Municipality spent Rs. 2,370 in the construction of new wells and in thoroughly cleaning out and repairing the old wells and troughs.

43. The increase under this head relates chiefly to the Ahmedabad and Nadiád Municipalities. In the former, the drainage system has been further extended, and house connections with the main system have also been made. The night-soil mixed with the sullage water is now pumped to the sewage farm.

Drainage,
Increase Rs. 44,451-5-2.

The extended use of the pumping engine has resulted in increased expenditure. The success which has attended the drainage experiment, so far as it has been carried out, has induced the Board to sanction, without opposition, the completion of the entire experimental section. In Nadiád, the Municipality having paid its contribution to the Public Works Department, the works in connection with the drainage of storm waters has been commenced. The Viramgám Municipality is endeavouring to carry out certain works for the drainage of the area surrounding the town, but it would seem better that the work should be undertaken by the Executive Engineer in connection with any general scheme which may have to be undertaken for the drainage of the flood waters regarding which there has been general complaint in this part of the country. The Bāreja Municipality has entrusted the Executive Engineer with the work of draining the town, parts of which are 5 and 6 feet deep in water during the rains. No further progress has been made in the scheme for the drainage of the town of Dākōr. In Broach, the survey of the lands to the north of the town has been entrusted, with the sanction of Government, to the Executive Engineer, with a view to the construction of a bund and drainage channel as a protection against floods. In Surat, the drainage of the sullage water will probably not be taken up until the water-supply scheme has been carried out, and similarly in Thána and Bāndra the improvement of the water-supply is at present engaging the attention of the Municipalities. The smaller Municipalities cannot attempt more than surface drainage of storm waters, and in this respect the gradual progress is generally satisfactory.

44. The expenditure under this head amounted to Rs. 2,79,004-10-0 against

Conservancy.
Decrease Rs. 3,925-8-9.

Rs. 2,82,930-2-9 in the previous year, showing a decrease of Rs. 3,925-8-9 which is chiefly due to smaller expenditure in Ahmedabad on road-watering owing to

the greater facilities afforded by the water-supply pipes, and also to smaller conveyance charges incurred by the same Municipality on account of the carriage of night-soil, a great part of which was, as observed above, mixed at the pumping station of the drainage works with sullage water and pumped to the sewage farm. The decrease in Nadiád is due to the Municipality having had to forego the ownership of street sweepings, which the scavengers claimed as their own. In making this concession, the Municipality has saved itself the cost of carting away the refuse, as the scavengers themselves have undertaken to convey it outside the town. The decrease in Broach and Thána is due to these Municipalities having, in the previous year, purchased carts and dust bins and to the Broach Municipality having purchased land for depositing town sweepings and night-soil. On the other hand, the Viramgám Municipality undertook the service of private privies and spent Rs. 3,178-4-8 more than in the preceding year on conservancy. A few new latrines were also provided by the same Municipality during the year.

45. The increase is chiefly due to the opening of a branch dispensary in

Hospitals and Dispensaries.
Increase Rs. 4,126-6-11.

Viramgám and a new dispensary in Māndal, and to the payment of the arrears of its grant to the dispensary by the Dholera Municipality.

46. The increase is partly due to the construction of new slaughter-houses

Markets and Slaughter-houses.
Increase Rs. 4,485-12-11.

in Dohad and Anklesvar and of a market in Kurla, and partly to the extension of market accommodation in Thána.

47. The increase is merely nominal, as in the previous year similar

Dāk Bungalows and Serais.
Increase Rs. 10,226-6-11.

expenditure was included under another head: for instance last year Rs. 7,826-15-11 spent on a dharmshála were included under Public Works Buildings, while this year Rs. 8,195-4-9 spent on the same dharmshála has been included under this head.

43. The expenditure against this head amounts to Rs. 1,005 only, but

Registration of births and deaths.
Increase Rs. 146-11-9.

special establishments are maintained by only a few Municipalities, the work being performed by the ordinary municipal establishment. The Police render assistance as far as possible in the collection of these statistics.

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

District.	No.	Name of Municipality.	Births.	Deaths.	Births deduced per mille of Population.	Deaths deduced per mille of Population.
Ahmedabad...	1	Ahmedabad	3,999	5,902	27·68	40·86
	2	Dholka	650	630	39·41	38·20
	3	Viramgám	628	1,092	27·06	47·05
	4	Parántij	303	369	34·53	42·05
	5	Modása	286	367	41·06	52·69
	6	Dhandhuka	396	313	41·35	32·69
	7	Gogha	294	209	45·83	32·58
	8	Sánand	186	296	23·90	38·03
	9	Dholera	370	281	36·68	27·85
	10	Mándal	246	252	30·64	31·38
	11	Ránpur	219	155	37·51	26·55
	12	Báreja	113	129	27·76	31·70
	13	Uvarsad	98	102	22·87	23·80
	14	Bávla	117	138	29·95	35·33
	15	Kásandra	78	110	25·81	36·43
		Total	7,983	10,345	30·36	39·35
Kaira	16	Kaira	213	395	21·09	39·11
	17	Mehmadadad	342	304	43·61	38·77
	18	Nadiád	941	1,643	32·39	56·56
	19	Kapadvanj	513	651	34·65	43·97
	20	Dákor	218	616	22·98	64·93
	21	Borsád	660	568	54·28	46·71
	22	A'nand	325	278	35·27	30·17
	23	Umroth	581	637	37·15	40·73
	24	Od	277	312	34·27	38·60
	25	Mátar	155	189	33·39	40·72
	26	Mahudha	176	439	18·65	46·52
		Total	4,401	6,032	33·74	46·24
Panch Maháls. }	27	Godhra	525	450	35·74	30·63
	28	Dohad	388	531	35·44	48·51
	29	Kálol	218	131	53·22	31·98
		Total	1,131	1,112	38·04	37·38
Broach	30	Broach	939	878	23·38	21·86
	31	Anklesvar	478	503	44·71	47·04
	32	Jambusar	516	568	42·72	47·02
	33	Hánsot	140	102	31·56	22·99
	34	A'mod	200	183	39·95	36·56
		Total	2,273	2,234	31·40	30·86
Surat	35	Surat	3,453	3,739	31·77	34·40
	36	Ránder	466	534	42·67	48·90
	37	Bulsár	507	304	34·31	20·57
	38	Mándvi	152	179	38·34	45·15
		Total	4,578	4,756	33·09	34·37
Thána	39	Thána	162	279	9·28	15·98
	40	Kurla	354	325	30·87	28·34
	41	Randra	489	461	26·70	25·17
	42	Bassein	131	120	11·60	10·63
	43	Máhim-Kelva	314	312	27·73	27·56
	44	Bhiwandi	711	441	49·42	30·65
	45	Kalyán	313	248	26·79	21·22
		Total	2,474	2,186	25·79	22·79
		Grand Total	22,840	26,665	31·30	36·54

50. The general aspect presented by these statistics is that as compared with the preceding year there has been considerably less mortality, while fecundity appears to have improved.

Vital statistics.

Fever, always prevalent in Gujarát at certain seasons, was comparatively less virulent during the year under report, and the public health was, on the whole, generally good. But the accuracy of these statistics is not above suspicion, as the variations between several towns under the same conditions and in the same part of the country are very striking. On the whole, however, they appear to be more reliable in Gujarát than in the Thána District. Here the death-rates particularly are simply absurd, and this is all the more surprising as deaths

Ahmedabad	... 17	Mátar	... 7
Dholka	... 13	Mahudha	... 3
Viramgám	... 1	Godhra	... 6
Dhandhuka	... 1	Dohad	... 2
Káasandra	... 5	Kálol	... 5
Mehmadabad	... 4	Broach	... 2
Nadiád	... 29	Anklesvar	... 11
Kapadvanj	... 2	Jambusar	... 2
Dákor	... 4	Bulsár	... 5
Borsad	... 5	Kurla	... 3
A'nand	... 32	Bándra	... 1
Umroth	... 51	Bhiwandi	... 2
Od	... 32	Kalyán	... 20

are more easily enumerable than births. Bye-laws for the registration of births and deaths are in force in all the older Municipalities except Gogha, and prosecutions to the extent noted in the margin were instituted. The number of these has gone up from 160 to 265 during the year under report. The activity in this respect in Nadiád and some of the smaller Municipalities in the Kaira District will doubtless bear fruit, and similar judicious severity, if exercised,

for a few years in other Municipalities, would no doubt help to secure more accurate statistics in all urban tracts.

51. The expenditure under this head has fallen from Rs. 1,32,344-13-7 to

Roads,
Decrease Rs. 15,495-7-1.

Rs. 1,16,849-6-6, and appears to be due to a smaller sum having been spent on new roads in Broach, and less compensation having been paid in Surat in connection with the widening of roads.

52. The following statement exhibits the income derived from tolls by the Municipalities in which tolls are levied, and the expenditure incurred on the construction and maintenance of roads:—

Names of Municipalities.	Income from Tolls during 1893-94.			Expenditure on Roads during 1893-94.		
	Rs.	a.	p.	Rs.	a.	p.
Ahmedabad	19,596	11	10	21,574	3	6
Dholka	1,160	15	0	522	6	2
Viramgám	2,866	7	0	5,907	9	0
Gogha	210	7	9	239	6	11
Nadiád	5,262	9	0	5,334	6	4
Godhra	990	14	1	1,599	8	2
Dohad	1,738	13	0	1,025	14	6
Broach	4,921	10	0	13,938	13	8
Surat	61,679	6	3	28,626	9	2
Ránder	3,067	12	9	1,554	7	0
Bulsár	4,893	11	0	3,501	11	1
Mándvi	1,953	0	0	603	10	6
Thána	3,964	12	0	3,519	0	8
Bándra	8,668	0	0	7,978	0	6
Bassein	2,205	0	0	2,000	0	0
Bhiwandi	5,010	0	0	2,500	15	8
Kalyán	4,561	0	0	2,743	3	2

53. The total expenditure on roads in the several Municipalities continues to fall short of the toll receipts; but, as remarked last year, it is hardly fair to judge by the figures of a year or two. Some Municipalities, notably Broach, Ahmedabad and Viramgám, spent more than the amount derived from tolls. In Dholka, Dohad, Surat, Ránder, Mándvi, Bhiwandi and Kalyán, amounts quite disproportionate to the toll receipts were spent.

Toll receipts.

54. More than half the increase under this head is accounted for by the payment made by the Bhiwandi Municipality to the Public Works Department on account of the Byramji Jijibhoy School. There was also increased expenditure in Surat on account of teachers, and in Kurla a new school-house was built.

Public Instruction : Schools and Colleges.
Increase Rs. 6,799-6-3.

55. The increase is chiefly due to the payment by the Godhra Municipality of its contribution for two years towards the maintenance of the 1st Grade Anglo-Vernacular school.

Public Instruction : Contributions.
Increase Rs. 1,076-9-7.

56. The decrease relates chiefly to the Ahmedabad Municipality, which, having paid off some instalment of the Government loan, has had to pay less on account of interest.

Interest on loans.
Decrease Rs. 3,212-5-3.

57. The Municipality of Surat purchased Government paper of the value of Rs. 1,00,000, and the sum of Rs. 4,139-8-9 though shown under "discount" represents the premium paid.

Discount.
Increase Rs. 4,093-14-9.

58. The increase is chiefly due to increased law charges in Viramgam and Surat in connection with cases under the Land Acquisition Act.

Other items.
Increase Rs. 3,079-5-5.

59. The increases under "Extraordinary and Debt" are explained below :—

Investments in securities (other than for Sinking Fund).
Increase Rs. 12,3,526-15-10.

60. The increase under this head is accounted for by the investments made by the Ahmedabad and Broach Municipalities.

Repayments of Loans.
Increase Rs. 33,252-13-8.

61. The increase is due to the payment by the Ahmedabad Municipality of the first five-yearly instalment of the loan of Rs. 4,00,000 raised in the year 1888.

62. The increase under this head mainly relates to Ahmedabad and Surat and is caused, as already stated in the explanation of fluctuations under receipts, by adjustment of advances.
Advances.
Increase Rs. 1,02,567-5-5.

63. The increase is chiefly due to the adjustment, by the Ahmedabad Municipality, of old deposit accounts.

Deposits.
Increase Rs. 3,118-2-4.

64. The loans for repayment in the several Municipalities in the Division are as under :—

	Rs.	a.	p.
Ahmedabad	12,35,697	14	4
Nadiad	7,000	0	0
Godhra	8,520	1	1
Surat	1,60,000	0	0

65. The total amount of the outstanding balances at the close of the year under report was Rs. 58,306-15-11, showing an increase of Rs. 17,041-8-10. The total amount outstanding in each district is as follows :—

	Rs.	a.	p.
Ahmedabad	42,285	12	11
Kaira	6,787	7	7
Panch Mahals	83	8	0
Broach	1,521	6	8
Surat	306	2	0
Thana	7,322	10	9
Total	58,306	15	11

66. The amount is distributed over several heads as follows :—

	Rs.	a.	p.
House-tax	15,463	6	2
Wheel-tax	1,279	14	0
Conservancy, halalkhor and privy taxes	24,052	6	1
Tax for the removal of sullage water	6,852	4	0
Water-rate	8,182	5	0

the remainder being on account of miscellaneous items. There has been a considerable reduction in the balances of the Panch Maháls and Surat Districts. Of the sum of Rs. 42,285-12-11 remaining uncollected in the Ahmedabad District, the Ahmedabad and Viramgám Municipalities are responsible for Rs. 35,177-5-5 and Rs. 4,964-2-6, respectively. Measures are in progress for the recovery of these amounts, and as an additional Honorary Magistrate has been appointed in Ahmedabad, more rapid progress will be made in the disposal of complaints for recoveries. In Viramgám, the assessment lists appear to have been published too late in the year to enable recovery to be made before the year closed, and the large balance in Nadiád is outstanding for the same reason. In the Thána District, the largest balances belong to the Municipalities of Thána, Bándra and Bassein, and are reported to be recoverable. In the remaining Municipalities, the outstandings are small and are in course of recovery.

67. The subjoined table exhibits the opening and closing balance of each Municipality in the Division:—

District.	No.	Name of Municipality.	Balance on hand on 1st April 1893.			Balance on hand on 1st April 1894.		
			Rs.	a.	p.	Rs.	a.	p.
Ahmedabad ...	1	Ahmedabad ...	43,980	6	5	1,25,529	11	8
	2	Dholka ...	1,245	1	11	1,537	5	9
	3	Viramgám ...	7,430	11	8	1,471	8	5
	4	Parántij ...	4,243	9	5	3,472	12	1
	5	Modása ...	1,875	4	2	2,433	2	4
	6	Dbandhuká ...	200	5	11	406	13	4
	7	Gogha ...	488	11	8	198	5	0
	8	Sánand ...	860	10	9	1,028	2	11
	9	Dholera ...	973	6	0	1,338	3	6
	10	Mándal ...	2,220	1	10	2,409	2	9
	11	Ránpur ...	250	2	3	1,210	7	4
	12	Báreja ...	3,301	3	3	4,126	8	9
	13	Uvarsad ...	2,709	3	1	1,108	15	2
	14	Bávla ...	2,819	12	1	113	1	9
	15	Kásandra ...	849	9	4	513	1	2
		Total ...	73,448	8	9	1,46,902	5	11
Kaira ...	16	Kaira ...	5,204	7	6	6,250	7	11
	17	Mehmadabad ...	793	1	7	825	13	11
	18	Nadiád ...	9,934	13	9	11,722	3	2
	19	Kapadvanj ...	3,878	8	7	3,613	3	6
	20	Dákor ...	16,863	6	6	15,372	9	9
	21	Borsad ...	2,630	10	0	3,075	8	8
	22	A'nand ...	1,799	12	0	2,015	1	8
	23	Umreth ...	2,467	0	8	2,229	7	1
	24	Od ...	875	8	2	129	1	5
	25	Mátar ...	1,787	12	3	2,205	14	11
26	Mahudha ...	3,884	12	5	4,621	2	5	
		Total ...	50,119	13	5	52,060	15	5
Panch Maháls...	27	Godhra ...	4,216	0	3	4,353	12	10
	28	Dohad ...	1,658	1	8	443	2	2
	29	Kálol ...	1,540	5	11	2,000	11	9
		Total ...	7,414	7	10	6,797	10	9
Broach ...	30	Broach ...	64,988	3	10	40,440	0	5
	31	Anklesvar... ..	8,024	9	11	5,421	3	1
	32	Jambusar ...	4,464	13	5	6,648	4	6
	33	Hánsot ...	2,674	1	6	2,630	8	2
	34	A'mod ...	2,800	12	3	4,136	0	6
		Total ...	82,952	8	11	59,276	0	8

District.	No.	Name of Municipality.	Balance on hand on 1st April 1893.			Balance on hand on 1st April 1894.		
			Rs.	a.	p.	Rs.	a.	p.
Surat	35	Surat	1,73,680	0	1	2,23,268	6	6
	36	Ránder	5,831	3	4	6,515	5	5
	37	Bulsár	1,917	5	3	1,788	8	0
	38	Mándvi	4,675	7	10	5,148	5	7
		Total ...	1,86,054	0	6	2,36,720	9	6
Thána	39	Thána	2,340	6	2	4,044	8	4
	40	Kurla	7,440	11	6	3,123	9	7
	41	Bándra	11,864	6	4	8,164	13	8
	42	Bassein	1,068	9	10	764	6	2
	43	Máhim-Kelva	1,918	4	5	2,054	12	7
	44	Bhiwudi	11,019	1	10	2,523	2	10
	45	Kalyán	3,379	7	7	7,260	5	2
	Total ...	39,030	15	8	27,935	10	4	
	Grand Total ...	4,39,020	2	1	5,29,693	4	7	

68. The total balance at the close of the year amounted to Rs. 5,29,693-4-7 against Rs. 4,39,020-2-1 in the previous year. The difference between the latter amount and the balance shown in the table embodied in paragraph 52 of the preceding year's report is due to the omission of Rs. 1,184-5-2, the closing balance of the Bádoli Municipality, which has been abolished.

69. The balance in Ahmedabad is exclusive of investments in promissory notes of Rs. 1,04,200, while in Surat the balance includes, as usual, Rs. 1,29,000 invested by the Municipality. The Ahmedabad Municipality has, besides, balances of Rs. 43,261-15-7 and Rs. 1,820-0-6 respectively in what are known as the Sinking Fund and the Water-works Depreciation Fund. The Municipality has further invested Rs. 49,000 in municipal debentures.

70. The Surat and Broach Municipalities are accumulating funds for carrying out projects for water-supply.

71. In Mándal, the greater part of the balance is to be utilized in building a dispensary. In Báraja a part of the balance is to be spent on draining the town, and in Uvarsad the large balance will enable the Sanitary Committee to make a good start.

72. In Kaira, provision for spending the balance has been made in the budget for 1894-95, and the estimated balance on 31st March 1895 is only Rs. 1,513. The Nadiád Municipality proposes to utilize its balance in making suitable arrangements to provide water in case of fires, in excavating the Kund and Sher tanks, in building an additional latrine, and in purchasing land for widening roads. The balance of the Dákor Municipality is for the purpose of providing funds for purchasing land for a new circular road and for the water-supply scheme when it is ready. The closing balance of the Mahuda Municipality includes Rs. 3,000 for building a new school-house.

73. The Kálol Municipality holds its balance for excavating a tank, the necessity for which is urgent.

74. The balance of the Anklesvar Municipality includes Rs. 1,157-4-0 on account of deposits. The Jambusar and A'mod Municipalities propose metalling roads, and the latter Board is also contemplating a scheme for the drainage of the town.

75. The Mándvi Municipality appears to contemplate the construction of shops so as to secure a return in rents.

76. The balance of the Thána Municipality is being utilized, in the current year, in cleaning out the Pokhran lake and in improving the conservancy arrangements of the town. The Kalyán Municipality proposes to construct new roads, a slaughter-house, and quarters for the Hospital Assistant.

77. The accounts of the Municipalities were, as usual, audited either by paid or unpaid private individuals or by selected Municipal Commissioners.

78. There is little to be said about pressing wants, except that they are many and are gradually being satisfied. First efforts must be directed towards water-supply, drainage and roads, and it may be said that so far as funds admit, much has been done. The financial condition of almost all the Municipalities is satisfactory, and with judicious management the prospects of providing the most urgent wants in the near future are, in most cases, very promising.

79. The following table shows the total number of prosecutions instituted by the several Municipalities, together with the number of convictions obtained:—

No.	Name of the Municipality.	Cases reported.	Number convicted.
1	Ahmedabad	16,327	6,534
2	Dholka	174	140
3	Viramgam	186	118
4	Parántij	91	45
5	Modása	13	13
6	Dhandhuka	340	262
7	Gogha	4	3
8	Sánand	125	123
9	Dholera	314	21
10	Mándal	61	7
11	Ránpur	163	104
12	Báreja	17	15
13	Uvarsad	72	...
14	Báva	20	1
15	Kásandra	52	27
	Total	17,964	7,418
16	Kaira	183	183
17	Mehmadabad	104	36
18	Nadiád	4,229	316
19	Kapadvanj	124	45
20	Dákor	111	71
21	Borsad	215	79
22	A'nand	294	75
23	Unareth	605	133
24	Od	503	88
25	Mátar	65	63
26	Mahudha	997	61
	Total	7,480	1,150
27	Godhra	304	461
28	Dohad	51	50
29	Kálol	5	4
	Total	360	515
30	Broach	3,698	329
31	Anklesvar	106	67
32	Jambusar	55	54
33	Hansot	160	29
34	A'mod	94	57
	Total	4,113	536

No.	Name of the Municipality.	Cases reported.	Number convicted.
35	Surat	621	559
36	Ránder ... ..	...	...
37	Bulsár	139	135
38	Mándvi	15	13
	Total ...	775	707
39	Thána	7	2
40	Kurla	72	50
41	Bándra	220	16
42	Bassein	299	22
43	Máhim-Kelva ... ..	...	...
44	Bhiwndi	43	43
45	Kalyán	167	25
	Total ...	808	158
	Grand Total ...	31,450	10,484

80. Of the total number of cases reported during the year, 24,300 were prosecutions instituted under Section 84 of the Municipal Act for the recovery of municipal dues, the principal Municipalities instituting the prosecutions being Ahmedabad (13,030 exclusive of 2,413, which remained undisposed of at the close of the preceding year), Broach (3,342) and Nadiád (3,845). In 14,110 cases under Section 84 complaints were withdrawn on payment of the dues, or the persons prosecuted were acquitted or discharged by the Magistrates, while penalties were imposed in 4,488 cases. 8,115 cases remained undisposed of at the close of the year.

81. All the Municipalities in the Division, except the smaller Municipalities in the Ahmedabad District, have framed rules under Section 32 of Bombay Act II of 1884. The draft rules framed by the Legal Remembrancer and circulated with Government Resolution No. 734, dated the 14th February 1890, are being gradually substituted for those in force at present.

82. With reference to Government circular No. 2578, dated the 2nd July 1889, regarding the differentiation of the administration of the several Municipalities, the following is a summary of the reports of the several Collectors on the subject:—

Ahmedabad District.

Mr. Gibb classifies the administration of the several Municipalities as follows:—

Ahmedabad,	} Good.
Parántij and	
Modása	
Virangám	} Fair.
Dhaadhuka	
Dholera	
Ránpur	
Mándal	
Gogha	
Dholka and	
Sánsad	

and adds the remarks noted below :—

Ahmedabad.—In this Municipality, unlike the smaller corporations in the district, "the management is altogether non-official, and the credit for good or blame for bad administration rests on the Commissioners. The late President, Mr. Ranchodlal, has exhibited not less his desire for the improvement of his native city and the welfare of its inhabitants than his ability in the attainment of the object desired. Mr. Ishwarlal Oehavram and his colleagues carry on the administration satisfactorily, and gradual further improvement in the sanitary condition of the people may be expected."

Modúsa.—"The Chairman (a non-official) is stated to do excellent work."

Viramgám.—"This Municipality was within an ace of being superseded last year on account of the contumacy of the Commissioners, who refused to allow of the introduction of certain sanitary reforms. This year the President and Vice-President have not been thwarted in their work, and although the city is and will, I fear, long be a most unhealthy one owing to its situation and possibly to over-crowding, the administration may be classed as fair."

Dhandhuka.—"Octroi was abolished in this Municipality and its place taken by a house-tax. The opposition to the house-tax, which was at first exhibited, is stated to have much decreased."

Dholera.—"The non-official members are reported to take an intelligent interest in their duties."

Mándal.—"This Municipality has only recently been established, the income is small, and not very much can be done, but the establishment of the Municipality has made possible the establishment of a dispensary. There has been considerable clamour on the part of some of the inhabitants for the abolition of the Municipality."

Sánand.—"A new scale of house-tax has recently been sanctioned, but the income is not and will not be large enough for the requirements."

Kaira District.

Mr. Atkins classifies the Municipalities as follows :—

Nadiád, ...	...	... } I.
Kapadvanj and	...	... } I.
Kaira ...	...	... } I.
Dákor ...	...	... II.
Borsad and	...	... } III.
Mehmadabad	...	... } III.
Umreth ...	...	... IV,
Mahudha ...	...	... V.
Anand, ...	...	... } VI.
Od and ...	...	... } VI.
Mátar ...	...	... } VI.

and adds the following remarks :—

I.—"The members of the Kaira Municipality take little interest in municipal work, and the efficiency of the machine is due to the capacity of the official President, Mr. Dádábhai Dinsha (Huzúr Deputy Collector), who lives in the town all the year round. Nadiád and Kapadvanj are managed respectively by a non-official President, Mr. Motibhai Raghunáthji Pándya, and a non-official Vice-President, Mr. Maganlál Jechand, both of whom take great interest in their duties."

II.—"The efficiency of the Dákor Municipality is due to its being virtually an official machine. It is an infinitely more important town (than either Borsad or Mehmada bad) on account of its pilgrim invasions."

III.—"The administration is smooth, and presents fewer difficulties than Dákor."

IV.—"As far as the importance of the town (Umreth) goes, the Municipality should come second only to Nadiád. But the municipal machine is not at all a smooth working one, there being constant disputes between the Municipality and the townspeople. It is unfortunate that there is neither a high official nor a suitable non-official to run this Municipality."

V.—"The importance of Mahudha (as compared with Anand, Od and Mátar) justifies me in placing it next, though, on account partly of the factions in the Municipal Board, this is in some respects the least satisfactory Municipality in the district."

VI.—"If I place Anand, Od, and Mátar lowest in the list, it is not on account of bad administration, but of the comparative unimportance of the towns. They are all mere villages. In Anand, the chief justification for the retention of the Municipality is that the town is the head-quarters of the taluka, is a growing town, and is situated at the junction of three railways. It is managed satisfactorily by the representative of the Irish Presbyterian Mission, who is Vice-President. Od is a town in which I should not have proposed

a Municipality, if none existed, but there being already a Municipality, I see no sufficient reasons at present for suggesting its abolition. The Municipality is run by either the Mámlatdár or the Aval Kárkún at flying visits to the town, which is not very accessible. The abolition of the Municipality at Mátar, a very petty place with no future before it, was proposed by Mr. Woodward, the late Collector," but Government decided that it should be continued. *Vide* Government Resolution No. 2675 of the 19th July 1894.

Panch Maháls District.

Mr. Pollen thinks that Dohad is the best administered of the three Municipalities and puts it first, Kálol next, and Godhra last, and adds remarks as follows:—

Dohad.—"The members know and look after the town well, and one member, Mr. Kotháwála, Assistant Surgeon, takes a leading part in all schemes of public improvement."

Kálol.—"The Municipality is small and compact, and the work presents no administrative difficulties."

Godhra.—"The municipal members are waking up at last, and the town is improving in roads, cleanliness, and drainage every day. There was so much room for improvement that the reforms take time to make themselves apparent; but if the Municipality continues to work as it is at present working, a marked change for the better ought soon to be observable."

Broach District.

Mr. Moore arranges the Municipalities in the following order for the purpose of differentiating their administration;—

Broach,
Jambusar,
Amod and Hánsot,
and Anklesvar,

and makes the following remarks:—

Broach.—"The general administration of this Municipality has been carried on successfully mainly by the unceasing efforts and energy of the Vice-President, Ráo Bahádur Chunilal Venilal. It is a matter for regret, however, that the transaction of business by the Managing Committee was somewhat lax. It held only 30 meetings, which gives an average of 2½ per month. In an important Municipality like Broach, the Managing Committee should assemble at least once a week, yet several meetings had to be postponed for want of a quorum. This means a want of interest in municipal affairs, which, it is hoped, will cease after the fresh Municipal Committee shortly to be elected comes into office."

Jambusar.—"The administration of this Municipality has been satisfactory during the year under report. No further remarks seem called for than that the roads require more attention."

Amod and Hánsot.—"These are small Municipalities and have been managed as well as could be expected with their scanty income, of which a lion's share is appropriated to the maintenance of the schools and dispensaries."

Anklesvar.—"The administration of this Municipality is unsatisfactory. The discreditable delay in carrying out the orders of Government as to revising the octroi schedule, the disgraceful manner in which the municipal funds have been wasted in public works, and the very low amount of refunds granted, are the most objectionable features of the administration."

Surat District,

Mr. Lely observes that there are several judicious men with some knowledge of affairs and common sense among the members of the Surat Municipality. These men easily obtain the respect they deserve and give a consistent and enlightened trend to the administration of the Board, which consequently stands quite the first in the district, though it is far from being a model. The meetings often display an encouraging aptitude for business, but it seems almost impossible to get the members to face resolutely practical difficulties which require active personal effort such as the sanitation of the town and notably the disposal of sullage water. Mr. Lely puts Bulsár next and ascribes its position to the influence of Dr. P. H. Dádáchanji, the Assistant Surgeon, and to the fact that the Bulsár Táluka, being an important one, is generally supplied with a good Mámlatdár. "Rander," Mr. Lely observes, "must take the third place. There

is no resident Government officer of position and no private Commissioner of light and leading with sufficient influence to counteract the contentiousness and retrograde spirit of the rest." "Mándvi," he concludes, "ranks last of all, because there is no private person in the town able and willing to conduct public business, and because owing to its remoteness and bad climate the taluka scarcely ever gets a good Mámlatdár."

Thána District.

Mr. Sinclair remarks as follows:—

Thána.—"The town is dirty, being very old and badly built. The subject of the revision of house-tax on the principle of letting value has not been considered yet."

Kurla.—"This is a much smaller Municipality than Thána, but its management is excellent, and the President, Assistant Surgeon Nasarváuji Dhanjibhai, deserves credit. Octroi is levied on tobacco only, but no tolls at all are levied. With the increase in the water-supply there is this year a large increase in the income. The financial position is slowly but steadily improving."

Bándra.—"Up to the end of February last, the reins of the municipal administration were in the hands of Mr. F. A. Little. Before leaving for England, that gentleman has left little to be done, if anything to be desired. The Municipality is the wealthiest in the district. The Commissioners appear to take steady interest in the affairs of the Board. The Board do not levy octroi, and in this matter present a very favourable contrast to Thána. A somewhat disastrous fire broke out in Bándra in November last, and a new and powerful fire-engine has since been obtained."

Bassein.—"The administration has been weakened by faction and petty jealousies, but these appear to have somewhat subsided. The financial position is extremely unsatisfactory. The extra grant of Rs. 310 to the dispensary which the District Local Board propose to give, and the revision of the taxation of all kinds which the Board have prepared and forwarded for sanction, will, it is hoped, improve matters in Bassein."

Máhim-Kelva.—"This is a small town and the municipal income is limited; much, therefore, cannot be expected in the shape of improvements, as most of the income is spent on education, establishment, dispensary, and other recurring charges. The Board has worked well and is doing as much as it can with its limited means for the improvement of the town, which is kept fairly clean. A new road was constructed last year, and increased latrine accommodation is under contemplation. The water-supply is not at all good, but the Board cannot afford to spend the very large amount that will be required to improve it. A new municipal office has been built at a moderate cost. The revision of the house-tax, on the principle of letting value recently sanctioned by Government, will increase the municipal revenue to an appreciable extent."

Kalyán.—"The town is of active trade and an important market. The management of the municipal affairs under an able Chairman, Vice-President and the President himself is satisfactory in every branch."

Bhiondi.—"Like Kalyán, this is a large and progressive town and is an even more important trading centre. The working of the Board is satisfactory. Several members take an active interest in it, and much has been done to improve the town by construction and repair of roads. There is much room for improvement in its sanitary condition. The water-supply is pretty good, but its distribution is defective. The Board has spent a good deal this year on drainage, but the Deputy Sanitary Commissioner disapproved the plan adopted, and has suggested the survey of the town in the first instance. The revision of the house-tax on the principle of letting value as suggested in Government Resolution No. 1829, dated 3rd June 1892, has been recently sanctioned, and an increased revenue is expected from it."

83. During the year under report the Municipalities in the Northern Division for the first time exercised the privilege conferred on them to recommend, through their representatives, a person for nomination by His Excellency the Governor of Bombay as an Additional Member of the Provincial Legislative Council. In compliance with the regulations and rules framed by the Government of India and the Bombay Government, representatives were nominated by the several Municipalities in this Division to the following numbers:—

Ahmedabad	...	...	...	29
Kaira	...	...	...	16
Panch Maháls...	...	...	...	4
Broach	...	...	...	8
Surat	...	...	...	15
Thána	...	...	...	15
				—
				87
				—

84. Of these, 83 attended the election which was held at Ahmedabad on the 24th June 1893. Of the 4 representatives who were absent, 3 almost at the last moment wired to say that they were unable to be present owing to the break of railway communication with Ahmedabad.

85. The names of 8 candidates were submitted,—3 by the Municipality of Ahmedabad, 2 by the Municipality of Surat and one each by the Municipalities of Broach, Bándra and Nadiád, but the election was contested only by 5 of the candidates, 3 having practically withdrawn.

86. With the unanimous consent of the representatives present, Mr. W. Porteous, then Acting Commissioner, N.D., took the chair, and preliminaries being settled, the votes of the several representatives were recorded. The scrutiny of the ballot resulted in Mr. Chimanlal Harilal Setalwad, B.A., LL.B., securing the largest number of votes, *viz.*, 30 out of 83, as compared with 22 obtained by the next candidate, and 13, 11 and 7 by the remaining candidates.

87. Not having been in charge for a single day of the year to which the report relates, I am not in a position to make any remarks regarding the general administration of the Municipalities, but, as far as I can judge, slow progress is being made, and the Boards are doing a fair amount of good under considerable difficulty.

I have the honour to be,
Honourable Sir,
Your most obedient Servant,

J. K. SPENCE,
Commissioner, N. D.

No. P.—1860 of 1894.

GENERAL DEPARTMENT.

Poona, 9th November 1894.

FROM

W. PORTEOUS, Esquire,
Acting Commissioner, C. D. ;

To

THE SECRETARY TO GOVERNMENT.

SIR,

I have the honour to submit the annual Administration Report of the several Municipalities in the Central Division for the year 1893-94. A summary of the report, with the consolidated Divisional Statements I to IV, has been submitted to the Compiler of the General Administration Report for 1893-94. Printed copies of the reports of the several Municipalities will follow shortly.

2. The dates of receipt of the reports from the Collectors, and of the final replies to references subsequently made, are noted below :—

Districts.	Date of receipt of report.	Date of receipt of final reply.
Ahmednagar	24th September	.....
Khándesh	22nd do.	.....
Násik	27th do.	.....
Poona	22nd do.	.....
Sátára	19th July	.....
Sholápur	17th August	30th October.

3. The number of Municipalities, to which this report relates, is 65, the same as last year. They are distributed as under :—

Ahmednagar	...	...	...	4
Khándesh	...	...	...	22
Násik	...	...	...	6
Poona	...	...	...	12
Sátára	...	...	...	16
Sholápur	...	...	...	6
Total				65

4. Most of the Municipalities formed recently in the Násik and Khándesh Districts, under Section 5 of the District Municipal Act, have been abolished. Kharda, in the Ahmednagar District, has been constituted a municipal district, but it has not been brought on the list this year, as the Board is not yet in working order. Of the three Municipalities in the Sátára District, brought on the list last year, two—Bhilavdi and Kásegaon—have been ordered to be closed from the 1st proximo, and correspondence is going on in respect of the third.

5. The dates of establishment of the several Municipalities are given in the following statement :—

Districts.	Serial Number.	Name of Municipality.	Date of Establishment.
Ahmednagar	1	Ahmednagar	In 1854.
	2	Bhingár	" 1857.
	3	Sangunner	" 1860.
	4	Vámbari	1st September 1855.

Districts.	Serial Number.	Name of Municipality.	Date of Establishment.	
Khândesh	5	Amalner	1st May 1864.	
	6	Párola	11th June 1864.	
	7	Erandol	1st September 1866.	
	8	Dharangaon	Do.	
	9	Bhadgaon	25th October 1869.	
	10	Máheji	22nd February 1879.	
	11	Chópda	1st January 1870.	
	12	Shirpur	Do.	
	13	Sindkheda	1st May 1864.	
	14	Betávad	7th June 1864.	
	15	Sánda	1st August 1863.	
	16	Yával...	Do.	
	17	Varangaon	26th December 1867.	
	18	Bhusával	12th July 1882.	
	19	Jalgaon	28th November 1864.	
	20	Dhulia	In 1862.	
	21	Songfir	9th November 1869.	
	22	Taloda	1st March 1867.	
	23	Sháháda	28th January 1869.	
	24	Prakásha	16th April 1870.	
	25	Nandurbár	1st March 1867.	
	26	Faizpur	1st December 1889.*	
	Násik	27	Málegaon	4th August 1858.
		28	Yeola ...	1st do.
		29	Násik..	1st May 1864.
		30	Sinnar	1st January 1860.
31		Igatpuri	1st December 1868.	
32		Trimbak	1st November 1866.	
Poona	33	Poona City	In 1856.	
	34	Sásvad	4th January 1879.	
	35	Jejuri ...	28th December 1868.	
	36	Báramati	1st January 1865.	
	37	Indápur	Do.	
	38	Sirúr ...	1st July 1868.	
	39	Talegaon Dábháda	1st June 1866.	
	40	Lonávli	1st April 1877.	
	41	Khed ...	6th June 1863.	
	42	A'landi	21st November 1867.	
	43	Junnar	1st May 1861.	
	44	Poona Suburban	12th February 1884.	
Sátára	45	Sátára City	1st August 1853.	
	46	Wái ...	5th December 1855.	
	47	Rahimatpur	1st October 1853.	
	48	Karád...	15th September 1855.	
	49	Islámpur	15th March 1855.	
	50	A'shta...	In 1855.	
	51	Tásgaon	1st May 1867.	
	52	Vita ...	30th March 1854.	
	53	Máyni...	6th August 1854.	
	54	Pusesáyli	1st do.	
	55	Mhasvad	1st July 1857.	
	56	Malcolmpeth	1st May 1867.	
	57	Sátára Suburban	1st April 1890.	
	58	Shirála	1st November 1892.	
	59	Bhilavdi	1st October 1892.	
	60	Kásegaotr	1st November 1892.	
Sholápur	61	Sholápur	1st June 1863.	
	62	Bársi ...	24th August 1865.	
	63	Karmála	1st May 1867.	
	64	Pandharpur	19th October 1855.	
	65	Sángola	10th January 1855.	

6. The total population in the municipal areas, according to the figures of the Imperial census of 1891, is 762,338. The figure given in last year's report was 761,924, and the increase of 414 is due to the inclusion of the population of the village of Tirhegaon in that of the Sholapur Municipality, to which the village was added at the close of 1892-93.

7. The following table shows the constitution of the Municipal Boards as contrasted with similar information for the preceding year:—

	<i>Ex-officio.</i>	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1892-93	515	426	941	225	716	91	850
1893-94	515	426	941	225	716	92	849
More	1	...
Less	1

There has been practically no change since last year, the only difference being that there is now one European Commissioner more and one Native Commissioner less.

8. The following table gives the number of meetings held by the Boards during the year:—

District.	Number.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Number of Members of the Managing Committees.	Meetings of the Managing Committees.	AVERAGE ATTENDANCE AT MEETINGS.		Remarks.
				Quarterly.	Special.			General.	Managing Committees.	
Ahmednagar.	1	Ahmednagar ...	24	4	4	9	46	11.2	6.4	
	2	Bhingar ...	13	4	6	...	32	10.0	3.4	
	3	Sangamner ...	18	4	6	6	42	5.7	4.1	
	4	Vambori ...	13	4	1	...	16	10.0	4.0	
	5	Amalner ...	19	4	2	...	27	7	4	
	6	Parola ...	16	3	6	...	32	9	3	
	7	Erandol ...	16	4	7	...	65	11	4	
	8	Dharangaon ...	16	4	4	...	60	9	3	
	9	Bhadgaon ...	13	4	3	...	17	8	3	
	10	Mahoji ...	12	...	3	...	2	5	5	
Khandaoh ...	11	Chopda ...	15	4	4	...	14	9	4	
	12	Shirpur ...	13	4	6	...	23	8	3	
	13	Sindkheda ...	13	4	5	...	20	7	3	
	14	Bhetavadi ...	13	4	2	...	28	9	4	
	15	Savda ...	13	4	1	...	13	9	5	
	16	Yaval ...	13	4	3	...	24	7	8	
	17	Varangaon ...	13	4	3	...	41	9	4	
	18	Bhusavadi ...	13	4	5	...	34	9	4	
	19	Jalgaon ...	13	4	6	...	27	8	4	
	20	Dhulia ...	25	4	9	...	66	13	4	
	21	Songir ...	13	4	...	...	20	9	5	
	22	Taloda ...	13	4	11	...	35	7	4	
	23	Shahada ...	13	4	10	...	30	8	4	
	24	Prakasha ...	13	4	3	...	17	8	4	
	25	Nandurbar ...	13	4	3	...	13	9	5	
	26	Faizpur ...	13	4	3	...	21	10	5	
Nasik ...	27	Malegaon ...	19	4	2	7	32	15.25	5.2	
	28	Yala ...	19	3	3	7	43	10.6	4.9	
	29	Nasik ...	25	4	3	6	40	17.8	5.03	
	30	Sinnar ...	13	4	4	6	7	10	5	
	31	Igatpuri ...	13	4	1	5	14	7	4	
Poona ...	32	Trimbak ...	10	4	1	5	9	8.75	7	
	33	Poona City ...	30	4	47	7	60	16	6.1	
	34	Sasvad ...	13	4	4	...	42	9	...	
	35	Jejuri ...	13	4	4	...	24	10	5	
	36	Baramati ...	13	4	3	...	28	10	4	
	37	Indapur ...	13	3	1	...	15	10	4	
	38	Strar ...	13	4	2	...	16	8	4	
	39	Talegaon Dabhada ...	13	4	8	4	27	7.3	3.3	
	40	Lonarla ...	13	4	14	...	28	6	3	
	41	Khed ...	13	4	4	...	19	7	4	
	42	Alandi ...	13	4	3	...	25	8	...	
	43	Jennar ...	17	4	12	...	30	10	5	
	44	Poona Suburban ...	17	4	3	5	28	10	4	

District.	Number.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Number of Members of the Managing Committee.	Meetings of the Managing Committee.	AVERAGE ATTENDANCE AT MEETINGS.		Remarks.
				Quarterly.	Special.			General.	Managing Committee.	
Sátára	45	Sátára City	25	4	6	...	43	16.2	5	
	46	Wai	17	4	4	...	47	11.2	4.3	
	47	Bahimatpur	13	4	6	...	32	8.10	Not stated.	
	48	Karád	18	4	13	...	39	8.4	3.4	
	49	Islámpur	19	4	7	...	24	7.5	3	
	50	Aehta	13	4	8	...	43	8.2	3.9	
	51	Tásgaon	13	4	8	...	17	8.2	4.6	
	52	Vita	13	4	10	...	75	10	5	
	53	Máyni	18	4	13	...	27	8.5	8	
	54	Pusesávil	18	4	10	...	62	10.5	8	
	55	Mhasvad	18	4	6	...	45	8.6	4	
	56	Málcómpeth	10	2	2	...	10	7	Not stated.	
	57	Sátára Suburban	13	8	1	...	16	9.3	2.9	
	58	Shirála	9	1	6	...	...	6.6	...	
	59	Bhúlavdi	9	1	2	...	13	7	5	
	60	Kásegaon	9	2	3	...	10	5.6	3.9	
Sholápur	61	Sholápur	26	4	2	9	36	17	6.9	
	62	Bárai	16	4	15	6	19	12.6	4.4	
	63	Karmála	12	4	5	6	21	8	3.1	
	64	Pandharpur	18	4	7	9	48	10.3	4.2	
	65	Sángola	12	3	...	6	44	9.3	4.1	

9. The Municipalities of Párola, Yeola, Indápur, Málcómpeth, Sátára Suburbs, Shirála, Kásegaon and SÁNGOLA have not complied with the provisions of the law, requiring four quarterly general meetings; Máheji is not governed by the rule, as it is a temporary Municipality constituted every year during the continuance of the fair. The omission at Párola is ascribed to the apathy of the Commissioners. At Yeola probably the disturbances interfered. No explanation is given of the omission at Indápur and SÁNGOLA. Last year also Indápur held only 3 meetings, and the explanation it furnished was not satisfactory. The explanation as regards the Málcómpeth and Sátára Suburban Municipalities is the same as last year: in the former there are not enough of the Commissioners in residence in July to make a meeting: in the latter in January the European officers, who form the majority of the Board, are absent from the station, and without them a quorum cannot be obtained.

10. The average attendance at general meetings was below 50 per cent. in the Ahmednagar, Máheji and Lonávla Municipalities. A comparison, however, of the figures of average attendance during the year with those of the preceding year shows that taking the Municipalities as a whole there has been some improvement.

11. Many Municipalities have again this year failed to supply the information required to fill up the column headed "Number of Members of the Managing Committees," and consequently it is not possible to say, from the average attendance stated, whether the attendance at meetings of these Committees was good or otherwise: in the few cases in which the number is given, the average attendance was satisfactory. The number of meetings held by the several Managing Committees was in most Municipalities satisfactory.

12. No changes were made, during the year, in the rates of house-tax and conservancy cess; and consequently the statement prescribed by Government Resolution No. 2384, dated the 19th June 1889, is not submitted. Nor were changes made in the schedules of taxation, except that octroi was introduced in Máyni under Government Resolution No. 2317, dated 4th July 1893, General Department, and that wheel-tax was introduced in Karmála under Government Resolution No. 2609, dated 25th idem.

13. The following statement shows for each Municipality the gross income and expenditure, as also the population, according to the decennial census of 1891:—

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	Gross Income, 1893-94.			Gross Expenditure, 1893-94.		
				Rs.	a.	p.	Rs.	a.	p.
Ahmednagar	1	Ahmednagar ...	36,083	75,887	0	4	75,059	11	11
	2	Bhingár ...	5,490	4,895	6	1	8,363	9	3
	3	Sangamner ...	9,733	14,001	5	9	18,867	6	8
	4	Vámbori ...	5,159	4,173	8	11	2,771	6	9
		Total ...	56,465	98,957	5	1	1,00,062	2	7
Khándesh ...	5	Amalner ...	7,968	7,049	14	2	6,897	13	2
	6	Párola ...	14,478	9,074	14	9	10,335	6	10
	7	Erundol ...	12,557	8,464	0	1	8,766	13	10
	8	Dharangaon ...	14,357	10,070	10	3	11,366	0	10
	9	Bhadgaon ...	7,268	6,303	9	2	5,877	7	3
	10	Máheji ...	999	1,365	8	3	1,153	4	0
	11	Chopda ...	15,655	10,142	9	9	9,623	3	6
	12	Shirpur ...	10,142	13,834	7	3	13,706	15	2
	13	Sindkheda ...	4,718	3,790	3	6	3,525	2	8
	14	Betávad ...	3,372	2,818	14	10	6,053	12	3
	15	Sávda ...	7,142	9,408	9	0	10,000	8	4
	16	Yával ...	10,801	7,724	12	11	7,541	4	8
	17	Varangaon ...	5,539	2,472	7	3	2,439	12	0
	18	Bhusával ...	11,445	17,781	12	8	19,222	14	6
	19	Jalgaon ...	14,672	34,063	4	1	29,593	4	1
	20	Dhulia ...	21,888	2,33,698	8	4	2,04,820	4	7
	21	Songir ...	4,267	2,697	15	0	2,376	5	7
22	Taloda ...	8,095	6,218	10	3	6,481	14	9	
23	Sháháda ...	6,615	7,154	2	2	5,624	13	11	
24	Prakásha ...	3,634	2,086	1	5	1,886	0	0	
25	Nandurbár ...	7,666	13,039	6	3	9,203	1	1	
26	Faizpur ...	9,535	7,063	2	6	6,798	5	2	
	Total ...	202,853	4,16,323	7	10	3,83,294	8	2	
Násik ...	27	Málegaon ...	15,502	20,785	0	10	21,180	11	2
	28	Yeola ...	18,861	30,697	15	3	24,430	6	4
	29	Násik... ...	24,429	59,809	1	8	63,400	0	11
	30	Sinnar ...	8,319	4,941	2	8	4,594	13	11
	31	Igatpuri ...	7,544	9,341	7	3	8,852	0	2
	32	Trimbak ...	4,084	5,182	10	8	5,863	3	8
	Total ...	78,739	1,30,757	6	4	1,28,321	4	2	
Poona ...	33	Poona City ...	118,790	3,34,203	9	0	3,19,564	4	4
	34	Sásvad ...	6,388	5,767	2	8	6,123	4	2
	35	Jejuri ...	3,469	7,966	14	4	6,230	15	2
	36	Báramati ...	5,410	7,774	1	3	6,515	11	5
	37	Indápur ...	5,244	3,872	14	5	3,356	8	11
	38	Sirúr ...	5,574	16,780	7	9	15,501	4	4
	39	Talegaon Dábháda ...	4,476	6,011	4	4	5,678	10	5
	40	Lonávia ...	3,582	6,068	13	6	3,573	0	4
	41	Khed... ...	3,947	2,896	14	8	3,251	4	10
	42	A'landi ...	2,143	8,801	10	5	5,316	11	6
	43	Jannar ...	11,984	7,757	13	1	7,789	10	8
44	Poona Suburban ...	6,700	22,378	0	4	23,100	13	10	
	Total ...	1,77,707	4,29,279	9	9	4,06,002	3	11	

District	Serial Number	Name of Municipality	Population according to Census of 1891.	Gross Income, 1893-94.			Gross Expenditure, 1893-94.		
				Rs.	a.	p.	Rs.	a.	p.
Sátára	45	Sátára City	25,749	55,229	13	1	57,120	9	1
	46	Wái	12,473	10,398	9	2	9,790	5	2
	47	Rahimatpur	6,670	2,839	2	0	3,269	7	7
	48	Karád	12,086	13,854	4	7	9,642	10	5
	49	Islámpur	10,657	25,040	10	8	4,698	13	1
	50	A'shta	11,403	5,072	7	11	4,560	5	8
	51	Tásgeon	11,261	10,442	1	2	6,711	9	6
	52	Vita	5,264	2,644	4	7	3,025	2	5
	53	Máyni	4,189	1,141	7	9	1,130	9	3
	54	Pusesávli	2,902	1,759	10	8	1,486	7	2
	55	Mhasvad	6,415	3,951	0	5	3,669	15	0
	56	Málcómpeth	3,443	18,212	6	4	17,472	2	0
	57	Sátára Suburban	3,353	6,032	14	8	6,249	3	5
	58	Shirála	4,011	25	7	0	0	6	0
59	Bhilavdi	6,985	40	0	0	40	0	0	
60	Kásagaon	4,669	47	7	0	51	8	10	
		Total	1,31,530	1,56,731	11	0	1,28,919	2	7
Sholápur	61	Sholápur	62,329	1,45,071	4	8	1,61,287	1	11
	62	Bársi	20,569	35,144	8	10	46,836	4	3
	63	Karmála	6,437	7,781	11	2	6,330	7	3
	64	Pandharpur	19,976	76,476	5	11	59,279	6	5
	65	Sángola	5,733	3,958	5	11	6,347	4	1
		Total	115,044	2,68,382	4	6	2,80,080	7	11
		Grand Total	762,338	15,00,431	12	6	14,26,679	13	4

It will be seen that there is an excess of expenditure over receipts in 23 Municipalities out of the 65. If, however, the items under "Extraordinary and Debt" are excluded from both sides of the account—from the receipts side and from the expenditure side as well—then excess is apparent in the case of 22 only. The excess is large in the Municipalities of Bhingár, Betávad, Bhusával, Dhulia, Málegaon, Bársi and SÁNGOLA. In Bhingár it is due to a contribution paid by the Board to the Educational Department for the erection of a school-house: in Betávad it occurred on account of the construction of a dharmshála, and in Bhusával on account of increased expenditure on roads and drainage. In Dhulia, there was large capital outlay on the water-works in progress, and payments of interest had to be made on the loans contracted in respect of these works. In Málegaon there was greater outlay than usual on the construction of roads, and in addition the Municipality bought a house. The building of a municipal office at Bársi, and of a dispensary at SÁNGOLA, accounts for the excess in these two towns.

14. The following comparative statement shows the net income and the incidence of taxation per head of population of each Municipality, under the heads "Indirect Taxation," "Direct Taxation," and "Miscellaneous," for the year under report and the year before. The total income of all the Municipalities taken together, under the three heads, amounted to Rs. 12,51,025 against Rs. 12,40,016 in 1892-93, and thus shows an increase of Rs. 11,009. The total amount of Rs. 12,51,025 is made up of Rs. 3,92,414 from indirect taxation, Rs. 4,83,853 from direct taxation, and Rs. 3,74,758 from miscellaneous. In 20 of the Municipalities, which levy octroi, the income from octroi receipts has increased. 32 out of 65 Municipalities show an increase in receipts from direct taxes; while under "Miscellaneous" there is a decrease in 25. The incidence of taxation per head of population for the whole Division has risen from Rs. 1-10-1 to Rs. 1-12-0: under each of the two heads "Indirect" and "Direct" there is an increase, while under the third head "Miscellaneous" there is a decrease.

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	INCOME FOR THE YEARS 1892-93 AND 1893-94.								INCIDENCE OF MUNICIPAL TAXATION PER HEAD.							
				Indirect Taxation.		Direct Taxation.		Miscellaneous.		Total.		Indirect.		Direct.		Miscellaneous.		Total.	
				1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.
Ahmednagar.	1	Ahmednagar ...	36,083	27,657	29,657	32,656	18,496	24,090	20,877	74,402	69,030	0 12 8	0 13 1	0 10 0	0 8 3	0 10 8	0 9 3	2 1 0	1 14 7
	2	Bhingar ...	5,490	...	...	3,614	3,478	1,504	1,392	5,118	4,870	...	...	0 10 8	0 10 2	0 4 4	0 4 0	0 14 11	0 14 2
	3	Sangamner ...	9,733	3,737	4,262	4,550	4,896	3,788	4,202	12,076	13,360	0 6 1	0 7 0	0 7 6	0 8 0	0 7 0	0 6 11	1 4 7	1 5 11
	4	Vambori ...	5,150	...	...	1,916	3,740	809	434	2,725	4,174	...	...	0 5 11	0 11 7	0 2 6	0 1 4	0 8 5	0 12 11
		Total ...	56,465	31,394	33,919	32,736	30,610	30,191	26,906	94,520	91,434	0 8 10	0 10 6	0 9 8	0 8 8	0 8 8	0 7 7	1 10 10	1 9 10
Khandesh.	5	Amalner ...	7,963	...	...	2,978	3,035	3,826	4,015	6,704	7,050	...	...	0 5 9	0 6 1	0 7 8	0 8 0	0 13 6	0 14 0
	6	Parola ...	14,478	...	...	3,972	3,969	5,089	5,108	9,061	9,075	...	...	0 4 4	0 4 4	0 5 7	0 5 8	0 10 6	0 10 0
	7	Erandol ...	12,657	...	...	5,070	4,612	4,081	3,852	9,151	8,464	...	...	0 6 8	0 5 11	0 5 2	0 4 10	0 11 8	0 10 9
	8	Dharangaon ...	14,357	...	...	4,820	4,554	5,518	5,517	10,138	10,071	...	...	0 5 2	0 5 0	0 6 2	0 6 2	0 11 1	0 11 2
	9	Bhadgaon ...	7,268	...	...	2,959	2,216	3,059	3,609	5,825	5,825	...	...	0 6 6	0 4 10	0 6 9	0 7 11	0 13 9	0 12 9
	10	Máheji ...	999	...	...	1,121	906	129	400	1,250	1,366	...	...	1 1 10	0 15 6	0 2 0	0 6 4	1 4 0	1 5 10
	11	Chopda ...	15,655	1,939	1,974	4,038	3,976	4,132	4,192	10,104	10,104	0 2 0	0 2 0	0 4 10	0 4 1	0 4 3	0 4 3	0 10 8	0 10 4
	12	Shirpur ...	10,142	2,907	2,708	2,936	3,034	3,480	8,093	9,323	13,855	0 4 7	0 4 3	0 4 8	0 4 11	0 5 6	0 12 7	0 14 8	1 5 9
	13	Sindkheda ...	4,713	...	...	1,718	1,786	1,976	1,094	3,689	3,790	...	...	0 5 10	0 6 1	0 6 8	0 6 9	0 12 6	0 12 10
	14	Betavad ...	3,372	329	381	805	870	4,302	1,668	5,436	2,819	0 1 7	0 1 4	0 3 9	0 4 2	1 4 5	0 7 10	1 9 10	0 18 4
	15	Savda ...	7,142	...	...	4,640	4,050	4,128	5,359	8,668	9,409	...	...	0 10 2	0 9 1	0 9 3	0 11 11	1 3 5	1 5 0
	16	Yaval ...	10,801	...	...	2,958	2,898	4,503	4,827	7,461	7,725	...	...	0 4 5	0 4 3	0 6 8	0 7 2	0 11 0	0 11 5
	17	Varaogaon ...	5,539	...	...	1,287	1,328	1,214	1,144	2,501	2,472	...	...	0 3 9	0 3 10	0 3 8	0 3 3	0 7 8	0 7 1
	18	Rhusaval ...	11,445	...	...	6,947	6,519	10,467	11,263	17,414	17,782	...	...	0 9 9	0 9 1	0 14 8	0 15 9	1 8 4	1 8 10
	19	Jalgaon ...	14,672	7,282	5,536	17,371	17,980	9,184	7,713	33,887	31,229	0 7 11	0 6 0	1 2 11	1 3 8	0 10 0	0 8 4	2 4 11	2 2 0
	20	Dhulia ...	21,888	21,033	21,030	28,100	28,693	39,031	16,903	88,194	64,626	0 15 5	0 15 4	1 4 6	1 3 6	1 12 6	0 12 4	4 0 6	2 15 2
21	Songir ...	4,267	...	...	1,561	1,560	1,027	1,148	2,538	2,598	...	...	0 5 10	0 5 10	0 3 9	0 4 3	0 9 8	0 10 1	
22	Taloda ...	8,095	2,717	2,469	1,047	1,084	2,526	2,563	6,290	6,716	0 5 4	0 4 11	0 2 0	0 2 1	0 4 11	0 5 1	0 12 4	0 12 1	
23	Shahada ...	6,615	1,423	1,688	2,807	2,901	2,996	2,614	7,226	7,103	0 3 5	0 3 10	0 8 9	0 7 0	0 7 2	0 6 4	1 1 6	1 1 2	
24	Prakasha ...	3,684	326	285	1,033	1,016	726	785	2,034	2,086	0 1 5	0 1 3	0 4 6	0 4 5	0 3 2	0 3 4	0 9 0	0 9 0	
25	Nandurbár ...	7,666	4,158	4,247	4,717	3,491	3,093	5,838	11,968	12,376	0 8 8	0 6 10	0 9 10	0 7 4	0 6 5	0 10 3	1 8 5	1 10 10	
26	Faipur ...	9,535	...	...	3,946	3,552	3,877	3,211	7,323	7,063	...	...	0 6 7	0 6 6	0 5 8	0 5 4	0 12 3	0 11 10	
	Total ...	202,355	42,143	40,118	1,06,421	1,02,390	1,17,864	1,01,114	2,66,428	2,43,022	0 8 4	0 7 0	0 8 5	0 8 0	0 9 4	0 7 11	1 5 0	1 3 2	
Nasik.	27	Málegaon ...	15,500	5,404	5,182	6,532	6,532	5,587	5,327	17,523	17,142	0 5 7	0 5 3	0 6 8	0 6 11	0 7 3	0 5 6	1 3 7	1 1 8
	28	Yeola ...	18,861	11,822	11,260	11,031	10,917	8,545	7,605	31,398	28,882	0 10 0	0 9 6	0 9 4	0 8 6	0 7 2	0 6 6	1 10 0	1 8 6
	29	Nasik ...	24,429	16,916	17,266	30,891	30,483	9,914	10,928	67,721	53,682	0 11 1	0 11 2	1 4 2	1 3 11	0 7 0	0 7 3	2 6 4	2 6 5
	30	Sinnar ...	8,219	...	...	2,583	2,657	1,666	2,284	4,256	4,941	...	...	0 4 10	0 5 1	0 3 2	0 4 5	0 8 2	0 9 6
	31	Igatpuri ...	7,544	...	...	6,818	6,184	1,817	3,158	8,435	9,342	...	...	0 14 0	0 13 1	0 3 10	0 6 8	1 1 10	1 3 9
	32	Trimbak ...	4,084	...	...	3,893	2,913	1,183	1,197	4,576	4,110	...	...	0 15 3	0 11 4	0 4 7	0 4 9	1 1 10	1 0 1
	Total ...	78,739	34,142	33,688	61,053	58,912	28,774	30,499	1,23,009	1,23,099	0 9 3	0 9 2	0 12 6	0 11 11	0 6 3	0 6 4	1 9 7	1 9 0	

Poona	33	Poona City	118,790	1,18,447	1,23,517	96,080	1,07,622	78,367	82,455	2,90,814	3,13,594	0 15 11	1 0 8	0 12 11	0 14 5	0 30 3	0 11 1	2 7 2	2 10 2	
	34	Saswad	6,888	3,666	4,140	...	...	1,464	1,627	5,131	5,767	...	0 9 2	0 10 4	...	0 8 8	0 4 1	0 12 10	0 14 5
	35	Jejuri	3,469	976	1,019	5,671	5,871	378	1,061	7,024	7,951	...	0 4 5	0 4 6	1 10 0	1 11 1	0 1 5	0 4 13	2 0 3	2 4 3
	36	Baramati	5,410	2,319	3,455	762	769	3,631	3,550	6,612	7,774	...	0 6 10	0 10 2	0 2 8	0 2 4	0 10 5	0 3 0	1 1 6	1 6 11
	37	Inclapur	5,244	1,292	1,944	1,162	942	906	987	3,360	3,873	...	0 3 11	0 5 11	0 3 8	0 2 10	0 9 9	0 3 0	0 10 8	0 11 9
	38	Sirur	5,574	4,468	5,508	2,450	2,868	1,808	1,912	8,556	10,288	...	0 12 9	0 15 9	0 7 1	0 8 8	0 4 7	0 5 6	1 8 6	1 18 6
	39	Talegaon Dhuabha- da	4,476	3,029	3,222	2,348	1,800	1,332	980	5,500	6,011	...	0 10 9	0 11 6	0 8 4	0 6 5	0 4 0	0 8 6	1 7 8	1 5 5
	40	Lonavla	3,582	2,479	2,627	1,442	2,442	3,921	5,069	0 11 0	0 11 9	0 6 5	0 10 10	1 1 6	1 6 7
	41	Khed	3,947	1,326	1,254	1,647	1,590	2,973	2,844	0 5 4	0 5 1	0 6 0	0 6 5	0 12 0	0 11 6
	42	A'landi	2,133	6,833	7,935	884	867	7,777	8,802	8 8 0	3 11 3	0 0 7	0 0 5	3 9 7	4 1 8
43	Junnar	11,984	...	...	4,875	5,610	1,922	2,142	6,793	7,758	...	...	...	0 6 6	0 7 6	0 2 6	0 2 10	0 9 0	0 10 4
44	Poona Suburban	6,700	4,000	4,000	8,586	9,766	3,390	8,522	20,970	22,278	...	0 9 6	0 9 6	1 4 6	1 7 4	1 4 0	1 4 4	3 2 1	3 5 2	
Total			177,707	1,38,198	1,46,805	1,32,552	1,47,069	99,670	1,08,135	3,70,423	4,02,009	0 14 4	0 15 3	0 12 11	0 18 2	0 6 11	0 9 8	2 1 4	2 4 2	
Satara	45	Satara City	25,719	29,852	31,411	9,204	8,579	18,219	13,362	52,269	53,352	1 2 6	1 3 6	0 5 8	0 5 4	0 8 2	0 8 3	2 0 5	2 1 1	
	46	Wai	12,478	6,096	5,939	2,478	2,502	2,294	1,927	10,869	10,399	0 7 9	0 7 7	0 3 2	0 3 3	0 2 11	0 2 6	0 13 11	0 13 4	
	47	Rahimatpur	6,670	1,235	1,274	785	878	891	692	2,712	2,830	0 2 11	0 3 0	0 1 10	0 2 1	0 1 7	0 1 8	0 6 6	0 6 9	
	48	Karad	12,096	5,954	7,6 4	2,186	3,540	2,779	2,570	10,915	13,794	0 7 10	0 10 2	0 2 10	0 4 8	0 3 8	0 3 5	1 14 5	1 2 3	
	49	Islampur	10,857	...	...	2,976	2,738	2,009	1,284	4,978	4,022	...	...	0 4 5	0 4 1	0 3 0	0 1 11	0 7 5	0 6 0
	50	Ashta	11,403	...	...	1,369	3,124	2,455	1,949	3,805	5,073	...	...	0 1 11	0 4 4	0 3 4	0 2 9	0 5 4	0 7 1
	51	Tugaon	11,261	3,892	4,935	240	2,527	1,412	2,978	5,544	10,440	0 5 6	0 7 0	0 0 4	0 3 4	0 2 0	0 4 6	0 7 10	0 14 10	
	52	Vita	5,264	511	483	993	1,007	817	1,154	2,320	2,644	0 1 6	0 1 6	0 3 0	0 3 0	0 2 5	0 3 6	0 7 0	0 8 0	
	53	Mayni	4,189	...	82	698	722	365	338	1,063	1,142	...	...	0 0 4	0 2 7	0 2 9	0 1 4	0 1 3	0 4 4
	54	Puneavli	2,902	568	678	449	420	616	704	1,603	1,792	0 3 1	0 3 2	0 2 5	0 2 5	0 2 4	0 3 9	0 9 0	0 9 4	
	55	Mhasvad	6,415	1,163	1,045	1,355	1,700	825	1,180	3,043	3,925	0 2 10	0 2 7	0 3 4	0 4 3	0 1 3	0 2 11	0 7 5	0 9 9	
	56	Malcolmpeth	3,443	...	...	3,266	3,725	14,640	14,456	17,905	18,183	...	...	0 15 2	1 1 4	4 4 0	4 3 1	5 3 2	5 4 5
	57	Satara Suburban	3,363	...	...	2,054	2,084	2,686	3,819	4,741	5,903	...	...	0 9 9	0 9 10	0 12 9	1 2 4	1 6 7	1 12 2
58	Shirala	4,011	...	...	...	...	...	26	...	...	...	...	...	...	...	0 0 1	...	0 0 1	
59	Bhilavdi	6,985	...	...	...	...	...	40	...	...	...	...	...	...	...	0 0 1	...	0 0 1	
60	Kasgaon	4,669	...	...	...	...	10	47	...	...	...	...	...	...	...	0 0 1	...	0 0 1	
Total			131,530	49,271	53,461	28,054	33,542	46,484	46,526	1,23,310	1,33,529	0 9 7	0 9 9	0 3 4	0 4 0	0 5 7	0 5 7	0 15 0	1 0 2	
Sholapur	61	Sholapur	62,329	58,843	57,889	39,293	39,085	37,871	37,752	1,36,007	1,34,726	0 15 2	0 14 10	0 10 1	0 30 1	0 9 9	0 9 7	2 3 1	2 2 6	
	62	Barsi	20,569	...	...	32,890	29,521	5,709	5,624	38,598	35,145	...	...	1 9 4	1 7 0	0 4 5	0 4 4	1 14 0	1 11 4
	63	Karmala	6,437	5,176	4,798	572	1,212	1,587	1,722	7,335	7,732	0 12 10	0 11 11	0 1 5	0 3 0	0 3 11	0 4 3	1 2 2	1 3 2	
	64	Pandharpur	19,976	18,820	21,851	43,386	40,754	11,890	13,668	74,096	75,771	0 15 6	1 1 1	2 2 9	2 0 8	0 9 6	0 10 11	3 11 4	3 12 8	
	65	Sangola	5,733	288	388	338	758	4,464	2,815	8,089	3,968	0 0 9	0 1 1	0 0 11	0 2 1	0 11 8	0 7 10	0 14 0	0 11 0	
Total			115,044	83,127	84,423	1,16,477	1,11,330	61,621	61,579	2,61,125	2,57,832	0 14 1	0 14 4	1 0 3	0 15 5	0 8 7	0 8 7	2 4 5	2 3 9	
Grand Total			762,336	3,78,277	3,92,414	4,77,291	4,88,853	3,54,445	3,74,758	12,40,016	12,51,025	0 11 6	0 11 9	0 10 1	0 10 2	0 8 8	0 7 10	1 10 1	1 12 0	

15. The following table shows for the two years 1893-94 and 1892-93 the different sources of income, and the amount derived from each source. The total income for 1893-94 was Rs. 15,00,431-12-6, or Rs. 50,898-11-7 more than in 1892-93 :—

No.	Items.	1892-93.			1893-94.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
A.	Municipal rates and taxes—												
	1. Octroi	3,78,277	10	10	3,92,414	8	6	14,136	13	8	.....	.....	.....
	2. Tax on houses and lands ...	1,74,959	1	7	1,81,348	5	4	6,389	3	9	.....	.....	.....
	3. Tax on animals and vehicles...	17,395	1	11	17,009	15	4	.....	.....	.....	385	2	7
	4. Tax on professions and trades.	2,519	8	0	1,726	8	0	.....	.....	.....	793	0	0
	5. Tolls (on roads and ferries) ...	65,008	0	0	62,783	13	3	.....	.....	.....	2,224	2	9
	6. Water-rate	60,072	5	10	60,074	1	2	1	11	4	.....	.....	.....
	7. Lighting rate	104	2	0	106	13	0	2	11	0	.....	.....	.....
	8. Conservancy (including scavenging and latrines rates).	80,724	2	4	84,465	15	9	3,741	13	5	.....	.....	.....
	9. Trade registration fees, including loom, factory, and cotton manufacture tax ...	18,395	14	11	19,225	2	0	829	3	1	.....	.....	.....
	10. Dog tax... .. .	69	8	0	67	8	0	.....	.....	.....	2	0	0
	11. Pilgrim tax	58,045	0	6	57,044	6	0	.....	.....	.....	1,001	10	6
B.	Realisations under Special Acts ...	12,796	4	6	11,964	5	9	.....	.....	.....	831	14	9
C.	Revenue derived from Municipal property and powers apart from taxation—												
	1. Rents of lands, houses, serais, dāk-bungalows	31,033	9	10	19,508	5	0	.....	.....	.....	1,525	4	10
	2. Sale-proceeds of lands and produce of lands, &c. ...	13,697	12	9	16,350	12	3	1,652	15	6	.....	.....	.....
	3. Conservancy receipts (other than taxes and rates) ...	73,207	2	8	78,678	9	8	5,471	7	0	.....	.....	.....
	4. Fees and revenue from educational institutions ...	32,164	7	10	34,014	9	0	1,850	1	2	.....	.....	.....
	5. Fees and revenue from medical institutions ...	908	2	8	908	7	8	0	5	0	.....	.....	.....
	6. Fees and revenue from markets and slaughter-houses ...	53,916	15	4	59,020	12	7	5,103	13	3	.....	.....	.....
	7. Fees for temporary occupation of municipal land	2,679	4	10	1,225	4	2	.....	.....	.....	1,454	0	8
	8. Fees for stone, quarry, &c. ...	4,709	12	0	4,540	5	9	.....	.....	.....	169	6	3
	9. Miscellaneous fees	642	12	10	515	1	10	.....	.....	.....	127	11	0
	10. Fines under Municipal and other Acts	6,101	7	6	6,652	3	0	550	11	6	.....	.....	.....
	11. Interest on investments for general, educational, and medical purposes	13,050	4	9	9,391	10	2	.....	.....	.....	3,658	10	7
	12. Premium on loans	3,616	9	0	.....	.....	.....	.....	.....	.....	3,616	9	0
D.	Grants and contributions (for general and special purposes) from Government, from Local Funds, and from other sources	1,33,965	9	10	1,15,041	13	4	.....	.....	.....	18,923	12	6
E.	Miscellaneous—												
	1. Recoveries on account of services rendered to private individuals	8,228	2	9	2,389	15	8	.....	.....	.....	838	5	1
	2. Other items	8,726	8	8	15,525	14	9	6,799	6	3	.....	.....	.....
F.	Extraordinary and Debt—												
	1. Sale-proceeds of Government securities and withdrawals from Savings Bank	17,630	3	1	84,829	8	4	67,199	5	3	.....	.....	.....
	2. Loans from Government	1,50,000	0	0	1,11,000	0	0	.....	.....	.....	39,000	0	0
	3. Realisations of Sinking Fund for repayment of loans ... .. .	.....	.....	.....	7,100	0	0	7,100	0	0	.....	.....	.....
	4. Advances—(a) Permanent	4,829	10	7	8	0	0	.....	.....	.....	4,821	10	7
	(b) Other	8,298	1	5	8,419	14	6	.....	.....	.....	878	2	11
	5. Deposits	27,758	10	4	32,049	4	9	10,290	10	5	.....	.....	.....
	Total	14,49,533	0	11	15,00,431	12	6	1,31,150	3	7	80,251	8	0
	Net ... .. .	.....	.....	.....	.....	.....	.....	50,898	11	7	.....	.....	.....

16. The chief items of increase are :—

(1) *Octroi* (Rs. 14,136).—The increase occurs mainly in Ahmednagar, Poona City, Sátára, Karád, and Pandharpur, and is everywhere due to larger imports of grain.

(2) *Tax on houses and lands* (Rs. 6,389).—The increase is due to realisations of outstanding balances in Sangamner, Poona City, Junnar, Poona Suburban, Karád, Ashta and Tásgaon Municipalities.

(3) *Conservancy rates* (Rs. 3,741).—The increase is principally due to the collection of arrears of previous years in Poona City.

(4) *Sale-proceeds of lands and produce of lands* (Rs. 1,652).—The increase is due to the sale of an old school building in Nandurbár.

(5) *Conservancy receipts* (Rs. 5,471).—The increase occurs in the Municipalities of Málegaon, Násik and Sholápur, and is due to the larger amounts realised by the sale of street sweepings and of poudrette manure.

(6) *Fees and Revenue from Educational Institutions* (Rs. 1,880).—The increase is spread over the whole Division.

(7) *Fees and revenue from markets and slaughter-houses* (Rs. 5,103).—The increase occurs in Dhulia, Násik and Poona City.

(8) *Other Items under E.—Miscellaneous* (Rs. 6,799).—The increase is marked in Yeola, Poona City, Bárámati, Malcolmpeeth and Sholápur. In Yeola, however, it is nominal only and is due to the adjustment of an account entry: Rs. 3,500 were last year debited by mistake in the accounts as deposited in the Bombay Bank, instead of in the Mámlatdár's Treasury. The error has been rectified this year by crediting the amount to "Other items" under "Miscellaneous."

(9) *Sale-proceeds of Government Securities and Withdrawals from Savings Bank* (Rs. 67,199).—The increase is due to the proceeds of promissory notes of the value of Rs. 75,000 sold by the Dhulia Municipality.

(10) *Realisations of Sinking Fund for repayment of loans* (Rs. 7,100).—This is an entry in the Sholápur municipal accounts, and represents the amounts of principal and interest debited to certain debenture holders and not actually paid to them, but standing over for payment.

(11) *Deposits* (Rs. 10,290).—The increase occurs in Jalgaon, Poona City and Sirúr.

17. The items of decrease are:—

(1) *Tolls on roads and ferries* (Rs. 2,224).—The decrease is due to the diminished traffic at Bársi, where Rs. 3,525 less were realised than in the previous year.

(2) *Pilgrim tax* (Rs. 1,001).—The decrease is large at Pandharpur and is due to the fact that the Chaitri Fair there finished with the commencement of the year: the dates of the different fairs vary every year.

(3) *Rents of lands, &c.* (Rs. 1,525).—The decrease occurs in Erandol, Yeola, Poona City, Louávla, Karád and Málcómpeth.

(4) *Fees for the temporary occupation of municipal land* (Rs. 1,454).—These are mostly fees charged for permission to erect mándavs: the decrease occurs in Ahmednagar, Yeola, Dhulia, Násik and Sholápur.

(5) *Interest on investments* (Rs. 3,658).—The decrease is mainly owing to the absence of any receipts under this head against Yeola; in the preceding year Rs. 3,425 were shown.

(6) *Premium on loans* (Rs. 3,616).—The decrease is due to there having been no sales of 4 per cent. Government promissory notes; last year the Sholápur Municipality sold some Government paper at a premium.

(7) *Grants and contributions* (Rs. 18,923).—The decrease occurs in Dhulia and Sângola, where in the preceding year there had been special contributions.

(8) *Loans from Government* (Rs. 39,000).—This decrease is due to the smaller amount of the advance to the Dhulia Municipality.

(9) *Permanent advances* (Rs. 4,821).—The decrease here is owing simply to the omission by the Ahmednagar Municipality of an unnecessary entry made last year.

18. The following statement shows the various items of expenditure, incurred by the different Municipalities, during the year contrasted with the corresponding amounts of the preceding year: the total expenditure was Rs. 14,26,679-13-4 or Rs. 36,615-12-9 more than in 1892-93:—

No.	Items.	1892-93.		1893-94.		Increase.		Decrease.	
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
A.	General Administration and Collection Charges—								
	1. General Administration (office establishment, Inspection, Honorary Magistrate's establishment, &c.)	72,443	2 5	74,769	15 2	2,326	12 9	.....	.....
	2. Collection of taxes (establishment, purchase of books and paper, money-boxes, repairs to outposts, &c.)	70,590	0 2	68,912	14 11	.....	.....	1,677	1 3
	3. Collection of tolls on roads and ferries	5,608	1 0	6,279	13 7	671	12 7	.....	.....
	4. Survey of land	1,667	6 2	1,237	7 6	.....	.....	429	14 8
	5. Refunds	8,968	15 0	9,553	9 8	584	10 8	.....	.....
	6. Pensions and gratuities	3,278	3 10	990	7 9	.....	.....	2,287	12 1
B.	Public Safety—								
	1. Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	19,072	9 1	10,551	7 0	.....	.....	8,521	2 1
	2. Lighting (establishment, purchase of lamps and oil, repairs, &c.)	54,420	12 9	57,364	15 9	2,944	3 0	.....	.....
	3. Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	2,242	4 0	1,935	1 0	.....	.....	307	3 0
	4. Rewards for destruction of wild animals and snakes	266	6 1	202	11 5	.....	.....	63	10 8
C.	Public Health and Convenience—								
	1. Water-supply (capital outlay, establishment, repairs, &c.)	2,08,016	13 11	1,88,295	3 3	.....	.....	17,721	10 8
	2. Drainage (capital outlay, establishment, repairs, &c.)	36,938	4 8	42,674	12 1	5,736	7 5	.....	.....
	3. Conservancy (including road cleaning and watering) and latrines	2,54,781	1 0	2,67,846	14 1	13,065	13 1	.....	.....
	4. Hospitals and dispensaries	62,289	7 11	67,578	3 11	5,288	12 0	.....	.....
	5. Vaccination	6,338	8 0	6,673	0 4	334	8 4	.....	.....
	6. Markets and slaughter-houses	18,132	7 10	18,745	6 0	2,612	14 2	.....	.....
	7. Ponds	3,007	4 10	3,160	2 2	152	13 4	.....	.....
	8. Dak bungalows and serais	4,026	1 3	4,138	4 10	112	3 7	.....	.....
	9. Arboriculture, public gardens and experimental cultivation	8,642	10 2	9,015	9 6	372	15 4	.....	.....
	10. Registration of births and deaths	1,281	8 6	1,231	0 0	.....	.....	50	8 6
	11. Public Works—								
	(i) Establishment	8,517	12 0	8,810	11 6	292	16 6	.....	.....
	(ii) Buildings	38,089	9 10	44,736	14 0	6,647	4 2	.....	.....
	(iii) Roads	1,15,707	4 6	1,22,794	10 2	7,087	5 8	.....	.....
	(iv) Stores	1,959	1 1	2,441	5 3	482	4 2	.....	.....
D.	Public Instruction	2,33,777	0 5	2,06,330	3 3	.....	.....	26,446	13 2
E.	Contributions for general purposes	4,974	5 6	3,567	4 8	.....	.....	1,407	0 10
F.	Miscellaneous	60,758	12 5	58,201	2 11	.....	.....	2,557	9 6
G.	Extraordinary and Debt—								
	1. Investments in Securities and in Saving Banks	17,987	6 1	77,200	0 0	59,212	9 11	.....	.....
	2. Repayment of Loans	26,510	8 2	19,021	1 10	.....	.....	7,489	6 4
	3. Advances—								
	(a) Permanent	6,026	15 1	1,001	0 0	.....	.....	5,025	15 1
	(b) Other	6,480	1 3	9,719	3 2	3,239	1 11	.....	.....
	4. Deposits	31,263	3 8	29,699	4 8	.....	.....	1,563	15 0
	Total	13,90,064	0 7	14,26,679	13 4	1,11,165	7 7	74,549	10 10
	Net					36,615	12 9		

19. The increases in some of the principal items are noted below:—

(1) *General Administration (office establishment, &c.)* (Rs. 2,326).—The increase is spread over the whole Division, but is specially noticeable in Sholapur, where it amounted to Rs. 1,080, owing to the increment in the Secretary's pay and the entertainment of a clerk for the Bench of Honorary Magistrates.

(2) *Lighting* (Rs. 2,944).—The increase is spread over the Municipalities generally, but more especially those of Khândesh. In Ahmednagar, it is noticeable, and is due to the purchase of new lamps and the provision of a better quality of kerosine oil.

(3) *Drainage* (Rs. 5,736).—The increase occurs in the Dhulia, Bhúsával, Násik, Poona City and Sholapur Municipalities.

(4) *Conservancy* (Rs. 13,065).—The increase is due to the larger sums spent on street cleaning, &c., by the Yeola, Násik, Trimbak, Poona City and Poona Suburban Boards.

(5) *Hospitals and Dispensaries* (Rs. 5,288).—The increase is due to the cost of certain medicines paid for by the Sholapur Municipality, and to the construction of a dispensary at Sângola.

(6) *Markets and Slaughter-houses* (Rs. 2,612).—The increase occurs in Sholapur, Pandharpur and Sâsvad.

(7) *Buildings* (Rs. 6,647).—The increase occurs in Párola, Betávad Taloda, Poona City, Sholapur and Bârsi.

(8) *Roads* (Rs. 7,087).—The increase occurs principally in Málegaon, Násik and Poona City.

(9) *Investments* (Rs. 59,212).—The only noticeable item under this head is against the Dhulia Municipality. It sold promissory notes of the value of Rs. 75,000, in order to pay for the cast-iron pipes purchased for the water-works. The entry is a formal one and might well have been omitted from both the expenditure and the receipts sides. The actual payment for the pipes was entered under "water-supply," and the sale of the notes need not have been debited, nor the proceeds credited, in Statement No. II.

(10) *Other advances* (Rs. 3,239).—The increase occurs chiefly in Ahmednagar, and is owing to advances made for the repair of municipal carts, dust-bins, &c.

20. The chief items of decrease are:—

(1) *Collection of taxes (establishment, &c.)* (Rs. 1,677).—The decrease occurs in the Poona City, Poona Suburban and Jejuri Municipalities.

(2) *Pensions and gratuities* (Rs. 2,287).—The decrease occurs in Ahmednagar and Yeola; but in both cases it is nominal, and is due to the fact that wrong entries were made under the particular head by the Collectors in the statements they submitted for 1892-93.

(3) *Fire* (Rs. 8,521).—The decrease occurs in Taloda, Jalgaon and Bârsi. In 1892-93, fire-engines were bought by the Taloda and Bârsi Municipalities, while in the year under report there was no similar expenditure.

(4) *Water-supply* (Rs. 17,721).—The decrease occurs in Ahmednagar, Yeola, Násik and Sholapur.

(5) *Public Instruction* (Rs. 25,446).—The decrease occurs in Dhulia and Poona City. In Dhulia there was no special contribution such as was made the year before. The Poona City Municipality similarly had no necessity to incur any charge corresponding to that necessitated the previous year by the purchase of machinery for the technical school.

(6) *Contributions for general purposes* (Rs. 1,407).—The decrease is distributed over all the districts.

(7) *Miscellaneous* (Rs. 2,557).—The decrease occurs mainly in Sholapur, and is due to a reduction in the amount of interest payable, to the

smaller quantity of materials required for the water-supply scheme, and to the non-purchase of any Government promissory notes.

(8) *Repayment of loans* (Rs. 7,489).—The decrease occurs in Jalgaon and Sātara City. In the former no instalment had to be paid, and in the latter there was a reduction in the amount payable.

(9) *Permanent advance* (Rs. 5,025).—See explanation given under (9) "Decrease under Income" above.

(10) *Deposits* (Rs. 1,563).—The decrease occurs in Ahmednagar and Sholapur.

21. The percentage of expenditure on establishment and on the cost of collection of octroi is shown in the following table, the corresponding figures for the preceding year being given also:—

District.	No.	Name of Municipality.	Total Income in 1893-94.		Office Establishment, Inspection, Honorary Magistrates Establishment &c.		Percentage of Columns 5 to 4.	Percentage in 1892-93.	Income from Octroi in 1893-94.	Percentage of Cost of Collection of Octroi in 1893-94.	Percentage of Cost of Collection of Octroi in 1892-93.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.					
Ahmednagar.	1	Ahmednagar	75,887 0 4	6,084 1 4	9.3	7	29,850 11 0	6.7	7		
	2	Bhingar	4,895 6 1	509 0 0	10.4	9	.....	.....	.....	.....	.....
	3	Sanganer	14,001 5 9	702 0 10	5.0	5	4,262 9 0	Not stated.	.....	.....	.....
	4	Vambori	4,173 8 11	842 10 0	8.1	13	.....	.....	.....	.....	.....
		Total	98,957 5 1	7,701 13 2	8.0	7	33,919 4 8	.....	.....	.....	.....
Mhāndesh.	5	Amalner	7,049 14 2	629 12 0	8.9	7	.....	.....	.....	.....	.....
	6	Fāruia	9,074 14 9	588 0 0	6.5	7	.....	.....	.....	.....	.....
	7	Brandol	8,464 0 1	478 14 5	5.6	5	.....	.....	.....	.....	.....
	8	Dharangaon	10,070 10 3	811 8 9	8.0	6	.....	.....	.....	.....	.....
	9	Bhadgaon	6,303 8 2	272 9 10	4.3	4	.....	.....	.....	.....	.....
	10	Māhefi	1,365 8 3	363 6 0	26.6	32	.....	.....	.....	.....	.....
	11	Chopda	10,142 8 9	601 14 8	5.9	6	1,978 12 6	Not stated.	.....	.....	11
	12	Shirpur	13,834 7 3	514 0 0	3.7	5	2,707 13 0	16	.....	.....	14
	13	Binkheda	3,790 3 6	332 10 7	8.8	9	.....	.....	.....	.....	.....
	14	Betavād	2,818 14 10	842 15 9	29.9	5	281 7 0	No special octroi establishment.	.....	.....	Not stated.
	15	Sāvda	9,408 9 0	777 15 0	8.3	9	.....	.....	.....	.....	.....
	16	Yāval	7,724 12 11	384 18 1	4.9	5	.....	.....	.....	.....	.....
	17	Varangaon	2,472 7 3	151 0 0	6.1	6	.....	.....	.....	.....	.....
	18	Bhusaval	17,781 12 8	661 12 3	3.7	4	.....	.....	.....	.....	.....
19	Jalgaon	34,063 4 1	1,661 8 1	4.9	5	5,336 2 8	22	.....	.....	23	
20	Dhulia	2,33,838 8 4	2,571 3 3	1.1	1	21,029 13 3	12	.....	.....	8	
21	Soneit	2,097 15 0	278 0 0	13.3	10	.....	.....	.....	.....	.....
22	Takda	6,218 10 2	418 4 11	6.7	6	2,463 14 0	16	.....	.....	13	
23	Shāhāda	7,184 2 2	318 10 4	4.4	5	1,588 4 3	16	.....	.....	Not stated.	
24	Prakhāda	2,090 1 5	278 12 0	13.3	13	234 13 2	16	.....	.....	14	
25	Nandurbar	13,030 6 3	458 8 6	3.5	3	4,247 2 0	21	.....	.....	21	
26	Falapur	7,063 2 6	795 7 0	11.2	10	.....	.....	.....	.....	.....
		Total	4,16,323 7 10	13,380 10 10	3.2	7	40,118 2 10	.....	.....	.....	.....
Nāsik.	27	Mālegaon	20,785 0 10	794 3 8	3.8	4	5,102 8 0	18	.....	.....	22
	28	Yecoi	30,697 15 3	718 9 5	2.3	2	11,259 13 0	12	.....	.....	12
	29	Nāsik	59,809 1 8	4,899 0 0	8.2	7	17,205 12 3	25	.....	.....	24
	30	Sinar	4,941 2 8	258 0 0	5.2	6	.....	.....	.....	.....	.....
	31	Lgatpur	8,341 7 3	540 12 0	6.5	5	.....	.....	.....	.....	.....
32	Trimbak	5,182 10 8	331 8 0	6.4	7	.....	.....	.....	.....	.....
		Total	1,30,767 6 4	7,598 6 11	5.8	5	33,688 1 3	.....	.....	.....	.....
Poona.	33	Poona City	3,34,208 9 0	17,404 7 5	5.2	5	1,23,817 2 9	5	.....	.....	5
	34	Sāvād	5,767 2 8	240 0 0	4.1	4	4,140 7 5	16	.....	.....	14
	35	Jejuri	7,964 14 4	408 0 0	5.1	6	1,018 11 11	16	.....	.....	Not given.
	36	Bārāmatī	7,774 1 3	420 0 0	5.4	6	3,455 6 0	17	.....	.....	23
	37	Indapur	5,872 13 5	315 3 4	5.4	8	1,943 16 6	Not given.	.....	.....	Not stated.
	38	Sirūr	16,780 7 9	418 13 4	2.5	5	5,507 1 9	9.9	.....	.....	11
	39	Telegraṅ Dābhāda	9,911 4 4	346 11 3	3.5	5	3,222 1 4	21	.....	.....	29
	40	Lōndā	5,064 13 6	390 1 8	7.7	9	.....	.....	.....	.....	.....
	41	Khōd	2,800 14 8	158 0 0	5.6	6	.....	.....	.....	.....	.....
	42	A'landi	8,801 10 5	342 14 4	3.9	4	.....	.....	.....	.....	.....
43	Junnar	7,787 13 1	400 4 2	5.1	7	.....	.....	.....	.....	.....
44	Poona Suburban	22,378 0 4	2,189 11 2	9.8	10	4,000 0 0	.....	.....	.....	.....
		Total	4,29,479 9 9	23,226 2 8	5.4	5	1,48,304 14 10	.....	.....	.....	.....
Sātara.	45	Sātara City	55,220 13 1	2,199 15 3	3.9	8	31,411 1 0	10	.....	.....	10
	46	Wāi	10,388 9 2	723 0 1	7.0	7	5,969 3 10	16	.....	.....	21
	47	Rahimat, ur	2,839 2 0	342 14 9	12.1	11	1,273 6 9	Not given.	.....	.....	Not given.
	48	Kargd	13,854 4 7	892 1 7	6.4	3	7,624 4 9	11	.....	.....	15
	49	Islampur	25,040 10 8	354 0 0	1.4	7	.....	.....	.....	.....	.....
	50	Ashta	5,072 7 11	304 3 5	6.0	7	.....	.....	.....	.....	.....
	51	Tāsgaon	10,442 1 2	398 6 9	3.8	4	4,935 2 11	17	.....	.....	16
	52	Vita	2,644 4 7	489 7 5	18.5	11	488 6 6	17	.....	.....	30
	53	Māyri	1,141 7 8	198 0 0	17.4	14	81 8 3	Not given.	.....	.....	.....
	54	Pūscāvēli	1,769 10 8	157 2 0	8.8	9	678 0 3	Do.	.....	.....	Not given.
55	Mhāsvād	3,951 0 6	257 8 0	6.5	8	1,045 4 10	Do.	.....	.....	Do.	
56	Māleolimpeṭh	18,212 6 4	4,803 1 0	26.4	27	.....	.....	.....	.....	.....
57	Sātara Suburban	6,032 14 8	828 13 1	13.7	13	.....	.....	.....	.....	.....
58	Shirāla	25 7 0	.....	.....	.....	.....	.....	.....	.....	.....
59	Bhīsvād	40 0 0	28 19 9	70.0	.....	.....	.....	.....	.....	.....
60	Kāsegaon	47 7 0	27 4 1	57.0	.....	.....	.....	.....	.....	.....
		Total	1,69,731 11 0	11,223 11 4	7.0	8	53,461 7 7	.....	.....	.....	.....
Sholapur.	61	Sholapur	1,45,071 4 8	5,345 5 8	3.7	2	57,889 2 3	9	.....	.....	9
	62	Bāsi	35,144 8 10	2,322 0 8	6.6	5	.....	.....	.....	.....	.....
	63	Karmāla	7,731 11 2	380 14 6	4.9	4	4,797 4 6	17	.....	.....	15
	64	Panṭharpur	70,478 5 11	3,310 14 5	4.7	4	21,350 12 0	Not stated.	.....	.....	12
65	Siṅgola	3,958 5 11	276 0 0	7.0	.....	385 1 9	.....	.....	.....	.....
		Total	2,68,382 4 6	11,041 3 3	4.1	3	84,432 9 6	.....	.....	.....	.....
		Grand Total	18,00,431 12 6	74,769 18 2	4.2	6	3,02,414 8 6	.....	.....	.....	.....

The percentage of the cost of establishment to income has been within the prescribed limit in all the Municipalities except Máheji, Málcolmpath, Bhilavdi and Kásegaon. In the last two the excess is trifling, and the establishment charges are not in themselves great. As, besides, both Municipalities are shortly to be abolished, no remarks seem necessary. As regards Máheji and Málcolmpath, the percentages have fallen from 32 and 27 to 26 in each case. Figures to show the percentage of the cost of collection to the income derived from octroi have not been supplied by 8 out of 34 Municipalities, and with some of the 8 the omission has now occurred for the third year in succession. Their attention will once more be called to the matter. In the 29 Municipalities which furnish figures it is satisfactory to find that the prescribed limit has in no case been exceeded.

22. The subjoined statement gives, in those cases where the consumption has exceeded the fixed standard, the average consumption, per head of population, of the principal articles on which octroi is levied :—

District.	No.	Municipality.	CLASS I.			Class V. —Drugs, Gums and Spices.	Class VI. —Tobacco.	Class VII. —Cloth.	Class VIII.— Metals.
			Grain.	Sugar.	Ghee.				
			Standard Consumption.						
			8½ Maunds.	18½ Seers.	3½ to 5 Seers.	Rs. 1½ to 1½.	5 Seers.	Rs. 5 to 7½.	Rs. 1½ to 1½.
			M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	Rs. s. p.	Rs. s. p.
Ahmednagar.	1	Ahmednagar...	11 24 17	...	0 5 19	...	0 6 63	...	8 0 9
	2	Saanganner ...	...	...	...	...	...	9 2 6	...
	3	Chopda ...	...	...	...	...	...	...	7 2 0
	4	Shirpur ...	...	...	...	...	...	7 12 10	...
	5	Botavad ...	...	...	...	...	...	...	...
Khándeesh	6	Jalgaon ...	9 1 46	...	...	5 14 1	...	12 7 1	9 3 7
	7	Dhullia ...	11 4 59	...	...	9 10 7	...	14 1 10	7 11 5
	8	Taloda ...	...	...	...	...	...	...	...
	9	Sháhada ...	...	...	...	1 14 6	...	...	...
	10	Prakásha ...	...	...	...	...	...	...	...
	11	Nandurbar ...	11 30 30	0 35 75	...	2 7 0	...	9 13 4	2 6 8
Nasik	12	Málegaon ...	...	...	...	...	0 5 53	12 14 3	...
	13	Yeola ...	...	...	...	...	...	14 2 3	...
	14	Nasik ...	18 1 70	0 21 5	0 9 30	3 9 6	0 5 25	...	...
Poona	15	Poona City ...	...	...	...	2 3 11	...	8 3 8	2 5 11
	16	Sasvad ...	...	...	...	...	...	...	...
	17	Jejuri ...	...	...	...	...	...	...	...
	18	Birámati ...	...	...	...	...	...	10 1 1	...
	19	Indápur ...	15 37 30	...	...	...	...	10 4 3	...
	20	Sirúr ...	9 36 34	0 37 44	...	...	0 5 29	...	...
	21	Talegaon Dá- bháda.	...	0 35 33	...	4 13 0	0 5 4	9 6 4	...
Satára	22	Satára City ...	...	...	...	...	...	13 10 10	6 7 9
	23	Wái ...	...	...	...	1 11 2	...	10 10 10	...
	24	Rahimatpur...	...	...	...	...	...	20 13 5	...
	25	Karíd ...	10 23 32	...	0 17 30	...	...	9 0 1	...
	26	Tásgaon ...	...	...	...	2 13 8	...	...	...
	27	Vita ...	...	0 20 8	...	...	...	...	...
	28	Máyni ...	...	...	...	...	...	...	...
	29	Pusesávli ...	...	1 13 50	...	2 5 10	...	11 1 9	...
	30	Mhasvad ...	...	...	...	...	...	...	1 8 5
Sholapur	31	Sholapur ...	...	...	...	2 10 8	...	8 11 1	7 0 4
	32	Karmála ...	16 2 10	...	...	...	...	21 3 0	...
	33	Pandharpur...	8 31 69	...	...	2 13 2	...	...	2 7 0
	34	Sángola ...	...	...	...	...	...	...	...

In seven of the Municipalities which levy octroi no excess has occurred under any class. Comparing the figures with those of the preceding year, it is satisfactory to find that on the whole there is considerable improvement, especially under classes VII and VIII. There is, of course, much room for further improvement, and this is to be hoped for with the bringing into operation of liberal refund rules. The matter is under the consideration of Government, and the revision of the refund rules awaits their decision. An examination of the figures in the column "Quantity or Value on which refunds were granted" under the different classes in Statement IV shows that in the Municipalities in which there are rules regulating refunds, they are worked liberally. The

amounts refunded cannot be ascertained at a glance from Statement III. The course laid down by Government in paragraph 9 of their Resolution No. 3565, dated the 20th September last, could not be followed this year owing to the late receipt of the orders; and the amounts of income from octroi, shown in column 5 of Statement No. II this year, are, therefore, net and not gross receipts.

23. For the same reason the figures for the heading "Oil and Oil-seeds" supplementary to class III are not given, and the column in the preceding statement has been omitted. The average for the whole of class III has not been entered in the statement, as any deductions drawn from the figures would obviously be misleading.

24. The excess over the standard consumption has not been satisfactorily explained in all cases. The attention of the Collectors was drawn to the subject by Government in paragraph 5 of the Resolution quoted above, where they were directed to "see that in future the routine explanations appended are not sent up without some enquiry into their correctness." It was not possible to obtain further explanations this year, but the matter will not escape attention in future. The explanations offered regarding the excesses are given below:—

Ahmednagar.—The excess under 'grain' is attributed to larger imports part of which may have been stored and part exported in small quantities without refund of duty. The excess under tobacco is put down to larger imports owing to the increase of smoking among the people. The excess under 'metals' is said to be due to larger imports.

Sangamner.—Excess occurs only under class VII.—Cloth. The Municipality ascribes it to the fact that the contents of carts have been overestimated. It promises to be careful in future; but the explanation would seem to mean not that the quantities taxed have been excessive, but that excessive taxation has been levied on quantities imported.

Shripur.—The slight excess under class VII is said to be due to the surrounding villagers making their purchases in the municipal town.

Jalgaon.—The Municipality states that the excess under classes V and VII are due to petty purchasers and petty dealers failing to take advantage of the refund rules.

Shhdada and Nandurbár.—The explanation given of the excesses under the different classes is that retail purchases are made in municipal limits by people of the neighbouring villages, and that as no refunds are granted on such purchases the whole quantities are erroneously supposed to be consumed in the municipal areas.

Málegaon, Yeola and Násik give no new reasons for the excesses, and the explanations offered last year are repeated.

Poona City.—The explanation offered of the excesses under classes V, VII and VIII is that a large population besides that residing in the municipal limits draws its supplies from the city in quantities not entitled to refunds.

Indapur.—The Municipality states that the refund rules are not taken advantage of, and hence the excesses under classes I and VII.

Regarding the excesses in the Municipalities of the Sátára District, the Collector remarks that last year was on the whole a prosperous one, and that consequently the number of marriage and other ceremonies performed by the people necessitated increased consumption of the principal articles liable to octroi.

Sholápur.—The excesses under classes V, VII, and VIII have been reduced this year: such as they are, they are still due to the purchases in small quantities made by the people of the surrounding villages.

Karmála.—The excesses over the fixed consumption of grain and cloth show some decrease. The Municipality states that liberal refund rules are in force, but that traders do not take sufficient advantage of them owing to the time and trouble involved.

25. The following table contrasts the expenditure incurred by the different Municipalities in connection with police arrangements with that in the preceding year. The total expenditure amounted to Rs. 1,935-1-0 or Rs. 307-3-0 less than in 1892-93. The decrease occurred mainly in Sholápur, and was due to the fact

that this year no special expenditure had to be incurred on repairs to police stations :—

District.	Serial No.	Name of Municipality.	Number and Cost of Polices.				Increase.	Decrease.	Remarks.	
			Number.		Cost.					
			1902-03.	1903-04.	1902-03.	1903-04.				
Ahmednagar.	1	Ahmednagar ..	3	2	847 15 10	296 0 7	...	61 4 3		
	2	Bhingar ..	...	...	3 42 0	3 12 0	...	...
	3	Sangamner ..	...	...	19 3 7	20 11 1	1 8 6	...	
	4	Vambori ..	...	...	...	...	...	...
		Total ..	3	2	870 15 8	311 0 8	1 5 6	61 4 3		
	Khandesh.	5	Amalner	12 0 0	12 0 0	
		6	Parola	13 0 9	13 13 10	...	0 3 11	
		7	Brandol	10 8 0	11 4 0	0 72 6	...	
		8	Dharaangon	11 11 0	21 3 6	9 8 6	...	Increase on account of repairs to chavdis having been made on a larger scale.
		9	Bhadgaon	
10		Mahelji ..	...	...	85 8 6	64 12 6	...	20 12 0	Decrease owing to lower rates paid for constructing huts for the Police.
11		Chopda ..	...	1	116 12 4	8 9 8	...	108 3 1	Decrease owing to the discontinuance of the process-serving Police Constables.
12		Shirpur ..	...	...	8 14 0	8 4 0	...	0 10 0	
13		Chikheda ..	...	...	15 0 0	15 0 0	...	...
14		Belvad ..	...	...	13 14 0	12 7 0	...	1 7 0	
15	Savda ..	...	...	1 9 0	0 5 9	0 4 0	...		
16	Yaval ..	...	...	11 4 0	11 4 0	...	...	
17	Vatangaon ..	...	...	...	...	...	...
18	Bhusaval ..	...	...	93 9 8	...	...	83 0 8	Decrease owing to no expenditure on repairs to chavdis.	
19	Jalgaon ..	...	1	120 13 3	9 15 5	...	110 13 10	Same as Chopda.	
20	Dhulia ..	...	1	123 15 1	17 0 2	...	116 14 11	Do.	
21	Songir ..	...	...	...	...	...	...
22	Taloda ..	...	...	...	...	...	...
23	Shiloda ..	...	...	6 0 0	...	...	6 0 0		
24	Prakasha ..	...	...	6 15 8	2 1 6	...	0 14 1		
25	Nandurbar ..	...	...	...	...	...	...
26	Fatapur ..	...	...	...	...	...	...
	Total ..	1	3	687 6 10	210 15 10	10 8 6	456 15 6			
Malk.	27	Malegaon ..	...	...	90 0 0	4 8 9	...	85 9 3	
	28	Veola ..	...	...	...	...	...	...
	29	Nasik ..	...	...	33 0 0	98 9 4	55 8 4	...	
	30	Singur ..	...	...	...	...	...	...
	31	Latipuri ..	...	...	...	...	...	...
	32	Tvinbak ..	...	...	4 0 0	50 0 0	46 0 0	...	Increase due to payment of arrears of rent of Police chavki.
		Total ..	...	...	132 0 0	147 15 1	101 8 4	85 9 3	
Poona.	33	Poona City ..	...	...	...	602 14 3	602 14 3	...	
	34	Savvad ..	...	...	...	...	...	...
	35	Jejuri ..	...	...	11 0 0	11 0 0	...	...
	36	Bargunati ..	...	...	4 6 0	11 4 10	6 14 10	...	
	37	Indapur ..	...	...	...	...	...	...
	38	Sirur ..	...	...	...	...	...	...
	39	Talgaon Dabhada ..	...	...	...	...	...	...
	40	Lonsavia ..	...	...	...	...	...	...
	41	Kbed ..	...	...	6 0 0	6 0 0	...	...
	42	A'audi ..	...	...	232 10 11	219 5 2	...	3 5 9	
43	Juonar ..	...	...	...	...	...	...
44	Poona Suburban ..	...	...	17 9 0	107 12 0	180 4 0	...		
	Total ..	...	...	261 8 11	948 4 8	600 1 1	3 5 9		
Satara.	45	Satara City ..	...	...	...	...	...	...
	46	Wai ..	...	...	33 12 6	29 12 0	...	4 1 6	
	47	Udhinatpur ..	...	...	...	...	...	...
	48	Karad ..	...	...	43 15 4	49 12 8	5 14 4	...	
	49	Hatampur ..	...	...	...	...	...	...
	50	Ashra ..	...	...	...	71 3 5	71 3 5	...	
	51	Tangon ..	...	...	56 12 0	50 14 6	5 1 6	...	
	52	Vita ..	...	...	10 12 0	10 14 0	0 2 0	...	
	53	Mayni ..	...	...	...	...	...	...
	54	Punesavli ..	...	...	5 0 0	6 0 0	1 0 0	...	
55	Mhasvad ..	...	...	1 0 0	3 7 0	1 7 0	...		
56	Malcolhapeth ..	...	...	...	...	...	...
57	Satara Suburban ..	...	...	...	10 8 0	10 8 0	...		
58	Shirala ..	...	...	...	...	...	...
59	Philardi ..	...	...	...	...	...	...
60	Katgaon ..	...	...	...	...	...	...
	Total ..	...	...	167 5 10	246 5 5	93 4 1	4 1 6		
Sholapur.	61	Sholapur ..	...	...	657 11 0	64 9 8	...	593 2 0	
	62	Bard ..	...	...	...	...	...	...
	63	Karmala ..	...	...	5 3 6	5 11 3	0 7 9	...	
	64	Pandharpur ..	...	...	...	...	...	...
	65	Sangola ..	...	...	...	...	...	...
	Total ..	...	...	662 15 0	70 4 9	0 7 9	593 2 0		
	Grand Total ..	4	6	1,243 4 6	1,035 1 0	807 8 3	1,204 6 3	Net decrease Rs. 307-3-0.		

26. The following table shows the expenditure incurred on lighting by each Municipality and the number of lights in each. The total expenditure amounted to Rs. 57,364-15-9 against Rs. 54,420-15-9 the previous year, and there is thus an increase of Rs. 2,944. 342 lamps were added during the year,

Ahmednagar, Dhulia and Poona City accounting for more than half of the additions :—

District.	No.	Name of Municipality.	Number of lights previously existing.	Description of lights.	Number added during the year.	Cost incurred during the year.	Remarks.	
						Rs. s. p.		
Ahmednagar.	1	Ahmednagar	309	Kerosine	60	4,288 4 2		
	2	Bhingar	48	Do. ... ..	...	295 2 3	
	3	Sangamner	40	Do.	20	349 2 8		
	4	Vambori ... ..	...	.....	...	.....
		Total	397	.....	80	4,932 9 1	
Khandesh.	6	Amalner	60	Kerosine ... ..	...	302 9 5	
	6	Parola	60	Do. ... ..	...	431 1 6	
	7	Brandol	68	Do. ... ..	...	664 15 1	
	8	Dharangaon	50	Do. ... ..	...	365 0 8	
	9	Bhadgaon	36	Do.	4	327 8 0		
	10	Maheji	25	Do. ... ..	...	67 5 6	
	11	Chopda	80	Do.	35	707 5 10		
	12	Shirpur	61	Do. ... ..	...	339 1 7	
	13	Sindkheda	22	Do. ... ..	...	135 13 0	
	14	Betavadi	21	Do.	1	173 3 0		
	15	Savda	50	Do.	8	392 15 6		
	16	Yzval	25	Do.	Not stated	223 9 3		
	17	Varangaon	40	Do.	17	266 4 2		
	18	Bhusaval	*82	Do. ... ..	...	632 3 6	* Municipality gives the number as 62 instead of 83 last year.
	19	Jalgan	176	Do.	14	1,553 0 1		
	20	Dhulia	161	Do.	50	2,553 8 2		
	21	Songir	27	Do. ... ..	...	220 2 0	
	22	Taloda	†47	Do. ... ..	...	292 9 0	† Last year the number was 48.
	23	Shahada	43	Do. ... ..	...	193 14 6	
	24	Prakasha	26	Do. ... ..	...	144 11 4	
	25	Nandurbar	75	Do. ... ..	...	802 4 0	
	26	Falzipur	50	Do.	Not given	427 11 6		
		Total	1,280	.....	129	11,009 12 7	
	Nasik.	27	Malgaoan	87	Kerosine	1,006 15 9	
		28	Yeola	142	Do.	1,836 9 11	
		29	Nasik	276	Do.	1	2,172 7 2	
30		Sinnar	36	Do.	9	240 8 2		
31		Igatpuri	36	Do. ... ..	...	408 1 9	
32		Trimbak	34	Do.	1	380 2 1		
		Total	611	.....	11	5,544 12 10	
Poona.	33	Poona City	1,225	Kerosine	67	15,437 0 4		
	34	Sasvad	22	Do. ... ..	...	182 15 0	
	35	Jejuri	39	Do. ... ..	...	329 6 9	
	36	Baramati	48	Do. ... ..	...	281 5 6	
	37	Indapur	35	Do.	5	197 3 2		
	38	Sirur	49	Do.	1	435 0 0		
	39	Talegaon-Dabhada	12	Do.	1	187 3 6		
	40	Lonsvli	16	Do. ... ..	...	140 3 6	
	41	Khed	25	Do. ... ..	...	116 13 0	
	42	Alandi	72	Do. ... ..	...	793 14 7	
	44	Poona Suburban	256	Kerosine	14	5,375 5 4		
	Total	1,799	.....	88	28,488 6 8		
Satara.	45	Satara City	168	Kerosine ... ..	...	1,041 1 1	
	46	Wai	78	Do.	15	501 5 10		
	47	Rahimatpur	28	Do. and sweet oil. ... ..	...	164 12 0	Out of these, 5 are sweet oil lamps.
	48	Karad	32	Kerosine ... ..	...	162 5 2	
	49	Islampur	40	Do. ... ..	...	211 3 9	
	50	Ashta	14	Do.	4	15 4 1		
	51	Taagaon	80	Do. ... ..	...	177 7 9	
	52	Vita	32	Do. ... ..	...	55 15 6	
	53	Mayvi	14	Do.	5	70 0 0		
	54	Pusavli	25	Do.	2	103 0 10		
	55	Mhasvad	35	Do. ... ..	...	96 12 0	
	56	Malcompeth	93	Do. ... ..	...	905 9 7	
	57	Satara Suburban	39	Do. ... ..	...	364 16 8	
	58	Shirala ... ..	...	.....	...	.....
59	Bhilavdi ... ..	...	.....	...	.....
60	Kasegaon ... ..	...	.....	...	.....
	Total	628	.....	26	3,871 13 3		
Sholapur.	61	Sholapur	423	Kerosine ... ..	...	3,992 1 4	
	62	Barsi	181	Do.	8	1,788 11 11		
	63	Karmala	28	Do. ... ..	...	187 4 11	
	64	Pandharpur	325	Do. ... ..	...	2,409 7 5	
	65	Saugola	25	Do. ... ..	...	139 15 9	
	Total	977	.....	8	8,517 9 4		
	Grand Total	5,692	.....	342	57,364 15 9		

27. The aggregate outlay incurred under the heads of 'Conservancy,' 'Drainage,' and 'Water-supply' in each of the six districts of the Division is contrasted in the following statement with the corresponding figures for the previous year. Further particulars are given in Statement No. III:—

Districts.	WATER-SUPPLY.		DRAINAGE.		CONSERVANCY.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmednagar	8,138 9 4	3,459 14 4	1,656 4 0	-1,422 8 11	26,238 3 11	26,197 1 3
Khandesh	38,073 0 8	39,953 8 7	11,890 13 0	13,989 13 0	31,768 0 1	31,477 7 2
Násik	16,862 12 11	3,288 5 10	2,648 2 4	3,401 0 8	30,370 15 6	37,578 13 4
Poona	36,353 10 1	19,662 10 7	10,669 2 11	17,796 5 9	1,02,977 15 11	1,12,145 1 2
Sátára	6,258 4 11	8,382 9 2	673 7 2	885 2 11	20,441 15 4	20,466 15 3
Sholápur	1,00,330 8 0	63,548 2 9	9,395 7 3	5,179 12 10	42,983 14 3	39,681 7 11
Total	2,06,016 13 11	1,83,295 3 3	36,938 4 8	42,674 13 1	2,54,781 1 0	2,67,846 14 1

There is a decrease under 'Water-supply,' but an increase under both 'Drainage' and 'Conservancy,' and the causes of the decrease and increase have been explained under 'Expenditure' above. The Dedargaon water-works at Dhulia are nearly completed, and at Násik, Yeola and Bársi, works are in contemplation for increasing or improving the supply of water. The Boards generally recognize their responsibilities in the matter of surface drainage, and progress in this direction is visible almost everywhere. The drainage scheme for Poona City is still undecided on. The expenditure on conservancy has been growing from year to year and is spread over all the Municipalities.

28. The total expenditure on the construction, maintenance and repair of roads in the Municipalities amounted to Rs. 1,22,794-10-2 against Rs. 1,15,707-4-6 the preceding year. Most of the Municipalities have made some progress in the matter, but those of them which have been giving the matter special attention are Ahmednagar, Sangamner, Shirpur, Blusával, Jalgaon, Dhulia, Nandurbár, Násik, Poona City, Sátára City, Málcómpeth, Sholápur, Bársi and Pandharpur. In Bársi the income from tolls amounted to Rs. 25,982-7-0, while the expenditure on roads came to Rs. 9,505-10-0 only, and the attention of the Municipality has been drawn to the remark made by Government in this connection at the end of paragraph 13 of their review of the annual administration reports of the mofussil Municipalities for 1892-93.

29. The following table shows the outstanding balances of the Municipalities at the close of the year:—

District.	No.	Name of Municipality.	BALANCE ON ACCOUNT OF									Reasons assigned by Commissioners.	
			House-tax.	Wheel-tax.	Conservancy.	Market-dues.	Ground-rent.	Water-tax.	Loom-tax.	Dog-tax.	Total.		
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Ahmednagar.	1	Ahmednagar	684 15 5	.....	1,572 9 0	3,262 3 6	.....	.....	.....	12 8 0	5,592 4 0	
	2	Bhingar	9 2 0	.....	15 4 0	.....	.....	.....	17 0 0	0 8 0	41 14 0	
	3	Sangamner	6 14 0	.....	.....	.....	.....	.....	.....	.....	8 14 0	
	4	Vámbari	4 0 0	3 8 0	.....	.....	.....	.....	.....	.....	7 8 0	
		Total	704 15 6	3 8 0	1,587 13 0	3,262 3 6	17 0 0	13 0 0	5,698 8 0	
Khandesh.	5	Afálner	36 4 0	24 4 0	.....	.....	.....	.....	.....	.....	50 8 0	
	6	Párola	57 0 0	.....	.....	.....	.....	.....	.....	.....	57 0 0	
	7	Érandol	698 4 6	338 0 0	.....	.....	.....	.....	.....	.....	1,036 4 6	
	8	Dharangoon	63 8 9	.....	.....	.....	.....	.....	.....	.....	63 8 9	
	9	Rhadgaon	315 0 0	.....	.....	.....	.....	.....	.....	.....	315 0 0	
	10	Máhoji	.....	.....	.....	.....	25 8 0	.....	.....	.....	25 8 0	
	11	Chopda	151 0 0	.....	.....	.....	.....	.....	.....	.....	151 0 0	
	12	Shirpur	.....	1 8 0	.....	.....	.....	.....	.....	.....	1 8 0	
	13	Shinkheda	.....	.....	.....	.....	.....	.....	.....	.....	.....
	14	Betávad	.....	.....	.....	.....	.....	.....	.....	.....	.....
	15	Sával	348 8 0	.....	198 8 0	.....	.....	.....	.....	.....	546 8 0	
	16	Yával	257 8 0	.....	.....	.....	.....	.....	.....	.....	257 8 0	
	17	Varangoon	785 8 0	.....	.....	.....	.....	.....	.....	.....	785 8 0	
	18	Blusával	4,400 12 0	.....	.....	.....	.....	.....	.....	.....	4,400 12 0	
	19	Jalgaon	24 8 0	.....	8 0 0	.....	.....	.....	.....	.....	32 8 0	
	20	Dhulia	62 8 8	.....	21 12 0	.....	.....	.....	.....	.....	83 10 8	
	21	Songir	72 0 0	.....	.....	.....	.....	.....	.....	.....	72 0 0	
	22	Teloda	16 4 8	.....	.....	.....	.....	.....	.....	.....	16 4 8	
	23	Shálda	142 0 0	.....	.....	.....	.....	.....	.....	.....	142 0 0	
	24	Prakásha	34 8 0	.....	.....	.....	.....	.....	.....	.....	34 8 0	
	25	Nandurbár	1,187 8 0	63 0 0	.....	.....	.....	.....	.....	.....	1,250 8 0	
	26	Faizpur	134 0 0	.....	.....	.....	.....	.....	.....	.....	134 0 0	
		Total	8,863 14 8	446 12 0	2,323 4 0	25 8 0	25 2 0	9,585 8 8	

District.	No.	Name of Municipality.	BALANCE ON ACCOUNT OF								Reasons assigned by the Commission.	
			House-tax.	Wheel-tax.	Conservancy.	Market-dues.	Ground-rent.	Water-tax.	Loom-tax.	Dog-tax.		Total.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
Nasik.	27	Malgaoon ...	148 13 0	52 0 0	90 0 0	291 5 0	
	28	Ycola ...	103 12 0	.....	15 0 0	.....	.....	217 13 9	.....	.....	396 14 0
	29	Nasik ...	3,494 0 0	.....	4,167 0 0	.....	.....	.....	.....	.....	7,661 0 0
	30	Sinuar ...	12 14 0	.....	2 14 0	.....	.....	.....	.....	.....	15 23 6
	31	Igatpuri ...	325 8 0	.....	281 4 0	.....	.....	.....	.....	.....	606 13 0
	32	Trimbak ...	555 13 0	78 0 0	91 12 0	.....	.....	.....	.....	.....	712 9 0
		Total ...	4,689 11 0	128 0 0	4,643 13 0	.....	.....	217 12 0	.....	.....	9,084 4 0
Poona.	33	Poona City ...	5,446 2 11	453 2 0	7,157 0 6	13,056 5 5	
	34	Bhavad ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	35	Jejuri ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	36	Baramati ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	37	Indapur ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	38	Sirur ...	11 7 0	.....	7 1 0	.....	.....	.....	.....	.....	18 8 0
	39	Talegaon Dabhadra ...	.....	.....	12 4 0	.....	.....	1,028 4 0	.....	.....	1,040 8 0
	40	Londvia ...	455 15 0	.....	194 14 0	.....	33 8 6	.....	.....	.....	684 5 6
	41	Khed ...	63 0 0	.....	.....	.....	.....	.....	.....	.....	63 0 0
	42	Alandi ...	17 4 0	.....	.....	.....	.....	.....	.....	.....	17 4 0
	43	Junnar ...	435 15 0	.....	.....	.....	.....	.....	.....	.....	435 15 0
44	Poona Suburban ...	613 13 0	.....	215 4 0	.....	.....	.....	.....	.....	828 1 0	
		Total ...	7,048 8 11	453 2 0	7,566 8 0	.....	33 8 6	1,028 4 0	.....	.....	16,129 15 5
Satara.	45	Satara City ...	235 4 6	39 8 0	321 4 0	28 0 0	1 8 0	625 8 6	
	46	Wai ...	1,240 0 0	.....	328 0 8	.....	.....	.....	.....	.....	1,675 0 6
	47	Rahimnagar ...	1 0 0	.....	.....	.....	.....	.....	.....	.....	1 0 0
	48	Karad ...	.....	.....	470 4 0	10 8 0	.....	.....	.....	.....	480 12 0
	49	Islampur ...	1,897 0 0	.....	.....	.....	.....	.....	.....	.....	1,897 0 0
	50	Ashla ...	.....	.....	1,721 0 0	.....	.....	.....	.....	.....	1,721 0 0
	51	Tasgaon ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	52	Vita ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	53	Mayani ...	8 0 0	.....	.....	.....	.....	.....	.....	.....	5 0 0
	54	Punesavli ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	55	Mhaswad ...	100 8 0	.....	.....	.....	.....	.....	.....	.....	160 8 0
	56	Malolimpur ...	1,104 8 0	62 0 0	.....	.....	.....	.....	.....	.....	1,166 8 0
	57	Satara Suburban ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
58	Shirdi ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
59	Dhifardi ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
60	Kasgaon ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	4,642 10 5	101 8 0	2,617 4 8	331 12 0	28 0 0	1 8 0	.....	.....	7,922 11 0
Sholapur.	61	Sholapur	217 9 6	2,209 0 9	178 14 4	351 13 4	5,088 10 9	8,046 0 8	*Of this sum Rs. 440-2-8 were recovered before 16th July 1894.
	62	Beral ...	8 12 0	.....	.....	.....	.....	.....	.....	.....	8 12 0
	63	Karnalis ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	64	Pandharpur ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
	65	Sangola ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	8 13 0	217 9 6	2,209 0 9	178 14 4	351 13 4	5,088 10 9	.....	.....	8,931 12 5
		Grand Total ...	25,968 8 7	1,360 7 6	18,763 11 3	3,772 13 10	438 13 10	7,261 5 0	17 0 0	13 0 0	57,565 12 6	

30. The total outstanding balance in the Division amounted to Rs. 57,565-12-6 against Rs. 76,543-1-7 in 1892-93, thus showing a decrease of Rs. 18,977-5-1. In the matter of outstanding balances, very marked improvement is visible in Poona City, owing to the appointment of an additional Magistrate to dispose of municipal cases. Improvement—in some cases marked improvement—is visible also in Junnar, Satara, Karad and the Poona Suburban Municipalities. The whole of the outstanding balance of Tasgaon specially referred to in last year's report has been recovered. On the other hand, the outstanding balances have increased in Erandol, Bhusaval, Nandurbar, Nasik, Igatpuri, Trimbak and Islampur.

31. The explanations of the Municipalities, against which the balances are still considerable, viz, Ahmednagar, Bhusaval, Nasik, Poona City, and Sholapur, are identical with those furnished last year, and in the case of Ahmednagar alone can they be considered as satisfactory.

32. The opening and closing balances of the Municipalities are given in the following statement:—

District.	Serial No.	Name of Municipality.	Balance on 31st March 1893.	Balance on 31st March 1894.	Remarks.
			Rs. a. p.	Rs. a. p.	
Ahmednagar.	1	Ahmednagar ...	4,866 2 7	5,693 7 0	
	2	Bhingar ...	4,420 6 6	952 3 4	
	3	Sanganner ...	1,497 1 2	1,631 0 3	
	4	Vambari ...	1,012 7 11	2,414 10 1	
		Total ...	11,796 2 2	10,691 4 8	

District	Serial No.	Name of Municipality.	Balance on 31st March 1893.			Balance on 31st March 1894.			Remarks.	
			Rs.	a.	p.	Rs.	a.	p.		
Kharatesh.	5	Amalner ...	1,555	0	10	1,707	1	10		
	6	Párola ...	7,607	7	5	6,346	15	4		
	7	Erandol ...	2,134	2	8	1,831	4	11		
	8	Dharangaon ...	3,761	13	3	2,466	6	8		
	9	Bhadgaon ...	1,878	10	6	2,299	12	5		
	10	Máheji ...	1,465	12	4	1,678	0	7		
	11	Chopda ...	8,732	13	8	9,252	3	11		
	12	Shirpur ...	7,869	1	11	7,996	10	0		
	13	Sindkheda ...	2,493	6	8	2,758	7	6		
	14	Betávad ...	3,873	14	5	639	1	0		
	15	Sávda ...	3,519	8	8	2,927	9	4		
	16	Yával ...	1,143	4	0	1,326	12	3		
	17	Varangaon ...	552	2	9	584	14	0		
	18	Bhusával ...	7,044	6	10	5,603	5	0		
	19	Jalgaon ...	11,742	5	0	16,212	5	0		
	20	Dhulia ...	1,57,543	2	3	1,86,421	6	0		
	21	Songír ...	2,165	7	9	2,487	1	2		
	22	Taloda ...	3,269	6	1	3,006	1	7		
	23	Sháháda ...	9,026	13	10	10,556	2	1		
	24	Prakásha ...	1,744	6	1	1,944	7	6		
	25	Nandurbár ...	4,958	8	2	8,794	13	4		
	26	Faizpur ...	1,024	10	6	1,289	7	10		
			Total ...	2,45,101	5	7	2,78,130	5	3	
	Násik.	27	Málegaon ...	1,798	9	3	1,402	14	11	
		28	Yeola ...	3,882	13	10	10,150	6	9	
		29	Násik ...	19,760	1	1	16,169	1	10	
30		Sinuar ...	1,940	1	3	2,286	6	0		
31		Igatpuri ...	32	7	3	521	14	4		
32		Trimbak ...	1,519	14	6	839	5	6		
		Total ...	28,933	15	2	31,370	1	4		
Poona.	33	Pooná City ...	67,076	10	5	81,715	15	1		
	34	Sásvad ...	1,341	11	10	985	10	4		
	35	Jejuri ...	657	4	7	2,393	3	9		
	36	Báramati ...	3,580	13	7	9,839	3	5		
	37	Indápur ...	1,282	6	2	1,798	11	8		
	38	Sirúr ...	10,786	12	4	12,065	15	9		
	39	Talegaon Dábháda ...	1,424	5	8	1,756	15	7		
	40	Lonávla ...	1,832	9	6	3,328	6	8		
	41	Khed ...	1,505	8	7	1,151	2	5		
	42	Alandi ...	11,770	11	9	15,255	10	8		
	43	Jannar ...	773	6	1	741	8	6		
44	Poona Suburban ...	7,188	3	3	6,465	5	9			
		Total ...	1,14,220	7	9	1,37,497	13	7		
Sátára.	45	Sátára City ...	13,550	4	11	11,659	8	11		
	46	Wái ...	2,024	11	11	2,632	15	11		
	47	Rahimatpur ...	1,744	5	11	1,314	0	4		
	48	Karád ...	7,160	9	0	11,372	3	2		
	49	Islámpur ...	6,668	12	0	27,010	9	7		
	50	Ashla ...	1,417	5	11	1,929	8	2		
	51	Tasgaon ...	881	8	3	4,611	15	11		
	52	Víta ...	842	8	5	461	10	7		
	53	Máyni ...	51	2	2	62	0	8		
	54	Pusesávli ...	128	2	1	401	5	7		
	55	Mhasvad ...	2,296	6	4	2,577	7	9		
	56	Málcómpeth ...	1,013	4	7	1,753	8	11		
	57	Sátára Suburban ...	1,424	7	0	1,208	2	3		
	58	Shirála ...	.....	.....	.....	25	1	0	
	59	Bhilavdi ...	.....	.....	.....	.....	.....	.....
60	Kasegaon ...	8	4	3	4	2	5			
		Total ...	39,211	12	9	67,024	5	2		

District.	Serial No.	Name of Municipality.	Balance on 31st March 1893.	Balance on 31st March 1894.	Remarks.
			Rs. a. p.	Rs. a. p.	
Sholapur.	61	Sholapur ...	54,518 13 9	38,303 0 6	
	62	Bársi ...	59,996 8 6	48,304 13 1	
	63	Karmála ...	4,037 8 11	5,488 12 10	
	64	Pandharpur ...	58,207 2 10	75,404 2 4	
	65	Sángola ...	2,517 4 3	128 6 1	
		Total ...	1,79,277 6 3	1,67,579 2 10	
		Grand Total ...	6,18,541 1 8	6,92,293 0 10	

The total opening balance Rs. 6,18,541-1-8 does not tally, as it ought to, with the closing balance shown last year, which was Rs. 6,11,704-1-11, but the difference of Rs. 6,836-15-9 is due to the inclusion, in the opening balances of some of the Municipalities in the Khándesh, Poona and Sátára Districts, of the dispensary and school balances. Besides the considerable balances, shown in the statement, Yeola, Násik, Sholapur and other Municipalities have investments,—some of them large investments—in Government paper and the Savings Bank. These balances and investments are intended to be expended on works of public utility, such as water-supply and drainage schemes. I have elsewhere invited the attention of Government to the fact that the people of Yeola have a real grievance. They are most anxious that their water-supply scheme, for which they have had the funds ready for years, should be taken in hand, but they cannot get the Public Works Department officers to agree as to plans and estimates.

33. The following table summarises the needs of the Municipalities as ascertained from the reports they have submitted. Water-supply, drainage and latrines are the most common; but in most cases the smallness of the municipal income precludes the hope that improvements on a large scale can be carried out except very gradually:—

District.	Serial No.	Name of Municipality.	Most pressing wants.
Ahmednagar ...	1	Ahmednagar ...	(1) Increased water-supply, (2) drainage system, (3) more public latrines, (4) suitable beef and vegetable markets, (5) municipal school-houses and (6) vaccination hospital building.
	2	Bhingár ...	(1) Municipal office and (2) surface drainage
	3	Sangamner ...	(1) Drainage, (2) municipal office, (3) school buildings, (4) markets, and (5) good cattle pound.
	4	Vámbori ...	Not stated.
	5	Amalner ...	(1) Latrines, (2) under-ground drains, (3) burial and burning grounds.
	6	Párola ...	(1) Water-supply, (2) latrines.
	7	Erandol ...	(1) School-houses, (2) office building.
	8	Dharangaon ...	(1) Slaughter-house, (2) latrines, (3) bazár improvements, (4) survey, (5) hospital assistant's quarters, and (6) repairs to the "Tele Tank."
Khándesh. ...	9	Bhadgaon ...	(1) Latrines. (2) dispensary servants' quarters, (3) office building.
	10	Máheji ...	None.
	11	Chopda ...	(1) Roads, (2) latrines, (3) drainage.
	12	Shirpur ...	(1) Roads, (2) latrines, (3) slaughter-houses, (4) markets.
	13	Sindkheda ...	(1) Street metalling with side drains and (2) latrines.
	14	Betárad ...	(1) Latrines and (2) dharmshála.
	15	Sávda ...	(1) Roads and gutters, (2) burial and burning grounds, (3) slaughter-houses, (4) water-supply, and (5) drainage.

District,	Serial No.	Name of Municipality,	Most pressing wants.
Khandesh—continued.	16	Yával ...	(1) Roads and gutters.
	17	Varangaon ...	Not stated.
	18	Bhusával ...	(1) Roads, (2) building sites, (3) water-supply and (4) drainage.
	19	Jalgaon ...	(2) water-supply, (2) side gutters, (3) building sites, (4) metalled roads.
	20	Dhulia ...	(1) Municipal office and (2) drainage.
	21	Songir ...	(1) Latrines, (2) roads.
	22	Taloda ...	(1) Improved drainage, (2) improved arrangements at the dispensary, (3) improved school accommodation.
	23	Sháháda... ..	(1) Latrines, (2) school-house, (3) dispensary building.
	24	Prakásha ...	(1) Latrines, (2) street conservancy, (3) improvements to school-house.
	25	Nandarbár ...	(1) Improved water-supply and (2) school-house.
Násik ...	26	Faizpur ...	Metalled roads with gutters, (2) bazar stalls, (3) slaughter-house and (4) latrines.
	27	Málegaon ...	Water-supply and drainage.
	28	Yeola ...	Water-supply, latrines, drainage, road repairs, improved lighting, slaughter-house, market, school-houses, city survey and map of the town.
	29	Násik ...	Drainage and water-supply, and removal of cesspools by river side.
	30	Sinnar ...	Water-supply, conservancy, road repairs and improved lighting.
	31	Igatpuri... ..	Water-supply, latrines, slaughter-house, market and municipal office.
	32	Trimbak... ..	Market, latrines and water-supply.
	33	Poona City ...	(1) Filter works and (2) drainage.
	34	Sásvad ...	(1) Improved water-supply.
	35	Jejuri ...	(1) Latrines, (2) gutters and (3) office building.
Poona ...	36	Báramati ...	(1) Dispensary building and (2) water-supply.
	37	Indápur ...	(1) Better conservancy, (2) latrines, (3) better lighting and (4) office and dispensary buildings.
	38	Sirár ...	(1) Water-supply and (2) drainage.
	39	Tálegaon Dábháda ...	(1) Public latrines, (2) extension of water-pipes, and (3) drainage.
	40	Lonávla ...	(1) School-house, (2) municipal office, (3) latrines, (4) market and (5) drainage.
	41	Khed ...	(1) Public latrines and (2) water-supply.
	42	A'landi ...	(1) Water-supply and (2) public latrines.
	43	Junnar ...	Do. do.
	44	Poona Suburban ...	(1) Latrines and (2) street lamps.
	45	Sátára City ...	(1) Filter beds, (2) lamps, (3) public garden and park, (4) drainage and (5) latrines.
Sátára ...	46	Wái ...	(1) Water-supply, (2) latrines, (3) drainage, (4) market shed and (5) slaughter-house.
	47	Rahimatpur ...	Not stated.
	48	Karád ...	(1) Sweepers, (2) latrines, (3) lamps, (4) drainage, (5) dharmahála.
	49	Islámpur ...	(1) Metalled roads with gutters, (2) increased water-supply and (3) more public latrines.
	50	Ashta ...	(1) Metalled roads with gutters, (2) latrines, (3) improved water-supply, (4) improved conservancy and (5) better lighting.
	51	Tásgaon ...	(1) Latrine, (2) nightsoil depôt, (3) gutters and (4) market.
	52	Vita ...	(1) Dispensary building.
	53	Máyni ...	Do.
	54	Pusesávli ...	Not stated.
	55	Mhasvad ...	(1) Latrines, (2) school-house, (3) markets, and (4) water works.
56	Málcómpeth ...	(1) Water-supply, (2) improved sanitation, (3) office building and (4) market.	

District.	Serial No.	Name of Municipality.	Most pressing wants.
Sátára—continued.	57	Sátára Suburban ...	Not stated.
	58	Shirála ...	Do.
	59	Bhilavdi ...	Do.
	60	Kásegaon ...	Do.
Sholápur	61	Sholápur ...	(1) Water-supply, (2) drainage, (3) markets, (4) lamps and (5) latrines.
	62	Bársi ...	(1) Water-supply, (2) drainage.
	63	Karmála ...	(1) Water-supply, (2) latrines, (3) drainage and (4) roads.
	64	Pandharpur ...	(1) drains, (2) school buildings, (3) water for flushing gutters and (4) protecting from floods.
	65	Sángola ...	(1) Municipal hall, (2) water-supply, (3) school buildings and (4) latrines.

34. The details regarding vital statistics are shown in the following statement. The difference between the total population according to the Imperial census of 1891 as given here and that stated in last year's report has been accounted for in paragraph 3 above. There has been an increase in the number both of births and deaths, and in the case of deaths it is very noticeable in Khandesh. Increased mortality may have had a good deal to do with this result, but it is probably due quite as much to greater care in registration. The birth-rate over the Municipalities generally has risen from 32 to 35 per mille and the death-rate from 27 to 32. The figures undoubtedly mean that the vital statistics have been more carefully kept, and so far there is reason for congratulation. There is, however, much room for greater accuracy, but when the improvement has been general it is unpleasant to have to single out towns which are still singularly unmindful of what is required of them in this matter of registration. Varangaon and Taloda in Khandesh, Násik City, and Lonavla in Poona are the worst offenders, for it is hardly too much to say that at least one-half of the births and from a quarter to two-thirds of the deaths that have occurred in the Division under the particular head amounted to Rs. 1,231 against Rs. 1,231 the previous year.

District.	No.	Name of Municipality	Population according to census of 1891.	Births registered.	Birth rate per mille.	Deaths registered.	Death rate per mille.	Cost of registration.	Remarks.
Ahmednagar.	1	Ahmednagar ...	36,083	1,896	52.5	1,876	51.9	Rs. a. p.	187 1 6
	2	Bhingar ...	5,490	273	49.4	249	45.3	.....	.....
	3	Sanganner ...	9,733	393	40.3	344	35.3	.....	.....
	4	Vambori ...	5,169	224	43.2	212	40.8	.....	.....
		Total ...	56,465	3,786	48.4	2,680	47.5	187 1 6	
Khandesh.	5	Amalner ...	7,063	253	29	290	36	.....	.....
	6	Parola ...	14,478	688	47	454	31	.....	.....
	7	Erandol ...	12,557	420	40	338	27	.....	.....
	8	Dharangaon ...	14,357	427	29	424	28	.....	.....
	9	Bhadgaon ...	7,268	256	35	291	31	.....	.....
	10	Máheji ...	999	2	2	8	8	.....	.....
	11	Chopda ...	15,655	617	39	606	38	.....	.....
	12	Shápur ...	10,142	836	83	296	29	.....	.....
	13	Sindkheda ...	4,713	221	46	227	48	.....	.....
	14	Betávad ...	3,372	204	60	157	46	.....	.....
	15	Savda ...	7,142	352	56	228	34	.....	.....
	16	Yával ...	10,801	282	26	288	27	.....	.....
	17	Varangaon ...	5,539	103	18	100	18	.....	.....
	18	Bhusával ...	11,445	833	31	363	31	.....	.....
	19	Jalgaon ...	14,672	478	32	387	25	.....	.....
	20	Dhulia ...	21,888	831	37	757	34	180 9 7	.....
	21	Songir ...	4,267	150	35	125	29	.....	.....
	22	Taloda ...	8,093	140	17	120	14	.....	.....

District.	No.	Name of Municipality.	Population according to census of 1891.	Births registered.	Birth rate per mille.	Deaths registered.	Death rate per mille.	Cost of registration.	Re. marks.
Khán- desh— confd.	23	Sháháda	6,615	128	19	191	28	.....
	24	Prakásha	3,684	158	42	156	42	.....
	25	Nandurbár	7,666	236	31	249	32	.....
	26	Faizpur	9,535	509	53	447	46	.....
		Total ...	2,02,853	7,128	35	6,443	31	180 9 7	
Násk.	27	Málegaon	15,502	668	43	639	41	77 7 3	
	28	Yeola	18,861	606	32	779	42	.....
	29	Nasik	24,429	440	18	752	30	.....
	30	Siunar	8,319	321	38	252	30	.....
	31	Igatpuri	7,544	206	27	171	22	.....
	32	Trimbak	4,084	116	28	320	29	.....
	Total ...	78,789	2,356	29	2,713	34	77 7 3		
Poona.	33	Poona City	118,790	4,370	36	3,160	26	371 9 0	
	34	Siavád	6,388	318	49	324	36	.....
	35	Jejuri	3,469	124	35	110	31	.....
	36	Báramati	5,410	...	48.6	212	39	28 8 0	
	37	Indápur	5,244	220	41	153	29	.....
	38	Sirár	6,574	176	31	119	21	.....
	39	Talegaon Uabháda	4,476	84	21	92	23	.....
	40	Lonávla	3,582	72	20	77	21	.....
	41	Khed	3,947	113	28	64	16	.....
	42	A'landi	2,743	105	48	119	55	.....
	43	Junnar	11,984	484	36	337	28	.....
44	Poona Suburban	6,700	268	40	398	59	28 8 0		
	Total ...	177,707	6,284	35	5,066	28	419 9 0		
Sátára.	45	Sátára City	25,749	787	30	682	26	120 0 0	
	46	Wai	12,478	399	31	280	22	.....
	47	Rahimatpur	6,670	252	37	238	43	.....
	48	Karád	12,086	389	32	253	20	.....
	49	Islámpur	10,657	475	39	228	20	.....
	50	Ashta	11,403	286	25	238	20	.....
	51	Tásgaon	11,261	344	30	277	24	.....
	52	Vita	5,264	259	49	195	37	.....
	53	Máyni	4,189	124	29	141	33	.....
	54	Pusosávi	2,902	109	37	63	21	.....
	55	Mhasvád	6,415	321	50	308	48	.....
	56	Málcómpeth	3,443	61	18	58	16	.....
	57	Sátára Suburban	3,358	117	34	102	30	.....
58	Shirála	4,011	151	37	84	20	.....	
59	Bhilavdi	6,935	310	30	151	21	.....	
60	Kásgaon	4,669	188	40	171	36	.....	
	Total ...	131,630	4,515	34	3,517	26	120 0 0		
Sholá- pur.	61	Sholápur	62,329	1,793	28	2,450	39	.....
	62	Bársi	20,699	951	46	882	42	84 0 0	
	63	Karmála	6,437	222	34	187	25	.....
	64	Pandharpur	19,976	650	32	1,101	55	278 4 8	
	65	Sángola	5,738	171	29	125	21	.....
	Total ...	115,044	3,787	32	4,725	41	297 4 8		
	Grand Total ...	762,336	26,806	35	25,142	32	1,231 0 0		

35. The following table gives the number of prosecutions instituted by the Municipalities. The total number of offences reported was 17,652 or 2,862 more than in the preceding year, and nearly three-fourths of them were disposed of, the balance being left over for the current year. The number of cases in which convictions or punishments were obtained has decreased from 10,621 to 5,116; but these latter figures cannot be accepted as accurate, for Ahmednagar has furnished no information as to the result of 3,401 cases disposed of, nor has Sátára, in respect of 3,041 cases. Most of the prosecutions were for the recovery of municipal dues under Section 84 of the District Municipal Act.

District.	No.	Name of Municipality.	Number of cases reported.	Number convicted or punished.	Number remaining undisposed of at close of the year.	Remarks.
Ahmednagar.	1	Ahmednagar...	4,470	...*	1,069	*Information not supplied. 5 acquitted.
	2	Bhingár ...	643	614	29	
	3	Sangamner ...	137	121	11	
	4	Vámbori ...	44	38	...	
		Total ...	5,294	773	1,109	
Khándaesh.	5	Amalner ...	16	14	...	
	6	Párola ...	38	38	...	
	7	Erandol ...	35	30	...	
	8	Dharangaon ...	20	17	...	
	9	Bhadgaon ...	1	1	...	
	10	Máheji ...	...	...	...
	11	Chopda ...	40	40	...	
	12	Shirpur ...	13	13	...	
	13	Sindkheda ...	8	7	...	
	14	Betávad ...	12	10	...	
	15	Sánda ...	184	8	134	
	16	Yával ...	56	55	...	
	17	Varangaon ...	269	24	...	
	18	Bhusával ...	399	38	...	
	19	Jalgaon ...	39	38	1	
	20	Dhulia ...	107	89	18	
21	Songir ...	18	6	...		
22	Taloda ...	2	2	...		
23	Sháháda ...	16	16	...		
24	Prakásha ...	3	3	...		
25	Nandurbár ...	37	37	...		
26	Faizpur ...	60	2	5		
	Total ...	1,373	486	158		
Násik.	27	Málegaon ...	49	43	6	
	28	Yeola ...	115	115	...	
	29	Násik ...	4,112	1,105	3,007	
	30	Sinnar ...	188	188	...	
	31	Igatpuri ...	25	25	...	
	32	Trimbak ...	233	*167	66	
	Total ...	4,722	1,643	3,079	Includes 118 cases withdrawn.	
Poona.	33	Poona City ...	974	675	...	
	34	Sásvad ...	19	19	...	
	35	Jejuri ...	9	9	...	
	36	Barámati ...	...	...	...
	37	Indápur ...	...	...	...
	38	Sirúr ...	43	43	...	
	39	Talegaon Dábháda ...	323	278	45	
	40	Lonávla ...	338	187	151	
	41	Khed ...	13	13	...	
	42	Álandi ...	32	32	...	
43	Junnar ...	477	392	85		
44	Poona Suburbau ...	...	...	...
	Total ...	2,228	1,646	281	During the year no cases were brought to Magistrate's Court.	

District.	No.	Name of Municipality.	Number of cases reported.	Number convicted or punished.	Number remaining undisposed of at close of the year.	Remarks.
Sátára.	45	Sátára City ...	3,145	41	63	
	46	Wái ...	165	151	14	
	47	Rahimatpur ...	5	5	...	
	48	Karád ...	140	140	...	
	49	Islámpur ...	223	61	...	
	50	Ashíta ...	89	1	...	
	51	Tásgaon ...	...	...	...
	52	Víta ...	6	6	...	
	53	Máyni ...	13	13	...	
	54	Pusesávli ...	87	87	...	
	55	Mhasvad ...	...	...	...
	56	Málcolmpeth ...	...	...	...
	57	Sátára Suburban ...	...	...	...
Sholápur.	58	Shirála ...	...	...	...
	59	Bhilavdi ...	...	...	...
	60	Kásegaon ...	...	...	...
		Total ...	3,873	505	77	
	61	Sholápur ...	144	43	101	
	62	Bársi ...	1	1	...	
	63	Karmála ...	...	...	...
	64	Pandharpur ...	17	17	...	
65	Sángola ...	...	...	...
	Total ...	162	61	101		
	Grand Total ...	17,652	5,116	4,805		

36. The provisions of the Act with respect to the auditing of the accounts were complied with everywhere, except in Chopda and Bársi, and perhaps in Vámbori and the Sátára Suburban Municipality. At Chopda, the audit was not completed, and at Bársi it was done by the Collector and not by a paid auditor. The Vámbori and Sátára Suburban Municipalities have this year, as last year, failed to state whether their accounts were audited or not.

37. With reference to Government Circular No. 2578, dated the 2nd July 1889, regarding the differentiation of the administration of the Municipalities, the following is a summary of the reports of the Collectors on the subject :—

Ahmednagar.—Mr. Bagnell says :—“Nagar continues to hold the first rank as the most important and largest Municipality in the District. Much is being done to remedy what is wanting. On the whole, the Municipality is being well managed, and sanitation is looked after with diligence. Sangamner is the next best and largest Municipality and retains its position as an ably managed Municipality. Bhingár and Vámbori are smaller places as compared with the above two, and should, therefore, be classed as fair.”

Khándesh.—Mr. Cumine describes Bhadgaon, Máheji, Bhusával, Jalgaon and Dhulia as good ; Sháháda, Prakásha and Songir as backward ; and the remaining corporations as fair.

Násik.—Mr. Wingate classifies Násik and Málegaon as good, Sinnar as fair, Igatpuri and Trimbak as backward, and as for Yeola he says that there is great room for improvement.

Poona.—Mr. Ommanney thinks Sásvad, Indápur and Khed to be fair, Junnar indifferent, Tálegaon Dábháda and Lonávla bad, and the rest good.

Sátára.—Mr. Candy writes :—“Sátára City ranks first, and under the chairmanship of Ráo Bahádúr Kharkar it has maintained its leading position. The Managing Committee and general body take great interest in their work, and their administration has on the whole been good and conducted with intelligence and due regard to the comfort and convenience of the tax-payers. The affairs of the Málcolmpeth Municipality have been well managed

under the supervision of the President, Surgeon-Major Stevenson. The affairs of the Sátára Suburban Board are well looked after. Islámpur has shown great indifference to its own interests. Tásgaon has shown no improvement, and I am of opinion that it will be necessary to suspend this Municipality. The affairs of Karád, Áshta and Mhasvad have been well managed. Vita, Pusesávli and Rahimatpur have limited incomes, and yet carry out their duties efficiently. Shirála, Kásegaon and Bhilavdi are to be abolished and require no comment. There is great room for improvement in Wái, and the uncleanness of the gháts on the river shows how very slack the municipal administration is."

Sholápur.—Mr. Winchester classifies the five Municipalities in his district as follows:—Sholápur, Pandharpur, Bársi—good; Karmála—fair; and SÁNGOLA indifferent.

General Remarks.

38. During his tour, Mr. Fleet visited the Sátára City, Sátára Suburban, Rahimatpur and Málcómpeth Municipalities.

39. The reports of the Municipalities show that municipal administration in the Division is making steady though perhaps very slow progress. This progress is due, however, to the presence on the corporations of the official element. Excluding from consideration Poona and a few other cities of importance, it may still be said that municipal self-government means guidance by Government officials. It is the officials who, whether they will or no, have to take the initiative and to see that works of improvement are prosecuted to a successful end; and when, as is unfortunately sometimes the case, local antagonism threatens to stop all progress, it is the officials who pour oil on the troubled waters. Thanks to the efforts of the officials, aided as they are in many cases by non-officials in whom public spirit has developed itself, it may be said of most of the Municipalities that they are growing in usefulness year by year.

I have the honour to be,
Sir,
Your most obedient Servant,
W. PORTEOUS,
Acting Commissioner, C. D.

No. ^P₁₃₆₇ OF 1894.

FROM

THE HONOURABLE JOHN NUGENT, I.C.S.,
Commissioner, S. D. ;

TO

THE CHIEF SECRETARY TO GOVERNMENT,
General Department.

Belgaum, 8th September 1894.

SIR,

I have the honour to submit the Annual Report on the administration of the several Municipalities in the Southern Division for the year 1893-94, together with the usual Statements Nos. I to IV. The reports of the Municipalities in original, together with the remarks of the Collectors thereon, accompany.

2. The following table gives the date of the establishment of each of the Municipalities and its population according to the Imperial Census of 1891 :—

District.	Serial No.	Name of Municipality.	Date of Establishment.	Population according to the Census of 1891.
Belgaum	1	Belgaum	1st December 1851	27,952
	2	Nipáni	1st September 1854	11,728
	3	Athni	1st October 1853	10,416
	4	Gokák	1st July 1853	12,103
	5	Saundatti-Yellamma	1st January 1876	8,930
	6	Yamkanmardi	21st April 1854	5,772
		Total		76,904
Dhárwár	7	Dhárwár	1st January 1856	32,841
	8	Hubli	1st August 1855	52,595
	9	Gadag-Bettigeri	1st May 1859	23,899
	10	Navalgund	9th December 1870	8,989
	11	Yannur	28th January 1881	Temp or a r y Munic i p a- lity.
	12	Nargund	20th do. 1871	9,596
Bijápur	13	Ránebennur	1st do. 1858	13,761
	14	Gudgudápur	22nd do. 1878	Temp or a r y Munic i p a- lity.
	15	Byádgi	16th September 1879	5,149
	16	Háveri	11th do. 1879	6,758
		Total		153,588
Bijápur	17	Bijápur	7th June 1854	16,759
	18	Bágalkot	1st March 1865	18,034
	19	Ilkal	do. do. 1868	11,216
	20	Guledgud	15th July 1887	15,481
		Total		61,490

District.	Serial No.	Name of Municipality.	Date of Establishment.	Population according to the Census of 1891.
Kánara	21	Kárwár	30th June 1864	14,579
	22	Kumta	31st July 1867	10,714
	23	Sirsi	1st do. 1866	6,644
	24	Haliyál	26th March 1865	6,180
	25	Honávar	1st October 1890	6,207
	26	Bhatkal	Do.	5,940
	27	Gokarn	1st April 1870	Temporary Municipality.
	28	Ulvi	26th January 1878	Temporary Municipality.
			Total	50,264
Ratnágiri	29	Vengurla	1st May 1876	10,134
	30	Rájápur	1st April 1876	7,784
	31	Ratnágiri	Do.	14,303
	32	Chiplún	16th December 1876	11,717
	33	Dápoli	21st June 1880	2,693
			Total	46,631
Kolába	34	Alfbág	June 1864	5,888
	35	Pen	29th September 1865	7,462
	36	Roha-Ashtami	15th February 1866	5,212
	37	Mahád	12th August 1866	6,870
	38	Panvel	1856	10,420
	39	Uran	19th April 1866	11,422
			Total	47,274
			Divisional Total	436,151

3. The number of Municipalities in the Division continues the same as in the preceding year, namely 35 permanent and 4 temporary. Of these Municipal Boards eleven were established between 1850 and 1860, twelve between 1860 and 1870, twelve between 1870 and 1880, and only 4 during the last decade.

4. No change was effected in the boundaries of any Municipality during the year. Regarding the extension of the municipal limits of Dhárwár the proposals made by the Municipality have been placed before Government.

5. The subjoined table shows the constitution of the several Municipalities in the year under report and the preceding year:—

Year.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1892-93	...	296	242	538	134	404	35	503
1893-94	...	296	242	538	132	406	35	503
More	2	...	...
Less	2	...	...	...

6. The following statement exhibits the number of meetings of Municipal Bodies held during the year under report :—

District.	No.	Name of Municipality.	Number of Commissioners.	GENERAL MEETINGS.		Meetings of Managing Committees.	AVERAGE ATTENDANCE OF MEMBERS.	
				Quarterly.	Special.		General Meetings.	Managing Committees.
Belgaum	1	Belgaum	25	4	2	46	17.3	4.7
	2	Nipáni	13	4	3	20	6.9	2.15
	3	Athni	13	4	4	37	8.5	4.4
	4	Gokák	13	4	16	22	8.2	3.
	5	Saundatti-Yellamma	15	4	7	31	9.4	4.
	6	Yamkanmardi	13	3	5	3	7.	2.6
Dhárwár	7	Dhárwár	24	4	2	43	16.	7.
	8	Hubli	24	4	19	57	18.	6.6
	9	Gadag-Bettigeri	17	4	11	22	5.	7.
	10	Navalgund	13	4	1	40	10.9	4.
	11	Yámnur ... ..	...	...	...	...	...	...
	12	Nargund	13	4	2	41	8.3	3.
	13	Ránebennur	13	4	8	27	7.3	3.
	14	Gudgudápur ... ..	...	...	...	...	...	...
	15	Byádgi	13	4	3	9	8.	4.
16	Háveri	13	4	14	24	6.	3.	
Bijápur	17	Bijápur	13	4	5	26	9.	3.
	18	Bégalkot	13	4	6	26	7.6	6.07
	19	Ilkal	13	4	8	42	9.	4.
	20	Guledgud	13	4	6	37	8.3	3.5
Kánara	21	Kárwár	16	4	1	24	10.4	3.4
	22	Kumta	13	4	8	17	8.	3.
	23	Sirsi	12	4	6	47	10.	5.2
	24	Halyál	13	4	5	27	8.4	3.3
	25	Honávar	19	4	7	22	6.8	3.5
	26	Bhatkal	11	4	13	11	8.05	3.4
	27	Gokarn	12	4	7	15	7.	3.
	28	Ulvi	16	...	3	...	7.	...
Ratnágiri	29	Vengurla	16	4	7	43	11.8	5.19
	30	Rájápur	12	2	11	22	7.2	4.2
	31	Ratnágiri	24	4	10	25	12.6	4.
	32	Chiplún	16	4	16	16	7.6	4.1
	33	Dápoli	12	4	3	13	5.7	4.2
Kolápa	34	Alibág	13	4	6	31	10.	4.
	35	Pen	13	4	13	20	7.5	3.45
	36	Roha-Ashtami	13	4	13	12	5.9	4.5
	37	Mahád	13	4	13	21	8.	3.
	38	Panvel	13	4	3	13	8.6	5.4
	39	Uran	13	4	5	19	9.3	5.05

7. All the Municipalities except Yamkanmardi in the Belgaum Collectorate and Rájápur in the Ratnágiri District held four quarterly meetings as required by section 27 of Bombay Act II of 1884. The default at Yamkanmardi resulted from the want of a quorum. The Collector has called for an explanation regarding the Rájápur Municipality, but it has not been yet furnished. At Panvel two of the quarterly meetings were held after the dates prescribed by the Act. The Municipalities which held upwards of twenty general meetings were those of Hubli and Roha-Ashtami. The provisions of Section 83 of the Municipal Act in regard to the quarterly and annual accounts and budget estimates were duly complied with by all the Municipal Boards except those of Athni, Nipáni, Ratnágiri and Dápoli.

8. The number of meetings other than quarterly which had to be adjourned for want of a quorum is given below :—

Name of Municipality.	General Meetings.	Managing Committee Meetings.
Belgaum ...	...	2
Saundatti-Yellamma ...	1	1
Dhárwár ...	1	12
Hubli ...	5	...
Gadag-Bettigeri ...	9	...
Navalgund ...	...	12
Byádgi... ..	3	3
Háveri... ..	7	19
Sanebennur ...	4	...
Gudgudápur ...	2	...
Ilkal ...	3	18
Kumta... ..	5	...
Chiplún ...	12	...
Alibág ...	...	8
Mahád... ..	3	...
Total ...	55	75

9. The average attendance at general meetings was satisfactory except in the Municipalities of Honávar, Roha-Ashtami, Gadag-Bettigeri and Chiplún. At Gadag-Bettigeri, of the 17 Commissioners only five attended the general or special meetings, while at the meetings of the Managing Committee of 11 members the average attendance was 7. At Chiplún not only was the attendance at general meetings less than 50 per cent., but out of the 20 general and special meetings, no less than 14 had to be postponed for want of a quorum. The figures representing adjourned meetings of Managing Committees in the case of Dhárwár, Navalgund, Ilkal and Háveri are not encouraging. It is difficult to comprehend how the business which has to be accomplished can be efficiently transacted with so small a number of meetings of the Managing Committee as nine at Byádgi and only three at Yamkanmardi.

Changes in Schedules of Taxation.

10. Considerable progress was made during the year in the revision of octroi and other taxation schedules in the Division, as will appear from the following :—

Nipáni.—The levy of tolls on loaded carts and animals was sanctioned by Government Resolution No. 1634 of the 11th May 1893.

Byádgi.—The tax on animals brought into municipal limits for sale was abolished (this office No. 1355 of the 28th October 1893).

Haliyál.—Octroi on kerosine has been abolished since October 1893 as its levy was opposed to the provisions of Government Resolution No. 2913 of the 22nd August 1888 (General Department).

Bhatkal.—The levy, as per supplementary schedule, of octroi on all sorts of vegetable and fruit, betel-nuts dry and raw, betel-leaves, sugarcane, undi seed, &c., was sanctioned by Government Resolution No. 864 of 16th March 1893 and brought into force in the year under report.

1 Rái.
2 Muthi.
3 Ova.
4 Turmeric.
5 Badi shope.
6 Balant shope.
7 Beheda.
8 Kokam.

9 Amboole.
10 Tamarind.
11 Nág kechar.
12 Sweet acents.
13 Gulá.
14 Tamalpatra.
15 All articles made from tobacco.

Vengurla.—Fifteen articles, as per margiú, were expunged from the octroi schedule with the Commissioner's sanction.

Rájápur.—A toll tax on animals entering municipal limits was sanctioned by Government Resolution No. 2004 of the 7th June 1893.

Pen.—The rates of house-tax were revised (*vide* Government Resolution No. 1140 of the 29th March 1894),

Roha-Ashtami.—Octroi on fourteen articles was abolished and a wheel-tax was imposed (*vide* Government Resolution No. 2512 of the 20th July 1893).

Mahād.—Octroi was abolished on cloth and tobacco, and was imposed on oil-cake, onions, khobra, supāri, betel-leaves and dry fish.

11. The subjoined table shows under each head the income of the several Municipalities of the Division during the year under report as compared with that of the preceding year :—

No.	Items.	Income in 1893-94.			Income in 1892-93.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>A.—Municipal Rates and Taxes.</i>													
1	Octroi	2,05,335	13	10	1,78,980	15	8	26,354	14	2	.....	.....
2	Tax on houses and lands	79,657	5	8	81,929	9	4	2,272	3	8
3	Tax on animals and vehicles	12,604	10	0	12,926	15	6	321	5	6
4	Tax on professions and trades	3,624	1	4	3,085	4	0	538	13	4	.....	.....
5	Tolls on roads and ferries	14,962	7	9	10,594	5	2	4,368	2	7	.....	.....
6	Water-rate	3,372	15	7	2,583	3	6	789	12	1	.....	.....
7	Lighting rate	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Conservancy (including scavenging and latrine rates)	14,032	5	9	15,278	11	11	1,246	6	2
9	Other taxes	18,362	14	0	15,103	0	8	3,259	13	9	.....	.....
<i>B.—Realisations under Special Acts.</i>													
1	Pounds	5,535	9	3	5,799	15	2	1,785	10	1	.....	.....
2	Hackney carriages	59	4	8	276	2	0	216	13	7
3	Licenses for sale of spirits and drugs	187	8	0	167	8	0	20	0	0	.....	.....
4	Others	476	5	8	334	0	6	142	5	2	.....	.....
<i>C.—Revenue derived from Municipal Property and Powers apart from Taxation.</i>													
1	Rents of lands, houses, serals and dāk-bungalows	3,450	5	11	3,599	1	2	148	11	8
2	Sale-proceeds of land and produce of land, &c.	9,091	12	1	6,826	1	2	2,765	10	8	.....	.....
3	Conservancy receipts (other than taxes and rates)	3,473	6	8	3,328	9	4	144	13	4	.....	.....
4	Fees and revenue from educational institutions	29,894	2	10	27,783	2	2	2,112	0	8	.....	.....
5	Fees and revenue from medical institutions	2,755	2	10	3,039	14	5	284	11	7
6	Fees and revenue from markets and slaughter-houses	26,573	1	4	26,316	5	4	256	12	0	.....	.....
7	Fees and revenue from tramways	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Other fees	3,409	15	8	2,210	5	6	1,199	9	9	.....	.....
9	Fines under Municipal and other Acts	906	0	11	980	2	3	15	14	8	.....	.....
10	Interest on investments	1,355	7	4	655	2	4	700	5	0	.....	.....
11	Premium on loans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<i>D.—Grants and Contributions (for general and special purposes)</i>													
1	From Government	49,490	4	6	47,596	8	1	1,893	12	6	.....	.....
2	From Local Funds	17,667	3	3	18,462	6	1	895	2	10
3	Others	7,288	7	1	4,951	4	8	2,337	2	10	.....	.....
<i>E.—Miscellaneous.</i>													
1	Recoveries for services rendered to private individuals	158	11	7	234	10	11	75	15	4
2	Other items	4,649	3	6	9,568	4	1	4,919	0	7
<i>F.—Extraordinary and Debt.</i>													
1	Sale-proceeds of Government securities and withdrawals from Savings Banks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	Loans from Government	47,000	0	0	9,000	0	0	12,000	0	0
2B	Do. from private individuals	3,000	0	0	3,000	0	0
3	Realisations of sinking fund for repayment of loan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	Advances—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	(a) Permanent	25	0	0	100	0	0	75	0	0
	(b) Other	3,148	13	8	4,112	0	8	963	3	0
5	Deposits	4,133	0	7	5,843	14	8	1,710	14	1
Total		5,72,671	3	7	5,52,075	7	5	49,635	3	9	28,039	7	7
Net Increase		20,595	1	2

12. There was a net increase of Rs. 20,595-1-2, the total income being Rs. 5,72,671-8-7 as against Rs. 5,52,075-7-5 in 1892-93.

13. The principal items of increase were (1) octroi; (2) tolls on roads and ferries; (3) other taxes; (4) pounds; (5) sale-proceeds of land and produce of lands; (6) fees and revenue from educational institutions; (7) other fees and contributions from Government; and (8) others. The causes of the increase are given below:—

Octroi.—The augmented receipts from octroi amounting to Rs. 26,354-14-2 were due to the importation, within municipal limits, of larger quantities of dutiable articles. The subjoined table contrasts the figures for 1892-93 and 1893-94 of gross as well as net imports:—

1	2	3		4		5		6		7		8		9		10	
		Class I. Articles of food or drink for man or animals.		Class II. Animals for slaughter.		Class III. Fuel, lighting and washing.		Class IV. Building materials.		Class V. Drugs, gums and spices.		Class VI. Tobacco.		Class VII. Cloth.		Class VIII. Metals.	
		1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
District.	Imports.	Maunds.	Maunds.	Rs.	Rs.	Maunds.	Maunds.	Rs.	Rs.	Rs.	Rs.	Maunds.	Maunds.	Rs.	Rs.	Rs.	Rs.
		Belgaum	Gross imports	638,866	706,795	40,042	52,270	271,908	274,466	77,749	1,14,536	1,02,561	1,13,374	13,432	19,124	9,22,223	8,70,691	70,740	94,642
	Net imports	534,822	601,039	40,042	52,270	219,953	267,881	76,627	1,12,583	99,821	1,10,824	9,370	16,712	8,78,720	8,40,058	70,147	93,727
Dhārwar	Gross imports	1,065,848	1,463,967	..	..	357,700	668,608	95,278	1,31,138	3,49,309	2,63,230	5,831	5,479	5,84,034	6,38,717	6,87,335	8,76,781
	Net imports	951,492	1,290,354	..	..	349,238	661,221	73,422	74,097	1,63,898	1,94,544	1,163	1,167	5,12,448	6,06,867	8,16,636	4,21,247
Bijapur	Gross imports	553,035	604,937	33,336	25,639	76,202	199,490	72,869	77,529	63,751	82,368	6,161	7,480	3,52,711	3,56,335	34,916	48,840
	Net imports	5,48,841	649,902	33,299	25,639	76,121	187,963	72,869	75,529	64,931	74,639	5,151	7,137	3,61,948	3,62,796	34,098	47,644
Kānara	Gross imports	416,606	416,489	20,297	10,575	128,975	143,106	73,481	38,410	34,396	33,028	5,537	4,554	4,17,753	3,40,456	86,414	73,912
	Net imports	371,993	389,899	20,297	10,575	128,639	137,424	63,220	35,396	31,678	30,155	4,932	3,536	3,64,382	2,18,361	76,974	63,998
Ratnāgrī.	Gross imports	806,833	1,067,933	..	..	119,310	113,171	69,290	66,604	3,68,947	1,32,788	20,288	8,470	4,05,143	3,75,174	1,35,358	1,62,437
	Net imports	749,199	998,889	..	..	66,858	71,236	68,438	56,419	3,44,587	1,10,591	11,676	5,227	2,69,238	3,41,043	83,962	1,13,944
Kolābe	Gross imports	423,485	496,490	..	..	1,205	1,491	21,291	25,508	..	..	19,039	9,342	1,13,790	64,922	40,361	82,606
	Net imports	386,524	423,023	..	..	1,205	1,491	20,446	23,363	..	..	10,591	7,418	1,09,968	64,582	39,768	82,691
Divisional Total.	Gross imports	3,937,771	4,816,870	92,687	69,894	947,303	1,800,301	4,04,983	4,53,624	8,16,681	8,25,383	62,436	54,455	25,24,667	25,56,296	10,56,432	12,78,177
	Net imports	3,593,681	4,412,548	92,687	69,894	836,109	1,467,333	3,70,942	3,79,909	7,10,100	5,19,153	42,833	41,267	24,86,999	23,72,406	9,21,572	7,73,151

The only heads under which the net imports show a decrease are Class II—Animals for slaughter (Rs. 3,253); Class V—Drugs and Spices (Rs. 1,90,953); Class VI—Tobacco (Rs. 1,536); and Class VII—Cloth (Rs. 1,64,587). The falling off in Kānara under Class II was fifty per cent. No explanation of this large decrease has been supplied. That under drugs and spices is attributed to the exclusion from the octroi schedules of Vengurla and Chiplūn of those articles. The gross imports of cloth show a somewhat abnormal decrease of Rs. 2,69,372 which is specially noticeable in the cases of the Belgaum, Nipāni, Kumta, Sirsi and Mahād Municipalities. It may possibly be due to the enhanced cost of European cloth, as calculated in rupees, by reason of the fall in exchange. There is also a decrease in the quantity of metals taxed, but the gross value of the imports of the year under report shows an increase of Rs. 2,22,745.

The classes of articles of which an enlarged consumption is evident were:—

Grain, sugar and ghee	Rs.
Articles used for fuel, for lighting and for washing	8,18,685
Timber	61,109
	9,327

Tolls.—The increase of Rs. 4,368-2-7 was caused by the introduction of a tax at Nipāni on loaded carts and animals, and at Rājāpur on animals entering municipal limits.

Other Taxes.—Nearly the whole of the increase of Rs. 3,259-13-9 occurred at Saundatti-Yellamma and is attributed to the increase in the number of pilgrims visiting the shrine of Yellamma.

Pounds.—The rise under this item has occurred principally in the districts of Dhárwár and Kánara. It was partly due to the larger number of cattle impounded during the year and partly to the effect of instructions given by the Accountant General, under which in the Haliyál Municipality the gross, instead of the net, receipts from June 1892 to May 1894 were brought to account during the year under report.

Name of Municipality.	1892-93.			1893-94.		
	Rs.	a.	p.	Rs.	a.	p.
Bágalkot	1,039	4	5	2,606	12	1
Bijápur	40	8	0	1,363	0	6
Kárwár	1,940	0	0	1,962	15	8

Sale-proceeds of Lands.—As will be seen from the figures given in the margin, the great demand for, and sale of, building sites in Bijápur, Bágalkot and Kárwár chiefly account for the increase under this head.

Name of Municipality.	1892-93.			1893-94.		
	Rs.	a.	p.	Rs.	a.	p.
Hubli	2,880	8	0	3,582	12	3
Bágalkot	1,392	14	6	1,474	0	6
Chiplún... ..	511	13	0	1,037	6	6

Fees and Revenue from Educational Institutions.—The increase of Rs. 2,112-0-8 was mainly the result of a rise in the number of paying students in the municipal schools at the places noted in the margin.

Grants from Government.—The increase amounting to Rs. 1,893-12-8 represents the additional grant sanctioned by Government for primary schools within municipal limits.

Other Sources.—The increase of Rs. 2,337-2-10 was chiefly a consequence of popular contributions in Panvel having this year been credited under this head. In 1892-93 they were shown under the head "E 2". The above sum includes the one thousand rupees granted by a merchant at Hubli towards the relief of the in-door pauper patients treated in the Hubli Dispensary.

14. The chief items of decrease were (1) tax on houses and lands; (2) conservancy; (3) other items; and (4) loans from Government and private individuals,

Tax on Houses and Lands.—The falling off of Rs. 2,272-3-8 is nominal and is due to a portion of the tax having remained uncollected at the end of the year under report.

Conservancy.—In the Municipalities of Belgaum, Kumta, Alibág and Pen the collections under this head were less in 1893-94 than in the preceding year, and a considerable portion remained unpaid; this accounts for the decrease of Rs. 1,246-6-2.

Other Items.—The falling off is ascribed partly to the fact that popular contributions made to the Panvel Municipality which were included last year under this head have this year been shown under "E 2," and partly to the circumstance that certain fees which were credited to this head of revenue in 1892-93, have been included under "C—Other fees."

Loans from Government, &c.—The decrease of Rs. 12,000 is merely the difference between the loan of Rs. 59,000 given to the Panvel Municipality in 1892-93 and that given to the Hubli Board during the year under report.

15. The following table shows that the total expenditure during the year under report amounted to Rs. 5,60,305-15-10½ against Rs. 5,91,981-10-9 in the preceding year, exhibiting a net decrease of Rs. 31,675-10-10½;—

No.	Items.	Expenditure in 1893-94.			Expenditure in 1902-03.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>A.—General Administration and Collection Charges.</i>													
1	General Administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) ...	22,959	10	11	21,973	14	0	986	12	11	.....	.....
2	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.) ...	32,116	2	4	33,522	3	1	1,406	0	9
3	Collection of tolls on roads and ferries.	2,861	0	11	1,326	7	6	1,534	9	5	.....	.....
4	Survey of land	1,017	3	9	800	10	5	216	9	4	.....	.....
5	Refunds	19,666	13	6	12,171	10	6	7,395	3	0	.....	.....
6	Pensions and gratuities	60	0	0	180	0	0	130	0	0
<i>B.—Public Safety.</i>													
1	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	682	6	11	2,296	6	11	1,413	13	0
2	Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...	18,926	1	10½	18,422	3	7	503	14	3½	.....	.....
3	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	731	4	4	665	9	1	165	11	3	.....	.....
4	Rewards for the destruction of wild animals and snakes	310	14	5	251	3	10	59	10	7	.....	.....
<i>C.—Public Health and Convenience.</i>													
1	Water-supply—												
	Capital outlay	10,915	12	4	85,292	5	4	74,376	9	0
	Establishment, &c.	13,435	14	1	13,713	3	9	277	5	8
2	Drainage—												
	Capital outlay	2,893	6	11	1,382	5	9	1,511	1	2	.....	.....
	Establishment, repairs, &c.	5,894	12	1	2,056	9	1	3,328	3	0	.....	.....
3	Conservancy (including road-cleaning and watering and latrines)	85,555	12	2	83,886	6	1	1,699	6	1	.....	.....
4	Hospitals and Dispensaries	51,486	9	6	48,250	6	5	3,236	3	1	.....	.....
5	Vaccination	3,335	4	10	4,259	12	7	424	7	9
6	Markets and Slaughter-houses	4,862	12	3	8,593	6	11	3,730	10	8
7	Ponds	834	3	10	500	13	11	333	5	11	.....	.....
8	Dak Bungalows and Serais	1,644	4	10½	1,232	4	8	412	0	2½	.....	.....
9	Arboriculture, public gardens and experimental cultivation	1,764	4	5	1,060	6	3	196	1	10
10	Registration of births and deaths	740	7	7	968	5	3	227	13	8
11	Public Works—												
	I. Establishment	3,497	1	4	3,080	9	11	416	7	5	.....	.....
	II. Buildings	25,994	4	5	14,134	10	5	11,859	10	0	.....	.....
	III. Roads	42,620	7	0	30,241	6	4	3,379	0	8	.....	.....
	IV. Stores	236	1	10	412	11	2	176	9	4
<i>D.—Public Instruction.</i>													
1	Schools and Colleges	1,16,392	4	9	1,17,407	3	10	495	0	11	.....	.....
2	Contributions	8,663	7	4	8,181	0	3	482	7	1	.....	.....
3	Libraries, Museums, Menageries, &c. ...	1,213	3	0	990	12	0	222	7	0	.....	.....
<i>E.—Contributions.</i>													
1	For general purposes	5,834	4	0	498	5	9	5,335	14	3	.....	.....
<i>F.—Miscellaneous.</i>													
1	Interest on Loans—												
	Previous year	45	0	0	5,682	14	11	5,637	14	11
	Current year	2,992	13	8	4,284	9	2	1,291	11	6
2	Discount ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Actual cost of works done for private individuals	14	14	0	151	8	7	136	10	7
4	Other items	12,563	6	1½	11,149	7	4	1,413	14	9½	.....	.....
<i>G.—Extraordinary and Debt.</i>													
1	Investments—												
	(a) In securities (other than for Sinking Fund)	1,000	0	0	1,000	0	0
	(b) In Savings Banks ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	Payments to Sinking Fund ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Repayment of Loans	18,777	4	0	11,358	7	0	7,418	13	0	.....	.....
4	Advances—												
	(a) Permanent	125	0	0	.....	.....	.....	125	0	0	.....	.....
	(b) Other	85,613	5	4	34,075	12	10	1,536	8	6	.....	.....
5	Deposits	2,908	15	3	2,725	11	4	183	3	11	.....	.....
	Total	5,60,305	15	10½	5,91,981	10	9	58,750	1	9½	90,425	12	8
	Net Decrease	31,675	10	10½

16. The increase in some of the chief items of expenditure is explained below :—

Refunds.—The increase of Rs. 7,395-3-0 includes a sum of Rs. 5,692-2-6 disbursed during the year by the Hubli Municipality on account of refunds due for the preceding year. The increase was also partly due to a more liberal working of the refund rules.

Drainage.—The rise of Rs. 4,844-4-2 is attributed to the construction of new gutters in the Dhárwár, Bijápur and Bágalkot Municipalities and to special repairs to drains in Guledgud and Gadag-Bettigeri.

Hospitals and Dispensaries.—The increase under this head has occurred chiefly at Athni where the charges for repairs done to the dispensary in 1892-93 were paid during the year under report, and also at Hubli where a large dispensary with out-houses was under construction. The President of the Gadag-Bettigeri Municipality states that the increase in that Municipality under this head was by reason of the higher prices paid for European medicines.

Buildings.—The increased outlay of Rs. 11,859-10-0 under this head was caused by the construction of the undermentioned buildings :—

Locality.	Nature of Work or Building.	Total Cost. ...		
		Rs.	a.	p.
Hubli	Municipal Hall	19,930	0	0
Dhárwár	Accommodation for calves kept for vaccination purposes	675	0	0
Yánnur	Dharmshála	2,249	0	0

Roads.—The augmented expenditure of Rs. 3,379-0-8 under this head is due to the construction of new roads at Belgaum and Byádgi and to the repairs to the existing roads in Dhárwár, Byádgi, Guledgud and Pen.

Schools and Colleges.—The increase under this head is, as shown in the

District.	Increase.		
	Rs.	a.	p.
Belgaum	1,150	10	8
Dhárwár	2,057	13	2
Bijápur	530	10	11
Ratnágiri	1,288	15	3
Kolába	868	0	4

margin, noticeable in all the districts except Kánara, where there is a falling off of Rs. 911-1-5. The increases are due to the employment of additional masters and to the enhancement of the salaries of some of the lowly paid teachers, to the purchase of furniture, maps and prize books, and to repairs to school buildings.

Contributions for general purposes.—The increase of Rs. 5,336 in this item was principally a consequence of the contribution of Rs. 5,000 made by the Ulvi Municipality to the District Local Board, Kánara for the improvement for the Ulvi-Kumbharváda road.

Repayment of loans.—The increase of Rs. 7,418-13-0 was caused by the payment of the first instalments in liquidation of the Government loans taken by the Hubli and Panvel Municipalities for the construction of their water-works.

17. A decrease is observable chiefly under the heads of (1) water-supply and (2) markets and slaughter-houses :—

Water-supply.—During the year 1892-93 the expenditure on the Panvel water-works amounted to Rs. 78,900 as compared with Rs. 1,500 spent during the year under review, and hence the large difference.

Markets and Slaughter-houses.—The outlay under this head has fallen from Rs. 8,593-6-11 in 1892-93 to Rs. 4,862-12-3 in the year under report.

The decrease has taken place in the Municipalities of Sirsi, Haliyál and Hubli. In the last mentioned Municipality it amounted to Rs. 4,020-15-7, as the construction of the cotton market which was begun in 1891-92 was completed in 1892-93, and no further expenditure on its account was found necessary during the year under report.

18. The following table exhibits the Municipalities which levy tolls, with the income obtained by each from that source, the expenditure incurred by it on the construction and maintenance of roads, and the balance of toll-receipts remaining unexpended at the close of the year :—

Municipality.	Receipts from Tolls.			Cost of collection.			Amount spent on roads.			Balance of Toll receipts remaining unexpended.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Nipáni ...	2,276	13	0	.....			505	11	9	1,771	1	3
Byádgi ...	4,945	4	6	786	14	9	3,846	15	4	311	6	5
Kárwár ...	78	5	0	.....			684	0	11	.....	
Kumta ...	396	15	0	.....			308	0	11	88	14	1
Haliyál ...	387	5	9	99	1	8	678	2	7	.....	
Honávar ...	30	0	0	.....			231	2	1	.....	
Vengurla ...	1,798	15	0	245	11	2	1,017	12	9	530	7	1
Rájápur ...	948	5	8	115	0	0	316	15	1	511	6	5
Chiplún ...	2,857	5	6	319	12	9	1,035	0	11	1,502	7	10
Alibág ...	1,085	7	0	254	2	3	499	5	6	331	15	3
Pen ...	167	11	6	198	0	4	1,151	14	4	.....	

19. The Municipalities of Kárwár, Haliyál, Honávar and Pen have spent a sum in excess of the realizations from tolls. Byádgi, whose attention was last year drawn to its neglect of Government orders, has during the year under report spent on roads a considerable portion of its toll-receipts, though it has still left an unexpended balance of Rs. 311-6-5. But all the rest, especially those of Nipáni, Rájápur and Chiplún, have left large sums unutilized. I intend to ask the Collectors of Belgaum and Ratnágiri to warn the Municipalities that, unless the whole amount of the toll-collections is laid out on the improvement and maintenance of roads, the collection of the tax will have to be suspended.

The President of the Nipáni Municipality regards the toll-collections as available for any kind of expenditure, as the tolls were sanctioned to recoup the loss which the Municipality has suffered by the abolition of octroi on jagry and sugar. His attention is being drawn to Government Resolution No. 1684, dated the 11th May 1893.

20. The following table displays the percentages of the cost of collection of octroi and of taxes other than octroi calculated on the income derived from them :—

Name of Municipality.	Amount of Octroi collected during the year.			Amount of Taxes other than Octroi collected during the same period.			Cost of collection of Octroi.			Cost of collection of Taxes other than Octroi.			Percentage of cost of collection of Octroi to Income derived from it.	Percentage of cost of collection of Taxes other than Octroi to Income derived from them.	Remarks.			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				Rs.	a.	p.
Belgaum ...	23,993	15	9	11,524	4	3	2,802	8	9	1,327	10	0	11	11	4	10	10	5
Nipáni ...	6,948	11	1	3,367	13	0	723	4	3	108	0	0	10	7	8	3	3	2
Athni ...	9,379	5	8	.....			1,010	6	5	.....			10	11	2	.....	
Gokák ...	3,603	1	7	2,550	12	0	591	0	0	148	0	0	16	6	5	5	12	10
Saundatti-Vellam- ma ...	732	10	10	12,567	3	0	239	8	0	192	0	0	33	2	3	1	8	4
Yamkanmardi ...	.....			1,224	13	4	.....			322	0	0	...			18	2	2
Total ...	44,537	13	11	31,334	13	7	5,371	11	5	1,897	10	0	12	9	7	6	1	2

Name of Municipality.	Amount of Octroi collected during the year.	Amount of Taxes other than Octroi collected during the same period.	Cost of collection of Octroi.	Cost of collection of Taxes other than Octroi.	Percentage of cost of collection of Octroi to Income derived from it.	Percentage of cost of collection of Taxes other than Octroi to Income derived from them.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Dhārwar ...	13,054 9 9	11,939 14 2	2,153 10 11	978 3 11	16 10 5	8 2 6	
Hubli ...	31,310 5 7	13,388 8 10	2,781 5 0	1,029 15 10	8 14 1	7 12 0	
Gadag-Bettigeri ...	13,593 3 6	5,114 0 11	2,059 1 7	308 5 11	15 1 7	5 14 5	
Navalgund ...	1,814 7 3	2,582 6 6	363 1 8	436 10 1	20 0 0	16 14 1	
Yámuur ...	.....	.....	.....	.....	.....	.....
Nargund ...	.....	1,246 10 11	.....	110 0 8	.....	9 9 5	
Ránebennur ...	.....	3,985 6 0	.....	25 10 8	.....	0 10 2	
Gudgudápur ...	.....	919 2 6	.....	100 0 0	.....	10 14 1	
Byádgi ...	2,902 14 9	6,355 4 8	246 12 5	540 2 4	8 8 0	8 8 0	
Háveri ...	.....	2,133 0 4	.....	60 0 0	.....	2 12 11	
Total ...	62,674 8 10	47,384 6 8	7,603 15 4	3,582 6 0	12 1 7	7 8 0	
Bijápur ...	15,966 13 11	3,084 3 11	1,962 11 11	168 0 0	12 4 8	5 7 2	
Bágaikot ...	15,049 1 6	3,330 8 0	1,009 9 10	258 8 3	6 11 2	7 12 0	
Ikál ...	4,937 12 6	1,760 12 0	570 7 10	100 0 8	11 8 0	5 12 2	
Guledgud ...	5,007 15 2	3,111 8 0	992 12 10	289 2 0	19 12 9	8 11 2	
Total ...	40,961 11 1	11,286 15 11	4,535 10 8	795 10 11	11 4 10	7 0 8	
Kárwar ...	3,730 10 11	4,055 6 0	514 2 10	357 10 0	13 9 10	8 12 10	
Kunta ...	7,480 10 8	2,942 11 0	842 6 0	125 15 0	10 11 2	4 14 5	
Sirsi ...	5,244 15 8	1,866 10 4	720 5 0	257 0 0	13 11 2	13 11 2	
Haliyál ...	1,580 10 9	3,560 5 0	408 1 1	333 10 11	25 13 1	9 6 1	
Honávar ...	2,089 10 3	417 15 0	445 8 8	85 2 1	21 3 2	20 4 9	
Bhatkal ...	2,666 12 10	558 15 4	718 5 8	.....	26 14 5	.....
Gokarn ...	655 15 3	868 12 0	156 2 11	95 14 0	23 12 10	11 5 9	
Ulvi ...	.....	890 12 0	.....	97 15 8	.....	11 0 2	*Collected by the office establishment.
Total ...	23,449 6 1	15,161 6 8	3,804 15 4	1,853 3 3	16 3 8	8 14 4	
Vengurli ...	4,193 3 2	2,901 10 1	445 11 4	317 11 2	10 10 2	10 14 9	
Rajapur ...	3,037 3 1	943 5 6	381 10 2	115 0 0	15 11 1	12 3 1	
Ratnagiri ...	2,849 11 4	5,907 14 2	673 7 1	185 14 4	4 3 9	3 2 5	
Chiplún ...	3,361 3 10	3,915 8 2	629 9 7	319 12 9	7 5 8	8 2 5	
Dápoli ...	.....	1,142 4 0	.....	110 2 0	.....	9 9 2	
Total ...	18,440 5 5	14,310 9 11	2,129 6 2	1,048 8 8	11 8 1	7 1 3	
Alibág ...	2,044 10 0	4,393 15 3	121 0 8	450 4 9	5 14 5	10 3 2	
Pen ...	1,599 1 0	4,607 9 0	283 8 2	573 9 2	17 7 0	12 11 0	
Roha-Ashtami ...	1,405 8 9	1,343 11 6	334 14 8	88 10 1	23 11 2	6 9 7	
Mahád ...	3,976 9 3	5,245 14 4	377 14 2	309 0 0	10 1 7	9 8 0	
Panvel ...	3,597 6 6	3,942 6 8	774 10 4	399 4 10	21 5 0	10 0 2	
Uran ...	133 8 0	3,606 0 0	11 4 7	256 11 5	6 14 5	6 12 9	
Total ...	12,781 11 6	21,039 8 7	1,903 4 7	2,079 8 3	14 14 2	9 14 1	
Divisional Total	2,02,895 7 10	1,40,897 13 6	25,843 15 8	10,766 14 8	12 6 6	7 9 7	

21. The above table shows that the limit of 25 per cent. prescribed in Government Resolution No. 1297, dated 11th April 1882, regulating the proportion which the cost of collection of octroi should bear to the revenue derived from it, has been exceeded at Saundatti-Yellamma, Haliyál and Bhatkal. The first named Municipality, in which the percentage is 33.14, has resolved to abolish one octroi náka, and expects thereby to reduce the cost of collection within the prescribed limit. The percentage for the whole Division, however, was a very moderate one, showing a reduction by nearly one-third of the percentage for the preceding year. This diminution in the ratio of the cost of collection to the sum collected is mainly in consequence of the increase in the octroi receipts of Rs. 26,354-14-2. The percentages of the cost of collection in the case of direct taxes were reasonable throughout the Division.

22. The subjoined table gives the number of lights in each Municipality and the expenditure on street lighting:—

Name of Municipality.	Number of lights.	Description of lights.	Number added during the year.	Cost incurred during the year.	Remarks.
				Rs. a. p.	
Belgaum ...	186	Kerosine.	6	1,880 1 1	
Nipáni... ..	80	Do.	...	449 12 9	
Athni	63	Do.	...	400 10 0	
Gokák... ..	...	...	...	.....
Saundatti-Yellamma.	35	Kerosine.	...	166 1 0	
Yamkanmardi ...	15	Do.	1	55 10 0	
Total ...	379	...	7	2,952 2 10	
Dhárwár	224	Kerosine.	36	2,295 15 8	
Hubli	270	Do.	2	2,246 1 8	
Gadag-Bettigeri ...	109	Do.	10	1,119 8 6	
Navalgund	20	Do.	Reduced to 7	38 2 10	
Nargund ... ..	...	...	...	.....
Yámnur	30	Kerosine.	3	44 4 9	Lighted during the fair only.
Bánabennur	20	...	...	122 1 9	
Byádgi... ..	15	...	...	131 7 7	
Total ...	688	...	51	5,997 10 9	
Bijápur	141	Kerosine.	9	1,232 6 10	
Bágalkot	94	...	...	659 1 3	
Ilkal	32	...	30	499 0 6	
Guledgud	80	...	6	601 1 3	
Total ...	347	...	45	2,991 9 10	
Kárwár	60	Kerosine.	...	504 4 10	
Kumta... ..	85	...	...	589 12 3	
Sirsi	60	...	...	422 12 11	
Haliyál	47	...	...	355 2 6	
Honávar ... ..	...	...	...	.....
Bhatkal ... ..	...	...	...	.....
Gokarn ... ..	...	...	...	253 15 7	
Ulvi	6	...	...	7 9 0	More lights are not necessary, as the fair is held at the full moon.
Total ...	258	...	...	2,083 9 1	
Vengurla	102	Kerosine.	...	963 14 5	
Rájapur ... ..	...	...	...	.....	The Municipality has discontinued lighting public street lamps for want of funds.
Ratnágiri	29	Kerosine.	...	321 13 2½	
Chiplún	59	Do.	11	711 4 4	
Dápoli	32	Do.	5	225 14 0	
Total ...	222½	...	16	2,222 13 11½	
Alibág	60	Kerosine.	7	592 14 6	
Pon	31	Do.	5	469 7 9	
Roha-Ashtami ...	20	Do.	...	159 4 1	
Mahád	44	Do.	5	476 2 8	
Fanvel	55	Do.	...	427 3 2	
Uran	68	Do.	...	553 3 3	
Total ...	278	...	17	2,678 3 5	
Divisional Total ...	2,172	...	136	18,926 1 10½	

23. The number of municipal lights has increased by 136. Navalgund was the only Municipality which found it necessary to reduce its lights, and there the number has been cut down from 20 to 7, which means that at night the

town is practically left in darkness. The subject of street lighting on the whole, however, seems to be receiving every year increasing attention.

24. The following table exhibits the outstanding balances on account of direct taxes on the 31st March 1894 :—

No.	Name of Municipality.	OUTSTANDING BALANCE ON 31st MARCH 1894.										Total.	Remarks.
		House-tax.	Conservancy Cess.	Wheel-tax.	Dogs-tax.	Ground-rent.	Punitive Post Tax.	Tax on animals.	Water-rate.	Tax on Country Gun-powder Shops.	Shop-tax.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
1	Belgaum	...	4,785 4 8	605 14 0	...	70 0 0	...	...	...	...	6,061 1 0	Market route.
2	Nipani	2,291 0 0	...	...	...	...	...	...	...	...	2,291 0 0	
3	Athani	...	...	...	...	...	...	...	...	...	...
4	Gokak	318 4 0	...	...	...	...	...	...	...	...	318 4 0	
5	Saundhali-Yal-Janun	22 10 0	...	...	...	...	...	...	...	...	22 10 0	
6	Yankamardhi	113 10 8	...	...	...	...	...	...	...	...	113 10 8	
	Total	2,845 8 8	4,785 4 8	605 14 0	...	70 0 0	...	...	...	...	6,061 1 0	
7	Dharwar	6,390 14 8	...	925 10 0	...	...	...	...	...	...	7,316 8 8	Rs. 2 writ-ten off.
8	Hubi	3,439 0 7	...	410 8 0	...	...	...	...	...	...	3,849 8 7	
9	Gadag-Kettigri	2,068 0 0	...	...	...	...	...	...	...	...	2,068 0 0	
10	Navalgund	98 12 0	...	...	...	...	...	...	...	...	98 12 0	
11	Yemmur	...	...	...	...	...	...	...	...	...	...
12	Nargund	737 8 0	...	...	...	...	...	...	...	...	737 8 0	
13	Rauobennur	77 0 0	...	38 0 0	...	...	...	...	...	...	115 0 0	
14	Gadagapur	...	...	...	...	...	...	...	...	...	...
15	Byadgi	217 0 0	...	387 0 0	...	...	...	...	...	...	604 0 0	
16	Havert	203 11 2	...	46 0 0	...	...	...	...	...	...	249 11 2	
	Total	13,531 14 5	...	1,802 8 0	...	...	...	...	...	...	16,334 0 5	
17	Bijapur	398 8 0	...	26 12 0	...	58 14 10	...	...	...	...	398 2 10	
18	Bagalhot	165 4 0	...	...	...	...	...	...	...	...	165 4 0	
19	Hikal	...	...	...	...	...	...	...	...	...	...
20	Quledgud	110 0 0	...	...	...	...	...	...	...	...	110 0 0	
	Total	578 12 0	...	26 12 0	...	58 14 10	...	...	...	...	664 0 10	
21	Karwar	496 5 8	...	...	...	...	...	...	...	...	496 5 8	
22	Kumta	684 14 0	22 8 0	...	...	...	...	...	...	...	707 8 0	
23	Siral	...	...	213 0 0	...	248 7 4	...	...	...	...	461 7 4	
24	Haliyal	208 4 0	...	2 0 0	...	...	...	...	...	...	210 4 0	
25	Honavar	1,867 5 0	...	...	...	...	...	...	...	...	1,867 5 0	
26	Bhatkal	1,243 15 8	...	48 0 0	...	...	...	...	...	...	1,291 15 8	
27	Gokarna	...	...	...	...	...	...	...	...	...	...
28	Ulvi	...	...	...	...	...	...	...	...	...	...
	Total	4,490 13 4	22 8 0	261 0 0	...	248 7 4	...	...	...	...	5,022 11 8	
29	Yenguria	1,425 11 5	...	38 8 0	...	...	...	...	...	...	1,464 8 5	
30	Rajapur	312 5 0	...	...	...	...	...	...	...	...	312 5 0	
31	Ratnagiri	254 12 8	67 4 0	90 11 0	...	...	...	881 10 10	...	...	1,294 6 6	
32	Chiplun	1,095 8 10	...	...	...	...	...	...	...	...	1,095 8 10	
33	Dapoli	155 8 0	...	46 8 0	...	...	...	...	...	...	202 0 0	
	Total	3,243 13 11	67 4 0	173 11 0	...	...	...	881 10 10	5 0 0	...	4,371 7 9	
34	Alibag	42 8 0	306 12 0	...	...	...	...	...	...	...	349 0 0	
35	Pen	2,063 6 8	665 4 0	...	...	...	...	...	...	...	2,728 10 8	
36	Roha-Ashtanil	...	...	...	...	...	...	...	...	...	...
37	Mahad	39 6 8	...	...	...	...	...	...	...	...	39 6 8	
38	Parvel	609 13 4	355 2 0	180 0 0	...	...	...	...	...	308 0 0	1,452 15 4	
39	Uran	466 0 0	30 0 0	66 0 0	...	...	...	...	...	...	562 0 0	
	Total	3,210 2 8	1,357 2 0	246 0 0	...	...	...	...	6 0 0	308 0 0	5,136 4 8	
	Divisional Total	27,710 2 8	5,222 2 2	3,116 7 0	...	377 6 2	887 10 10	5 0 0	308 15 8	36,236 9 0	

25. The Divisional total shows an increase of Rs. 8,260-2-0 over the outstandings of the preceding year. Of the four Municipalities of Nipani, Dharwar, Kumta and Pen whose attention was last year particularly drawn to their laxity in the collection of direct taxes, Kumta and Nipani seem to have made good progress. In more than half the Municipalities, the balances show an inconveniently large increase. Belgaum with regard to its conservancy cess and Dharwar concerning its house-tax seem to be culpably indifferent.

26. The subjoined table gives the expenditure incurred on education by the several Municipalities from their funds exclusive of the Provincial and Local Board grants and school-fees :—

Name of Municipality.	Number of Schools in Municipal limits maintained by the Municipality.	Number of Pupils.	STRENGTH OF TEACHING STAFF.		Other expenses in connection with Schools.	Expenditure on other educational objects falling under Clause 16 or 21 of Section 24 of Act VI of 1873.	Total Municipal Expenditure on Education.	Total Municipal Receipts from school-fees and educational grants.	Expenditure of the Municipality from its revenue from sources other than school-fees and grants.	Total Income of the Municipality excluding opening balance.	Percentage of column 9 to column 10.
			Number.	Aggregate cost on account of salary.							
1	2	3	4		5	6	7	8	9	10	11
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bolgatum	10	1,599	48	6,308 11 0	1,447 0 3	....	7,855 11 3	5,134 2 10	2,721 8 5	47,246 13 6	5.9
Nipani	4	393	15	2,467 0 2	329 7 2	....	2,796 7 4	1,687 8 10	1,209 0 6	13,330 15 0	9.08
Athni	5	454	19	2,367 1 1	637 8 1	....	2,994 9 2	1,401 2 0	1,593 7 2	14,206 15 10	11.1
Gekki	6	590	25	3,696 13 10	373 1 9	77 5 3	4,147 4 10	2,807 3 3	1,340 1 7	10,825 15 2	12.4
Sannajatti-Yellamma ..	2	354	13	1,962 0 0	310 5 3	....	2,272 5 3	1,630 10 5	741 10 10	17,054 10 1	4.3
Yamkanmarli	1	170	7	900 12 6	51 9 8	....	952 6 0	685 12 6	286 8 6	1,974 7 0	19.5
Total	27	3,439	124	17,592 6 7	3,139 0 0	77 5 3	21,108 11 10	13,190 5 10	7,912 6 0	1,04,699 12 9	7.6
Dhārwār	12	1,739	63	6,867 0 10	3,140 13 2	....	10,008 0 0	5,140 14 6	4,867 1 6	30,302 13 7	12.3
Hobil	16	1,972	70	10,096 10 6	1,953 11 6	89 0 0	12,133 9 0	7,048 2 8	5,085 6 9	1,14,314 10 7	4.4
Gadag-Bettigeri	7	911	37	5,367 1 4	1,225 13 3	60 0 0	7,132 14 6	4,286 9 0	2,847 5 6	26,598 13 6	10.7
Nandagund	6	227	10	1,095 1 7	221 0 6	....	1,316 2 1	567 9 0	758 9 1	6,009 9 10	13.6
Kannur .. ..	..	..	..	Temporary Municipality.	..	..	..	..	..	..	..
Nargund	8	329	13	1,612 9 3	114 5 6	....	1,726 14 9	900 5 0	826 0 2	3,625 10 8	22.7
Rudbennur	5	390	15	1,668 11 9	227 11 5	....	2,096 7 2	1,237 7 0	859 0 2	7,129 3 10	13.04
Gandebapur .. ..	..	..	..	Temporary Municipality.	..	..	..	..	..	..	..
Byadgi	3	104	10	1,019 4 1	119 3 6	....	1,138 7 7	555 8 0	582 15 7	9,970 8 1	5.8
Hāveri	3	391	11	1,512 0 3	282 4 9	....	1,794 6 0	1,156 14 0	637 7 0	3,170 11 2	17.1
Total	67	6,103	223	29,913 7 7	7,285 4 6	143 0 0	37,346 12 1	20,880 4 9	16,466 7 4	2,10,750 1 3	7.8
Bijāpur	6	697	24	3,575 3 2	461 7 10	899 0 8	4,675 11 8	3,083 0 0	1,592 11 8	25,460 4 11	6.05
Bagalakot	6	691	23	4,497 13 8	401 0 1	100 0 0	4,998 13 9	3,539 4 2	1,459 9 7	27,531 3 5	5.2
Ilkāl	3	302	11	1,669 10 1	139 10 6	60 0 0	1,769 4 7	867 13 8	841 7 1	8,426 3 3	9.9
Guledgud	4	395	19	2,381 13 4	544 2 8	....	2,920 0 0	1,400 6 6	1,435 9 8	9,972 0 8	14.3
Total	18	2,195	77	11,964 8 3	1,546 5 1	699 0 8	14,209 14 0	8,939 8 2	5,279 5 10	71,403 1 3	7.3
Hārwār	11	787	32	2,781 16 6	677 1 4	....	4,458 15 10	2,620 9 1	1,838 6 9	13,225 10 9	13.8
Kunta	9	665	26	2,930 8 7	930 9 5	60 0 0	3,961 2 0	4,072 1 9	1,909 0 3	29,248 2 7	10.4
Haliyāl	6	661	30	2,967 9 1	483 3 10	77 0 0	3,172 11 11	1,795 12 1	1,370 15 10	11,624 2 8	11.5
Honavar	4	329	13	1,963 6 0	264 11 3	....	2,228 7 8	1,617 11 0	610 6 8	8,969 0 3	6.8
Bhatkal .. ..	..	..	..	..	..	..	..	..	..	..	..
Gokarni .. ..	..	..	..	..	..	..	..	..	..	..	..
Utl .. ..	..	..	..	Temporary Municipality.	..	..	..	..	..	..	..
Total	30	2,283	91	13,289 6 2	2,420 9 3	137 0 0	16,840 15 8	10,081 1 11	5,724 18 6	52,385 0 3	10.6
Vengurla	6	810	28	4,776 9 1	584 9 1	50 0 0	5,711 2 2	4,131 5 11	1,879 12 3	18,370 2 6	8.5
Itānjapur	1	187	6	921 8 2	223 4 2	10 0 0	1,144 12 4	583 1 0	561 11 4	9,011 8 2	6.5
Ratnāgiri	4	463	10	2,368 0 0	312 8 10	....	2,680 8 10	2,103 11 0	534 11 4	31,099 14 6	4.4
Chiplān	4	430	17	2,816 8 0	753 9 9	25 0 0	3,619 8 0	1,980 8 6	1,678 2 2	14,564 0 1	11.6
Dāpoli	1	181	6	780 10 8	129 0 11	....	914 11 7	951 7 0	36 11 5	2,260 13 6	..
Total	16	2,068	75	11,676 8 11	2,336 5 8	85 0 0	14,097 9 7	9,789 15 11	4,344 5 1	65,312 12 8	7.9
Alibāg	3	270	16	2,534 3 6	321 7 10	....	2,855 11 4	2,003 14 6	761 12 10	9,160 15 2	8.3
Pen	4	619	23	4,539 9 6	1,053 3 3	25 0 0	5,630 12 9	4,088 12 8	704 0 1	14,427 10 1	6.6
Bolnā-Ashitami	3	311	12	1,074 2 6	386 0 5	....	2,000 2 11	1,606 1 0	454 1 11	5,160 7 6	8.7
Mahād	3	385	16	3,121 5 7	890 4 6	50 0 0	4,061 10 0	2,600 12 2	1,400 13 10	11,698 6 11	11.7
Panvel	5	550	21	3,978 8 7	957 8 0	....	4,936 12 4	4,348 13 0	690 14 7	15,073 18 10	9.7
Uran	3	317	9	1,243 8 5	208 8 3	74 13 3	1,526 3 11	1,084 8 9	441 11 2	7,359 8 4	5.6
Total	20	3,403	98	17,106 1 1	3,316 6 11	149 13 3	21,070 6 3	14,720 14 10	4,340 6 5	62,286 13 10	6.9
Divisional Total	168	19,489	689	1,01,540 1 7	29,543 15 5	1,291 3 2	1,23,074 4 9	79,699 3 5	44,088 12 2	6,50,657 10 0	7.9

This statement has been compiled from the special returns called for on receipt of Government Resolution No. 2432 of the 6th November 1893. Those returns differ slightly from the figures given in the Municipal Statements Nos. II and III, as the former apparently exclude municipal expenditure on libraries and similar objects.

It appears from the above table that the general complaint that an unduly large portion of the municipal income is spent on educational objects is unfounded, except in a few instances of small Municipalities such as Nargund (22 per cent.), Hāveri (17 per cent.), and perhaps Guledgud, where the expenditure amounted to 14 per cent.

The education of girls and of boys of the depressed classes is backward, especially in the Bijāpur and the Ratnāgiri Districts. It is remarkable that the Municipal Commissioners of Rājāpur should object to female education on principle. In most of the Municipalities no proper accommodation is afforded for Mahār and Chāmbhār boys even when they are the sons of respectable parents. A typical instance of this was brought to my notice at Dāpoli, when I visited that place in February last, by a deputation of retired native commissioned and non-commissioned officers of those communities. I tried in vain to induce the Municipality through its President to make the requisite arrangements for the instruction of the boys of the Mahār and Chāmbhār castes along with the

boys of higher castes. I have especially addressed Government on the subject and must here record my entire disapproval of the conduct of the President, Mr. Barve, as well as of the other Commissioners, who appeal to religious feelings when in the S. P. G. Mission school established in the same town the sons and relatives of some of the Commissioners themselves are taught in the same class room along with Mahár and Chámbhár students, the only distinction made being that the latter were required to sit on separate benches. This matter requires more attention than was given to it by the District authorities in Ratnágiri or than appears to have been paid to it elsewhere in the Division.

27. The subjoined table contrasts the aggregate outlay incurred in 1892-93 and 1893-94 under the heads of "Conservancy," "Drainage" and "Water-supply" in each of the six Districts. For further particulars reference is requested to Statement No. III:—

Name of District.	Water-supply.		Drainage.		Conservancy.	
	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	4,615 0 9	3,829 15 0	423 6 8	329 11 0	26,339 4 10	24,605 11 6
Dhárwár	5,730 15 2	4,929 9 7	2,816 15 8	1,861 9 4	26,977 14 1	26,288 15 4
Bijápúr	3,202 7 2	4,366 12 6	4,009 12 5	391 14 3	9,125 1 1	9,503 1 11
Kánara	1,096 9 5	1,847 3 3	1,033 0 8	855 12 8	9,279 10 10	8,939 6 8
Ratnágiri	4,750 8 1	5,019 10 3	.....	.....	5,369 1 6	5,849 11 3
Kolába	4,976 1 10	81,012 6 6	.....	.....	8,484 11 10	8,900 7 7
Total	34,351 10 5	99,005 9 1	8,283 3 0	5,438 14 10	85,685 12 2	83,886 6 1

28. The total expenditure on water-supply shows a decrease because the Panvel water-works were almost completed during the year and comparatively very little was spent on that project. Out of the Divisional total of Rs. 34,351-10-3, Rs. 10,915-12-4 represented "capital outlay" and the balance "charges on account of establishment and repairs." Particular attention was paid by the Municipalities of Bijápúr and Bágalkot to the improvement of the drainage of those towns. As regards conservancy there is nothing to call for comment.

29. The table given below shows the opening and closing balances of each of the Municipalities for the year under report:—

No.	Name of Municipality.	Opening Balance in 1893-94.	Closing Balance in 1893-94.	Explanation as to why the money has remained unexpended.
		Rs. a. p.	Rs. a. p.	
1	Belgaum	8,394 13 11	9,327 12 9	To be spent on additions to the market and repairs to old stalls and two octroi nákas.
2	Nipáni	8,411 2 4	7,212 11 0	
3	Athni	8,930 1 5	4,478 11 7	
4	Gokák	1,321 0 1	1,293 2 10	To be spent on road repairs, latrines, filth carts and compound wall for the dispensary.
5	Saundatti-Yellamma ...	12,649 1 11	19,457 10 10	Rs. 10,000 are being now invested in Government securities. (According to orders of Government the money is proposed to be spent on the improvement of the water-supply.)
6	Yamkanmardi	1,371 13 6	1,557 10 7	
7	Dhárwár	846 7 7	1,168 7 11	
8	Hubli	38,189 9 8	26,715 9 8	Proposed to be utilized to meet the charges entered in the budget for 1894-95.
9	Gadag-Bettigeri	11,067 6 3	12,063 1 2	Proposed to be utilized on the construction of latrines, repairs to roads, and construction of a slaughter-house.
10	Navalgund	185 14 4	737 10 8	
11	Yámnur	4,188 3 9	6,079 8 1	To be spent on the construction of a dharmshála.
12	Nargund	3,267 14 2	2,208 11 4	

No.	Name of Municipality.	Opening Balance in 1893-94.			Closing Balance in 1893-94.			Explanation as to why the money has remained unexpended.
		Rs.	a.	p.	Rs.	a.	p.	
13	Ráneennur	2,456	15	11	1,675	1	9	
14	Gudgudápur	1,028	2	1	1,249	5	6	
15	Byádgi	4,304	0	3	5,708	3	8	
16	Háveri	676	15	4	542	10	6½	
17	Bijápur	8,434	11	0	13,529	8	7	Balance since much reduced by the payment of a contribution of Rs. 6,000 for the high-school building.
18	Bágalkot	4,099	10	4	13,743	6	1	
19	Ilkal	3,393	2	0	4,622	9	2	
20	Guledgud	2,810	12	5	3,201	5	0	Will be devoted to the improvement of the water-supply and roads.
21	Kárwár	4,045	4	9	5,215	3	4	
22	Kumta	4,145	10	4	6,328	4	10	
23	Sirsi	7,569	8	1	6,394	9	2	
24	Haliyál	2,637	2	10	3,243	2	0	
25	Honávar	896	12	4	307	5	7	
26	Bhatkal	424	8	4	1,404	5	2	
27	Gokarn	2,042	11	0	2,004	0	0	
28	Ulvi	6,022	5	0	1,714	10	6	
29	Vengurla	5,785	8	8	5,763	10	1	To be spent on school buildings and quarters for the Assistant Surgeon.
30	Rájápur	595	1	8	1,799	5	0	To be utilized in the payment of old debts and interest on new ones.
31	Ratnágiri	116	6	11	52	3	1	
32	Chiplún	6,426	14	1	7,020	0	7	To be devoted to the payment of debt left unpaid during the year.
33	Dápoli	446	7	1	475	8	5	
34	Alibág	966	5	10	856	11	2	
35	Pen... ..	2,860	12	3	2,065	12	1	
36	Roha-Ashtami	1,492	13	5	341	14	10	
37	Mahád	3,334	7	7	3,280	0	6	
38	Panvel	5,290	15	1	4,428	13	6	
39	Uran	17,483	13	4	17,348	10	11	Being accumulated for the construction of a dispensary building.
	Total ...	1,98,811	6	0	2,07,602	11	11½	

30. Compared with their incomes, the Municipalities of Belgaum, Saundatti-Yellamma, Gadag-Bettigeri Nipáni, Byádgi, Bijápur and Sirsi have large balances; but the last four have given no indication of the manner in which they intend to use them. Some idea, however, of their pressing wants may be gathered from the subjoined table:—

No.	Name of Municipality.	Wants.
1	Belgaum ...	Public latrines; new shops; additions and alterations to old markets; road repairs; a grass market; a slaughter-house for horned cattle.
2	Nipáni ...*	Water-supply; more latrines; more street lamps; a dispensary; a market; drainage.
3	Athni ...	Improvement of water-supply; public latrines; drainage; new roads and repairs to old ones; more street lamps; watering of streets.
4	Gokák ...	Street lights; a building for the municipal office; more latrines; a cattle market; a slaughter-house; a meat and fish market.
5	Saundatti-Yellamma..	Dharmshálas for pilgrims; improved water-supply on the hill and in the town.
6	Yamkanmardí ...	Pure water-supply; repairs to roads; more lamps; public latrines.
7	Dhárwár ...	The same as last year, water-supply being the most prominent of them.

No.	Name of Municipality.	Wants.
8	Hubli ...	A comprehensive surface drainage; additional latrines.
9	Gadag-Bettigeri ...	Drainage; a slaughter-house; public latrines.
10	Navalgund ...	New roads; improved water-supply.
11	Yamnur...	A made road from Yamnur to Navalgund; planting of road-side trees.
12	Nargund ...	Improved water-supply.
13	Ranebennur ...	A market; public latrines.
14	Gudgudapur ...	Water-supply; roads.
15	Byadgi ...	Masonry gutters; a municipal hall; latrines; improved water-supply; a cart stand; additions to school buildings.
16	Haveri ...	Filling up of unhealthy ditches; removal of prickly-pear; a playground for boys; improvement of drainage and roads.
17	Bijapur ..	Water-supply.
18	Bagalgot ...	A cotton market; a system of surface drainage; roads; more latrines.
19	Ilkal ...	Trench privies; removal of prickly-pear; a municipal office.
20	Guledgud ...	Improved water-supply; a dispensary; improved drainage; a municipal office building; school-houses; repairs to roads.
21	Karwar ...	A school house at Kodibag.
22	Sirai ...	New filth carts; masonry drains on both sides of the town roads.
23	Haliyal ...	Latrines; a dharmshala.
24	Honavar...	Three more octroi nakas; improvement of streets; street lighting.
25	Bhatkal ...	A dispensary; drainage; street lamps, &c.
26	Gokarn ...	A new dharmshala; a drainage system; improvement to roads.
27	Ulvi ...	Water-supply [the Ulvi-Kumbhāvada road expected to be improved, Rs. 5,000 being set apart for the purpose].
28	Vengurta ...	Housing for schools Nos. 2 and 3; quarters for the Assistant Surgeon.
29	Rajapur ...	A market; a slaughter-house; public latrines; wider town roads; deepening of the creek at the bandar; extension of the existing water-works; repairs to the dam at Kodavli; a masonry dam in the bed of the river.
30	Ratnagiri ...	Public latrines; a fire-engine.
31	Chiplun ...	A dispensary building; public latrines; a building for the municipal office; water-supply during the rainy season.
32	Dapoli ...	Four public latrines.
33	Alibag ...	Additional sweepers and carts; deepening of the Weashevi Tank; land for depositing refuse; more dust-bins.
34	Pen ...	Regular drainage; more latrines; repairs to the reservoir.
35	Roha-Ashstami ...	Public latrines; dust-bins; a dispensary; a storage reservoir.
36	Mahad ...	An improved water-supply.
37	Panvel ...	A plentiful supply of drinking water; a new dispensary building.
38	Uran ...	Six latrines at Koliwadi; rebuilding of the school-house at Karanja; reconstruction of the dispensary building and repairs to roads.

31. The results of the registration of births and deaths within municipal areas during the year under report will be found in the following table:—

No.	Name of Municipality.	Births.	Rate per mille.	Deaths.	Rate per mille.	Remarks.
1	Belgaum...	659	23.5	787	28.1	
2	Nipani ...	353	30.09	299	25.49	
3	Athni ...	563	54.05	330	31.06	
4	Gokak ...	568	47	328	27	
5	Saundatti-Yellamma...	344	38.52	209	23.18	
6	Yamkanmardi ...	153	26.5	114	19.7	
7	Dharwar...	1,487	45.2	1,021	31.0	
8	Hubli ...	2,105	40.02	1,239	23.55	
9	Gadag-Bettigeri ...	1,075	45.9	810	33.8	
10	Navalgund ...	397	44.2	204	32.7	
11	Yamnur ...	(Temporary Municipality.)				
12	Nargund ...	325	33.44	224	23.34	
13	Ranebennur ...	454	32.9	269	19.5	
14	Gudgudapur ...	(Temporary Municipality.)				
15	Byadgi ...	188	36.5	128	24.8	

No.	Name of Municipality.	Births.	Rate per mille.	Deaths.	Rate per mille.	Remarks.
16	Háveri ...	243	35.9	163	24.1	
17	Bijápur ...	699	41.7	451	26.6	
18	Bágalkot ...	451	25	423	23.4	
19	Ikál ...	400	35	229	20	
20	Guledgud ...	647	41	397	25	
21	Kárwár ...	494	33.8	308	21.1	
22	Kumta ...	313	29	246	23	
23	Sirsi ...	146	21.9	238	35.8	
24	Haliyál ...	243	39.3	257	41.5	
25	Honávar... ..	233	37.5	151	24.3	
26	Bhatkal... ..	137	23	82	13.8	
27	Gokarn ...	(Temporary Municipality.)				
28	Ulvi ...	(Temporary Municipality.)				
29	Vengurla ...	328	32.3	219	21.6	
30	Rájápur... ..	224	28.7	229	29.4	
31	Ratnágiri ...	328	22.9	282	19.7	
32	Chiplún ...	252	21.5	260	21.3	
33	Dápoli ...	93	34.5	68	25.1	
34	Alibág ...	115	19.5	140	23.7	
35	Pen ...	116	15.5	134	17.9	
36	Roha-Ashtami ...	165	31.6	134	25.7	
37	Mahád ...	153	22.27	143	20.8	
38	Panvel ...	224	21	120	11	
39	Uran ...	188	16.4	274	23.9	
	Total ...	14,863	33.7	10,990	24.8	

32. In seven* of the thirty-five permanent Municipalities some expenditure has been incurred in connection with the registration of vital statistics. The ratios of births and deaths per mille of the census population in the seven Municipalities in question are given in the subjoined table :—

* Belgaum. Kumta.
Dhárwár. Haliyál.
Hubli. Vengurla.
Gadag-Bettigeri.

Name of Municipality.	Birth rate per mille.	Death rate per mille.
Belgaum ...	23.3	28
Dhárwár ...	45.2	31
Hubli ...	40.02	23.5
Gadag-Bettigeri ...	45.9	33.8
Kumta ...	29	23
Haliyál ...	39.3	41.5
Vengurla... ..	32.3	21.6

It has been estimated by the Census Commissioner that in India the average annual birth-rate reaches nearly 48 per mille and that the death-rate amounts to about 41 per mille. The normal rates accepted for the Bombay Presidency are 50 per mille for births and 36 per mille for deaths. The birth returns in the municipal towns of Dhárwár, Hubli and Gadag nearly approach the standard rate. Haliyál is an unhealthy place, but the low figures against the other three Municipalities, especially Belgaum, which is generally free from epidemic disease of a severe type, indicate that the registration is imperfectly done in those places. In the Pen Municipality the birth and death-rates are given as being respectively 15.5 and 17.9, and considering the healthy and prosperous condition of the town these figures may be deemed moderately trustworthy. All the thirty-five permanent Municipalities have adopted bye-laws under which it is obligatory on the persons concerned to communicate to the Municipal authorities the occurrence of a birth or death in their houses within 72 hours.

Ten of the Municipalities have reported the number of prosecutions resorted to for the enforcement of these bye-laws. In Guledgud, where unusual activity was shown in this respect, the average rates of births and deaths were respectively 41 and 25. I believe that, in spite of the general indifference of the people, a gradual advance is being made throughout the Division in obtaining an accurate record of births and deaths.

33. The result of municipal cases disposed of is given in the following table :—

No.	Name of Municipality.	Number of cases reported.		Number of cases in which convictions were obtained.		Number remaining undispensed of at the close of the year.
		1892-93.	1893-94.	1892-93.	1893-94.	
1	Belgaum ...	247	343	237	271	...
2	Nipani ...	58	63	31	37	2
3	Athni ...	20	20	17	14	3
4	Gokak ...	6	33	6	22	9
5	Saundatti-Yellamma ...	2	3	2	3	...
6	Yamkanmardi ...	...	...	...	...	...
7	Dhárwár ...	21	157	16	157	...
8	Hubli ...	18	11	18	7	...
9	Gadag-Bettigeri ...	28	66	13	42	...
10	Navalgund ...	...	5	...	5	...
11	Yámnur... ..	...	...	...	...	...
12	Nargund ...	...	2	...	2	...
13	Ránebennur ...	79	66	30	12	16
14	Gudgudápur ...	...	...	...	...	...
15	Byádgí ...	36	115	...	...	1
16	Háveri ...	25	81	25	32	16
17	Bijápur ...	5	60	5	54	...
18	Bágalkot ...	17	28	16	11	...
19	Ilkal ...	Not furnished.	19	Not furnished.	12	...
20	Guledgud ...	21	24	21	24	...
21	Kárwár ...	18	48	16	12	...
22	Kumta ...	9	15	8	7	...
23	Sirsi ...	Not furnished.	4	Not furnished.	4	...
24	Haliyál ...	7	26	6	23	...
25	Honávar ...	...	...	...	...	...
26	Bhatkal... ..	...	...	...	...	...
27	Gokarn ...	...	...	...	...	...
28	Ulvi ...	...	...	...	...	...
29	Vengurla ...	5	4	4	3	...
30	Rájápur... ..	...	5	...	3	...
31	Ratnágiri ...	3	...	3	...	...
32	Chiplún... ..	306	135	42	19	...
33	Dápoli ...	6	...	6	...	...
34	Alibág ...	28	216	28	2	...
35	Pen ...	26	12	26	12	...
36	Roha-Ashtami ...	71	222	70	1	...
37	Mahád ...	42	27	19	4	10
38	Panvel ...	55	8	55	4	...
39	Uran ...	1	55	1	1	...
	Total ...	1,050	1,873	720	800	57

34. The total number of cases reported shows an increase of 823 over that of the preceding year with a corresponding increase in the number of convictions. Most of the cases were instituted for the recovery of municipal taxes under Section 84 of Bombay Act VI of 1873. Of the total number of prosecutions, only 53 appear to have been instituted for the breach of bye-laws regarding the registration of births and deaths as compared with 115 in the previous year.

AUDIT OF ACCOUNTS.

35. Except in the seven Municipalities mentioned below, the duty of auditing the accounts in all the Municipalities was carried out. No errors of importance were discovered :—

1 Nargund.	4 Rajapur.
2 Kumta.	5 Roha-Ashtami.
3 Vengurla.	6 Mahad.
7 Panvel.	

No explanation has been offered why the rule regarding the annual audit was not observed in these seven instances. At Nargund a sum of Rs. 224 out of the balance of the Municipality was stolen through the lax supervision of the Municipal Commissioners over the proceedings of the Secretary. The fact was noticed by me on a perusal of the Police diaries, and the Collector was called upon to report on the subject; his reply is still awaited. I intend to request the Collectors concerned to direct the accounts to be examined by the end of December next.

INCIDENCE OF OCTROI.

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

Name of Municipality.	Incidence of Octroi.	AVERAGE CONSUMPTION PER HEAD.						
		Grain.	Sugar.	Ghee.	Class V.— Drugs, Gums, and Spices	Class VI.— Tobacco.	Class VII.— Cloth.	Class VIII.— Metals.
		Standard 7 Maunds.	Standard 21 Sers.	Standard 4 Sers.	Standard Rs. 2.	Standard 5 Sers.	Standard Rs. 2.	Standard Rs. 3.
1	2	3	4	5	6	7	8	9
	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.
Belgaum ...	0 15 1	7 17 51	1 31 39	0 0 29	2 2 11	0 15 39	10 1 3	1 11 1
Nipani... ..	0 9 6	8 0 79	...	0 0 26	1 14 3	0 13 30	10 12 9	1 6 8
Athni	0 14 3	10 13 53	4 6 53	0 2 63	1 12 7	0 4 44	18 4 3	1 14 6
Gokak	0 4 9	4 16 75	0 34 45	0 0 13	0 7 4	0 2 47	14 1 5	0 11 4
Saundatti-Yellamma .	0 1 4	0 23 20	0 9 54	0 0 5	0 5 5	0 1 21	5 11 5	0 2 3
Yamkanmardi ...	...	...	...	...	...	...	...	...
Dharwar	0 6 1	4 16 69	0 18 58	0 0 1	1 9 4	...	5 9 6	0 9 4
Hubli	0 7 7	6 13 6	0 30 23	0 0 3	1 13 0	0 0 71	5 9 1	3 10 7
Gadag-Bettigari ...	0 9 1	5 1 68	0 32 71	0 5 45	1 2 6	...	8 9 4	8 9 1
Navalgund	0 3 3	1 20 52	0 0 32	...	1 0 9	...	2 3 1	0 1 4
Yamnur ... ..	...	...	...	...	...	...	...	...
Nargund ... ..	...	...	...	...	...	...	...	...
Ranebenaur ... ..	...	...	...	...	...	...	...	...
Gudgudapur ... ..	...	...	...	...	...	...	...	...
Byadgi	0 8 11	5 36 12	...	0 0 42	...	...	4 3 9	0 10 0
Haveri... ..	...	...	...	...	...	...	...	...
Bijapur	0 15 0	10 20 59	0 9 0	0 1 0	1 1 1	0 2 17	7 10 10	1 11 0
Bagalgot	0 13 3	8 27 23	0 6 70	0 4 25	1 6 0	0 3 36	3 15 5	0 11 5
Ilkal	0 6 11	6 39 48	0 21 0	0 0 56	1 13 10	0 8 72	6 0 5	0 6 2
Guledgud	0 5 2	2 16 72	0 0 62	0 4 52	0 11 3	0 9 15	5 7 11	0 2 2
Karwar	0 3 8	2 34 59	0 1 55	0 0 23	0 0 17	0 1 37	1 12 5	0 4 0
Kumta	0 8 8	6 35 44	0 13 43	0 0 61	1 6 6	0 3 28	5 15 5	3 0 0
Sirsi	0 12 7	7 12 4	0 11 12	0 1 13	0 6 2	0 6 39	11 9 7	1 13 4
Haliyal	0 3 6	4 1 6	0 1 29	...	1 3 3	0 2 40	2 3 11	...
Honavar	0 1 3	5 37 5	0 5 62	0 0 7	0 4 11	0 2 54	2 15 4	0 11 1
Bhatkal	0 3 7	17 11 39	0 8 54	0 1 3	0 3 3	0 1 28	0 8 8	0 5 9
Gokarn	0 2 5	1 11 60	0 4 62	0 0 33	0 4 1	0 0 24	3 10 7	2 3 2
Ulvi ... ..	...	...	...	...	...	...	...	...
Vengurla	0 6 7	8 6 51	0 23 16	0 3 70	7 8 10	0 6 52	9 1 10	7 3 4
Rajapur	0 5 7	5 24 32	0 3 33	0 1 27	5 1 7	0 10 10	2 9 10	0 4 10
Ratnagiri	0 3 1	4 4 15	0 5 27	0 1 1	0 3 9	0 4 31	3 6 5	0-13 3
Chiplun	0 10 3	3 38 5	0 18 29	0 1 26	...	...	6 12 9	2 4 4
Dapoli ... ..	...	...	...	...	...	...	...	...
Alibag	0 5 10	7 11 74	0 21 76	0 1 70	...	0 3 47	M. s. t. 0 2 18	...
Fen	0 3 5	4 34 2	0 5 25	0 1 79	...	0 1 37	1 6 6	0 3 6
Roha-Ashtami ...	0 4 3	5 27 42	0 0 53	0 0 4	...	0 1 44	2 11 6	1 11 92
Mahad... ..	0 9 3	6 15 8	0 4 43	0 2 12	...	0 19 54	5 8 1	...
Panvel... ..	0 5 6	6 33 31	0 16 25	0 4 12	...	0 5 8	0 8 2	2 1 7
Uran	0 0 2	...	...	...	...	...	...	...

37. The highest incidence of octroi (15 annas) was in Belgaum and the lowest (Re. 0-1-3) in Honavar.

Grain.—The average consumption per head in excess of the standard rate of seven maunds was in the following Municipalities. The information in respect of the quantities imported and the refunds granted is given in the sub-joined table :—

Name of Municipality.	Gross Imports.	Quantities on which refunds granted.	Net Imports.	Average rate of consumption per head.
	Maunds.	Maunds.	Maunds.	M. s. t.
Athni	107,729	12	107,717	10 13 53
Bijapur... ..	179,980	3,703	176,277	10 20 59
Bhatkal	103,050	363	102,687	17 11 39

At Athni the refund rules were almost a dead letter, and in Bhatkal, which is a very small town, the tax seems to have been purely a transit duty. At Bijapur the excess has risen from $2\frac{1}{2}$ to $3\frac{1}{2}$ maunds. It is, however, explained that much of the grain on which octroi duty was levied before the close of the year will be re-exported within the period for which refunds are admissible.

Sugar.—The rules permit a margin of 25 per cent. over the standard rates. There were, in all, five Municipalities which exceeded the rate of 26 sers including the 25 per cent. margin. The following table gives the necessary information :—

Name of Municipality.	Gross Imports.	Quantity on which refunds granted.	Net Imports.	Average rate of consumption per head.
	Maunds.	Maunds.	Maunds.	M. s. t.
Belgaum	51,780	1,820	49,960	1 31 39
Athni	43,394	...	43,394	4 6 52
Gokak	10,462	...	10,462	0 34 45
Hubli	48,002	8,167	39,835	0 30 23
Gadag-Bettigeri ...	19,656	...	19,656	0 32 71

The standard rate of 21 sers was exceeded seven-fold at Athni and three-fold in Belgaum. No refunds were made in the former Municipality, which has, however, lately abolished the octroi on sugar. Concerning the latter Municipality it is stated by its Chairman that the average consumption has been calculated on the population within the municipal limits instead of on the total population including that of the Cantonment, as a large quantity of sugar is consumed by the residents in the Cantonment. This is in itself an admission that the latter persons are paying the municipal imposts on sugar, and thereby contributing towards the municipal funds without enjoying any return for the payment. I am desiring the Collector to take measures either to ensure that refunds are more liberally granted, or to cause the removal of sugar from the list of articles on which octroi is leviable.

Ghee.—In respect of this article the excess occurred in only one Municipality (Gadag-Bettigeri), and was very slight.

Drugs, Gums and Spices.—The Municipalities offending in respect of these articles are those of Vengurla and Rajapur. Both of them have lately abolished octroi on some of the articles falling under this class, but a further reform seems necessary, and the matter has already attracted the attention of the Collector.

Tobacco.—The Municipalities where the limit of consumption has been exceeded are given in the table below, with particulars as regards their imports, refunds, &c.

Name of Municipality.	Gross Imports.	Quantities on which refunds granted.	Net Imports.	Average rate of consumption per head.
	Maunds.	Maunds.	Maunds.	M. s. t.
Belgaum	10,830	...	10,830	0 15 39
Nipáni	6,042	2,412	3,630	0 12 30
Guledgad	3,579	19	3,560	0 9 15
Rájápur	2,030	60	1,970	0 10 10
Mahád	3,792	412	3,380	0 19 54

I have no doubt that the greater portion of the tobacco which paid octroi was consumed beyond the municipal limits. It is extraordinary that no refunds were found necessary in Belgaum, where over ten thousand maunds of tobacco is stated to have been consumed, though it is obviously impossible that so large a quantity could have been used by the local population without at all events a serious mortality from nicotine poisoning. The Municipality of Mahád has already abolished octroi on tobacco.

Cloth.—There are five Municipalities where cloth in transit was subjected to the payment of octroi, as will be seen from the following table :—

Name of Municipality.	Gross Imports.	Refunds.	Net Imports.	Average rate of consumption per head.
	Rs.	Rs.	Rs.	Rs. a. p.
Belgaum	3,01,615	...	3,01,615	10 1 3
Nipáni	1,56,142	29,495	1,26,647	10 12 9
Athni	1,91,404	1,138	1,90,266	18 4 3
Gokák	1,70,530	...	1,70,530	14 1 5
Sirsi... ..	79,105	1,650	77,455	11 9 7

No refunds were made either in Belgaum or in Gokák. The consumption at Athni was more than double the standard.

Metals.—There were only two Municipalities, *viz.* Gadag-Bettigeri and Vengurla, where the standard was exceeded. The necessary information is given below :—

Name of Municipality.	Gross Imports.	Refunds.	Net Imports.	Average rate of consumption per head.
	Rs.	Rs.	Rs.	Rs. a. p.
Gadag-Bettigeri	2,04,855	...	2,04,855	8 9 1
Vengurla	80,763	7,690	73,073	7 3 4

38. In all the above-mentioned cases, I intend to invite the attention of the Collectors concerned to the necessity for reforming the octroi schedules and for facilitating the working of the refund rules. The total in rupees of the refunds made during the year under report was Rs. 19,566-13-6 as compared with Rs. 12,171-10-6 in 1892-93, but this is no evidence that the refund rules were worked more liberally, because the increase was due to larger quantities of taxable articles imported during the year as well as to a large amount of refunds made at Hubli on account of 699 applications for refunds standing over for disposal at the close of the year 1892-93. In Belgaum, although trade improved, nearly two-thirds less was paid in refunds than in the previous year, and 159 applications for refunds were awaiting disposal on the 31st March 1894. Much delay

is reported to have taken place in the disposal of such applications at Dhárwár, where 111 were pending at the close of the year under report. Every Municipality which levies octroi duties has adopted refund rules, but those rules would appear to have been fairly and properly worked in the following Municipalities only :—

Name of Municipality.	Amount of refunds granted in 1892-93.			Amount of refunds granted in 1893-94.		
	Rs.	a.	p.	Rs.	a.	p.
Hubli	690	9	6	6,382	12	0
Dhárwár	847	12	0	682	12	0
Bijápur	93	12	9	214	2	10
Bágalkot	36	8	0	2,350	6	0
Honávar	522	9	2	722	10	9
Bhatkal	50	10	11	223	1	5
Vengurla	2,091	0	1	2,440	6	0

There was a marked improvement in Hubli, Bágalkot and Bhatkal. At Bijápur and Bágalkot, the merchants have organized an agency whose sole duty has been to claim refunds. The measure has been attended with partial success.

39. The information required by Government in their circular No. 2578, dated the 2nd July 1889, with respect to the differentiation of Municipalities in regard to their efficiency is given below :—

Belgaum.

Mr. Charles considered the Saundatti-Yellamma Municipality to be the best managed in the district. In Belgaum, the municipal affairs are reported to have been managed with zeal and discretion. The Collector suggests the abolition of the Municipal Dispensary as a measure of economy, as there are in addition to the Civil Hospital two private dispensaries at Belgaum. In reviewing the General Administration Report, I have already expressed my opinion that the institution is not needed. Its abolition, however, would scarcely improve the municipal finances, as the Municipality will have in that case to bear an adequate share of the cost of maintaining the Civil Hospital, as is the instance in other Municipalities situated at the head-quarters of a district. Drainage is a great want at Belgaum. Its cost as estimated by the Executive Engineer amounts to over two lakhs and is at present beyond the means of the Municipality. In respect of the Gokák Municipality, the President notices the increased interest taken by that body in the sanitary condition of the town. Yankanmardi is also reported to have done as much as could be expected considering its limited resources. As regards Athni and Nipáni, there is nothing noteworthy to record.

Dhárwár.

Mr. Muir speaks favourably of the intelligent interest taken in their municipal work by the Vice-President, Ráo Sáheb Rámráo Vaysráo Desái, the Chairman of the Managing Committee of the Dhárwár Municipality, Ráo Sáheb Rámchandra Swámiráo Málapur, and other members of the Managing Committee. At the same time I consider that the Municipal Executive has displayed culpable remissness in the collection of the house and other taxes, permitting heavy arrears to accumulate.

The failure of no less than one-half of the Commissioners to attend two-thirds of the general meetings at Hubli is evidence of the apathy and indifference displayed by the members in respect of the management of their municipal affairs. The attendance at Gadag-Bettigeri was equally unsatisfactory. In this Municipality more than 28 per cent. of the amount of house-tax leviable was permitted to remain in arrear. The Collector is taking steps to have the balance of the tax overdue collected without further delay. At Navalgund, the attendance was satisfactory and the body of Municipal Commissioners is not split up into factions as is unfortunately the case in many other places. At Ránebennur the water-supply is good, and the Sanitary Commissioner has recently compli-

mented the Commissioners on the conservancy of the town. About the Háveri Municipality the President, Mr. Knight, observes that the town is fortunate in possessing exceptionally public-spirited citizens, and the Commissioners have displayed great activity in the destruction of prickly-pear which abounds within municipal limits.

Bijápur.

The Collector considers the municipal administration at Bijápur on the whole satisfactory. In his opinion, though nothing heroic has been done, the Municipality has carried out in a quiet way some works of substantial utility. He, however, adds that in respect of sanitation Bijápur is not in advance of the poorest villages in its neighbourhood. Regarding the Bágalkot Municipality, both the Collector and the President bear testimony to the intelligence and public spirit exhibited by the Municipal Commissioners. The Municipality of Guledgud takes interest in its work, but its usefulness is much impaired by personal squabbles amongst the Commissioners. Ilkal is the worst Municipality in the District on account of its party factions and of the partisan spirit which ran so high that two of the Commissioners went to the length of keeping special books in which to enter complaints against each other.

Kánara.

The Collector remarks that the Kárwár Municipality is found always willing to carry out the wishes of Government, and the cleanliness and the tidy appearance of the town speak well for the work done by the Commissioners. The administration at Sirsi though not vigorous seems to suit the people and is popular. The same remark may be made about Haliyál. At Kumta there is a good deal of friction which hampers the usefulness of the institution. Bbatkal shows an improvement over the previous year, but the Commissioners are reported to have shown little interest in the management of affairs, and the work had almost wholly to be performed by the official Vice-President. Honávar is going from bad to worse. Out of the total demand of house-tax of Rs. 987, only a sum of Rs. 18-6-0 was collected, which shows the extent of local opposition to municipal administration. This place was constituted a Municipality, as it came under the terms of Government Resolution No. 4462 of the 17th December 1888. The Collector recommends its abolition, and the proposal will be considered separately.

Ratnágiri.

The Collector thinks that the Vengurla Municipality is the best. He speaks of the great interest taken in its working by Ráo Sáheb Jiwandás Dwarkadás, the Vice-President. With regard to the Chiplún Municipality he states that it is well managed and that its non-official President is the best of those whom he personally knows. He praises Dápoli for its cleanliness, Ratnágiri he considers to have been fairly managed, and Rájápur, as was to be expected, is pronounced to be the worst Municipality in every respect.

Kolába.

Mr. Lamb considers that the affairs of the Municipality at Alibág have been efficiently administered. All the other Municipalities have done good work in their own way. Regarding Pen he states that its working still continues to be interfered with by the existence of factions. In his opinion, the non-official Vice-President is unfitted for the post both by reason of ill health and on account of his active participation in local intrigues. I intend to call for a special report why the Vice-President should not be removed from his post under the authority of section 24 of Bombay Act II of 1884. Roha-Ashtami has done fairly well. It has collected its taxes within the year, amended its schedule of taxation, improved its roads, and spent a considerable sum on the improvement of its water-supply. At Mahád, Panvel and Uran the administration was satisfactory, but in the last named Municipality there has been some friction between the Uran and Mora sections with regard to the distribution of municipal funds between Uran proper and Mora, its suburb. The matter has already been referred to Government.

General Remarks.

40. On the whole I am of opinion that, save in a few instances, the administration has proved more satisfactory than might perhaps have been anticipated from people whose experience in local self-government is only recent. The progress made has, if very gradual, been steady. We cannot reasonably expect the inhabitants of small Indian towns to at once fully grasp, and give practical effect to, Western theories and notions, and to adopt all our ideas as to civilisation and sanitation. We must be content with a slow and moderate rate of advance. We cannot rush everything in a year or a decade, and the attempt to do so would cause more harm than good by alarming and estranging the people. Some Municipalities have constructed markets and dispensary buildings. Ten of them have provided themselves with water-works at great cost. Each and all of them are contributing their quota towards education and medical relief. Much of this has, no doubt, been accomplished under the wise guidance of Collectors and other officers. Sanitation is still backward and requires special attention, but there is no Municipality in the Division, except those of Rájápur and Honávar, which has shown any obstructive spirit in carrying out the desired reforms. The schedules of octroi are being revised from year to year to avoid the taxation of goods in transit. The old hap-hazard assessment of house tax is also being replaced by more equitable rates based on the annual rental value. I am therefore satisfied that under the directive control which is being always exercised with great discrimination by the Collectors, and with a gradual increase in the municipal revenues, the municipal administration will yearly improve and yield better fruit.

I have the honour to be,

Sir,

Your most obedient Servant,

J. NUGENT,

Commissioner, S. D.

No. 2755 of 1894.

GENERAL DEPARTMENT.

FROM

H. E. M. JAMES ESQUIRE, I. C. S.,
Commissioner in Sind;

TO

HIS EXCELLENCY THE RIGHT HONOURABLE
LORD HARRIS, G.C.I.E.,
Governor and President in Council,
Bombay.

Commissioner's Office,
Karachi, 10th December 1894.

MY LORD,

I have the honour to submit the annual administration report on the work-

I.—Statement showing the constitution of the Municipalities in the Province of Sind.

II.—Statement showing the income of the Municipalities in the Province of Sind, with supplement.

III.—Statement showing the expenditure of the Municipalities in the Province of Sind, with supplement.

IV.—Statement showing the quantity or value of principal articles imported into and taxed by the Municipalities in the Province of Sind.

ing of the Municipal Boards in the Province of Sind for the year ending 31st March 1894 together with statistical tables Nos. I to IV, compiled in my office in the forms prescribed by the Government of India. A printed

compilation containing the reports submitted by the several Municipalities in Sind, with my remarks thereon, will be submitted later.

2. The dates on which the Collectors' and Deputy Commissioners' reports and their final replies to subsequent references made to them were received by me are given below :—

District.	Date of receipt of report for the first time.	Date of receipt of final reply.
Karachi	21st September 1894.	
Hyderabad	2nd August 1894.	
Shikarpur	25th do.	7th November 1894.
Thar and Parkar	2nd July 1894.	
Upper Sind Frontier... ..	8th August 1894.	

3. It will be seen that no avoidable delay has occurred in this office in the submission of this report, and the Collectors will again be pressed to submit their reports with greater punctuality in future.

I AND II.—DATE OF ESTABLISHMENT AND POPULATION.

4. The date of establishment of each Municipality and its population according to the census of 1891 are shown below :—

District.	No.	Name of Municipality.	Date of Establishment.	Population according to census of 1891.
Karachi.	1	Karachi ...	30th September 1852 ...	105,199
	2	Kotri ...	10th August 1854 ...	7,909
	3	Mánjhand ...	26th May 1856 ...	2,544
	4	Sehwan ...	1st July 1854 ...	4,624
	5	Bubak ...	Do. ...	2,876
	6	Tátta ...	15th August 1854 ...	8,969
	7	Keti Bandar ...	1st February 1854 ...	2,503
	8	Mirpur Bathoro ...	20th February 1856 ...	3,200
Total ...				137,824
Hyderabad.	1	Hyderabad ...	1853 ...	58,048
	2	Tando Muhammad Khán ...	1856 ...	4,126
	3	Hála ...	3rd December 1859 ...	5,058
	4	Matiári ...	20th October 1868 ...	5,815
	5	Tando Alahyar ...	1st July 1856 ...	4,303
	6	Tando Adam ...	1st May 1860 ...	5,033
	7	Nasarpur ...	Do. ...	3,914
Total ...				86,302
Shikárpur.	1	Shikárpur ...	1855 ...	42,004
	2	Sukkur ...	1862 ...	29,302
	3	Garhi Yásin ...	19th May 1870 ...	5,959
	4	Rohri ...	1st September 1855 ...	8,780
	5	Ghotki ...	Do. ...	3,243
	6	Lárkána ...	1st May 1855 ...	12,019
	7	Kambar ...	Do. 1862 ...	5,341
	8	Rato-dern ...	Do. ...	3,549
Total ...				110,203
Thar and Parkar.	1	Umarkot ...	1st May 1860 ...	3,702
	2	Mitti ...	22nd February 1860 ...	2,991
Total ...				6,693
Upper Sind Frontier.	1	Jacobabad ...	3rd September 1875 ...	12,396
Grand Total ...				3,53,418

5. The population of the Province remained the same as last year: That of Karachi, Hyderabad and Jacobabad includes, as usual, the population within cantonment limits, viz. :—

Karachi	...	7,004
Hyderabad	...	3,479
Jacobabad	...	4,102

6. The number of Municipalities in Sind at the commencement of the year was 26, of which one, viz. that of Mirpur Bathoro, was abolished with effect from the 1st November 1893.

III.—BOUNDARIES

7. The boundaries of the several Municipalities remained unchanged except in the following :—

Shikárpur.—The limits of this Municipality were extended so as to include the old Native Infantry lines situated on the north-east corner of the old municipal limits.

Sukkur.—The limits of this Municipality were altered so as to exclude the Burgri garden which was sold by the Municipality to the Taluka Local Board of Rohri.

IV.—MEETINGS.

The following statement exhibits the number of meetings of Municipal Bodies held during the year under report, and the attendance thereat:—

District.	No.	Name of Municipality.	Number of Commissioners.	Number of Members of the Managing Committee.	GENERAL MEETINGS.			AVERAGE ATTENDANCE AT MEETINGS.			Number of persons not attending 3rds of Meetings.	Remarks.
					Quarterly.	Special.	Meetings of Managing Committee.	General.	Special.	Managing Committee.		
Karachi ...	1	Karachi ...	32	9	11	10	57	18-63	21-4	7-00	21	*Including adjoined meetings.
	2	Kotri ...	13	6	4	4	24	5-00	6-00	4-0	...	
	3	Mánjhand... ..	10	5	4	12	21	7-50	8-00	3-24	...	
	4	Selwan ...	12	4	4	7	36	7-0	9-00	4-0	...	
	5	Bubak ...	10	4	4	12	23	6-0	6-00	4-0	...	
	6	Tatta ...	12	6	4	0	24	6-23		3-75	7	
	7	Keti Bandar ...	10	6	4	8	20	6-00		4-80	6	
	8	Mirpur Bathoro ...	19	5	2	2	3	3-00	3-5	3-0	1	Abolished from 1st November 1893.
Hyderabad.	9	Hyderabad ...	25	9	14	7	38	17-4		6-7	9	†Excludes 2 adjoined meetings.
	10	Tando Muhammad Khan ...	10	7	4	9	60	6-0		4-0	1	†The Collector incorrectly shows it as 8-7.
	11	Hala ...	10	6	4	12	22	7-7		5-0	3	
	12	Matiári ...	9	4	4	8	24	5-3		3-0	2	
	13	Tando Alahyan ...	10	5	4	18	26	6-0		3-0	2	
	14	Tando Adam ...	9	5	4	19	29	6-0		3-0	3	
	15	Nasarpur ...	8	3	4	10	24	4-0		3-0	1	
Shikárpur.	16	Shikárpur... ..	30	8	2	23	41	15-00	18-75	4-54	16	§Exclusive of 5 adjoined meetings.
	17	Sukkur ...	30	6	4	14	35	17-11		4-42	18	
	18	Garhi Yásin ...	12	6	4	11	24	9-75	8-72	4-23	1	
	19	Rohri ...	12	6	4	13	32	9-75	6-13	4-16	...	
	20	Ghotki ...	12	6	4	3	26	8-50	8-33	4-25	...	
	21	Lárkháha ...	12	6	4	7	24	8-00	8-00	5-0	4	
	22	Kambar ...	12	6	4	5	26	4-00	8-00	4-0	6	
23	Rato-dero ...	12	6	4	5	27	8-00	8-00	4-0	6		
Thar and Parkr.	24	Umámkot ...	12	6	3	5	34	6	7	3-24	3	
	25	Mitti ...	12	10	4	7	24	6	6	5	6	
Upper Sind Frontier ...	26	Jacobabad... ..	15	6	4	8	65	9	11	4	2	

The figures in the last column but one appear to represent the sum of the number of persons who failed to attend 3rds of the meetings of the General Body and of the Managing Committee. The actual number of defaulters would be less, as some failed to attend the meetings of both bodies.

9. The Municipalities of Shikárpur and Umámkot held only three quarterly meetings. The explanation that in Shikárpur the last quarterly meeting was called for the 30th March, when it could not be held for want of a quorum, and the Commissioners vacated office on the 31st, is not satisfactory. At Umámkot it is said that the absence of some of the members in other parts of the district prevented the formation of a quorum. The Deputy Commissioner has instructed the Vice-President to enjoin greater punctuality on the members.

10. The rules regarding Managing Committee meetings were not complied with by the Municipalities of Mánjhand, Bubak and Keti Bandar in the Karachi District and Hala in the Hyderabad District. The attention of the Collector of Karachi has been drawn to the statement in paragraph 8 of his report, that all the Managing Committees held the prescribed number of meetings, which is incorrect. No satisfactory explanation has been afforded for the shortcoming in the Mánjhand and Bubak Municipalities, and the official President has taken them to task for it. As regards Keti Bandar, the President reports that the deficiency was due to the want of a quorum on several occasions.

In the case of the Hala Municipality no explanation has been assigned, and the Collector's attention will be drawn to the omission.

11. The average attendance was generally fairly satisfactory.

12. The total number of members who failed to attend two-thirds of the meetings was 121 against 138 in the previous year. An improvement in the attendance of the Karachi, Hyderabad and Rohri Municipalities is noticed, but there is still considerable slackness apparent in Sukkur, Shikarpur, Tatta, Kambar, Rato-dero and Mitti. The President of the Karachi Municipality has satisfactorily accounted for the non-attendance of 3 of the defaulting members, and the Collector states that he has asked him to state the reason for the default on the part of the remaining 13, apparently a clerical error for 18. Absence on official duty or on private business is the chief cause assigned for the non-attendance elsewhere.

13. The following statement shows the constitution of the several Municipalities in Sind :—

Name of Municipality.	Number of Members	Nominated.	Elected.	Official.	Non-official.	Europeans.	Natives.
Karachi	32	16	16	8	24	10	22
Kotri	13	7	6	5	8	1	12
Manjhand	10	10	...	4	6	1	9
Sehwan	12	12	...	4	8	1	11
Bubak	10	10	...	4	6	1	9
Tatta	12	12	...	4	8	1	11
Keti Bandar	10	10	...	4	6	1	9
Mirpur Bathoro	10	10	...	4	6	1	9
Hyderabad	25	18	12	5	20	2	23
Tando Muhammad Khan	10	10	...	4	6	1	9
Hala	10	10	...	4	6	1	9
Matiari	9	9	...	3	6	1	8
Tando Allahyar	10	10	...	4	6	1	9
Tando Adam	9	9	...	3	6	1	8
Nasarpur	8	8	...	4	4	1	7
Shikarpur	30	15	15	7	23	2	28
Sukkur	30	15	15	9	21	3	27
Garhi Yasin	12	12	...	4	8	1	11
Rohri	12	12	...	4	8	1	11
Ghotki	12	12	...	4	8	1	11
Larkana	12	12	...	4	8	1	11
Kambar	12	12	...	3*	8	1	10*
Rato-dero	12	12	...	4	8	1	11
Umargot	12	12	...	3	9	1	11
Mitti	12	12	...	3	9	1	11
Jacobabad	15	8	7	5†	9	1†	13
Total	361	290	71	114	243	39	320

* 1 vacancy.

† 1 vacancy.

14. The total number of Municipal Commissioners including those of the Mirpur Bathoro Board was the same as in the previous year, viz. 361, of whom 71 were elected and 290 nominated.

15. The elective system was in force only in six Municipalities, viz. Karachi, Kotri, Hyderabad, Shikarpur, Sukkur and Jacobabad. The triennial term of office of the Karachi, Hyderabad, Shikarpur and Sukkur Municipalities expired on the 31st March 1894, and fresh elections were held and nominations made, the new Boards taking office from 1st April 1894. The information required by Government Resolution No. 2617, dated 1st September 1887, regarding the elections held in these Municipalities is given in the subjoined table :—

Ward Number.	Number of Voters entitled to vote.	Number of Voters who recorded their votes.	Number of Candidates for the Ward.	Number of Candidates elected.
<i>Karachi.</i>				
I	184	.....	2	1
II	175	130	2	1
III	270	216	2	1
IV	170	16	2	1
V	180	139	2	1
VI	122	93	2	1
VII	51	.....	1	1
VIII	84	.....	2	1
IX	147	110	2	1
X	298	189	2	1
XI	236	.....	1	1
XII	363	269	2	1
XIII	260	.....	1	1
XIV	405	.....	2	1
XV	612	.....	1	1
XVI	330	.....	2	1

NOTE.—In Nos. I, VIII, XIV and XVI, the second candidate withdrew in each case before the balloting. In No. IV the contest was apparently nominal, the two candidates being brothers.

<i>Hyderabad.</i>				
I	86	50	2	1
II	79	21	1	1
III	98	41	4	1
IV	95	57	1	1
V	79	49	1	1
VI	80	38	1	1
VII	58	26	1	1
VIII	77	57	1	1
IX	106	64	1	1
X	180	123	2	1
XI	62	46	2	1
XII	79	60	3	1

<i>Shikarpur.</i>				
I	51	47	2	1
II	49	30	1	1
III	44	28	2	1
IV	59	40	2	1
V	101	39	1	1
VI	69	46	1	1
VII	69	35	1	1
VIII	118	67	3	1
IX	76	46	1	1
X	57	42	3	1
XI	57	28	1	1
XII	62	32	1	1
XIII	45	33	4	1
XIV	47	30	1	1
XV	58	33	2	1

<i>Sukkur.</i>				
I	139	55	2	2
II	172	27	3	3
III	104	53	4	3
IV	82	21	2	2
V	65	37	1	1
VI	176	98	3	1
VII	111	41	3	3

Except in Sukkur a fair number of votes were registered in contested wards.

VI.—IMPOSTS.

16. The following changes were made in the year under report in the schedule of taxation :—

A.—Abolition or Reduction of Duty.

Karachi.—Duty was abolished on copra, coffee, drugs, mace, saffron, nutmegs, cinnamon and dry ginger.

Sukkur.—Duty was abolished on gúr and musti, timber, teak and deodár logs, bahan and bábul beams and sleepers or small beams, and Bund beams small, country medicine, cardamoms, spices of the 1st and 2nd class, pure silk goods and silk and cotton goods. Duty was reduced on snuff from Rs. 6 to Re. 1 per maund, and a uniform rate of 6 annas per maund introduced on all dried fruit instead of the old rates varying from annas 4 to Re. 1.

Rohri.—Duty on grain of sorts was reduced from Re. 0-1-3 to 1 anna per maund.

Ghotki.—Duty was abolished on oil, lime, fuller's-earth, soda, cotton seeds and metals.

Duty on the following articles was reduced :—

Molasses or jagri from Re. 0-2-5 to Re. 0-1-5 per maund.

Cloth from Re. 0-12-6 per cent. *ad valorem* to 1 pie per rupee *ad valorem*.

Jacobabad.—Duty on melons was reduced from annas 3 to annas 2 per camel load.

B.—Imposition of new or enhancement of existing duties.

Karachi.—Duty was enhanced on sugar from annas 3 to annas 6 per maund.

Tea—From 6 pies to 1 anna per lb.

Cheroots—From Re. 2 to Rs. 2-8-0 per 1,000.

Tobacco, country—From Re. 1 to Rs. 1-8-0 per maund.

Duty was imposed on tobacco (other kinds) at Rs. 1-8-0 per maund, and on soap (Europe) at annas 8 per maund.

A halálkhor cess was introduced in the Civil Lines and Frere Town quarters.

Tatta.—Turmeric formerly exempted as a dye was classed under spices and subjected to duty as such.

Sehwan.—Duty was raised on tobacco from 5 to 10 annas per maund, and on timber from 3 to 6 pies in the rupee.

Bubak.—Duty was enhanced on grain from 6 to 9 pies per maund.

Hyderabad.—A halálkhor cess was imposed in a portion of the town.

Sukkur.—Duty was imposed on cocoanuts at 2 annas per 100.

Drugs, spices, perfumes and betelnuts—At Rs. 1-8-0 per cent. *ad valorem*.

Teak—At Rs. 4 a ton = 50 cubic feet.

Timber, katcha teak, dial and other productions not of Sind, excepting sleepers—At Rs. 2 a ton = 50 cubic feet.

Sleepers—At Re. 0-2-0 each (but abolished from 1st September 1893).

Rohri.—Duty was imposed on snuff at Rs. 2 per maund and enhanced on Oils of all sorts except kerosine and turpentine—From 6 annas to 8 annas per maund.

Sugar, misri and patáshás—From 6 annas to 8 annas per maund.

Sleepers—From Re. 0-1-3 to Re. 0-2-0 per each.

Ghotki.—Duty was enhanced on ghee from annas 8 to Re. 1 per maund.

Butter—From annas 5 to annas 8 per maund.

Tobacco—From Re. 0-2-6 to annas 8 per maund.

A halálkhor cess was introduced at the rate of 2 annas per house.

20. The above table shows that the aggregate income of the Municipalities (exclusive of balances but including the gross octroi receipts of which Rs. 5,82,803-9-0 were refunded but have not been deducted in accordance with paragraph 9 of Government Resolution No. 3565, dated 20th September 1894, and loans of Rs. 1,42,500 raised by the Karáchi and Sukkur Municipalities, also the sale-proceeds of Government securities for Rs. 60,000 sold by the latter Municipality) amounted to Rs. 19,80,056-9-7 as against Rs. 21,66,687-4-2 (including Rs. 5,09,095-14-5 on account of refunds and a loan of Rs. 5,96,000 raised by the Karáchi Municipality) in the previous year, thus showing a decrease of Rs. 1,86,630-10-7. If, however, the refunds, the loans and the proceeds of Government securities be deducted from the figures of both years, there is really a net increase of Rs. 1,33,161-10-10. The causes of increase and decrease are explained later on.

21. For convenience of reference a table is subjoined showing the gross collections, refunds and net octroi receipts in each of the Municipalities in Sind:—

Name of Municipality.	Gross Octroi Receipts.			Refunds.			Net Amount of Octroi.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Karáchi	6,17,533	15	7	3,88,146	6	2	2,29,387	9	5
Kotri	9,299	15	3	831	10	9	8,468	4	6
Mánjhand	2,030	8	2	75	2	11	2,015	5	3
Sehwan	6,790	7	3	1,286	1	10	5,504	5	5
Bobak	3,936	5	1	796	1	8	3,200	8	5
Tatta	15,052	0	10	1,889	14	1	13,162	2	9
Keti Bandar	2,397	8	5	502	1	8	1,895	6	9
Mirpur Bathoro	841	9	0	466	14	3	374	10	9
Hyderabad	1,25,015	6	2	30,559	11	9	94,455	10	5
Tando Muhammad Khán	5,733	15	6	612	13	6	5,121	2	0
Hála	4,041	15	2	.....			4,041	15	2
Matiári	4,647	6	9	314	6	8	4,333	0	1
Tando Aláhyar	6,309	13	3	405	7	0	5,904	6	3
Tando Adam	7,428	4	7	1,133	14	1	6,294	6	6
Nasarpur	1,623	14	6	23	1	3	1,600	13	3
Shikárpur	65,349	7	8	7,645	2	8	57,704	5	0
Sukkur	1,44,793	15	2	1,22,491	11	0	22,302	4	2
Garhi Yásin	6,689	7	10	1,995	5	1	4,694	2	9
Rohri	9,678	1	6	679	15	3	8,998	2	3
Ghotki	3,567	9	1	1,089	8	0	2,478	1	1
Lárkána	35,994	10	9	8,284	0	10	27,710	9	11
Kambar	5,645	11	3	1,048	13	10	4,596	13	5
Rato-dero	5,248	7	9	1,628	14	9	3,619	9	0
Umámkot	5,612	0	5	2,215	4	10	3,396	11	7
Mitti	2,406	5	1	38	9	0	2,367	12	1
Jacobabad	34,015	4	8	8,642	8	2	25,372	12	6
Total	11,31,804	2	8	5,82,803	9	0	5,49,000	9	8

22. From the above table it will be seen that refunds were granted in all Municipalities except Hála, where last year also no refunds were granted, and the reason assigned by the Municipality is that during the last two years several godowns have been established on the outskirts of the town so that all goods meant for consumption outside the town do not enter municipal limits. As stated by the President, the very fact of several godowns having sprung up during the last two years in the neighbouring villages shows that inconvenience was experienced. New refund rules have recently been passed, and it is hoped that the refund system will be much improved. In the several other Municipalities the refunds amounted to Rs. 5,82,803-9-0 as against Rs. 5,09,095-14-5 in the previous year, which shows that an improvement has, on the whole, taken place in the working of the refund rules. Some portion of the increase no doubt is due to larger original receipts. The increase is most noticeable in the Karáchi, Hyderabad, Shikárpur, Lárkána and Jacobabad Municipalities, where Rs. 3,88,146-6-2, Rs. 30,559-11-9, Rs. 7,645-2-8,

Rs. 8,284-0-10 and Rs. 8,642-8-2 were refunded during the year under report against Rs. 2,80,914-10-2, Rs. 26,764-5-9, Rs. 6,818-14-0, Rs. 7,062-2-2 and Rs. 7,682-7-2 respectively in the previous year. There is, however, a marked decrease in Sukkur. But the octroi receipts and refunds of Sukkur were in a transition stage, and as above said it is hoped that the result of the revision of the schedule will be that the refunds will bear a much smaller proportion to the gross receipts than formerly. In Karáchi it is to be regretted that the opposite process is still going on. The net octroi revenue in the past two years has been Rs. 1,94,360 and Rs. 2,29,388, and while an increase of Rs. 35,000 net revenue was obtained, there was an increase of over Rs. 1,07,000 in refunds granted.

As Government Resolution No. 3565, dated 20th September 1894, was received after the submission of the President's reports they have had no opportunity of referring to the remarks contained in paragraph 7. It may, however, be said that as Karáchi is a large sea-port town, the transactions are ordinarily of such magnitude that the inconvenience caused to the trade in claiming and obtaining refunds is not so great as the largeness of the amount may at first sight suggest.

The Collector of Shikárpur speaks strongly against the refund system which undoubtedly offers many facilities for fraud, and suggests that it would be preferable to reduce the octroi rates by 50 per cent, and to abolish refunds entirely. The Collector apparently overlooks the fact that the object of the refund system is to prevent octroi acting as a transit duty on goods intended for consumption outside the municipal limits.

Tax on profession and trade.

Water rate.

Other taxes.

Realizations from pounds.

Do. from hackney carriages.

Do. from licenses for the sale of spirits and drugs.

Do. from other sources, (i.e., vaccination fees).

Fees and revenue from Educational Institutions.

Grants and contributions from Local Funds.

23. The increase and decrease in the income of the Municipalities, as shown in paragraph 19 under the heads marginally noted are too small to need comment. They have been sufficiently explained by the Collectors and Presidents.

24. With the exception of Shikárpur and Thar and Pákar Districts, which show decrease of Rs. 15,853-8-4 and Rs. 3,116-0-2, there is a general increase in the other districts. The increases of Rs. 36,514-4-10, Rs. 8,727-11-11 and Rs. 2,089-13-10 in the Karáchi, Hyderabad and Upper Sind Frontier Districts are ascribed to large imports of dutiable goods. In the first named district the increase was also partly due to revision of the rates in the octroi schedule.

The decrease of Rs. 15,853-8-4 in the Shikárpur District occurs principally in Sukkur, and is chiefly due to refunds granted on articles not borne on the octroi schedule revised from 1st April 1893, but which were borne on the former schedule, owing to their exportation in the year under report. In Shikárpur, Garhi Yásin and Rohri there has been a considerable rise in octroi revenue. The Thar and Pákar District shows a decrease of Rs. 3,116-0-2 which occurs chiefly in Umákot and is due to smaller imports of grain, cloth and tobacco, of which large balances remained available for consumption in the town from the imports of previous years. Considerable quantities of these articles had been imported there to be taken to the desert where at one time scarcity almost amounting to famine prevailed. The above figures are net after deducting refunds of octroi.

25. This tax is levied by the Municipalities of Karáchi, Kotri, Ketí Bandar and Sukkur. The increase of Rs. 2,216-5-8 noticeable under this head as contrasted with the figures of the past year is attributable to the collection of arrears in Kotri and Sukkur. The rates at which the house-tax is levied are shown in a separate statement, Appendix to Statement II, in accordance with the orders of Government. House-tax has been introduced in Tando Muhammad Khán from the current year. In Tatta, where the Municipality had resolved to introduce it, the President states that after further consideration the matter has been taken in hand, and the result will be reported in due course.

26. The increase of Rs. 6,753-13-11 under this head is common to all districts. The largest increase occurs in Karáchi, Hyderabad and Shikárpur. The increase in Karáchi is chiefly due to the introduction of a new system in the city of Karáchi by which the recovery for wheel-tax on public conveyance is made in advance. In Hyderabad the increase is due to the collection of previous arrears, while that in the Shikárpur District occurs mostly in Sukkur and is ascribed chiefly to wheel-tax having been recovered half-yearly instead of quarterly as heretofore, so that the tax for the first quarter of the official year 1894-95 was recovered in January 1894.

27. The increase of Rs. 929-10-0 under this head occurs in Shikárpur and Sukkur Municipalities and is chiefly attributable to increased cart traffic owing to larger imports of wheat.

28. This cess is levied in the Karáchi, Hyderabad and Shikárpur Districts. The increase of Rs. 20,446-12-5 under this head is made up as follows:—

				Rs.	a.	p.
Karáchi District	...	...	...	7,956	14	6
Hyderabad do.	...	...	...	247	5	0
Shikárpur do.	...	...	...	12,262	8	11
				<hr/>		
				20,466	12	5

The increase in the first-named two districts occurs in the cities of Karáchi and Hyderabad, and is ascribed to the introduction of halálkhor cess into portions of them in the year under report. In the Shikárpur District, the increase occurs chiefly in Shikárpur and Ghotki. In the former, halálkhor cess was levied throughout the year against 7 months in the previous year, and in the latter it has just been introduced.

29. This head shows an increase of Rs. 3,017-5-10 as compared with the previous year and is made of an increase of Rs. 1,131-5-8 in the Karáchi District, Rs. 63-15-8 in the Hyderabad District, Rs. 1,820-9-10 in the Shikárpur District and Rs. 14-1-2 in the Thar and Párkar District and of a decrease of Rs. 12-10-6 in the Upper Sind Frontier District. The increase in the Karáchi and Shikárpur Districts is chiefly due to new building sites having been leased and more land for stalls having been given out in the year under report. The increase in the Shikárpur District is also partly due to the recovery of rent of godowns lately built in Sukkur and Lárkána, and to the travellers' bungalow and káfila serai in Shikárpur having been largely used during the horse show held at that place in January 1894.

30. The receipts under this head as contrasted with the figures of the previous year show a net decrease of Rs. 605-2-4 as under:—

				Increase.		
				Rs.	a.	p.
Hyderabad	...	...	...	446	2	5
Shikárpur...	...	...	...	3,792	14	7
Thar and Párkar	...	...	...	35	12	10
Upper Sind Frontier	...	...	...	3	2	0
				<hr/>		
			Total	4,277	15	10
				Decrease.		
				Rs.	a.	p.
Karáchi	...	...	...	4,893	2	2
Net decrease	...	...	...	605	2	4

31. This head exhibits a net decrease of Rs. 681-9-9 which occurs chiefly in Karáchi. The President had included halálkhor cess under this head, but this has been transferred to "Conservancy (including scavenging and latrine rates)", which appears to be the correct head.

32. Dispensary balances made over to Municipalities under Government Resolution No. 3298, dated 23rd September 1898, and No. 4352, dated 12th December 1893, have been included under this head in the Hyderabad report, which accounts for the greater part of the increase of Rs. 1,086-15-9. This has not been done in other districts, and the attention of the Collectors and Deputy Commissioners concerned will be drawn to the omission.

33. This head shows a net increase of Rs. 3,419-15-1 as contrasted with the previous year, and is contributed by the

			Rs.	a.	p.
Karáchi District	...	...	2,422	6	2
Hyderabad	...	...	916	15	10
Thar and Párkar	...	...	15	10	8
Upper Sind Frontier	...	...	310	2	9
Total ...			3,665	3	5

the difference of Rs. 245-4-4 being due to decrease in the Shikárpur District. The increase in the Karáchi District, occurring chiefly in Karáchi, is due to prompt recoveries on account of stall rents and also to an increase in the rents themselves. In the Hyderabad District the increase is accounted for by keen competition at the auction for the occupancy of stalls in the vegetable and wood markets, and slaughter fees.

34. This tax is only levied by the Karáchi Municipality. The increase of Rs. 1,519-12-8 under this head is attributed to the payment of arrears and to the extension of the tramway line along the Lawrence Road.

35. The receipts under this head show an increase of Rs. 11,218-11-7, which is made up as follows:—

			Rs.	a.	p.
Karáchi District	...	...	985	9	1
Hyderabad	...	...	12	1	0
Shikárpur...	...	...	10,221	1	6
Total ...			11,218	11	7

The increase in the Karáchi District occurs chiefly in Karáchi and is due to an increase in the number of private water connections and partly to the collection of arrears. In the Shikárpur District the increase is attributed to the income from bandar fees in Sukkur being nearly double this year.

36. This head exhibits a decrease of Rs. 1,187-5-3 which is common to all districts. The receipts under this head being of a fluctuating nature, no special remark is necessary.

37. The receipts under this head represent interest on municipal monies deposited in Banks and invested in Government paper. The net increase of Rs. 1,442-7-3 is almost entirely due to interest received on account of investments of Rs. 50,000 and Rs. 19,000 by the Karáchi and Sukkur Municipalities respectively.

38. This head exhibits a decrease of Rs. 6,346-4-0 in the Karáchi District against an increase of Rs. 3,199 in the Shikárpur District. The decrease is due to a premium received in 1892-93 in Karáchi on a loan of Rs. 5,96,000, and the increase is owing to premiums on Rs. 1,38,500 of a 2 lákhs loan of the Sukkur Municipality and on Rs. 60,000 promissory notes sold out by the same Municipality.

Grants and contributions from Government.

39. The net increase under this head amounting to Rs. 19,556-1-0 is composed of an increase of

Rs. 5,895-4-1 in the Karáchi District,
 „ 5,384-0-6 in the Hyderabad District,
 „ 7,275-10-5 in the Shikárpur District,
 „ 1,188-0-0 in the Upper Sind Frontier District,

and a decrease of Rs. 136-14-0 in the Thar and Párkar District. The increase is mainly due to increased grants-in-aid received from Government towards the cost of education during the year under report.

40. There is a net increase of Rs. 1,653-7-6 under this head. The most noticeable increase occurs in the Shikárpur District and is due to a contribution of Rs. 2,047-5-5 having been made by the villagers of Garhi Yásin towards the cost of roofing the main bazár at that place.

Grants and contributions from other sources.

Payment for Municipal services rendered to private individuals.

41. This head shows a net decrease of Rs. 956-2-2 principally in the Karáchi Municipality. The receipts being of a fluctuating nature, no special comment is necessary.

Other items.

42. This head exhibits a net increase of Rs. 1,380-0-5, there being an increase of

Rs. 1,715-4-2 in the Hyderabad District,
 „ 1,093-6-2 in the Shikárpur do.
 „ 7-3-11 in the Thar and Párkar District.

and a decrease of Rs. 1,430-8-3 and Rs. 55-5-7 in the Karáchi and Upper Sind Frontier Districts respectively. The increase in the Hyderabad District is due to

- (a) the payment of compensation by Government to the Hyderabad Municipality on account of a drain which had been rendered useless by the Hyderabad-Umarkot Railway,
- (b) a contribution by the shopkeepers of Hála for roofing the bazár at that place which should have been shown under its appropriate head, "Grants and contributions from other sources," and
- (c) to the proceeds of "lac" credited to the Matíari Municipality. No particulars have been given regarding this item, and the Collector is making enquiries.

In the Shikárpur District the increase occurs in Shikárpur, Sukkur, Lárkána, Kambar and Rohri, and is chiefly ascribed to the sale-proceeds of dead trees being large and to the sale of old building materials, &c. The decrease in the Karáchi District is chiefly due to sales of stones from the Nánik-wáda tank by the Karáchi Municipality in the previous year, before proceeding to fill up the tank.

43. This head shows a net decrease of Rs. 3,52,402-1-0 which is due to Extraordinary and Debt. Rs. 1,42,500 having been taken up as loans against Rs. 5,96,000 in the previous year; the decrease of Rs. 4,53,500 thus brought about was reduced by the sale of Government promissory notes to the value of Rs. 60,000 by the Sukkur Municipality and an increase in the amount of deposits:

44. The following statement shows the incidence of taxation and income per head of population in each district as well as in the Province :—

I.

Name of District.	1893-94.		1892-93.	
	Taxation, including Octroi (net).	Municipal Income (net) per head of population.	Taxation, including Octroi (net).	Municipal Income (net) per head of population.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi	2 7 0	4 14 10	2 1 4	3 10 2
Hyderabad	1 9 7	2 0 4	1 8 7	1 13 7
Shikarpur	1 8 7	4 7 9	1 8 5	2 5 5
Thar and Parkar	0 14 0	1 7 10	1 5 5	1 15 1
Upper Sind Frontier	2 14 7	3 3 6	2 1 9	2 15 5
Average ...	1 14 8	3 15 3	1 12 3	4 11 1

45. It will be seen from the above that the incidence of taxation including octroi for the whole Province was Rs. 1-14-8 against Rs. 1-12-3, while that of the total income was reduced from Rs. 4-11-1 to Rs. 3-15-3. The decrease in the latter is only nominal, being due to the inclusion, in the previous year, of the amount of Rs. 5,96,000 raised by the Karachi Municipality. Leaving out of consideration this amount, as also the loans of Rs. 1,42,500 raised and Rs. 60,000 being the proceeds of Government securities realized in the year under report, the incidence amounts to Rs. 3-6-1 against Rs. 3-0-1 or Re. 0-6-0 more than in the preceding year,

46. Taking the four most important Municipalities in Sind separately, the incidence of taxation was as follows :—

II.

Name of Municipality.	1893-94.		1892-93.	
	Octroi (net).	All taxation (net).	Octroi (net).	All taxation (net).
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi	2 2 11	2 13 3	1 13 7	2 6 1
Hyderabad	1 10 0	1 14 6	1 9 2	1 13 0
Sukkur	0 12 2	1 2 3	1 6 2	1 10 0
Jacobabad	2 0 9	2 4 7	1 14 1	2 1 9

47. The above table will show that except Sukkur all the other important Municipalities show an increase in the incidence under both heads "Octroi" and "All taxation." The variations in the figures of incidence are sufficiently explained by the fluctuations in the income of the Municipalities which have been noticed in detail in the preceding paragraphs.

48. The following statement shows the consumption of certain articles per head of population as compared with the standard laid down by Government :—

Name of Municipality.	Grain (7 maunds, except Jacobabad 14 maunds).			Sugar (refined 5 to 6 seers, unrefined 15 seers.)			Ghee (5 to 6 seers).			Tobacco (5 seers).			Cloth (Rs. 12 ^s Rs. 6).			Metals (Rs. 2).		
	M.	s.	t.	M.	s.	t.	M.	s.	t.	M.	s.	t.	Rs.	a.	p.	Rs.	a.	p.
Karachi	6	17	78	†0	24	10	0	7	6	0	3	43	...	...	...	...	...	...
Kotri	6	39	40	0	11	32	0	5	35	0	5	28	9	10	4	1	2	7
Mánjhand	9	39	77	0	10	62	0	3	25	0	0	544	9	14	7	0	2	11
Sehwan	5	28	23	0	9	52	0	6	72	0	4	49	10	6	1	1	6	0
Bubak	11	8	5	0	7	73	0	8	19	...	...	...	13	11	9	0	0	10
Tatta	6	39	67	0	17	3	0	10	2	0	3	36	7	4	11	1	0	6
Keti Bandar	3	38	59	0	13	3	0	4	30	0	2	50	...	...	...	0	12	2
Mirpur Bathoro	0	12	25	0	1	54	0	0	2	0	1	44	2	9	3	0	3	10
Hyderabad	6	34	30	0	18	15	0	9	53	0	5	29	15	2	10	...	...	...
Tando Muhammad Khán	10	12	70	1	1	29	0	2	71	0	5	43	27	7	10	1	7	4
Hála	6	0	75	0	27	9	0	3	58	0	1	79	31	13	5	1	6	0
Matiári	9	30	48	0	20	72	0	5	61	0	5	13	17	10	1	0	5	4
Tando Alahyar	11	0	54	0	34	35	0	9	21	0	2	70	61	6	7	2	8	10
Tando Adam	5	14	9	1	0	68	0	15	29	0	2	67	48	12	3	3	13	2
Nasarpur	6	31	16	0	6	29	0	2	29	0	3	14	5	8	4	0	2	6
Shikárpur	1	13	49	0	21	66	0	10	60	0	3	58	5	11	11	...	...	...
Sukkur ... ..	...	...	...	0	38	64	0	7	38	0	9	67	4	13	3	...	...	...
Garhi Yásin	7	7	44	0	5	2	0	2	13	0	2	54	4	12	11	0	0	4
Rohri	4	38	73	0	10	41	0	9	61	0	2	62	5	5	9	...	...	...
Ghotki	4	4	10	0	18	42	0	4	41	0	5	56	14	1	9	0	3	1
Lárkána	9	37	51	1	14	64	0	7	32	0	8	71	34	3	8	5	15	11
Kambar	9	35	4	0	9	31	0	4	0	0	13	2	31	2	0	1	8	7
Rato-dero	12	21	61	0	36	3	0	6	57	0	4	8	24	6	11	0	14	7
Umámkot	2	37	52	0	16	3	0	6	18	0	2	50	13	12	6	1	8	1
Mitti	3	20	19	0	7	42	0	11	1	0	6	29	9	1	4	0	8	9
Jacobabad... ..	7	28	68	0	10	24	0	5	56	0	5	31	14	15	2	...	...	...
Average for the Province	6	8	11	0	22	64	0	7	62	0	4	64	14	2	11	1	11	3

* For the towns of Karáchi, Hyderabad, Shikárpur, Sukkur and Jacobabad.

† In the previous year the refunds exceeded the receipts.

49. The consumption of different articles in towns where the quantity is in excess of the approved standard is noted below :—

Grain (7 Maunds, except Jacobabad 14 Maunds).

	M.	s.	t.
Mánjhand	9	39	77
Bubak	11	8	5
Tando Muhammad Khán	10	12	70
Matiári	9	30	40
Tando Alahyar	11	0	54
Garhi Yásin	7	7	44
Lárkána	9	37	51
Kambar	9	35	4
Rato-dero	12	21	61

Sugar (Refined 6 and Unrefined 15 Seers).

Karachi	0	24	10
Tatta	0	17	3
Hyderabad	0	18	15
Tando Muhammad Khán	1	1	29
Hála	0	27	9
Matiári	0	20	72
Tando Alahyar	0	34	35
Tando Adam	1	0	68
Shikárpur	0	21	66

				M.	s.	t.
Sukkur	...	...	...	0	38	64
Ghotki	....	....	....	0	18	42
Lárkána	...	...	...	1	14	64
Rato-dero	...	...	...	0	36	3
Umarkot	...	...	...	0	16	3

Ghee (6 to 8 Seers).

Bubak	...	...	...	0	8	19
Tatta	...	...	...	0	10	2
Hyderabad	...	...	...	0	9	53
Tando Alahyar	...	...	...	0	9	21
Tando Adam	...	...	...	0	15	29
Shikárpur	...	...	...	0	10	60
Rohri	...	...	...	0	9	61
Mitti	...	...	...	0	11	1

Tobacco (5 Seers).

Kotri	...	...	...	0	5	28
Hyderabad	...	...	...	0	5	29
Tando Muhammad Khán	...	...	...	0	5	48
Matiári	...	...	...	0	5	13
Sukkur	...	...	...	0	9	67
Ghotki	...	...	...	0	5	56
Lárkána	...	...	...	0	8	71
Kambar	...	...	...	0	13	2
Mitti	...	...	...	0	6	29
Jacobabad	...	...	...	3	5	31

Cloth (Rs. 12 for Karáchi, Hyderabad, Shikárpur, Sukkur and Jacobabad; Rs. 6 for other Municipalities).

				Rs.	a.	p.
Kotri	...	...	...	9	10	4
Mánjhand	...	...	...	9	14	7
Sehwan	...	...	...	10	6	1
Bubak	...	...	...	13	11	9
Tatta	...	...	...	7	4	11
Hyderabad	...	...	...	15	2	10
Tando Muhammad Khán	...	...	...	27	7	10
Hála	...	...	...	31	13	5
Matiári	...	...	...	17	10	1
Tando Alahyar	...	...	...	61	6	7
Tando Adam	...	...	...	48	12	3
Ghotki	...	...	...	14	1	9
Lárkána	...	...	...	34	3	8
Kambar	...	...	...	31	2	0
Rato-dero	...	...	...	24	6	11
Umarkot	...	...	...	13	12	6
Mitti	...	...	...	9	1	4
Jacobabad	...	...	...	14	15	2

Metal (Rs. 2).

Tando Alahyar	...	...	...	2	8	10
Tando Adam	...	...	...	3	13	2
Lárkána	...	...	...	5	15	11

A comparison of the above tables with those of 1892-93 shows that with the exception of cloth there has been a general improvement in the average consumption figures. The net imports of grain and ghee into Municipalities (by this I mean the quantity left in the town when the quantity imported for more immediate export has been removed) are bound to vary with the state of trade. In Lárkhána for instance in 1892-93 a good deal of grain was kept after paying octroi awaiting a rise in price. In 1893-94 consequently the exports were proportionately larger than the imports and the average consumption fell; Kambar and Rato-dero, both large grain market towns, are in a similar position. In Bubak and Mánjhand the large crops stimulated consumption, and in the Hyderabad District a partial explanation is that cattle are fed on grain. The Tando Muhammad Khán schedule has been revised, and improved results are expected. The consumption of ghee is nowhere very much above the standard. In tobacco

also the excesses were not large, and the table shows an improvement. No remarks either seem necessary regarding the excess consumption of metals.

In the consumption of sugar the worst offenders are Tando Muhammad Khán, Tando Alahyar, Tando Adam, Hála, Sukkur, Lárkána and Rato-dero and it will be noticed that with the exception of Sukkur and the addition of Kambar the same Municipalities show excessive consumption of cloth. Karáchi also, where the sugar duty has been raised, exhibits a large excess. It is quite likely that the demand for sugar and cloth should go together. The general explanations that exports are made in such small quantities that refunds cannot be claimed, that the towns named are all large market towns to which numerous visitors come, are reasonable to a certain extent. When it is considered that with a duty of 6 annas a maund on sugar and 12 annas per Rs. 100 *ad valorem* on piece goods it is necessary to export $1\frac{1}{2}$ maunds of sugar and Rs. 66 worth of cloth to obtain the minimum refund of 8 annas, it is obvious that it is only the dealers in these commodities in other villages who ever have the opportunity of claiming refunds, and that the towns named do a larger retail than wholesale trade. The excess consumption shows that the outside rural population pay an undue share of the municipal taxation rather than that the through trade is hampered. The only thorough remedy for this is the abolition of the duties which the Municipalities cannot afford, and it would not be fair to insist on. In Lárkána it is proposed to reduce the minimum refund to 4 annas, as has already been done in Hyderabad, Kotri and elsewhere, but this will not really benefit the retail purchasers. The Tando Muhammad Khán schedule has been revised. The remaining 3 Hyderabad Municipalities, and especially Tando Alahyar and Tando Adam, have been warned again and again, as there seems to be no excuse for a consumption of cloth 4 or 5 times larger than the standard. Sugar also is an article that is exported largely in a manufactured state. In some Municipalities, in order to reduce the consumption, refunds are given on the manufactured article in its most common form, but this practice cannot be carried far.

Cloth is exported in the same state as it is imported. It is excusable, however, that the villager who visits the market town to obtain his cloth should pay something. He obtains a wider choice and cheaper articles owing to competition between the dealers than he would do in his own village. Though I deprecate the very large excess in some of the Municipalities I am averse to taking the extreme measure of abolishing the tax for this reason.

50. The following statement gives the municipal expenditure under the various heads for all the Municipalities in the Province. The total amounted to Rs. 25,18,803-4-11 against Rs. 15,23,203-13-9 in the previous year, or a net increase of Rs. 9,95,594-7-2 :—

Description.	1893-94.			1902-03.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
4.—General Administration and Collection charges—												
General administration (a) office establishment inspection, Honorary Magistrate's establishment, &c.	66,715	10	9	61,656	7	2	5,059	3	7	.....	
Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.)	51,111	0	0	47,882	2	8	3,228	13	4	.....	
Collection of tolls on roads and ferries ....	.....			.....			.....			.....
Survey of land... ..	8,102	14	7	7,126	14	7	976	0	0	.....	
Refunds	5,85,627	7	8	5,11,356	5	1	74,271	2	7	.....	
Pensions and gratuities	2,249	2	0	2,036	10	2	212	7	10	.....	
5.—Public Safety—												
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	19,831	0	8	2,954	10	8	16,876	5	10	.....	
Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts)	74	10	10	150	6	9	.....			75	11	11
Lighting (establishment, purchase of lamps, oil and repairs)	40,473	0	4	40,985	5	10	.....			512	5	6
Reward for destruction of wild animals and snakes	27	1	0	7	12	6	.....			44	11	6

Description,	1893-94.			1892-93.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
6.—Public Health and Convenience—												
Water-supply { Capital outlay ...	56,544	0	10	12,799	2	6	43,744	14	4	.....	
Establishment, repairs, &c. ...	46,338	15	9	37,787	11	3	8,551	4	6	.....	
Drainage { Capital outlay ...	3,95,030	0	8	6,427	0	10	3,88,602	15	10	.....	
Establishment, repairs, &c. ...	6,607	8	1	7,129	11	7	.....			522	3	6
Conservancy (including road-cleaning and watering and latrines) ...	2,11,811	15	4	1,97,656	15	9	18,554	15	7	.....	
Hospitals and Dispensaries ...	55,720	18	5	52,079	3	0	3,641	10	5	.....	
Vaccination ...	7,651	8	8	7,664	5	8	.....			12	13	0
Markets and slaughter-houses ...	25,766	5	1	15,727	9	8	10,038	11	5	.....	
Pounds ...	357	9	7	234	6	0	123	3	7	.....	
Dak bungalows and serais ...	13,565	4	11	2,573	13	3	10,991	7	8	.....	
Arboriculture, public gardens and experimental cultivation ...	29,777	1	5	33,810	6	7	.....			4,033	5	2
Registration of births and deaths ...	1,375	5	3	961	3	2	364	3	1	.....	
Public Works { Establishment ...	9,144	14	10	8,998	12	3	146	2	7	.....	
Buildings ...	53,003	10	7	25,299	4	2	27,703	6	5	.....	
Roads ...	1,04,541	2	6	81,267	5	0	23,273	13	6	.....	
Stores ...	160	3	0	245	5	9	.....			85	2	9
7.—Public Instruction—												
Schools and Colleges ...	1,15,318	13	0	1,14,782	12	9	1,736	0	3	.....	
Contributions ...	26,017	14	0	24,215	8	6	1,802	5	6	.....	
Libraries, museums and menageries...	13,506	6	5	13,080	2	7	476	2	10	.....	
8.—Contribution for general purposes ...	4,914	10	4	3,250	0	0	1,664	10	4	.....	
9.—Miscellaneous—												
Interest on loans { Interest due on account of previous year ...	.....			.....			.....			.....
Interest due on account of current year ...	49,494	10	1	26,488	11	1	23,005	15	0	.....	
Discount ...	6,025	5	5	3,913	3	3	2,112	2	2	.....	
Actual cost of work done for private individuals ...	825	5	1	1,628	2	5	.....			802	13	4
Other items ...	31,051	4	0	33,179	10	8	.....			2,125	6	8
10.—Extraordinary and Debt—												
Investments, { Securities (other than for sinking funds) ...	2,50,300	0	0	60,000	0	0	1,90,300	0	0	.....	
In Savings Bank ...	1,456	1	0	2,569	7	9	.....			1,113	6	9
Payment to sinking funds ...	30,000	0	0	10,000	0	0	20,000	0	0	.....	
Repayment of loans ...	16,732	4	1	16,178	1	3	554	2	10	.....	
Advances { Permanent ...	53	0	0	209	3	8	.....			156	3	3
Others ...	1,45,631	7	7	5,094	7	6	1,40,537	0	1	.....	
Deposits ...	36,415	13	4	44,886	6	11	.....			8,470	9	7
Total ...	25,18,803	4	11	15,23,208	13	9	10,13,549	4	1	17,954	12	11
Net increase ...	.....			9,95,594	7	2	.....			.....

Note.—On comparing these figures with those shown in the previous year's report, it will be observed that there is a discrepancy of Rs. 3,200 (excluding Rs. 5,09,985-14-5 on account of octroi refunds, the gross receipts having been shown for the first time this year agreeably to paragraph 9 of Government Resolution No. 3465 of 20th September 1894), of which Rs. 1,500 belong to the Umar-kot Municipality and Rs. 700 to the Mitti Municipality. The difference is due to these amounts which were paid for Promissory Notes in a former year having again been shown as expenditure in 1892-93.

Pension and gratuities.
Police.
Rewards for destruction of wild animals and snakes.
Vaccination.
Pounds.
Registration of births and deaths.
Public Works Establishment,
Do. Stores.
Libraries, museums and menageries.

51. The increases and decreases against the heads shown in the margin are too small to require any detailed explanation. They have been sufficiently dealt with by the Collectors and Presidents in their reports.

52. There is an increase of Rs. 5,059-3-7 under this head which occurs chiefly in the Karáchi and Shikárpur Districts. The increase in the former is attributed to the payment by the Karáchi Municipality of Rs. 1,500 to Government on account of a test audit of municipal accounts for 1891-92 and 1892-93 and for printing and other charges, while that in the latter is principally due to the maximum rate of pay viz., Rs. 400, having been disbursed to the Secretary and to the entertainment of additional establishment by the Sukkur Municipality.

(b) Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.

53. This head exhibits an increase of Rs. 3,728-13-4 which is common to all districts. The principal increase is in Karáchi, where a larger establishment was entertained. In the Shikárpur District there was an increase in printing charges in Shikárpur, Lárkána, Rato-dero and Rohri.

54. The subjoined statement shows the percentages of Head Office Establishment and establishment for collection of taxes on revenue :—

Name of Municipality.	Total net Income.	Head Office Establishment.	Octroi and other Tax Establishment.	PERCENTAGES OF 1893-94.			PERCENTAGES OF 1892-93.		
				Head Office.	Octroi.	Total.	Head Office.	Octroi.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.						
Karáchi	6,25,659 11 0	42,621 0 9	23,186 13 2	6.81	3.71	10.52	5.45	1.82	5.27
Kotri	12,682 2 8	769 6 0	910 3 2	6.06	6.38	12.44	6.94	6.43	13.37
Mánjhánd	2,491 10 8	161 15 5	198 7 4	6.50	7.96	14.46	5.39	7.69	13.48
Sehwan	9,005 1 2	415 12 11	477 13 8	4.62	5.31	9.93	5.68	5.72	11.28
Bubak	4,222 6 7	277 11 4	261 6 8	6.58	6.18	12.76	10.06	8.04	13.14
Tatta	18,071 7 6	795 0 1	912 9 9	4.40	5.05	9.45	4.74	5.63	10.37
Keti Bandar	5,005 2 5	407 10 5	604 0 4	8.15	12.07	20.22	6.52	9.05	15.57
Mirpur Bathoro	1,667 0 7	142 9 1	182 14 0	8.53	10.85	19.58	11.77	14.09	25.86
Hyderabad	1,34,874 3 2	6,551 12 8	4,429 7 7	4.86	3.28	8.14	5.76	3.66	9.32
Tando- Muhammad Khán	5,476 15 0	417 0 0	415 6 9	6.43	6.41	12.84	4.69	6.25	10.94
Hála	7,105 1 0	270 0 0	172 1 10	2.80	2.42	6.22	3.93	3.52	7.45
Matári	6,582 8 10	314 9 10	395 7 7	4.78	6.01	10.79	5.14	4.57	9.71
Tando Alahyár	7,552 15 1	682 8 5	336 0 0	8.77	5.11	13.88	7.62	5.7	13.32
Tando Adam	8,693 15 11	540 0 0	410 3 1	6.21	4.72	10.93	6.43	5.05	10.48
Nasarpur	8,003 5 6	131 12 4	226 13 8	4.27	7.35	11.62	1.91	5.23	7.14
Shikárpur	94,895 4 8	3,786 3 8	4,408 7 3	3.93	4.63	8.56	5.20	5.15	10.35
Sukkur	5,05,033 4 1	10,033 1 11	7,353 15 5	3.25	2.3	5.53	7.72	7.55	15.27
Garhi Yásin	9,680 10 1	642 2 9	670 0 4	6.66	6.95	13.61	6.09	8.54	16.68
Rohri	15,858 15 4	793 0 0	915 0 5	5.00	5.77	10.77	5.23	5.47	10.75
Ghotki	4,912 5 6	182 0 7	288 9 3	2.68	5.87	8.55	2.53	6.4	9.37
Lárkána	44,102 11 11	1,019 8 3	1,432 12 0	2.31	3.24	5.55	2.47	3.16	5.93
Kambar	10,361 14 2	264 5 4	554 2 0	2.55	5.44	7.99	2.75	4.03	6.78
Rato-dero	6,414 1 11	259 10 6	330 3 0	4.04	5.14	9.18	4.02	2.93	6.95
Umarkot	6,782 1 11	390 0 0	786 10 11	5.75	10.26	16.61	3.94	5.86	9.80
Mitti	3,197 11 4	110 0 0	392 10 3	3.44	12.28	15.72	3.10	10.56	13.67
Jacobabad	39,885 9 7	1,240 0 2	2,643 5 3	3.11	6.63	9.74	3.30	6.38	9.63
Total	13,97,253 0 7	73,148 14 5	52,005 7 8	5.23	3.78	9.01	4.10	3.25	7.08

Note.—The percentages have been worked out on the figures of net income.

55. As contrasted with the previous year there has been an increase in the percentages under almost all heads in 13 out of the 26 Municipalities in Sind, the remaining Municipalities showing a decrease. Marked increases are noticeable in Karáchi, Keti Bandar, Nasarpur and Umarkot, and decreases in Bubak, Sukkur and Garhi Yásin. These percentages vary with the income; the heavy fluctuations in Karáchi and Sukkur are chiefly due to loan transactions. The percentages of Head Office and Collection establishments for the Province were 5.23 and 3.78 as against 4.10 and 2.95 in the previous year respectively.

56. The increase of Rs. 976-0-0 under this head is chiefly contributed by the Sukkur Municipality, which entertained two overseers, one peon and one tapadár to prepare new sheets of the city survey maps and complete the maps by inking and plotting in new occupancies and other alterations in detail that had been neglected for years.

57. Under this head besides the cost of Refund Establishment as heretofore refunds on account of taxation including octroi Refunds. have been exhibited for the first time agreeably to paragraph 9 of Government Resolution No. 3565, dated 20th September 1894. But I would beg to invite attention to paragraph 1 of Government Resolution No. 1511 dated 4th May 1883 in which it was directed that the net revenue from octroi should be exhibited in Statement I, corresponding to the present Statement II. For purposes of comparison and calculation of percentages it is desirable that the total net receipts of octroi should appear in the statements, but no column for this is provided either in Statement II or Statement IV. I have shown in Statement II under the octroi heads the gross and net figures, as

well as the amount of refunds. If, however, this is not approved of, the Press can be instructed to print only the gross figures.

58. There is a net increase of Rs. 16,876-5-10 under this head, which occurs chiefly in the Karáchi District and is due to the purchase of a new fire-engine and to the erection of a shed for it in Karáchi, also to the purchase of a fire-engine in Sehwan.

Public Safety—

(a) Fire—Establishment, purchase of fire-engines, buckets, repairs, &c.

59. This head exhibits a net decrease of Rs. 512-5-6. All but one of the Municipalities in the Hyderabad District purchased new lamps. In Sukkur 56 new lamps were bought and in Shikárpur larger quantities of oil. In Karáchi and Keti Bandar, on the other hand, there was considerably less expended on lamps and oil.

Lighting.

60. The net increase of Rs. 43,744-14-4 under this head occurs in Karáchi, Sukkur and Shikárpur. The increase in the Karáchi District is due to the laying of cast-iron water mains along the Lawrence, Clifton and other roads in Karáchi. In Sukkur a sum of Rs. 10,819-10-11 was paid on account of railway freight from Karáchi to Sukkur and landing charges at Karáchi of pipes, machinery, &c., received from England for the Victoria Jubilee water-works, and some expenditure was incurred on commencing the water-works. In Shikárpur large sums were spent on improving the supply of drinking water in existing wells, as suggested by the Sanitary Board.

61. This head exhibits a net increase of Rs. 8,551-4-6. The increase in the Hyderabad District chiefly appertains to the Hyderabad Municipality and is due to greater consumption of fuel at the water lifts and to an enhancement in the rate of fuel paid to the Forest Department. In the Shikárpur District the increase occurs in Sukkur and Shikárpur. In the former it is attributed to the entertainment of establishment required by the water-works engineer and his salary; in the latter, to a greater number of wells having been cleared and repaired during the year under report. The increases

Water-supply—Establishment and repairs.

District.	Increase.		Decrease.	
	Rs.	a. p.	Rs.	a. p.
Karáchi ... ..	...	...	106	11 5
Hyderabad	3,310	14 2	...	...
Shikárpur	5,114	0 1	..	..
Thar and Párkár ...	446	8 6	...	...
Upper Sind Frontier,	...	...	213	6 10
Total	8,871	6 9	320	2 3

and decreases in the remaining districts being small no comment is necessary.

62. There is a net increase of Rs. 3,88,602-15-10 which is chiefly due to the extensive drainage scheme undertaken in Karáchi and additional drains made in Hyderabad. In the Shikárpur District a decrease of Rs. 921-12-1 is noticeable which is due to absence of any expenditure under this head.

Drainage—Capital outlay.

Drainage—Establishment and repairs.

63. The net decrease of Rs. 522-3-6 under this head calls for no remarks.

64. There is a net increase of Rs. 13,654-15-7 under this head owing to an increase of Rs. 7,208-15-10 in Karáchi, Rs. 7,192-9-6 in Hyderabad and Rs. 418-8-11 in Upper Sind Frontier, and a decrease of Rs. 1,117-15-10 in Shikárpur and Rs. 47-2-10 in Thar and Párkár. The increase in the Karáchi District chiefly occurs in Karáchi and is ascribed to the purchase of refuse destructors and to the introduction of halálkhor cess in Civil Lines and Frere Town quarters. In the Hyderabad District the increase is mainly due to the increase in the number of sweepers owing to the introduction of halálkhor cess and to the construction of permanent landhis for them, as they were brought from other places; also to the purchase of 3 pairs of oxen for the conservancy carts in Hyderabad. The decrease in the Shikárpur District is due to the purchase of dust bins in the previous year and to the supply of bullocks for water, dust and fifth carts having been obtained during the year under report at lower rates. The increase in the Upper Sind Frontier is due to the purchase of a new cart for watering the roads, 4 new donkey carts and hand carts for carrying away foul water; also to repairs to nightsoil carts and to dust-bin platforms. The small decrease in Thar and Párkár calls for no remark.

Conservancy (including road-cleaning and watering and latrines).

65. The net increase of Rs. 3,641-10-5 under this head is composed of an increase of Rs. 6,505-14-2 in the Karáchi District, Hospitals and Dispensaries. Rs. 689-5-6 in the Hyderabad District and Rs. 131-2-4 in the Upper Sind Frontier District and a decrease of Rs. 3,547-11-1 and Rs. 137-0-6 in the Shikárpur and Thar and Párkar Districts respectively. The increase in the Karáchi District is chiefly due to certain contributions having been paid by the Karáchi Municipality towards the cost of erection of the Quarantine Hospital at Manora and 2 epidemic sheds in the Civil Hospital and also towards the cost of maintenance of the Veterinary Dispensary at Karáchi. The increase in the Hyderabad District is principally attributed to an outlay incurred in connection with the construction of a new dispensary at Matiári which was commenced in the year under report. The decrease in Shikárpur is chiefly due to the payment by the Sukkur Municipality last year of a sum of Rs. 5,000 towards the Victoria Female Medical Hospital at Shikárpur which was not repeated in 1893-94.

66. This head shows a net increase of Rs. Markets and Slaughter-houses. 10,038-11-5. The largest increase occurs in Karáchi and is due to the construction of new slaughter-houses.

67. There is a net increase of Rs. 10,991-7-8 under this head. The largest increase occurs in Karáchi where a sum of Rs. 10,412-10-6 Dák Bungalows and Serais. was spent on the construction of a new dharmshála on the Bandar Road. Of this amount the Municipality paid half, and a private benefactor the rest.

68. There is a net decrease of Rs. 4,033-5-2 which is almost entirely due to the exclusion of expenditure on account of the Karáchi zoological gardens from this head. Arboriculture, public gardens and experimental cultivation.

69. The following statement shows the population and the number of births and deaths registered in all the municipal towns within the Province:—

Name of Municipality.	Population.	BIRTHS.		DEATHS.	
		Number.	Per 1,000 of Population.	Number.	Per 1,000 of Population.
Karáchi ...	105,199	4,227	40.18	3,012	28.63
Kotri ...	7,909	153	19.35	108	13.66
Mánjhand ...	2,544	93	36.56	103	40.49
Sehwan ...	4,624	130	28.11	127	27.47
Bubak ...	2,876	140	48.68	106	36.86
Tatta ...	8,969	184	20.52	260	28.99
Keti Bandar ...	2,503	53	21.17	59	23.57
Mirpur Bathoro ...	3,200	19	5.94	40	12.5
Hyderabad ...	54,569	2,368	43.39	1,675	30.69
Tando Muhammad Khán ...	4,126	138	33.44	121	29.32
Hála ...	5,058	158	31.23	87	17.20
Matiári ...	5,815	136	23.38	111	19.08
Tando Alahyar ...	4,308	138	32.03	87	20.19
Tando Adam ...	5,033	117	23.24	106	21.06
Nasarpur ...	3,914	78	19.92	42	10.73
Shikárpur ...	42,004	1,176	27.99	1,028	24.47
Sukkur ...	29,302	1,141	38.94	621	21.19
Garhi Yásin ...	5,959	121	20.30	107	17.95
Rohri... ..	8,786	418	47.58	215	24.47
Ghotki ...	3,243	97	29.91	109	33.61
Lárkána ...	12,019	477	39.68	329	27.37
Kambar ...	5,341	164	30.70	148	27.71
Rato-dero ...	3,549	136	38.32	104	29.30
Umarkot ...	3,702	95	25.66	111	29.98
Mitti ...	2,991	120	40.12	35	11.70
Jacobabad ...	12,396	181	21.82	226	27.24

70. The Karáchi and Hyderabad are the only Municipalities that have special establishment employed in connection with the registration of births and deaths. The foregoing table shows that the birth-rate per mille varied in the Province (excluding Mirpur Bathoro, where figures have apparently been given for the 7 months during which the Municipality was in existence in the year under report) from 19.35 in Kotri to 43.68 in Bubak, and the death-rate from 10.73 in Nasarpur to 40.49 in Manjhand. The absence of cholera lowered the death-rate. The registration in the larger Municipalities is fairly well done, but the figures for smaller towns cannot yet be relied on.

71. The following is the detail of prosecutions for omissions to report deaths and births :—

Name of Municipality.	Number of Prosecutions.	Resulting in conviction.
Karáchi ...	... 28	24
Bubak ...	... 1	1
Sukkur ...	... 9	9
Lárkána ...	... 1	1
Rato-dero ...	... 1	1
Rohri ...	... 5	5
Jacobabad ...	... 1	1

72. Under this head there is a net increase of Rs. 2,770-6-5 which is common to all districts except Hyderabad, which shows a decrease of Rs. 1,346-1-1. The largest increase occurs in the Karáchi and Shikárpur Districts. The increase in the former is due to considerable expenditure having been incurred in connection with the filling in of the Nanikwáda tank, the erection of a compound wall and shed at the new Dhobi ghat, railing and wall to the Victoria Museum and Dyers' ghat. In the Shikárpur District the increase is due (a) to the construction of skins and hides godowns, sheds for brokers and sugar-cane-sellers in the Victoria market, a new vernacular school and a new octroi office at the Bandar, and also to additions and alterations made to other school-houses in Sukkur, (b) to the roofing of the main bazár in Garhi Yásin towards which the people also contributed, and to the construction of new grain godowns.

The Collector of Shikárpur has incorrectly included under this head the cost of building sheds in markets, construction of a new school-house and additions to, and alterations of, other school buildings in Sukkur. They should have been debited to markets and schools respectively, and the Collector's attention has already been drawn to this subject.

The decrease in the Hyderabad District is chiefly due to suspension of work on the Holmsted Hall in Hyderabad which in the previous year cost Rs. 4,524.

Public Works—Roads.		Increase.		Decrease.	
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Karáchi ...	... 12,959	4	8	.....	.....
Hyderabad ...	... 10,719	8	3	.....	.....
Shikárpur ...	.....	.....	.....	2,219	7 3
Thar and Párkar ...	.....	.....	.....	10	2 7
Upper Sind Frontier...	1,324	10	5	.....	.....
Total ...	25,503	7	4	2,229	9 10

73. The net increase under this head amounts to Karáchi and is due to larger expenditure incurred on roads. The increase in the Hyderabad District is due to extensive repairs to roads carried out in Hyderabad and to the pavement of its bazár streets with packed bricks, and to improved drainage of flood water by the Tando

Adam Municipality. In the Upper Sind Frontier the increase is due to grass having been put over a larger number of roads and to greater improvement made to roads during the year under report. The decrease in the Shikárpur District occurs chiefly in Sukkur and Lárkána—due in the former to fewer roads requiring to be re-metalled and in the latter to the construction of bridges last year and to the non-payment, within the year, of the last instalment of Rs. 900 for pavement of roads.

Public Instruction—Schools and colleges.

The largest increase occurs in the Hyderabad and Shikárpur Districts.

	Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.
Karáchi	.....			6,053	9	3
Hyderabad	1,923	3	5	.....	
Shikárpur	3,900	15	9	.....	
Thar and Párkar	819	14	1	.....	
Upper Sind Frontier	545	8	3	.....	
Total	7,189	9	6	6,053	9	3

74. This head exhibits a net increase of Rs. 1,136-0-8. The increase in the former is attributed to increments to the pay of schoolmasters and increased expenditure on account of repairs to school-buildings and contingencies. In the Shikárpur-District the increase mostly occurs in Lárkána owing to promotion to some teachers in the vernacular school and to the payment of the second and third instalments towards the construction of the girls' school.

75. There is a net increase of Rs. 1,802-5-6 under this head which is chiefly due to a sum of Rs. 2,000 having been paid by the Hyderabad Municipality towards the Female Training College on account of two years 1892-93 and 1893-94.

Public Instruction—Contribution.

76. This head exhibits an increase of Rs. 1,664-10-4 chiefly in Hyderabad and is due to a sum of Rs. 1,489-10-0 having been paid by the Municipality of Hyderabad to assist in the repairs of the river band and Rs. 300 for the maintenance of the Veterinary Dispensary, whereas last year only Rs. 250 were paid for repairs to roads.

Contributions for general purposes.

77. Karáchi and Hyderabad are the only Municipalities which show expenditure under this head. The former shows an increase of Rs. 23,560-1-10 and the latter a decrease of Rs. 554-2-10. The increase in Karáchi is due to a larger amount of interest being paid owing to a loan of Rs. 5,96,000 raised in the open market in 1892-93. The decrease in Hyderabad is due to repayment of part of the principal each year.

Interest on loans.

78. Karáchi is the only Municipality which shows expenditure under this head. The increase is due to larger investments made above par during the year under report.

Discount.

Actual cost of work done for private individuals.

79. The expenditure under this head amounted to Rs. 802-13-4 and represents the cost of various kinds of work. The item is necessarily of a fluctuating nature.

80. A net decrease of Rs. 2,125-6-8 is noticeable under this head. It is made up of a decrease of Rs. 2,746-11-1 in the Karáchi District, Rs. 305-6-7 in the Hyderabad District and Rs. 1,220-1-2 in the Shikárpur District against an increase of Rs. 82-12-2 in the Thar and Párkar District and Rs. 2,064-0-0 in the Upper Sind Frontier. The decrease in the Karáchi District is chiefly observable in Karáchi and is due to heavy expenditure having been incurred in 1892-93 for stamp duty, &c., in connection with the amount taken up under the loan of 6 lakhs.

In the Shikárpur District the decrease occurs chiefly in Sukkur and is said to be due to no expenditure having been incurred in connection with epidemics and to less dead stock having been purchased in the year under report. The increase in the Upper Sind Frontier is ascribed to a larger amount having been paid by the Jacobabad Municipality to the Cantonment Committee on account of share of octroi and wheel-tax collections owing to an increase in the receipts under those heads. At supplementary statement furnishing full particulars of what these other items are composed is appended.

81. The increase under this head is due to the Karáchi and Umárkot Municipalities having invested Rs. 2,49,100 and Rs. 1,200 in Government Promissory notes in the

Investments.

year under report, whereas in the previous year only Rs. 60,000 were invested by the former.

82. Rs. 80,000 were paid under this head by the Karáchi Municipality in 1893-94 as against Rs. 10,000 in the previous year.
Payment to sinking fund.

83. This head shows an increase of Rs. 554-2-10, which occurs in Hyderabad alone. The increase is due to the decrease in the amount of interest payable owing to the gradual reduction of the debt; the annual instalment thus includes a larger sum towards repayment of the principal.
Repayment of loans.

84. This head shows a net increase of Rs. 1,40,380-12-10. The largest increase occurs in Sukkur and is chiefly due to advances made for the purchase of plant in England for the Victoria Jubilee water-works.
Advances.

85. There is a net decrease of Rs. 8,470-9-7 under this head. The charges being, however, of a fluctuating nature, no explanation seems necessary.
Deposits.

86. The opening and closing balances are given in the subjoined table, which also shows the income and expenditure of each Municipality separately :—

Name of Municipality.	Closing balance in hand on 31st March 1893.			Gross income during 1893-94.			Gross expenditure during 1893-94.			Balance in hand on 1st April 1894.			Outstanding Balances.		
	Rs.	s.	p.	Rs.	s.	p.	Rs.	s.	p.	Rs.	s.	p.	Rs.	s.	p.
Karáchi	7,01,578	8	4	10,18,806	1	2	16,07,809	9	7	1,07,574	10	11	10,117	2	6
Kotri	4,850	2	4	13,523	13	5	13,331	12	8	5,042	3	1	173	6	7
Mánjhand	3,067	5	6	2,566	13	7	1,715	2	1	3,919	1	0			
Schwan	1,165	14	4	10,291	3	0	8,540	9	3	2,916	8	1			
Bubak	2,675	3	6	5,018	8	3	4,053	5	0	3,640	6	9			
Tatta	5,778	13	11	19,961	5	7	16,314	2	1	9,426	1	5	318	0	0
Keti Bandar	41,763	13	5 1/2	5,507	4	1	7,164	3	11	40,106	13	7 1/2			
Mirpur Bathoro	670	6	7	2,133	14	10	2,317	3	10	487	1	7			
Hyderabad	11,161	4	3	1,65,433	14	11	1,71,816	10	7	4,778	8	7			
Tando Muhammad Khán	8,813	8	6	7,089	12	6	7,837	7	7	2,055	13	5			
Hála	2,934	0	6	7,105	1	0	7,051	8	7	2,987	8	11			
Matliári	8,898	14	8	6,896	10	6	9,434	12	2	6,360	13	0			
Tando Akáhyar	5,025	14	8	7,968	6	1	7,486	5	11	5,497	14	10			
Tando Adam	21,804	9	3	9,827	14	0	14,114	14	0	17,517	9	3			
Nasarpur	2,425	7	0	3,106	6	9	8,539	14	1	1,991	15	8			
Shikárpur	19,664	13	1	1,02,540	7	4	95,912	10	3	26,292	10	2	5,088	0	10
Sukkur	24,954	10	9	4,30,524	15	1	3,77,671	1	9	77,808	8	1	786	9	11
Garhi Yásin	7,107	5	6	11,625	15	2	11,607	5	2	7,128	15	6			
Robri	10,558	14	7	15,533	14	7	15,756	9	11	11,336	3	3			
Ghotki	2,181	4	6	6,001	13	6	5,409	8	8	2,773	2	9			
Lárkána	15,199	0	8	52,886	12	9	47,669	1	8	19,916	12	2	393	10	0
Kambar	5,330	14	10	11,410	12	0	9,247	11	9	7,493	13	1	93	11	0
Rato-dero	2,483	0	5	8,043	0	8	7,227	2	10	3,298	14	3	116	15	4
Umákot	7,230	9	1	8,997	6	9	12,449	7	5	3,778	6	5			
Mittá	501	6	0	8,236	4	4	2,677	1	3	1,060	9	1			
Jacobabad	2,836	2	3	48,628	1	9	50,657	15	9	706	4	3			
Total	9,15,651	11	5 1/2	19,80,056	9	7	25,18,803	4	11	3,76,905	0	1 1/2	17,085	8	2

* Note.—The difference of Rs. 75,807-3-4 between the closing balance of the previous year and the opening balance of the year under report is due to the exclusion by the Tando Muhammad Khán Municipality of a sum of Rs. 807-3-4 erroneously included, and of Rs. 75,000 by the Sukkur Municipality on account of investments of previous years formerly included in the balance and now shown as "advances recoverable" in the Memorandum of Liabilities and Claims, under instructions from the Accountant General, Bombay.

87. The total closing balance as compared with the figures of 1892-93 shows a decrease of Rs. 5,38,746-11-4 which is chiefly due to the Karáchi Municipality having raised a loan of Rs. 5,96,000 in the previous year which remained unexpended at the end of that year.

88. Of the larger Municipalities in Karáchi, Hyderabad and Jacobabad the income was not sufficient to cover the actual expenditure incurred in the year under report. The excess in Karáchi is mainly due to the extensive drainage scheme undertaken, construction of new slaughter-houses and a new dharam-sála, and to the laying of cast-iron water mains along certain roads, as also to the purchase of refuse destructors.

In Hyderabad the excess may be put down to the making of additional drains and heavy outlay on roads. In Jacobabad the excess is accounted for by an increase in expenditure under public works buildings and roads.

89. The largest outstanding balances occur in Karáchi and Shikárpur. In the former it is reported that legal proceedings have been taken for the recovery of arrears. In the latter the uncollected balance has already been partially brought to account, and steps are being taken for the realization of the remainder.

90. The property possessed by each Municipality is detailed in the respective reports of the several Municipalities, and it seems unnecessary to recapitulate it here.

91. The wants of the several Municipalities are detailed in their respective reports, but the requirements of the principal Municipalities are given below :—

Karáchi—(1) the drainage of the town with which progress is being rapidly made, and

(2) Proper ventilation of the native town, as more air and light are sadly required in certain parts.

Hyderabad.—The wants of this Municipality are the same as detailed in the previous year's report, *viz.* :—

(1) Drainage; (2) (a) sinking of percolation wells on the bank of the river for getting filtered water, (b) covering the reservoir of the present water-works, (c) urinals and dust-bins, and (d) improvement in nightsoil depôts, slaughter-houses and public latrines.

After much consideration it has at last been decided to have a comprehensive drainage project prepared, for which, as advised by the Sanitary Engineer with the Government of Bombay, the Municipality have engaged the services of Mr. Ault, of the firm of Messrs. Shone and Ault.

Sukkur and Shikárpur. Water-works and drainage at Sukkur and water-supply at Shikárpur.

In Sukkur water-works are in progress, and the survey for a drainage system has also been sanctioned, so that after the water-works are completed it is hoped that a complete drainage scheme will be prepared and taken in hand. The want of a good water-supply in Shikárpur has received careful attention, and much has been done in the past year, though much still remains.

92. The accounts of the Karáchi, Hyderabad, Sukkur, Tando Muhammad Khán and Hála Municipalities for 1893-94 were examined by their stipendiary auditors. In the first named Municipality the accounts for 1892-93 and for 6 months of 1893-94 were also examined by the Superintendent Outside Audit, Accountant General's Office, Bombay, and the several changes in classification pointed out in his memorandum of remarks received since the submission of the Municipality's report will, it is stated, be carried out in 1894-95. The accounts of the Bubak, Mánjhand, Umarkot, Mitti and Jacobabad Municipalities were examined by paid auditors, and those of Kotri were in process of examination at the time of submission of the report. In Matíari the accounts were examined by the Assistant Collector, and those of Tando Alahyar are stated to have been audited by the Chairman of the Municipality, presumably the Mukhtyárkar. The accounts of the remaining Municipalities were not audited, as the Municipalities were awaiting the visit of a special auditor whose appointment was in contemplation and has been sanctioned since the close of the year: *vide* Government Resolution No. 1628, dated 3rd May, 1894. It is, however, reported that in the Hyderabad District the accounts of all the Municipalities except those of Hyderabad were audited by the special auditor, Mr. Chandumal Gopáldás, Head Munshi to the Collector of Hyderabad, whose deputation was sanctioned in Government Resolution No. 460, dated 13th February 1893. But as his examination was conducted in May 1893 it could only apply to the accounts for 1892-93.

GENERAL REMARKS.

93. A comparison of the figures given under some heads in this report with those given in the Collector's and Deputy Commissioner's reports will show a few differences which are due to the correction, in my office, of errors appearing in the latter.

94. The information required by Government Circular No. 2578 of 2nd July 1889 is given below :—

Karachi.—The Collector's own words may be quoted on the working of the Karachi Municipality. "Karachi has creditably maintained its reputation as the foremost Municipality under the local self-government scheme under the able superintendence of its President the Honourable Mr. James Currie." Besides Karachi, Tatta is the only Municipality where the non-official members take a real interest in affairs. There has been a distinct improvement in the finances of Sehwan, in which and in Kotri the financial condition is now reported to be fair.

Hyderabad.—Though the Collector has not specially mentioned the Hyderabad Municipality, it may be said that the management of the non-official President Mr. Hiránand has been good. Acting on the advice of the Sanitary Board, and after a long discussion, a survey is being made with a view to a drainage project being prepared. To meet the pressing wants of the Municipality a water rate has been imposed; and though the bigoted conservatism and dislike of taxation common to most Indian Municipalities obstruct him, as they obstructed official Presidents, sure, if slow, progress may be counted upon. All the Municipalities in this district except two have reported compliance with the orders of Government regarding the removal of jungle from the neighbourhood of the towns. After some local opposition the Tando Muhammad Khán Municipality decided to introduce a house-tax to compensate for the loss occasioned by changes in the octroi schedule.

Shikárpur.—The Collector states that there is nothing particular to note beyond that the administration has been on the whole satisfactory. He deprecates the changes made in the Sukkur octroi schedule which was first elaborated by Sir Charles Pritchard when Commissioner in Sind. The changes were not made without full consideration; and though the result of them was to diminish the octroi receipts during the year under report when funds were sadly needed, I am hopeful that the ultimate result will be an improved net octroi revenue, and a large reduction in the amount of refunds, which on some articles were greater than the net income warranted. The Collector alludes to the great need of proper drainage at Sukkur and Shikárpur. In Sukkur the existing drainage which was intended for flood water was not devised for, and is unequal to carrying off sewage too, and he fears that the water delivered by the new water-works under construction will cause sickness and injury to property unless the proposed drainage system is constructed concurrently. This is prevented by want of funds. There is much reason in these remarks, but I understand that a survey for a new drainage project is on foot, and I feel sure that the Sukkur Municipality will prove equal to it. The Victoria Jubilee Technical Institute was opened on the 2nd April 1894, to which the late Mir of Khairpur and many gentlemen subscribed. Shikárpur, as mentioned in the body of the report, has done much towards improving its water-supply. The Female Medical Institute under the auspices of the Lady Dufferin Fund at Shikárpur, which was opened in February 1893, has been working well, and is much appreciated.

In the single Municipality in the Upper Sind Frontier, that of Jacobabad, the Deputy Commissioner reports that the Chairman K. S. Khadimali continues to exercise a very intelligent control. The Deputy Commissioner, Thar and Parkar, writes that the non-official members of the two Boards value the position they hold, though they are somewhat remiss in attending to their duties. The funds both at Umarkot and Mitti improved, and sanitation has been attended to according to the means available.

95. I am glad to report in my concluding remarks that there has been some general progress made in municipal administration in the year under report. As far as their means allow, Municipalities have endeavoured to conform their octroi dues to the wishes of Government. The initiative is taken by the official members, it is true, but in many even of the smaller corporations I have observed that one or two of the non-official members are exhibiting some

signs of interest, and I do not refer now to the large Municipalities of Sukkur, Shikárpur, Hyderabad and Karáchi. There is a deep-rooted dislike to any form of direct taxation. Even in Hyderabad, where the halálkhor cess has been tentatively introduced in a portion of the town, this much was effected only after prolonged opposition. Similarly, the house-tax introduced at Tando Muhammad Khán was most distasteful to the Hindu inhabitants. Year by year octroi schedules are improved, and refund rules are made to work more smoothly. Theoretically non-residents of municipal towns should subscribe nothing or very little to the municipal revenues. Practically, if octroi duties are permitted, this theory cannot be carried out. Government have not forbidden the levy of octroi dues within reason, and so much is now required of Municipalities, and the individuals composing the corporation of municipal towns have so little means, that many corporations would cease to exist if this source of revenue was cut off or even curtailed. In Karáchi and Sukkur great advances have been made, and it seems to me that further octroi reductions cannot reasonably be expected, while every endeavour is made to facilitate through trade and prevent hardship in particular cases. I adhere to the opinion, however, that the levy of octroi should not have been allowed until reasonable amounts of direct rating had been imposed.

In Karáchi the importance of the drainage project, which is under construction, must not be forgotten, and I hope that eventually it will be extended to the cantonment and other parts of the municipal area which need it. Shikárpur and Sukkur have taken in hand their water-supply. In the latter a pure and plentiful supply is assured. In the former much has been done with the existing well-supply, and a large scheme is being prepared. Projects progress slowly in Hyderabad, but it is hoped that their drainage scheme will be a fact before long. Some alarm has recently been felt lest the re-imposition by Government of import duties should lead to their interference with octroi. But I feel sure that that cannot be well grounded, as octroi duties existed as well as import duties formerly, and as I have said, the curtailment of the duties to any sensible extent would close many Municipalities and cripple all the rest.

I have the honour to be,
 My Lord,
 Your Lordship's most obedient Servant,
 H. E. M. JAMES,
 Commissioner in Sind.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Northern Division during the year ending 31st March 1894.

1	2	3	4	5	6								7	
					NUMBER OF MEMBERS OF COMMITTEE.									
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal Limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-Officials.	Europeans.	Natives.	REMARKS.	
Ahmedabad ...	1	Ahmedabad ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	144,451	...	17	16	83	7	26	3	30		
	2	Dhoika ...		16,494	...	8	7	15	3	12	15	
	3	Viramgam ...		23,209	...	8	7	16	4	11	15	
	4	Parantij ...		8,776	...	12	...	12	4	8	1	...	11	
	5	Modasa ...		6,965	...	6	6	12	3	9	1	...	11	
	6	Dhandhuka ...		9,576	...	10	...	10	6	4	10	
	7	Gogha ...		6,415	...	8	6	12	3	9	1	...	11	
	8	Sanand ...		7,784	...	10	...	10	6	4	10	
	9	Dholera ...		10,088	...	10	...	10	6	4	10	
	10	Mandal ...		8,080	...	10	...	10	6	4	10	
	11	Ranpur ...		5,338	...	10	...	10	6	4	10	
	12	Bareja ...		4,070	...	11	...	11	4	7	1	...	10	
	13	Uvarvad ...		4,285	...	11	...	11	4	7	1	...	10	
	14	Bavla... ..		3,906	...	9	...	8	5	4	9	
	15	Kasandra ...		3,022	...	7	...	7	4	3	7	
		Total ...		262,909	...	145	42	187	71	116	8	179		
Kaira ...	16	Kaira ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	10,101	...	7	7	14	4	10	...	14		
	17	Mehmadabad ..		7,842	...	10	...	10	6	4	...	10		
	18	Nadiad ...		29,048	...	9	9	18	3	15	...	38		
	19	Kapadvanj ...		14,805	...	7	7	14	3	11	1	13		
	20	Dakor ...		9,487	...	10	...	10	6	4	2	8		
	21	Borsad ...		12,159	...	10	...	10	6	4	...	10		
	22	Anand ...		9,214	...	10	...	10	6	4	2	8		
	23	Umreth ...		15,688	...	10	...	10	6	4	1	9		
	24	Od ...		8,082	...	8	...	8	5	3	1	7		
	25	Matar ...		4,642	...	10	...	10	6	4	...	10		
26	Mahudha ...	9,436	...	10	...	10	6	4	1	9				
		Total ...		130,454	...	101	23	124	57	67	8	116		
Panch Mahals .	27	Godhra ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	14,691	...	12	...	12	5	7	2	10		
	28	Dohad ...		10,947	...	12	...	12	5	7	1	11		
	29	Kalol... ..		4,096	...	9	...	9	5	4	2	7		
		Total ...		29,734	...	33	...	33	15	18	5	28		
Broach ...	30	Broach ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	40,168	...	13	12	25	6	19	6	19		
	31	Anklesvar ...		10,692	...	7	6	13	3	10	...	13		
	32	Jambusar ...		12,079	...	9	...	9	5	4	1	8		
	33	Hansot ...		4,433	...	9	...	9	5	4	...	9		
	34	Amod... ..		5,006	...	9	...	9	5	4	1	8		
		Total ...		72,381	...	47	18	65	24	41	8	57		
Surat ...	35	Surat ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	108,693	...	15	15	30	7	23	4	26		
	36	Rander ...		10,921	...	7	6	13	4	9	1	12		
	37	Bulsar ...		14,779	...	8	7	15	4	11	...	15		
	38	Mandvi ...		3,965	...	7	6	13	3	10	1	12		
		Total ...		138,358	...	37	34	71	18	53	6	65		
Thana ...	39	Thana ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	17,455	...	11	10	21	5	16	1	20		
	40	Kurla... ..		11,469	...	6	6	12	4	8	...	12		
	41	Bandra ...		18,317	...	8	8	16	4	12	4	12		
	42	Ransein ...		11,291	...	7	7	14	4	10	1	13		
	43	Mahim-Kelva .		11,322	...	9	8	17	3	14	...	17		
	44	Bhiwandi ...		14,387	...	8	7	15	4	11	...	15		
	45	Kalyan ...		11,685	...	7	7	14	3	11	...	14		
		Total ...		95,926	...	56	58	109	27	82	6	103		
		GRAND TOTAL.		729,762	...	419	170	589	212	377	41	548		

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Central Division during the year ending 31st March 1894.

1	2	3	4	5	6								7
					NUMBERS OF MEMBERS OF COMMITTEE.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal Limits.	Ex-officio.	Nom-inated.	Elected.	Total.	Officials.	Non-Officials.	Euro-peans.	Natives.	REMARKS.
Ahmednagar	1	Ahmednagar	Bombay Acts VI of 1873 and II of 1884.	36,083	...	12	12	24	7	17	6	10	
	2	Bhingar	Do.	6,490	...	7	6	13	4	9	2	12	
	3	Sauganur	Do.	9,783	...	7	6	13	3	10	1	11	
	4	Vambori	Do.	5,159	...	7	6	13	2	11	1	12	
		Total		56,495	...	33	30	63	16	47	9	65	
Khandesh	6	Amalner	Bombay Acts VI of 1873.	7,063	...	7	6	13	2	10	...	13	
	6	Patola	Do.	14,473	...	7	7	14	3	11	...	15	
	7	Brandol	Do.	12,567	...	8	7	15	4	12	...	16	
	8	Dharuagan	Do.	14,337	...	8	7	15	4	11	...	15	
	9	Bhadgaon	Do.	7,308	...	7	7	14	3	11	...	14	
	10	Mahel	Do.	999	...	12	6	18	6	8	...	10	
	11	Chopda	Do.	15,635	...	8	7	15	9	9	...	14	
	12	Shirpur	Do.	10,142	...	7	6	13	4	9	...	12	
	13	Sindkheda	Do.	4,713	...	7	6	13	4	9	...	12	
	14	Betvad	Do.	3,372	...	7	6	13	3	10	...	12	
	15	Barva	Do.	7,142	...	7	6	13	4	9	...	12	
	16	Yatal	Do.	10,801	...	7	6	13	3	10	...	12	
	17	Varangan	Do.	5,539	...	7	6	13	2	11	...	12	
	18	Bhusaval	Do.	11,445	...	7	6	13	4	9	...	11	
	19	Jalgaon	Do.	14,072	...	7	6	13	3	10	...	11	
	20	Dhulia	Do.	21,839	...	13	12	25	7	18	...	24	
	21	Songir	Do.	4,267	...	7	6	13	2	10	...	12	
22	Faloda	Do.	8,095	...	7	6	13	2	11	...	12		
23	Shahada	Do.	6,616	...	7	6	13	3	10	...	12		
24	Prakasha	Do.	6,684	...	7	6	13	3	11	...	12		
25	Nandurbar	Do.	7,694	...	7	6	13	3	10	...	12		
26	Kaipur	Do.	9,585	...	7	6	13	3	10	...	12		
		Total		202,853	...	169	136	305	70	229	39	258	
Nasik	27	Malegaon	Bombay Act VI of 1873 and II of 1884.	15,902	...	10	9	19	5	14	1	15	
	28	Yeola	Do.	18,881	...	10	9	19	4	15	1	16	
	29	Nasik	Do.	21,429	...	15	12	27	6	19	3	22	
	30	Sinnar	Do.	9,319	...	7	6	13	3	10	1	11	
	31	Jgatpur	Do.	7,541	...	7	6	13	3	11	6	8	
32	Trimbak	Do.	4,084	...	10	...	10	3	7	1	8		
		Total		78,739	...	57	42	99	23	76	12	87	
Poona	33	Poona City	Bombay Acts VI of 1873 and II of 1884.	114,790	...	10	20	30	6	24	3	27	
	34	Sarvad	XXVI of 1860 and VI of 1873.	6,368	...	7	6	13	3	10	1	11	
	35	Jejuri	Do.	3,460	...	7	6	13	3	10	1	11	
	36	Baramati	Do.	5,410	...	7	6	13	3	10	1	11	
	37	Indapur	VI of 1873 and II of 1884.	5,344	...	7	6	13	3	11	1	12	
	38	Sirur	XXVI of 1860	5,574	...	7	6	13	3	10	3	10	
	39	Talegaon Dabkhda.	Do.	4,476	...	7	6	13	3	10	1	11	
	40	Londhla	II of 1884	3,553	...	7	6	13	3	10	4	9	
	41	Khed.	XXVI of 1860	2,947	...	7	6	13	3	10	1	11	
	42	Alandh.	Do.	2,143	...	7	6	13	3	10	1	11	
43	Junnar	VI of 1873 and II of 1884.	11,944	...	9	8	17	4	13	1	14		
44	Poona Suburban	Do.	6,700	...	9	8	17	4	13	5	13		
		Total		177,707	...	91	90	181	39	142	23	165	
Satara	45	Satara City	Bombay Acts VI of 1873 and II of 1884.	25,749	...	13	12	25	6	20	3	23	
	46	Wai	Do.	12,473	...	9	8	17	4	13	2	15	
	47	Bahimatpur	Do.	6,070	...	7	6	13	4	9	1	10	
	48	Karid	Do.	12,086	...	7	6	13	4	9	1	10	
	49	Islampur	Do.	10,657	...	7	6	13	3	10	1	11	
	50	Ashta	Do.	11,403	...	7	6	13	3	11	1	12	
	51	Tiagan	Do.	11,201	...	7	6	13	3	10	1	11	
	52	Vita	Do.	5,264	...	7	6	13	3	10	...	12	
	53	Manyi	Do.	4,182	...	7	6	13	3	10	...	12	
	54	Pureadvi	Do.	2,903	...	7	6	13	3	10	...	12	
	55	Mha-val	Do.	6,415	...	7	6	13	3	10	...	12	
	56	Malcolupeth	Do.	3,418	...	10	...	10	3	7	4	6	
	57	Satara Suburban	Do.	3,353	...	13	...	13	3	4	6	6	
	58	Shirdia	Do.	4,911	...	5	4	9	3	6	1	7	
	59	Bhilarvi	Do.	6,085	...	5	4	9	3	7	1	8	
	60	Kaugan	Do.	4,009	...	5	4	9	3	6	1	7	
		Total		131,536	...	123	96	209	67	152	24	176	
Sholapur	61	Sholapur	Bombay Acts VI of 1873 and II of 1884.	82,329	...	13	18	31	4	22	3	25	
	62	Deral	Do.	20,569	...	6	8	14	3	14	2	16	
	63	Karnala	Do.	6,457	...	6	6	12	3	9	1	10	
	64	Pandharpur	Do.	19,977	...	6	9	15	3	12	...	15	
	65	Sangola	Do.	5,733	...	6	6	12	3	10	...	13	
		Total		115,044	...	42	42	84	14	40	6	46	
		GRAND TOTAL		763,338	...	515	426	941	225	716	62	840	

W. PORTEOUS,
Acting Commissioner, C. D.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Northern Division during the year ending 31st March 1894.

1	2	3	4	5	6								7	
					NUMBER OF MEMBERS OF COMMITTEE.									
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal Limits.	Ex-officio.	Nom-inated.	Elected.	Total.	Offi- cials.	Non- Officials.	Euro- peans.	Natives.	REMARKS.	
Ahmedabad ...	1	Ahmedabad ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	144,451	...	17	16	33	7	26	3	30		
	2	Dholka ...		16,494	...	8	7	15	3	12	15	
	3	Viramgam ...		23,209	...	8	7	15	4	11	15	
	4	Parantij ...		8,776	...	12	...	12	4	8	1	...	11	
	5	Modasa ...		6,965	...	6	6	12	3	9	1	...	11	
	6	Dhandhuka ...		9,576	...	10	...	10	6	4	10	
	7	Gogha ...		6,415	...	6	6	12	3	9	1	...	11	
	8	Sauand ...		7,784	...	10	...	10	6	4	10	
	9	Dholera ...		10,088	...	10	...	10	6	4	10	
	10	Mandal ...		5,030	...	10	...	10	6	4	10	
	11	Ranpur ...		5,338	...	10	...	10	6	4	10	
	12	Bareja ...		4,070	...	11	...	11	4	7	1	...	10	
	13	Uvarvad ...		4,285	...	11	...	11	4	7	1	...	10	
	14	Bavla... ..		3,906	...	9	...	9	5	4	9	
	15	Kasandra ...		3,022	...	7	...	7	4	3	7	
		Total ...		262,909	...	145	42	187	71	116	8	179		
Kaira ...	16	Kaira ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	10,101	...	7	7	14	4	10	...	14		
	17	Mehmadabd ...		7,442	...	10	...	10	6	4	...	10		
	18	Nadiad ...		29,048	...	9	9	18	3	15	...	18		
	19	Kapadvanj ...		14,805	...	7	7	14	3	11	1	13		
	20	Dakor ...		9,487	...	10	...	10	6	4	2	8		
	21	Borsad ...		12,159	...	10	...	10	6	4	...	10		
	22	A'nand ...		9,214	...	10	...	10	6	4	2	8		
	23	Umreth ...		15,638	...	10	...	10	6	4	1	9		
	24	Od ...		8,082	...	8	...	8	5	3	1	7		
	25	Matar ...		4,642	...	10	...	10	6	4	...	10		
26	Mahudha ...	9,436	...	10	...	10	6	4	...	9				
		Total ...		130,454	...	101	23	124	57	67	8	116		
Panch Mahals ...	27	Godhra ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	14,691	...	12	...	12	5	7	2	10		
	28	Dohad ...		10,947	...	12	...	12	5	7	1	11		
	29	Kalol... ..		4,096	...	9	...	9	5	4	2	7		
		Total ...		29,734	...	33	...	33	15	18	5	28		
Broach ...	30	Broach ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	40,168	...	13	12	25	6	19	6	19		
	31	Anklesvar ...		10,692	...	7	6	13	3	10	...	13		
	32	Jambusar ...		32,079	...	9	...	9	6	4	1	8		
	33	Hansot ...		4,436	...	9	...	9	5	4	...	9		
	34	Amod... ..		5,006	...	9	...	9	5	4	1	8		
		Total ...		72,381	...	47	18	65	24	41	8	57		
Surat ...	35	Surat ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	108,693	...	15	15	30	7	23	4	26		
	36	Rander ...		10,921	...	7	6	13	4	9	1	12		
	37	Hulsar ...		14,779	...	8	7	15	4	11	...	15		
	38	Mandvi ...		3,965	...	7	6	13	3	10	1	12		
		Total ...		138,358	...	37	34	71	18	53	6	65		
Thana ...	39	Thana ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	17,455	...	11	10	21	5	16	1	20		
	40	Kurla... ..		71,469	...	6	6	12	4	8	...	12		
	41	Bandra ...		18,317	...	8	8	16	4	12	4	12		
	42	Rasscin ...		11,291	...	7	7	14	4	10	1	13		
	43	Mahim-Kelva ...		11,322	...	9	8	17	3	14	...	17		
	44	Bhiwadi ...		14,387	...	9	7	15	4	11	...	15		
	45	Kalyas ...		11,685	...	7	7	14	3	11	...	14		
		Total ...		95,926	...	56	53	109	27	62	6	103		
		GRAND TOTAL		729,762	...	419	170	589	212	377	41	548		

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Central Division during the year ending 31st March 1894.

1	2	3	4	5	6								7
					NUMBERS OF MEMBERS OF COMMITTEE.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal Limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-Officials.	Euro-peans.	Natives.	REMARKS.
Ahmednagar	1	Ahmednagar	Bombay Acts VI of 1873 and II of 1884.	36,083	...	12	12	24	7	17	8	19	
	2	Bhifogār	Do.	5,490	...	7	6	13	4	9	1	12	
	3	Sangawner	Do.	9,733	...	7	6	13	3	10	1	11	
	4	Vambori	Do.	5,159	...	7	6	13	3	11	1	12	
		Total		56,465	...	33	30	63	18	47	9	68	
Khândesh	5	Amalner	Bombay Acts VI of 1873.	7,063	...	7	6	13	3	10	...	13	
	6	Parola	Do.	14,478	...	8	7	15	4	11	...	16	
	7	Krandol	Do.	12,367	...	8	7	15	3	12	...	15	
	8	Dharangam	Do.	14,537	...	8	7	15	4	11	...	16	
	9	Bhadgaon	Do.	7,398	...	7	6	13	4	9	...	13	
	10	Mâbeji	Do.	7,490	...	7	6	13	4	9	...	13	
	11	Chopda	Do.	18,855	...	8	7	15	4	11	...	16	
	12	Bhirpur	Do.	10,142	...	7	6	13	4	9	...	13	
	13	Sindhkheda	Do.	4,713	...	7	6	13	4	9	...	13	
	14	Betkheda	Do.	3,372	...	7	6	13	4	9	...	13	
	15	Burda	Do.	7,142	...	7	6	13	4	9	...	13	
	16	Tatal	Do.	10,801	...	7	6	13	4	9	...	13	
	17	Varangan	Do.	5,539	...	7	6	13	3	10	...	13	
	18	Bhusawal	Do.	11,445	...	7	6	13	4	9	...	13	
	19	Jalgaon	Do.	14,672	...	7	6	13	3	10	...	13	
	20	Dhulta	Do.	21,888	...	18	13	31	7	18	...	25	
21	Songir	Do.	4,207	...	7	6	13	3	10	...	13		
22	Taloda	Do.	8,093	...	7	6	13	3	10	...	13		
23	Shahâda	Do.	6,616	...	7	6	13	3	10	...	13		
24	Prakâsha	Do.	8,084	...	7	6	13	3	10	...	13		
25	Naudurbâr	Do.	7,064	...	7	6	13	3	10	...	13		
26	Faispur	Do.	9,535	...	7	6	13	3	10	...	13		
		Total		207,853	...	169	136	305	76	229	19	286	
Nâsik	27	Mâlegaon	Bombay Act VI of 1873 and II of 1884.	15,503	...	10	9	19	5	14	1	18	
	28	Yeola	Do.	18,881	...	10	9	19	4	15	2	19	
	29	Nâsik	Do.	24,429	...	13	12	25	6	19	8	22	
	30	Sinâr	Do.	8,319	...	7	6	13	3	10	1	14	
	31	Igatpuri	Do.	7,641	...	7	6	13	3	11	6	8	
		Total		78,739	...	57	42	99	23	76	12	87	
Poona	32	Poona City	Bombay Acts VI of 1873 and II of 1884.	118,790	...	10	20	30	6	24	3	27	
	33	Sâsvad	XXVI of 1880 and VI of 1873.	6,568	...	7	6	13	3	10	1	12	
	34	Jejuri	Do.	3,469	...	7	6	13	3	10	1	12	
	35	Bârâmâti	Do.	5,410	...	7	6	13	3	10	1	12	
	36	Indâpur	VI of 1873 and II of 1884.	5,244	...	7	6	13	2	11	1	12	
	37	Sinâr	XXVI of 1880	5,574	...	7	6	13	3	10	3	10	
	38	Talgaon Dâbhâda	Do.	4,476	...	7	6	13	3	10	1	12	
	39	Londâvi	II of 1884	3,592	...	7	6	13	2	11	4	9	
40	Khed	XXVI of 1880	3,947	...	7	6	13	3	10	1	12		
41	A'handi	Do.	2,143	...	7	6	13	3	10	1	12		
42	Junnâr	VI of 1873 and II of 1884.	11,984	...	9	8	17	4	13	2	16		
43	Poona Suburban	Do.	6,700	...	9	8	17	4	13	5	13		
		Total		177,707	...	91	90	181	39	142	23	168	
Sâtrâ	44	Sâtrâ City	Bombay Acts VI of 1873 and II of 1884.	25,749	...	13	13	26	5	20	3	23	
	45	Wâi	Do.	12,473	...	8	8	17	4	13	2	16	
	46	Bâhimâtpur	Do.	6,670	...	7	6	13	4	9	1	12	
	47	Karâd	Do.	12,486	...	7	6	13	4	9	1	12	
	48	Isâm-pur	Do.	10,657	...	7	6	13	3	10	1	12	
	49	Ashta	Do.	11,403	...	7	6	13	3	11	1	12	
	50	Talgaon	Do.	11,201	...	7	6	13	3	10	1	12	
	51	Vita	Do.	5,264	...	7	6	13	3	10	...	13	
	52	Mâyri	Do.	4,183	...	7	6	13	3	10	...	13	
	53	Puresâvli	Do.	2,902	...	7	6	13	3	10	...	13	
	54	Mhasâvâd	Do.	6,416	...	7	6	13	3	10	...	13	
	55	Malcolmpeth	Do.	3,444	...	10	...	10	3	7	4	8	
56	Sâtrâ Suburban	Do.	3,353	...	13	...	13	9	4	5	6		
57	Sâtrâ	Do.	4,911	...	8	4	9	3	6	1	8		
58	Bhivâdli	Do.	6,085	...	3	4	9	3	7	1	8		
59	Kâsagaon	Do.	4,600	...	5	4	9	3	7	1	8		
		Total		131,530	...	123	86	209	67	163	24	184	
Sholâpur	60	Sholâpur	Bombay Acts VI of 1873 and II of 1884.	62,329	...	13	13	26	4	22	3	23	
	61	Bîrâd	Do.	20,669	...	8	8	16	3	14	2	14	
	62	Karmâla	Do.	6,487	...	8	8	16	3	13	1	11	
	63	Pandharpur	Do.	19,971	...	9	9	18	3	15	...	18	
64	Sângola	Do.	8,783	...	8	8	16	3	10	...	18		
		Total		118,044	...	62	62	124	14	40	6	79	
		GRAND TOTAL		762,338	...	515	426	941	225	716	63	849	

W. PORTEOUS,
Acting Commissioner, C. D.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Southern Division during the year ending 31st March 1894

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								REMARKS.
					(a).	(b).	(c).	(d).	(e).	(f).	(g).	(h).	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Euro-peans.	Natives.	
Belgaum	1	Belgaum		27,952	...	13	12	25	7	18	3	22	
	2	Nipani		11,728	...	7	6	13	3	10	...	13	
	3	Athni		10,416	...	7	6	13	2	11	...	13	
	4	Gokak		12,106	...	7	6	13	3	10	1	12	
	5	Saundatti-Yallamma		8,930	...	8	7	15	4	11	1	14	
	6	Yamkanardi		6,772	...	7	6	13	2	11	...	13	
		Total		76,904	...	49	43	92	21	71	5	87	
Dhárwár	7	Dhárwár		52,841	...	12	12	24	7	17	6	18	
	8	Hubli		52,595	...	12	12	24	5	19	1	23	
	9	Gadag-Bettigeri		23,890	...	9	8	17	4	13	1	16	
	10	Navalgund		8,969	...	7	6	13	3	10	...	13	
	11	Yannur (temporary)		...	...	...	...	...	...	...	...	...
	12	Nargund		9,596	...	7	6	13	3	10	...	13	
	13	Ránebennur		18,761	...	7	6	13	3	10	1	12	
	14	Gudgadapur		...	...	...	...	...	...	...	...	...
		Total		1,53,538	...	68	63	130	30	100	11	119	
Bijápur	17	Bijápur		16,759	...	7	6	13	6	7	1	12	
	18	Bsgalkot		18,034	...	7	6	13	3	10	1	12	
	19	Ilkal		11,216	...	7	6	13	3	10	1	12	
	20	Guledgud		15,481	...	7	6	13	2	11	1	12	
		Total		61,490	...	28	24	52	14	38	4	48	
Kánara	21	Kárwár		14,579	...	8	8	16	5	11	3	13	
	22	Kumta		10,714	...	7	6	13	3	10	1	12	
	23	Sirsi		6,644	...	6	6	12	5	7	...	12	
	24	Haliyál		6,180	...	7	6	13	3	10	...	13	
	25	Honzavar		6,207	...	7	6	13	4	9	2	11	
	26	Bhatkal		5,940	...	6	5	11	4	7	1	10	
	27	Gokara (temporary)		...	...	12	...	12	5	7	1	11
	28	Ulvi Do.		...	...	16	...	16	4	12	...	16
		Total		50,264	...	69	37	106	33	73	8	98	
Batnágiri	29	Vengurla		10,134	...	8	8	16	4	12	...	16	
	30	Rájapur		7,784	...	6	6	12	3	9	...	12	
	31	Batnágiri		14,303	...	12	12	24	6	18	2	22	
	32	Chiplun		11,717	...	8	8	16	2	14	...	16	
	33	Dápoli		2,693	...	6	6	12	1	11	...	12	
		Total		46,631	...	40	40	80	16	64	2	78	
Kolápa	34	Alúbág		5,888	...	7	6	13	3	10	...	13	
	35	Pen		7,462	...	7	6	13	3	10	1	12	
	36	Roha-Ashtami		5,312	...	7	6	13	2	11	...	13	
	37	Mahád		6,870	...	7	6	13	3	10	...	13	
	38	Parvel		10,420	...	7	6	13	3	10	1	12	
	39	Uran		11,422	...	7	6	13	4	9	3	10	
		Total		47,274	...	42	36	78	18	60	5	73	
		GRAND TOTAL		4,36,151	...	296	242	538	132	406	35	503	

Bombay act VI of 1873 and Bombay District Municipal Amendment Act II of 1884.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Province of Sind during the year ending 31st March 1894.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Name of District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Euro-peans.	Natives.	REMARKS.
Karachi	1	Karachi	...	105,199	...	16	16	32	8	24	10	20	
	2	Kotri	...	7,900	...	7	6	13	5	8	1	12	
	3	Mánjhand	...	2,544	...	10	...	10	4	6	1	9	
	4	Sohwan	...	4,624	...	12	...	12	4	8	1	11	
	5	Bubak	...	2,876	...	10	...	10	4	6	1	9	
	6	Tatta	...	8,969	...	12	...	12	4	8	1	11	
	7	Keti Bandar	...	2,503	...	10	...	10	4	6	1	9	
	8	Mirpur Bathoro	...	5,200	...	10	...	10	4	6	1	9	
		Total	...	137,824	...	87	22	109	37	72	17	92	
Hyderabad	1	Hyderabad	...	58,048	...	13	12	25	5	20	2	23	
	2	Tando Muhammad Khan	...	4,126	...	10	...	10	4	6	1	9	
	3	Hala	...	5,058	...	10	...	10	4	6	1	9	
	4	Matiári	...	5,815	...	9	...	9	3	6	1	8	
	5	Tando Alahyar	...	4,308	...	10	...	10	4	6	1	9	
	6	Tando Adam	...	5,033	...	9	...	9	3	6	1	8	
	7	Nasarpur	...	3,914	...	8	...	8	4	4	1	7	
		Total	...	86,302	...	69	12	81	27	54	8	73	
Shikárpur	1	Shikárpur	...	42,004	...	15	15	30	7	23	2	25	
	2	Sukkur	...	29,302	...	15	15	30	9	21	3	27	
	3	Garhi Yásin	...	5,950	...	12	...	12	4	8	1	11	
	4	Rohri	...	8,786	...	12	...	12	4	8	1	11	
	5	Ghotki	...	3,243	...	12	...	12	4	8	1	11	
	6	Larkána	...	12,019	...	12	...	12	4	8	1	11	
	7	Karobar	...	5,341	...	12	...	12	3*	8	1	10	* 1 vacancy.
	8	Rato-dero	...	3,649	...	12	...	12	4	8	1	11	
		Total	...	110,303	...	102	30	132	39	92	11	120	
Thar and Pákar.	1	Umarket	...	3,702	...	12	...	12	3	9	1	11	
	2	Mitti	...	2,997	...	12	...	12	3	9	1	11	
		Total	...	6,699	...	24	...	24	6	18	2	22	
Upper Sind Frontier	1	Jacobabad	...	12,396	...	3	7	15	5†	9	1	13	† 1 vacancy.
GRAND TOTAL ..	...	.....	...	353,418	...	290	71	361	114	245	39	320	
GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND ...	...	.....	...	1,932,594	...	1,230	838	2,068	569	1,499	168	1,900	
GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND ...	...	.....	...	2,286,012	...	1,520	909	2,429	683	1,744	207	2,220	

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

Statement showing the Income of the Municipalities in the

1	2	3	4	MUNICIPAL					
				a	b	c	d	e	
									Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and optica.)
Name of District.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmedabad ...	1	Ahmedabad ...	43,980 6 8	97,886 9 1	.....	4,301 8 4	3,753 14 5	.....	.....
	2	Dholka ...	1,245 1 11	5,981 6 10	.....	1,072 6 8	128 10 0	75 12 11	.....
	3	Viramgam ...	7,430 11 8	11,862 9 5	.....	.....	133 9 9	1,304 1 5	.....
	4	Parantij ...	4,243 9 5	.....	.....	.....	.....	.....	.....
	5	Modasa ...	1,875 4 2	.....	.....	.....	.....	.....	.....
	6	Dhandhuka ...	200 5 11	.....	.....	.....	.....	.....	.....
	7	Gogha ...	488 11 8	2,579 11 9	.....	147 15 7	82 14 7	41 12 0	.....
	8	Sanand ...	860 10 9	.....	.....	.....	.....	.....	.....
	9	Dholera ...	973 6 0	.....	.....	.....	.....	.....	.....
	10	Mandel ...	2,220 1 10	.....	.....	.....	.....	.....	.....
	11	Rajpur ...	250 2 3	956 6 5	.....	.....	69 13 6	56 7 5	.....
	12	Bareja ...	3,301 3 3	.....	.....	.....	.....	.....	.....
	13	Uvarval ...	2,700 3 1	.....	.....	.....	.....	.....	.....
	14	Ravla ...	2,819 12 1	.....	.....	.....	.....	.....	.....
	15	Kasandra ...	849 9 4	.....	.....	.....	.....	.....	.....
			Total ...	78,448 8 9	1,12,307 11 6	5,521 14 5	4,198 14 3	1,478 1 9
Kaira ...	16	Kaira ...	5,201 7 6	.....	.....	.....	.....	.....	.....
	17	Mehmadabad ...	798 1 7	.....	.....	.....	.....	.....	.....
	18	Nadiad ...	9,934 18 9	14,889 12 11	.....	1,907 0 2	2,247 3 7	891 11 9	.....
	19	Kapadvanj ...	3,878 8 7	.....	.....	.....	.....	.....	.....
	20	Dakor ...	16,863 6 6	.....	.....	.....	.....	.....	.....
	21	Borsad ...	2,630 10 0	.....	.....	.....	.....	.....	.....
	22	Amand ...	1,799 12 0	.....	.....	.....	.....	.....	.....
	23	Umreth ...	2,407 0 8	.....	.....	.....	.....	.....	.....
	24	Od ...	575 8 9	.....	.....	.....	.....	.....	.....
	25	Matar ...	1,737 12 3	.....	.....	.....	.....	.....	.....
	26	Mahudha ...	3,884 12 5	.....	.....	.....	.....	.....	.....
		Total ...	50,179 13 5	14,589 12 11	.....	1,907 0 2	2,247 3 7	891 11 9	.....
Panch Mahals ...	27	Godhra ...	4,916 0 3	.....	.....	.....	.....	.....	.....
	28	Dohad ...	1,638 1 8	.....	.....	.....	.....	.....	.....
	29	Kalol ...	1,540 5 11	.....	.....	.....	.....	.....	.....
		Total ...	7,414 7 10	.....	.....	.....	.....	.....	.....
Broach ...	30	Broach ...	64,988 3 10	51,336 10 8	.....	4,465 10 11	4,8 8 15 11	241 14 10	.....
	31	Anklesvar ...	8,024 9 11	5,071 9 8	.....	193 9 6	4,324 7 2	.....	.....
	32	Jambusar ...	4,464 13 5	.....	.....	.....	.....	.....	.....
	33	Hansot ...	2,674 1 6	.....	.....	.....	.....	.....	.....
	34	Amod ...	2,800 12 3	.....	.....	.....	.....	.....	.....
		Total ...	82,932 8 11	56,408 4 1	.....	4,659 4 5	9,313 7 0	281 14 10	.....
Surat ...	35	Surat ...	1,73,630 0 1	98,659 10 0	2,447 11 6	5,171 14 11	8,044 4 10	.....	.....
	36	Kander ...	5,831 3 4	8,992 3 3	.....	.....	1,371 4 9	53 5 7	.....
	37	Bulsar ...	1,917 5 3	1,593 3 8	.....	.....	.....	.....	.....
	38	Mandvi ...	4,675 7 10	.....	.....	.....	.....	.....	.....
		Total ...	1,85,054 0 6	1,09,145 0 11	2,447 11 6	5,171 14 11	9,415 9 7	53 5 7	.....
Thana ...	39	Thana ...	2,340 8 2	2,675 3 4	433 7 0	390 18 5	551 10 7	.....	.....
	40	Kuria ...	7,440 11 8	.....	.....	.....	.....	.....	.....
	41	Handra ...	11,884 6 4	.....	.....	.....	.....	.....	.....
	42	Basscin ...	1,068 9 10	2,361 7 3	.....	.....	.....	.....	.....
	43	Kelva Mahim ...	1,818 4 5	359 1 6	.....	38 1 3	.....	.....	.....
	44	Bhiwandi ...	11,019 1 10	.....	.....	.....	.....	.....	.....
45	Kalyan ...	3,379 7 7	.....	.....	.....	.....	.....	.....
		Total ...	39,030 15 8	5,395 12 1	433 7 0	428 14 8	551 10 7	.....	.....
		GRAND TOTAL ...	4,39,020 2 1	3,04,746 9 6	2,881 2 6	17,689 8 7	25,726 13 0	2,705 1 11	.....

RATES AND TAXES.

Octrol.				Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.
f	g	A	i			
Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII (Metals.)	Total.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,860 9 6	31,986 1 0	5,037 10 6	1,47,776 15 10	9,114 1 7	6,145 12 0	834 0 0
106 2 0	977 7 8	201 9 4	8,574 6 10	.....	657 8 0	7 0 0
371 8 9	2,575 4 2	239 15 1	16,427 0 7	2,469 15 3	784 8 0	.....
.....	.....	.....	.....	4,791 8 0	.....	.....
.....	.....	.....	.....	4,209 8 0	.....	.....
.....	.....	.....	.....	7,586 15 6	.....	.....
26 2 10	10 9 8	3 0 10	2,892 3 8	3,465 0 0	118 0 0	.....
.....	.....	.....	.....	4,357 13 0	.....	.....
.....	.....	.....	.....	2,780 8 0	.....	.....
97 7 10	867 1 3	329 7 10	1,670 12 3	1,926 8 0	.....	.....
.....	.....	.....	.....	2,050 8 0	.....	.....
.....	.....	.....	.....	2,080 10 11	.....	.....
.....	.....	.....	.....	2,280 8 0	.....	.....
.....	.....	.....	.....	766 0 0	.....	.....
5,461 14 11	85,867 2 4	5,611 11 7	1,77,347 6 9	47,535 8 3	7,705 12 0	831 0 0
.....	.....	.....	.....	9,828 15 6	.....	.....
.....	.....	.....	.....	5,806 0 0	.....	.....
432 8 6	3,029 4 7	3,013 1 6	26,110 11 0	11,370 0 0	663 10 0	.....
.....	.....	.....	.....	11,402 2 0	.....	.....
.....	.....	.....	.....	4,275 8 0	.....	.....
.....	.....	.....	.....	4,247 12 0	.....	.....
.....	.....	.....	.....	2,932 4 0	.....	.....
.....	.....	.....	.....	8,928 12 0	.....	.....
.....	.....	.....	.....	2,344 8 0	.....	.....
.....	.....	.....	.....	2,449 0 0	.....	.....
.....	.....	.....	.....	4,217 10 0	.....	.....
432 8 6	3,029 4 7	3,013 1 6	26,110 11 0	67,274 7 6	663 10 0	.....
.....	.....	.....	.....	7,614 12 3	970 0 0	.....
.....	.....	.....	.....	5,098 8 0	166 0 0	.....
.....	.....	.....	.....	1,824 0 0	.....	.....
.....	.....	.....	.....	15,137 4 3	1,136 0 0	.....
1,003 13 4	4,990 15 10	3,317 8 1	70,275 9 3	10,929 4 0	1,980 0 0	.....
678 6 0	1,531 5 6	416 11 11	12,316 1 9	.....	205 0 0	.....
.....	.....	.....	.....	8,103 16 6	609 0 0	.....
.....	.....	.....	.....	2,235 14 0	462 0 0	.....
.....	.....	.....	.....	5,324 2 0	.....	.....
1,692 3 4	6,513 5 4	3,734 4 0	82,591 11 0	10,593 3 6	3,966 0 0	.....
2,991 4 2	14,321 0 9	4,707 0 3	1,36,242 14 5	.....	8,298 12 0	350 8 0
188 8 5	.....	.....	10,005 6 0	.....	436 8 0	168 0 0
.....	.....	.....	1,593 3 8	4,534 18 0	1,733 9 0	.....
.....	.....	.....	.....	1,517 0 0	640 0 0	.....
3,179 12 7	14,321 0 9	4,707 0 3	1,48,441 8 1	6,051 13 0	11,128 13 0	548 8 0
3,123 4 10	.....	.....	7,174 7 2	4,367 10 4	687 4 0	.....
226 4 11	.....	.....	226 4 11	2,178 8 0	.....	2,117 3 0
.....	.....	.....	.....	7,698 6 7	7,085 0 0	.....
305 5 1	200 12 2	24 13 3	2,892 5 9	2,109 10 10	805 0 0	63 0 0
42 14 6	68 6 3	.....	606 7 6	1,820 6 0	.....	.....
.....	.....	.....	876 8 0	5,089 8 0	1,964 4 0	804 12 0
576 8 0	.....	.....	.....	4,657 6 8	.....	.....
4,274 5 4	269 2 5	24 13 3	11,378 1 4	27,921 8 5	11,137 8 0	2,989 15 0
16,030 12 8	59,998 15 5	17,090 14 7	4,45,969 6 2	1,90,513 12 11	36,727 11 0	4,379 7 0

MUNICIPAL RATES AND TAXES—continued.

Tolls (on roads and ferries.)	Water-rate.	Tax on boats.	Conservancy (including scavenging and latrine rates).	Other taxes.		
				Pilgrim Tax.	Tax for the removal of sewage water.	Tax for the removal of dyers' waste water.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
19,596 11 10 1,160 15 0 2,666 7 0 210 7 9	43,677 14 5 ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	45,732 1 3 4,051 2 4 ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	9,916 13 6	312 0 0
23,534 9 7	43,677 14 5	.....	49,803 3 7	.....	9,916 13 6	312 0 0
..... 5,263 9 0 ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... 1,486 0 0 ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... 14,277 1 0............................................................	...........................................................................	...........................................................................
5,262 9 0	.....	.....	1,486 0 0	14,277 1 0	.....	.....
..... 980 14 1 1,738 12 0 ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... 333 0 0..................................................	...........................................................................	...........................................................................	...........................................................................
2,729 11 1	.....	.....	333 0 0	.....	.....	.....
..... 4,921 10 0.............................................	...........................................................................	...........................................................................	...........................................................................	...........................................................................	...........................................................................	...........................................................................
4,921 10 0	.....	.....	.....	.....	.....	.....
..... 61,679 6 3 3,067 12 9 4,893 11 0 1,953 0 0 ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....	..... ..... 85,402 8 0 1,331 8 0 777 0 0.............................................	...........................................................................	...........................................................................	...........................................................................
71,593 14 0	.....	.....	87,511 0 0	.....	.....	.....
..... 3,964 12 0 8,668 0 0 2,205 0 0 5,010 0 0 4,561 0 0 ..... ..... ..... ..... .....	..... ..... 1,791 5 0 1,194 4 11 940 8 0 ..... ..... ..... ..... .....	..... ..... ..... ..... 748 0 0 549 0 3 ..... ..... ..... ..... .....	..... ..... 3,858 12 0 1,709 13 0 1,940 13 0 1,049 4 0 1,668 0 0.........................	...........................................................................	...........................................................................	...........................................................................
24,408 12 0	3,926 1 11	1,597 0 3	9,626 10 0	.....	.....	.....
1,32,751 1 8	47,604 0 4	1,597 0 3	98,750 13 7	14,277 1 0	9,916 13 6	312 0 0

6					7		
REVENUES UNDER SPECIAL ACTS.					REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.		
Total.	From Pounds.	From Hackney carriages.	From Licenses for the sale of spirits and drugs.	Total.	Rent of lands, houses, farms, &c.	Sale-proceeds of lands and produce of lands, &c.	
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
1,58,126 6 6	1,126 4 11	645 14 6	30 0 0	2,002 3 5	6,701 12 2	5,149 9 8	
10,899 13 10	247 1 0	.....	5 0 0	252 1 0	143 4 0	33 6 3
26,399 1 2	223 2 0	.....	.....	223 2 0	977 2 8	117 14 10
4,791 8 0	190 2 0	.....	.....	190 2 0	13 8 0	30 2 6
4,209 8 0	14 12 0	.....	.....	14 12 0	.....	43 1 6
7,586 15 6	217 10 0	.....	.....	217 10 0	103 13 3	66 14 0
5,220 11 0	40 11 0	.....	.....	40 11 0	.....	.....
5,465 0 0	104 8 0	.....	.....	104 8 0	.....	125 0 0
4,357 18 0	251 3 7	.....	.....	251 3 7	.....	.....
2,736 8 0	110 4 0	.....	.....	110 4 0	.....	.....
5,608 4 3	104 0 0	.....	.....	104 0 0	.....	.....
2,050 5 0	191 2 0	.....	.....	191 2 0	0 1 6	1 0 0
2,080 10 11	27 12 0	.....	.....	27 12 0	.....	.....
2,280 8 0	173 5 0	.....	.....	173 5 0	.....	.....
768 0 0	36 10 6	.....	.....	36 10 6	.....	.....
3,61,274 4 1	3,371 11 0	645 14 6	25 0 0	4,042 9 6	7,938 9 7	5,567 0 9	
9,828 15 6	804 2 2	.....	.....	804 2 2	114 5 1	65 12 8
5,608 0 0	74 5 0	.....	.....	74 5 0	18 14 0	.....
44,892 14 0	1,383 14 0	.....	.....	1,383 14 0	102 12 0	206 4 8
11,102 2 0	110 11 3	.....	5 0 0	110 11 3	159 12 5	280 8 0
18,553 9 0	314 4 0	.....	10 0 0	324 4 0	.....	0 5 3
4,247 13 0	438 0 7	.....	5 0 0	443 0 7	65 0 1	102 8 9
2,932 4 0	196 10 0	.....	.....	196 10 0	15 0 0	.....
5,928 12 0	164 4 9	.....	.....	164 4 9	12 13 7	13 2 4
2,344 8 0	55 0 0	.....	.....	55 0 0	53 0 0	.....
2,419 0 0	246 7 0	.....	.....	246 7 0	.....	.....
4,217 10 0	209 10 0	.....	.....	209 10 0	0 4 0	.....
1,15,074 6 6	3,991 4 0	.....	20 0 0	1,011 4 9	516 13 2	668 9 8
9,576 10 4	619 10 0	.....	15 0 0	634 10 0	309 14 11	346 15 0
7,936 5 0	382 14 0	.....	.....	382 14 0	199 8 0	.....
1,824 0 0	107 2 9	.....	.....	107 2 9	.....	.....
19,335 15 4	3,109 10 9	.....	15 0 0	1,124 10 9	509 6 11	346 15 0
68,106 7 3	251 4 10	84 10 6	15 0 0	350 14 6	2,038 2 8	685 3 3	
13,221 1 9	311 4 5	.....	.....	311 4 5	.....	35 12 6
8,712 15 6	476 10 3	.....	.....	476 10 3	116 14 4	.....
2,697 14 0	124 13 6	.....	.....	124 13 6	.....	.....
5,324 2 0	37 12 6	.....	.....	37 12 6	28 1 3	.....
1,18,062 8 6	1,201 15 9	84 10 6	15 0 0	1,301 10 3	2,178 2 3	720 15 9	
2,12,004 0 8	1,525 4 8	347 11 5	60 0 0	1,938 0 1	461 12 7	4,163 1 7	
15,029 2 0	188 10 0	.....	.....	188 10 0	.....	192 9 10
13,532 4 8	214 9 0	.....	.....	214 9 0	238 13 4	576 12 6
4,110 0 0	203 14 6	.....	.....	203 14 6	98 5 6	.....
2,76,275 8 1	2,132 6 2	347 11 5	60 0 0	2,540 1 7	798 15 5	4,922 7 11	
21,344 2 6	186 5 0	6 12 0	.....	193 1 0	286 10 9	.....
74 8 1 10	62 13 0	5 4 0	.....	68 1 0	.....	20 9 0
20,710 3 7	60 6 0	30 12 0	.....	100 2 0	451 0 0	54 8 0
8,324 4 7	19 10 0	2 8 0	10 0 0	32 2 0	.....	12 12 6
3,912 13 9	111 8 0	.....	5 0 0	116 3 0	.....	8 0 0
11,040 0 0	125 1 0	71 12 0	.....	196 13 0	90 0 0	132 6 8
14,127 14 8	244 1 0	66 10 0	5 0 0	315 11 0	.....	.....
9,935 8 11	669 7 0	192 10 0	50 0 0	1,022 1 0	777 10 0	228 4 2	
9,82,008 3 5	12,616 7 5	1,570 14 5	135 0 0	14,013 5 10	12,719 10 1	12,454 5 8	

REVENUE DERIVED FROM MUNICIPAL PROPERTY

Conservancy receipts (other than taxes and rates).	Fees and Revenue from Educational Institutions.	Fees and Revenue from Medical Institutions.	Fees and Revenue from Markets and Slaughter-houses.	Other Fees.		
				Fees and Revenue from weights and measures.	Fees for occasional occupation of roads.	Fees for temporary Counters in front of shops
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,038 9 6	5,087 0 0	20 4 6	5,010 7 8	2,306 10 0	1,715 0 0	.....
.....	742 18 6	.....	.....	.....	25 0 0	.....
.....	1,269 11 8	.....	.....	.....	252 8 0	.....
.....	510 0 0	.....	.....	.....	.....	.....
.....	283 4 5	42 7 6	.....	.....	.....	.....
3 0 0	1,029 0 5	38 6 0	.....	.....	10 8 0	75 0 0
125 0 0	68 7 0	.....	.....	.....	.....	.....
.....	374 5 0	196 4 6	.....	.....	.....	.....
.....	618 7 10	.....	.....	.....	.....	.....
50 0 0	162 2 10	.....	.....	.....	.....	.....
141 3 6	255 12 6	4 9 9	.....	.....	.....	.....
.....	97 1 0	.....	.....	.....	.....	.....
.....	108 1 0	.....	.....	.....	.....	.....
.....	-119 3 5	.....	.....	.....	.....	.....
.....	40 0 0	.....	.....	.....	.....	.....
4,357 10 11	10,714 8 2	297 0 3	6,010 7 8	2,306 10 0	2,008 0 0	75 0 0
.....	1,416 2 6	.....	.....	.....	.....	.....
20 1 0	976 2 8	22 7 9	.....	.....	20 0 0	.....
501 1 6	1,262 10 5	115 10 6	105 4 0	.....	147 8 0	.....
175 0 0	867 5 6	13 6 1	262 8 0	.....	.....	.....
92 8 0	275 11 6	10 6 0	.....	.....	.....	.....
.....	439 2 6	.....	.....	.....	39 0 0	.....
12 8 0	285 6 6	38 12 4	.....	.....	.....	.....
35 0 0	464 1 0	9 1 3	.....	.....	75 0 0	.....
43 4 0	177 11 0	.....	.....	.....	10 0 0	.....
3 4 0	141 5 6	.....	.....	.....	.....	.....
81 4 0	558 1 6	6 13 11	.....	.....	.....	.....
918 14 6	6,881 12 7	211 9 10	367 12 0	.....	300 8 0	.....
.....
-116 2 0	527 5 9	.....	.....	.....	.....	.....
305 0 0	554 10 0	.....	68 12 0	.....	.....	.....
.....	145 4 5	52 15 4	.....	.....	.....	.....
491 2 0	1,227 4 2	52 15 4	68 12 0	.....	.....	.....
.....
.....	1,103 8 0	.....	6,570 0 0	.....	.....	.....
.....	1,253 8 6	23 11 0	430 0 0	.....	208 0 0	.....
.....	855 10 6	5 6 8	.....	.....	.....	.....
.....	139 0 8	2 13 7	.....	.....	110 0 0	.....
.....	100 7 30	.....	.....	.....	.....	.....
.....	2,952 4 0	31 15 9	7,000 0 0	.....	345 0 0	.....
.....
5,131 5 11	3,243 4 5	51 12 0	4,804 14 4	.....	1,371 0 0	.....
159 0 0	210 14 6	162 14 9	579 2 5	.....	.....	.....
76 5 9	563 1 0	388 13 6	663 6 0	.....	.....	.....
.....	148 12 2	.....	138 12 0	.....	.....	.....
5,365 10 11	4,166 0 2	603 8 3	6,186 2 0	.....	1,371 0 0	.....
.....
1,631 8 0	997 12 0	.....	1,891 2 0	.....	.....	.....
57 4 0	825 3 9	.....	2,233 10 9	.....	60 0 0	.....
40 0 0	381 0 6	.....	2,910 0 0	.....	.....	.....
50 0 0	1,099 8 3	.....	111 8 0	.....	.....	.....
107 0 0	290 13 6	.....	.....	.....	.....	.....
753 8 0	573 7 6	.....	.....	.....	10 9 2	.....
.....	374 1 6	.....	825 0 0	.....	.....	.....
2,609 4 0	4,041 13 0	.....	7,971 4 9	.....	60 9 2	.....
13,667 12 4	29,983 10 1	1,197 1 5	26,604 7 2	2,806 10 0	4,068 1 2	75 0 0

ED POWERS AWAKE FROM TAXATION—continued.

Other fees.	Fines under Municipal and other Acts.	Interest of Investments.			Premium of Loans.	Total.
		For General purposes.	For Educational purposes.	For Medical purposes.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	3,341 0 8	1,560 13 9	.....	817 15 2	8,020 13 1	43,520 0 1
28 15 0	196 0 10	.....	.....	.....	.....	1,140 8 7
.....	176 5 0	.....	.....	.....	.....	2,817 9 2
.....	57 14 0	.....	.....	.....	.....	611 1 6
124 13 0	16 4 0	.....	.....	.....	.....	385 1 5
.....	137 5 0	.....	.....	.....	.....	1,583 11 8
.....	6 4 0	.....	.....	.....	.....	199 11 0
.....	34 12 0	.....	109 11 10	.....	.....	730 5 6
.....	26 8 0	.....	.....	.....	.....	762 11 8
.....	13 12 0	.....	.....	.....	.....	228 14 10
.....	45 6 0	.....	.....	.....	.....	446 15 2
.....	10 0 0	.....	.....	.....	.....	103 2 6
.....	0 8 0	.....	.....	.....	.....	308 1 0
.....	13 10 0	.....	.....	.....	.....	119 11 6
148 12 0	3,875 9 6	1,560 13 9	109 11 10	817 15 2	8,020 13 1	52,803 12 8
.....	116 3 0	.....	.....	.....	.....	1,712 7 3
113 8 0	65 10 0	.....	.....	.....	.....	1,127 3 5
47 3 6	472 2 0	.....	.....	.....	.....	3,026 13 1
.....	33 4 6	.....	.....	.....	.....	1,839 0 0
4 0 9	34 14 0	.....	.....	.....	.....	413 12 9
0 10 6	77 7 0	.....	.....	.....	.....	727 3 1
.....	323 10 0	.....	.....	.....	.....	463 15 4
.....	176 7 0	.....	.....	.....	.....	805 9 2
.....	101 2 0	.....	.....	.....	.....	555 1 0
.....	62 3 3	.....	.....	.....	.....	216 12 9
0 5 8	51 15 0	.....	.....	.....	.....	648 11 11
165 12 3	1,314 13 9	.....	.....	.....	.....	11,341 9 9
.....	600 10 0	.....	.....	.....	.....	1,960 15 8
.....	159 7 6	.....	.....	.....	.....	1,287 5 6
.....	2 0 0	.....	.....	.....	.....	200 5 9
.....	622 1 6	.....	.....	.....	.....	3,448 8 11
.....	554 9 0	871 1 10	.....	.....	.....	11,922 9 3
4 8 0	141 4 0	4 13 2	.....	.....	.....	2,101 9 8
.....	20 11 0	.....	.....	.....	.....	498 10 6
.....	59 8 0	.....	.....	.....	.....	311 6 3
.....	123 12 6	.....	.....	.....	.....	247 5 7
4 8 0	999 12 6	975 15 0	.....	.....	.....	15,081 9 5
7 14 6	907 14 0	3,482 5 10	.....	.....	.....	23,615 5 2
.....	16 4 0	.....	.....	.....	.....	1,319 13 6
.....	162 12 0	.....	.....	.....	.....	2,609 15 4
.....	12 14 0	.....	.....	.....	.....	398 11 9
7 14 8	1,099 12 0	3,482 5 10	.....	.....	.....	28,008 13 2
.....	37 0 0	.....	.....	.....	.....	3,162 8 1
.....	162 8 9	115 3 6	.....	.....	.....	4,539 11 8
.....	19 0 0	827 15 2	.....	.....	.....	4,699 11 1
.....	44 2 0	.....	.....	.....	.....	1,307 14 1
.....	24 0 0	.....	.....	.....	.....	342 11 1
.....	31 4 0	.....	.....	.....	.....	944 11 1
.....	114 8 0	.....	.....	.....	.....	2,067 1 1
.....	431 6 9	944 2 8	.....	.....	.....	17,004 7
326 14 9	8,543 8 0	6,863 5 3	109 11 10	817 15 2	8,020 13 1	1,27,743 13

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)

From Government.			From Local Funds.		
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.
Rs. R. P.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	4,504 0 0	600 0 0	1,234 0 11	900 0 0	617 0 6
.....	1,190 0 0	500 0 0	.....	536 3 11	800 0 0
.....	1,603 0 0	400 0 0	.....	419 14 0	300 0 0
.....	320 8 0	.....	.....	554 8 3	.....
.....	612 0 0	400 0 0	.....	347 6 8	300 0 0
.....	1,375 8 0	400 0 0	.....	799 9 3	300 0 0
.....	200 8 0	.....	.....	48 1 11	.....
.....	882 0 0	400 0 0	.....	384 12 8	370 0 0
.....	964 0 0	.....	.....	5 12 1	.....
.....	428 0 0	250 0 0	.....	471 15 2	200 0 0
.....	628 0 0	500 0 0	.....	520 13 4	.....
.....	493 0 0	.....	.....	374 3 2	.....
.....	420 0 0	.....	.....	558 5 8	.....
.....	452 0 0	.....	.....	276 7 3	.....
.....	180 0 0	.....	.....	.....	.....
.....	14,587 8 0	3,450 0 0	1,234 0 11	6,188 1 4	2,396 0 6
.....	897 0 0	.....	.....	398 11 7	.....
.....	1,205 8 0	500 0 0	.....	256 5 3	500 0 0
.....	2,268 0 0	400 0 0	1,677 12 9	1,677 12 8	700 0 0
.....	1,329 8 0	400 0 0	.....	187 8 9	500 0 0
.....	600 0 0	400 0 0	.....	465 1 7	500 0 0
.....	760 5 4	500 0 0	634 8 0	634 8 1	500 0 0
.....	552 0 0	400 0 0	490 11 1	490 11 0	500 0 0
.....	1,173 0 0	.....	380 2 0	380 1 11	.....
.....	492 0 0	.....	2 13 0	2 13 0	.....
.....	530 3 2	.....	639 12 4	.....	.....
.....	928 0 0	400 0 0	473 1 4	.....	500 0 0
.....	10,734 8 6	3,000 0 0	4,298 12 6	4,493 9 10	3,700 0 0
.....	.....	.....	.....	542 15 1	.....
.....	1,160 0 0	.....	.....	213 7 3	.....
5 8 0	578 0 0	500 0 0	.....	540 9 8	300 0 0
5 8 0	2,720 2 8	500 0 0	.....	1,297 0 0	300 0 0
.....	2,952 13 4	.....	.....	865 0 0	.....
.....	1,757 0 0	.....	.....	160 0 0	.....
.....	1,104 0 0	.....	.....	755 0 0	.....
.....	767 5 4	.....	.....	240 0 0	.....
.....	521 5 4	.....	.....	300 0 0	.....
.....	7,102 8 0	.....	.....	2,340 0 0	.....
.....	4,016 0 0	1,800 0 0	.....	557 10 9	.....
.....	436 0 0	.....	.....	164 5 10	.....
.....	1,184 0 0	2,097 6 4	371 13 10	294 0 0	600 0 0
.....	488 0 0	.....	.....	442 0 0	.....
.....	6,124 0 0	3,897 6 4	371 13 10	1,448 0 7	600 0 0
.....	1,924 0 0	.....	.....	744 1 1	.....
.....	495 12 0	.....	.....	218 14 11	.....
.....	832 0 0	.....	.....	388 12 9	.....
.....	1,646 5 4	.....	.....	502 15 6	.....
.....	1,008 0 0	.....	.....	935 6 2	.....
.....	1,504 0 0	.....	.....	718 8 8	.....
.....	1,060 0 0	.....	.....	492 0 0	.....
.....	8,470 1 4	.....	.....	4,300 10 8	.....
5 8 0	49,733 12 6	10,947 6 4	5,904 11 8	20,067 6 5	6,996 0 6

From other sources.			Total.	Recoveries on account of services rendered to private individuals.	Miscellaneous.	
For General purposes.	For Educational purposes.	For Medical purposes.			Other Items.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	15 0 0	1,000 0 0	8,870 1 4	16 11 5	2,360 0 2	2,376 11 7
.....	.....	.....	2,526 3 11	.....	155 11 3	165 11 3
.....	23 14 6	.....	2,713 14 0	.....	854 10 5	854 10 5
.....	.....	.....	1,393 14 9	.....	30 3 9	80 3 9
.....	.....	.....	1,859 6 8	.....	42 9 11	42 9 11
.....	45 4 8	.....	2,875 1 3	.....	147 4 9	147 4 9
.....	.....	.....	379 14 7	.....	171 0 0	171 0 0
.....	1,050 0 0	2,600 0 0	1,795 12 8	.....	34 9 6	34 9 6
.....	.....	.....	4,619 12 1	.....	48 15 9	48 15 9
.....	.....	.....	678 0 0	.....	.....	.....
.....	.....	.....	1,799 15 2	.....	46 13 0	46 13 0
.....	.....	.....	1,012 13 4	.....	2 11 3	2 11 3
.....	.....	.....	794 3 2	.....	2 7 2	2 7 2
.....	.....	.....	1,010 6 5	.....	.....	.....
.....	.....	.....	455 7 3	.....	0 0 3	0 0 3
.....	1,134 8 2	3,600 0 0	32,589 13 10	16 11 5	3,897 1 2	3,913 13 7
.....	16 33 1	.....	1,312 10 8	.....	5 13 3	5 13 3
.....	.....	.....	2,461 13 3	.....	22 7 8	22 7 8
.....	.....	.....	6,723 9 5	.....	.....	.....
.....	.....	.....	2,417 0 9	.....	7 18 0	7 18 0
.....	.....	.....	1,965 1 7	.....	3,934 4 6	3,934 4 6
.....	.....	.....	3,020 5 5	.....	0 5 0	0 5 0
.....	.....	.....	2,433 6 1	.....	15 13 6	15 13 6
.....	.....	.....	1,932 3 11	.....	4 10 4	4 10 4
25 0 0	.....	.....	522 10 0	.....	11 0 0	11 0 0
.....	.....	.....	1,169 15 6	.....	1 9 5	1 9 5
.....	93 0 0	.....	2,394 1 4	.....	87 15 8	87 15 8
25 0 0	109 16 1	.....	26,361 13 11	.....	4,341 11 11	4,341 11 11
.....	.....	.....	1,526 15 1	.....	171 0 11	171 0 11
.....	.....	.....	1,373 9 11	80 2 10	.....	80 2 10
.....	.....	.....	1,922 1 8	2 5 0	.....	2 5 0
.....	.....	.....	4,822 10 8	82 7 10	122 0 11	263 8 9
.....	.....	.....	3,837 13 4	.....	2,340 14 0	2,340 14 0
.....	.....	.....	1,917 0 0	.....	49 6 6	49 6 6
.....	.....	.....	1,859 0 0	.....	41 12 5	41 12 5
.....	.....	.....	1,007 5 4	.....	27 13 7	27 13 7
.....	.....	.....	821 5 4	0 6 6	22 4 0	22 10 6
.....	.....	.....	9,442 8 0	0 6 6	2,462 2 6	2,482 9 0
66 0 0	.....	.....	6,433 10 9	153 1 0	825 13 0	478 14 0
.....	.....	.....	590 5 10	.....	277 1 11	277 1 11
.....	.....	.....	4,547 4 2	5 7 1	401 8 11	407 0 0
0 11 9	.....	.....	936 11 9	31 0 0	20 2 1	51 2 1
66 11 9	.....	.....	12,508 0 6	169 8 1	1,084 9 11	1,214 2 0
.....	.....	.....	2,668 1 1	20 6 8	687 8 11	713 12 5
592 0 0	265 0 0	.....	1,571 10 11	.....	9,725 8 3	9,720 8 3
.....	.....	.....	1,220 12 9	.....	12,679 9 11	12,679 9 11
.....	.....	.....	2,449 4 10	.....	70 13 11	70 13 11
.....	.....	.....	1,913 6 2	.....	24 7 0	24 7 0
.....	.....	.....	2,222 8 8	.....	70 0 4	70 0 4
.....	173 4 7	.....	1,725 4 7	1 7 0	285 5 0	286 12 0
592 0 0	438 4 7	.....	13,801 0 7	27 13 6	23,548 5 4	23,571 2 10
683 11 9	1,682 6 10	3,600 0 0	99,525 15 6	316 15 4	33,389 15 9	35,076 15 1

No. II.

Northern Division during the year ending 31st March 1894.

		11	12	13	14	REMARKS.
Deposits.	Total.	Total Income of year, excluding opening balance.	Total Income of year, including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of Income (column 11) per head of population.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
26,798 4 5	3,05,502 3 5	6,45,487 10 3	6,89,488 0 8	1 15 4	4 7 6	
.....	.....	14,474 6 7	15,719 8 6	0 10 1	0 14 0	
743 4 0	768 0 0	33,976 4 9	41,407 0 5	1 2 4	1 7 5	
.....	0 7 9	7,022 5 9	11,265 15 2	0 8 9	0 12 10	
.....	.....	6,311 6 0	8,186 10 2	0 9 8	0 14 6	
.....	.....	12,410 11 2	12,611 1 1	0 12 8	1 4 2	
.....	.....	4,011 15 7	4,500 11 3	0 8 0	0 10 0	
.....	.....	6,130 3 8	6,990 14 5	0 7 1	0 12 7	
.....	.....	10,040 8 1	11,013 14 1	0 8 11	0 15 11	
681 1 0	691 1 0	4,431 11 10	6,651 13 8	0 5 5	0 8 10	
.....	.....	6,001 0 2	6,551 2 5	0 9 11	1 0 5	
.....	.....	3,368 5 1	6,649 8 4	0 8 1	0 13 3	
.....	.....	3,016 2 3	5,722 5 4	0 7 9	0 11 3	
.....	.....	3,584 1 2	6,403 13 8	0 9 4	0 14 8	
.....	.....	1,313 4 6	2,161 13 10	0 4 1	0 8 11	
25,222 9 5	3,06,951 12 2	7,61,676 0 10	8,35,024 4 7	1 6 0	2 14 4	
.....	
54 8 5	340 1 4	14,004 2 2	19,908 9 8	0 15 7	1 6 2	
.....	.....	9,293 13 4	10,086 14 11	0 11 5	1 3 0	
153 7 0	176 2 9	56,203 5 3	66,138 3 0	1 8 9	1 14 11	
.....	.....	15,476 11 0	19,355 8 7	0 12 0	1 0 9	
485 0 0	544 1 6	25,784 1 4	42,647 7 10	1 15 3	2 11 6	
1 2 3	1 2 3	8,448 12 4	11,079 6 4	0 5 7	0 11 1	
.....	.....	6,046 0 11	7,845 12 11	0 5 1	0 10 6	
44 8 0	58 4 11	11,898 12 1	14,360 13 9	0 9 2	0 12 2	
.....	.....	8,288 3 0	4,163 11 2	0 4 8	0 6 6	
.....	.....	4,653 12 8	5,841 8 11	0 8 4	0 14 0	
.....	.....	7,558 0 6	11,442 12 11	0 7 1	0 12 10	
738 2 6	1,119 12 9	1,62,050 11 7	2,12,170 9 0	0 14 1	1 3 11	
.....	
.....	941 6 0	14,810 10 0	19,026 10 3	0 10 5	1 0 2	
.....	.....	11,000 5 3	12,718 6 11	0 11 7	1 0 2	
.....	.....	4,055 13 2	5,595 3 1	0 7 2	0 15 10	
.....	941 6 0	29,926 12 5	37,341 4 3	0 10 5	1 0 1	
.....	
4,979 8 7	4,979 8 7	1,11,533 8 9	1,76,526 7 7	2 3 1	3 13 5	
137 0 0	137 0 0	17,737 6 7	25,762 0 6	1 3 2	1 10 7	
.....	.....	11,589 0 8	16,053 14 1	0 11 6	0 15 4	
.....	.....	4,169 6 8	6,843 8 2	0 2 9	0 16 0	
.....	.....	6,453 8 11	9,254 0 2	1 1 0	1 4 8	
5,116 8 7	5,116 8 7	1,51,487 5 7	2,34,439 14 6	1 10 1	2 1 6	
.....	
70,928 0 2	1,77,498 15 1	4,51,963 13 2	6,25,593 13 10	2 8 7	4 2 6	
1,124 15 7	1,124 15 7	19,730 1 7	24,961 4 11	1 6 11	1 12 0	
691 10 0	787 2 0	22,158 8 2	24,075 8 5	0 14 8	1 8 0	
248 14 0	248 14 0	5,949 6 1	10,624 13 11	1 0 7	1 8 0	
72,993 7 9	1,79,659 14 8	4,99,201 8 7	6,85,255 9 1	1 15 10	3 9 9	
.....	
1,299 11 6	1,299 11 6	29,381 8 3	31,721 14 5	1 3 7	1 10 11	
165 0 0	1,030 10 10	24,411 12 7	31,852 8 1	0 10 4	2 2 1	
1,545 0 0	2,545 0 0	47,955 7 11	59,849 14 3	1 7 4	2 9 11	
1,066 6 4	1,438 11 1	13,623 3 2	14,691 13 0	0 11 10	1 3 4	
303 12 0	203 12 0	6,613 5 5	8,631 9 10	0 5 8	0 9 4	
500 0 0	615 5 4	15,089 6 3	26,108 8 1	0 12 3	1 0 9	
986 14 4	1,496 3 7	20,018 15 4	23,398 6 11	1 3 4	1 11 5	
6,716 12 2	8,679 6 4	1,67,123 10 11	1,96,164 10 7	0 15 6	1 10 2	
1,12,787 15 5	5,02,468 12 6	17,61,366 1 11	22,00,386 4 0	1 5 6	2 8 7	

SUPPLEMENT TO STATEMENT No. II.

Statement showing the Rates at which House-tax and Conservancy Cess are levied by the Municipalities in the Northern Division during the year 1893-94.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CESS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1893-94.			How determined.	Rate per annum.	Amount collected during 1893-94.	
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Ahmedabad ...	5 per cent. per annum on annual rental value, the lowest rate being 4 annas ...	.....	9,114 1 7		Ahmedabad ...	Per family for using private privies... .. 2 0 0 Do. panch privies having no khál-kuvás ... 2 0 0 Do. panch privies having khál-kuvás .. 1 8 0 Do. public privies within the city walls ... 1 0 0 Do. public privies outside the city walls... .. 0 12 0 Per poor family owning a house and using private or panch privies. 0 8 0 Do. not owning a house and using private or panch privies ... 0 6 0 Do. unable to work and living on charity and using a private or panch privy... 0 4 0 Do. not owning a house and using public privies ... 0 4 0 Do. not owning a house and using public privies ... 0 3 0 Do. unable to work and living on charity and using public privies ... 0 2 0 Penalties for non-payment in time, &c.	45,752 1 3	
Dholka ...	Nil ... ..	.....	.....	Dholka ...	Nil			
Virangám ...	Class I. 5 per cent. of the rent of shops and buildings ... " II. do. per every 100 square yards of land actually covered with structure, as regards Ginning and other steam factories ... " III. do. of rent of every plot of open ground used for commercial purposes (the rent to be calculated at annas 2 per every square yard) ... <i>N.B.—This tax is levied outside the town walls and the minimum tax is 4 annas.</i>	.....	2,469 15 3	Virangám...	Conservancy Tax. Buildings (except houses of the value of less than Rs. 200) per annum <i>Halalkhor Cess.</i> Class I. private privies Class II. panch privies	1 0 0 1 5 0 1 0 0	4,051 2 4	

Parántij	5 0 0	} 4,781 8 0
		4 0 0	
		3 0 0	
		2 0 0	
		1 0 0	
		0 8 0	
Modasa	Class I. Houses valued at Rs. 1,500 and over	8 0 0	} 4,209 8 0
	.. II. Houses of value from Rs. 1,200 to Rs. 1,500.	8 0 0	
	.. III. do. from Rs. 900 to Rs. 1,200.	5 0 0	
	.. IV. do. from Rs. 700 to Rs. 900.	4 0 0	
	.. V. do. from Rs. 500 to Rs. 700.	8 8 0	
	.. VI. do. from Rs. 300 to Rs. 500.	3 0 0	
	.. VII. do. from Rs. 200 to Rs. 300.	2 0 0	
	.. VIII. do. from Rs. 100 to Rs. 200.	1 0 0	
	.. IX. do. from Rs. 50 to Rs. 100.	0 8 0	
Dhandhuka	Houses valued under Rs. 100...	} 7,586 15 8
	Do. of the value of Rs. 100 and upwards, but not exceeding Rs. 300	0 12 0	
	Do. exceeding in value Rs. 300, but not exceeding in value Rs. 500	1 8 0	
	Do. Rs. 500 but do. Rs. 1,000...	5 0 0	
	Do. Rs. 1,000 do. Rs. 1,500...	5 0 0	
	Do. Rs. 1,500 do. Rs. 2,000...	7 0 0	
	Do. Rs. 2,000 do. Rs. 3,000...	10 0 0	
	Do. Rs. 3,000 Rs. 10 + Rs. 2 for every additional sum of Rs. 2,000 or fraction thereof	.....
	Shops and ware-houses not exceeding in value Rs. 100	1 0 0	
	Do. do. exceeding in value Rs. 100, at 1 1/4 times the tax on houses of similar value	.....
Gogha	Nil
Sánand	Class I	4 0 0	} 3,465 0 0
	.. II	3 0 0	
	.. III	2 0 0	
	.. IV (a)	1 0 0	
	.. IV (b)	0 8 0	
.. IV (c)	0 4 0		
Dholera	Class I (houses)	5 0 0	} 4,357 13 0
	.. II (do.)	4 0 0	
	.. III (do.)	3 0 0	
	.. IV (do.)	2 0 0	
	.. V (do.)	1 0 0	
	.. VI (do.)	0 8 0	
	Shops and ware-houses rented at less than Rs. 25 per annum...	1 0 0	
	Do. at Rs. 25 and more per annum	2 0 0	
	On each ginning factory	25 0 0	
	Do. steam cotton press	50 0 0	
Do. hand do.	10 0 0		

Parántij	Nil.
Modasa	Nil.
Dhandhuka	Nil.
Gogha	Nil.
Sánand	Nil.
Dholera	Nil.

SUPPLEMENT to STATEMENT No. II—continued.

Name of Municipality.	HOUSES.			Remarks.	Name of Municipality.	CONSERVANCY CHARGES.		Remarks.
	How determined.	Rate per annum.	Amount collected during 1893-94.			How determined.	State per annum.		Amount collected during 1893-94.
						Rs. a. p.	Rs. a. p.	
Mandal	Class I (three-storeyed houses) ...	3 0 0	2,736 8 0		Mandal	NIL.		
	" II (two do.) ...	3 0 0						
	" III (one do.) ...	1 0 0						
	" IV (Huts) ...	0 8 0						
	Shops rented at Rs. 25 ...	2 0 0						
	Do. at less than Rs. 25 ...	1 0 0						
	Ware-houses ...	2 0 0						
Rānpur	Kacha press ...	2 0 0	1,926 8 0		Rānpur	NIL.		
	Class I (more than one-storeyed houses) ...	3 0 0						
	" II (One-storeyed houses) ...	2 0 0						
	" III (houses without storey) ...	1 0 0						
	" IV (nud-houses) ...	0 8 0						
Class I (shops and cotton yards rented at Rs. 15 and more per annum) ...	2 0 0							
" II (Ditto at less than Rs. 15 but more than Rs. 10 per annum) ...	1 0 0							
" III (Ditto at less than Rs. 10 but more than Rs. 5 per annum) ...	0 8 0							
Bāreja	Class I ...	4 0 0	2,050 8 0		Bāreja	NIL.		
	" II ...	3 0 0						
	" III ...	2 0 0						
	" IV ...	1 0 0						
	" V ...	0 8 0						
Uvārad	Class I ...	5 0 0	2,080 10 11		Uvārad	NIL.		
	" II ...	4 0 0						
	" III ...	3 0 0						
	" IV ...	2 0 0						
	" V ...	1 0 0						
	" VI ...	0 8 0						
Bāvla	Class I ...	4 0 0	2,280 8 0		Bāvla	NIL.		
	" II ...	3 0 0						
	" III ...	2 0 0						
	" IV ...	1 8 0						
	" V ...	1 0 0						
	" VI ...	0 8 0						
Kāsandra	Class I ...	5 0 0	766 0 0		Kāsandra	NIL.		
	" II ...	4 0 0						
	" III ...	3 0 0						
	" IV ...	2 0 0						
	" V ...	1 8 0						
	" VI ...	1 0 0						
	" VII ...	0 8 0						
	Class I Tenements of the estimated value exceeding Rs. 99 and up to Rs. 200 ...							

Kaira	II	Ditto. value of Rs. 501 and up to Rs. 500, for the first Rs. 300 at the rate of one pie per rupee and thereafter annas 3 for every Rs. 50 or fraction thereof								
	III	Ditto value of Rs. 501 and up to Rs. 1,000, for the first Rs. 500 as above and thereafter annas 2 for every Rs. 50 or fraction thereof								
	IV	Ditto value of Rs. 1,001 and up to Rs. 2,000, for the first Rs. 1,000 as above and thereafter annas 4 for every Rs. 100 or fraction thereof... ..	9,822	15	6	Kaira	Nil.			
	V	Ditto value of Rs. 2,001 and up to Rs. 3,500, for the first Rs. 2,000 as above and thereafter annas 2 for every Rs. 100 or fraction thereof								
	VI	Ditto value of Rs. 3,501 and up to Rs. 5,000, for the first Rs. 3,500 as above, and thereafter, anna 1 for every Rs. 100 or fraction thereof								
	VII	Ditto value exceeding Rs. 5,000, for the first Rs. 5,000 as above, and thereafter anna one for every Rs. 500 or fraction thereof								
	Mehmadabad.	Class I	(Houses yielding estimated annual rent at Rs. 25 or over)	4	8	0	Mehmadabad...	NIL		
II		(do. Rs. 20 and under Rs. 25)	2	8	0					
III		(do. Rs. 15 do. Rs. 20)	2	8	0	5,808			0	0
IV		(do. Rs. 10 do. Rs. 15)	1	0	0					
V		(do. Rs. 5 do. Rs. 10)	0	8	0					
Nadiad	Class I	(Houses of the value of Rs. 1,000 and upwards)	2	0	0	Nadiad	Per family using dattan privies.	1	8	0
	II	(do. of less than Rs. 1,000)	1	0	0			11,370	0	0	1	8	0
Kapadvanj	Class I	(Houses of the value of Rs. 4,000 and upwards)	12	0	0	Kapadvanj	NIL.	0	8	0
	II	(Houses valued at Rs. 3,000 and upwards, but under Rs. 4,000)	10	0	0			1,486	0	0
	III	(do. Rs. 2,000 do. Rs. 3,000)	8	0	0					
	IV	(do. Rs. 1,500 do. Rs. 2,000)	5	0	0					
	V	(do. Rs. 800 do. Rs. 1,200)	3	0	0					
	VI	(do. Rs. 500 do. Rs. 800)	1	4	0					
	VII	(do. Rs. 200 do. Rs. 500)	0	12	0					
Kapadvanj	Class I	(Shops exceeding in value Rs. 4,000)	18	0	0	Kapadvanj	NIL.			
	II	(do. Rs. 3,000 but not exceeding Rs. 4,000)	14	0	0			11,102	2	0
	III	(do. Rs. 2,000 do. Rs. 3,000)	12	0	0					
	IV	(do. Rs. 1,500 do. Rs. 2,000)	7	8	0					

SUPPLEMENT TO STATEMENT No. II—continued.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHARGES.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1893-94.			How determined.	Rate per annum.	Amount collected during 1893-94.	
		Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.	
Dakor	Class V (Shops exceeding in value Rs. 800, but not exceeding Rs. 1,200)	4 8 0	4,275 8 0	Dakor	Nil.				
	" VI (do. Rs. 500 do. Rs. 800)	1 14 0							
	" VII (do. Rs. 200 do. Rs. 500)	1 2 0							
	" VIII (do. under Rs. 200)	0 12 0							
	Class I	5 0 0							
	" II	3 0 0							
	" III	2 0 0							
	" IV	1 8 0							
	" V	0 8 0							
	Borsad	Class I (Houses valued at Rs. 5,000 and upwards)	8 0 0						4,247 12 0
" II (do. Rs. 3,000 and upwards, but less than Rs. 5,000)		6 0 0							
" III (do. Rs. 2,000 do. Rs. 3,000)		4 0 0							
" IV (do. Rs. 1,000 do. Rs. 2,000)		2 8 0							
" V (do. Rs. 500 do. Rs. 1,000)		1 4 0							
" VI (do. Rs. 200 do. Rs. 500)		0 8 0							
Class I (Shops valued at Rs. 3,000 and upwards)		8 0 0							
" II (do. Rs. 2,000 but less than Rs. 3,000)		6 0 0							
" III (do. Rs. 1,000 do. Rs. 2,000)		4 0 0							
" IV (do. Rs. 500 do. Rs. 1,000)		2 0 0							
" V (do. Rs. 500 and under)	1 0 0								
A'nand	Class I (Houses of the value of Rs. 5,000 and upwards)	8 0 0	2,932 4 0	A'nand	Nil.				
	" II (do. Rs. 3,000, but less than Rs. 5,000)	6 0 0							
	" III (do. Rs. 2,000 and upwards, but less than Rs. 3,000)	4 0 0							
	" IV (do. Rs. 1,000 do. Rs. 2,000)	2 8 0							
	" V (do. Rs. 500 do. Rs. 1,000)	1 4 0							
	" VI (do. Rs. 200 do. Rs. 500)	0 8 0							
	Class I (Shops exceeding in value Rs. 3,000)	8 0 0							
	" II (do. Rs. 2,000 but not exceeding Rs. 3,000)	6 0 0							
	" III (do. Rs. 1,000 do. Rs. 2,000)	4 0 0							
	" IV (do. Rs. 500 do. Rs. 1,000)	2 0 0							
" V (Shops not exceeding in value Rs. 500)	1 0 0								
Class I (Houses valued at Rs. 5,000 and upwards)	8 0 0								

	II (do. Rs. 2,000 do. but less than Rs. 3,000) ...	6 0 0	
Umreth	Class III (do. Rs. 2,000 do. Rs. 3,000).	4 0 0	
	IV (do. Rs. 1,000 do. Rs. 2,000).	2 8 0	
	V (do. Rs. 500 do. Rs. 1,000).	1 4 0	
	VI (do. Rs. 200 do. Rs. 500).	0 8 0	8,928 12 0
	I (Shops exceeding in value Rs. 3,000) ...	8 0 0	
	II (do. Rs. 2,000, but not exceeding Rs. 3,000) ...	6 0 0	
	III (do. Rs. 1,000 do. Rs. 2,000).	4 0 0	
	IV (do. Rs. 500 do. Rs. 1,000).	2 0 0	
	V (Shops not exceeding in value Rs. 500) ...	1 0 0	
	Class I (Houses valued at Rs. 3,000 and upwards) ...	4 0 0	
	II (do. Rs. 2,000 do. but under Rs. 3,000) ...	3 0 0	
	III (do. Rs. 1,000 do. Rs. 2,000).	3 0 0	
	IV (do. Rs. 500 do. Rs. 1,000).	1 0 0	
	V (do. Rs. 200 do. Rs. 500).	0 8 0	2,344 8 0
Od	Class I (Shops exceeding in value Rs. 3,000) ...	8 0 0	
	II (do. Rs. 2,000, but not exceeding Rs. 3,000) ...	6 0 0	
	III (do. Rs. 1,000 do. Rs. 2,000).	4 0 0	
	IV (do. Rs. 500 do. Rs. 1,000).	2 0 0	
	V (Shops not exceeding in value Rs. 500) ...	1 0 0	
	Class I (Houses exceeding in value Rs. 5,000) ...	8 0 0	
	II (do. Rs. 4,000, but not exceeding Rs. 5,000) ...	6 0 0	
	III (do. Rs. 2,500 do. Rs. 4,000).	4 0 0	2,419 0 0
	IV (do. Rs. 1,700 do. Rs. 2,500).	3 0 0	
	V (do. Rs. 1,000 do. Rs. 1,700).	2 0 0	
	VI (do. Rs. 500 do. Rs. 1,000).	1 0 0	
	VII (do. Rs. 200 do. Rs. 500).	0 8 0	
	Class I (Houses valued at Rs. 6,000 and upwards) ...	8 0 0	
	II (do. Rs. 5,000 do. but less than Rs. 6,000) ...	8 0 0	4,217 10 0
	III (do. Rs. 4,000 do. Rs. 5,000).	4 0 0	
	IV (do. Rs. 2,500 do. Rs. 4,000).	3 0 0	
	V (do. Rs. 1,000 do. Rs. 2,500).	2 0 0	
	VI (do. Rs. 200 do. Rs. 1,000).	1 0 0	
	Class I ...	0 8 0	
	II ...	1 0 0	
	III ...	1 8 0	
	IV ...	2 0 0	
	V ...	3 0 0	
	VI ...	4 0 0	7,614 12 3
	VII ...	5 0 0	
	VIII ...	6 0 0	
	IX ...	7 0 0	
	X ...	8 0 0	
	XI ...	9 0 0	
	XII ...	10 0 0	

Umreth ... Nil.

Od ... Nil.

Matar ... Nil.

Godhra ... Nil.

SUPPLEMENT TO STATEMENT No. II—continued.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHARGES.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1893-94.			How determined.	Rate per annum.	Amount collected during 1893-94.	
		Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.	
Dohad	Class I	4 0 0	5,698 8 0		Dohad	1 to 5 persons... ..	0 12 0	823 0 0	
	" II	3 0 0							
	" III	2 0 0							
	" IV	1 0 0							
Kálol	Class I	4 0 0	1,824 0 0		Kálol...	N			
	" II	3 0 0							
	" III	1 0 0							
	" IV	0 8 0							
Broach	Class I (Houses valued at Rs. 300 and upwards, but below Rs. 800) ...	1 0 0	10,929 4 0		Broach	Nil.			
	" II (do. Rs. 800 do. Rs. 1,500).	2 0 0							
	" III (do. Rs. 1,500 do. Rs. 2,000).	3 0 0							
	" IV (do. Rs. 2,000 do. Rs. 3,000).	4 0 0							
	" V (do. Rs. 3,000 do. Rs. 4,000).	5 0 0							
	" VI (do. Rs. 4,000 do. Rs. 5,000).	6 0 0							
	" VII (do. Rs. 5,000 do. Rs. 8,000).	8 0 0							
	" VIII (do. Rs. 8,000 do. Rs. 10,000).	10 0 0							
	" IX (do. Rs. 10,000 do. Rs. 15,000).	12 8 0							
	" X (do. Rs. 15,000 do. Rs. 20,000).	15 0 0							
	" XI (do. Rs. 20,000 do. Rs. 30,000).	25 0 0							
	" XII (do. Rs. 30,000 do. Rs. 40,000).	30 0 0							
	" XIII (do. Rs. 40,000 do. Rs. 50,000).	40 0 0							
	" XIV (do. Rs. 50,000 and upwards).	100 0 0							
Anklesvar	Nil		Anklesvar	Nil.			
Jambusar	6 annas per cent. on the capital value of houses	8,108 15 6		Jambusar	Nil.			
Hánsot	Class 1 (Houses of the value of Rs. 100, but not exceeding Rs. 200) ...	0 8 0	2,235 14 0		Hánsot	Nil.			
	" II (do. Rs. 200 do. Rs. 300) :— And at the rate of 4 annas per hundred rupees or fraction of a hundred rupees in excess of Rs. 300	0 12 0							
Ámod	8 annas per cent. on the value of houses ... On every shop 1 0 0	6,324 2 0		Ámod	Nil.			
Surat	Nil		Surat...	Per household or family or person separately occupying	1 8 0	85,402 8 0	
Ránder	Nil		Ránder	Class I	2 0 0	1,331 8 0	
						" II	1 8 0		
						" III	1 0 0		
						" IV	0 8 0		

Bulsár	Class I	0 8 0	4,534 13 0
	" II	1 0 0	
	" III	1 8 0	
	" IV	2 0 0	
	" V	3 0 0	
	" VI	4 0 0	
	" VII	5 0 0	
	" VIII	6 0 0	
	" IX	7 0 0	
	" X	8 0 0	
	" XI	9 0 0	
	" XII	10 0 0	
	" XIII	12 0 0	
	" XIV	15 0 0	
	" XV	20 0 0	
	" XVI	40 0 0	
	" XVII	50 0 0	
Mándvi	Class I (Houses of the value of Rs. 2,000 and upwards)	7 0 0	1,517 0 0
	" II (do. Rs. 1,000, but below Rs. 2,000)	6 0 0	
	" III (do. Rs. 700 do. Rs. 1,000)	5 0 0	
	" IV (do. Rs. 500 do. Rs. 700)	4 0 0	
	" V (do. Rs. 300 do. Rs. 500)	3 0 0	
	" VI (do. Rs. 100 do. Rs. 300)	1 0 0	
Thána	Per rupee of rent	0 0 8	4,367 10 4
Kurja	Class I	10 0 0	2,178 8 0
	" II	5 0 0	
	" III	3 0 0	
	" IV	2 0 0	
	" V	1 0 0	
	" VI	0 8 0	
Bándra	3 per cent. on the assessed annual value of houses and buildings including lands which are necessary for the convenient use and occupation thereof after deducting 10 per cent. on account of repairs, provided that the minimum assessment is not less than 8 annas	7,628 6 7
Bassein	Class I	3 0 0	2,109 10 10
	" II	2 0 0	
	" III	1 0 0	
	" IV	0 8 0	
Máhim Kelva	Class I	3 0 0	1,320 6 0
	" II	2 0 0	
	" III	1 8 0	
	" IV	0 12 0	
	" V	0 8 0	

Bulsár	Per private privy	2 0 0	777 0 0
Mándvi	Nil.		
Thána	On all privies used by households exceeding ten in number, per head per mensem	0 2 0	3,358 12 0
	Do. "do. "do.	1 0 0	
	six and under ten in number per mensem. Do. when the household does not exceed ten in number per month	0 8 0	
Kurja	4 per cent. per annum on annual rental value	1,709 13 0
Bándra	For each privy used by 6 and under 6 individuals per month	0 8 0	3,940 13 0
	Do. more than 6, but not more than 10 individuals per month	0 12 0	
	Do. more than 10, but not more than 15 individuals per month	1 0 0	
	Every individual above 15	0 1 0	
	Evening service for cleaning chamber pots, &c., per month	0 8 0	
Bassein	(Class I (cleaned daily) per month	0 8 0	1,049 4 0
	" II (do. every second day) do.	0 6 0	
	" III (do. every fourth day) do.	0 4 0	
	" IV (do. "do.) do.	0 2 0	
Máhim Kelva	Nil.		

SUPPLEMENT to STATEMENT No. II—concluded.

Name of Municipality.	HOUSES-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHRG.			Remarks.		
	How determined.	Rate per annum.	Amount collected during 1893-94.			How determined.	Rate per annum.	Amount collected during 1893-94.			
		Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.			
Bhiwudi	Class I (Houses)	5 0 0	5,089 8 0	Bhiwudi	Nil.						
	" II (")	3 0 0									
	" III (")	2 0 0									
	" IV (")	0 8 0									
	Class I (Shops)	10 0 0									
	" II (")	8 0 0									
Kalyán	" III (")	6 0 0	4,657 6 8	Kalyán	For 1 person			1 0 0			
	" IV (")	4 0 0							1,568 0 0		
	" V (")	1 0 0									
	5 per cent. on the letting value of houses...	.....								
										For 2 persons	1 8 0
										From 3 to 4 persons	2 0 0
										" 5 " 6 "	4 8 0
										" 7 " 8 "	6 0 0
										" 9 " 10 "	7 8 0
										" 11 " 12 "	9 0 0
		" 13 " 14 "	10 8 0								
		" 15 " 16 "	12 0 0								
		" 17 " 18 "	13 8 0								
		" 19 " 20 "	15 0 0								
		" 21 " 24 "	18 0 0								
		" 25 and upwards	20 0 0								
		Children under 8 years ... ..	.....							

J. K. SPENCE,
Commissioner, N. D.

STATEMENT No. II.

STATEMENT

Statement showing the Income of the Municipalities

1	2	3	4	MUNICIPAL						
				Municipal						
				Municipal						
Name of District.	Serial Number of Municipality.	Name of Municipality.	By balance in Land at the close of last year.	Municipal						
				(a)	(b)	(c)	(d)	(e)	(f)	
				Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmednagar	1	Ahmednagar	4,666 2 7	21,757 0 9	...	3,405 11 9	1,250 11 3	206 3 6	428 5 6	
	2	Bhingar	4,420 6 6	...	...	...	...	...	...	...
	3	Sangamner	1,497 1 2	2,309 4 0	...	364 12 0	327 10 0	183 13 0	55 0 0	...
	4	Vambori	1,912 7 11	...	...	...	...	...	...	...
		Total	11,796 2 2	24,066 4 9	...	3,768 7 9	1,568 5 3	393 1 0	483 5 6	...
Khandesh	5	Amalner	1,555 0 10	...	...	...	...	...	...	...
	6	Parola	7,607 7 5	...	...	...	...	...	...	...
	7	Erandol	2,134 2 8	...	...	...	...	...	...	...
	8	Dharangson	8,761 13 3	...	...	...	...	...	...	...
	9	Bhadgaon	1,873 10 6	...	...	...	...	...	...	...
	10	Mahaji	1,465 12 4	...	...	...	...	...	...	...
	11	Chopda	8,732 13 8	916 3 0	200 11 0	35 7 0	379 9 6	80 7 0	25 5 3	...
	12	Sirpur	7,869 1 11	1,703 9 6	63 4 0	143 11 0	323 12 0	...	...	...
	13	Sindkheda	2,483 6 8	...	...	...	...	...	...	...
	14	Betavad	8,873 14 5	113 0 0	...	36 0 0	62 12 0	...	13 9 0	...
	15	Savda	3,519 8 8	...	...	...	...	...	...	...
	16	Yaval	1,143 4 0	...	...	...	...	...	...	...
	17	Yarangson	582 2 9	...	...	...	...	...	...	...
	18	Bhusaval	7,044 6 10	...	...	...	...	...	...	...
	19	Jalgaon	11,742 5 0	2,642 15 3	...	455 13 6	77 8 9	384 6 6	48 2 0	...
	20	Dhulia	1,57,843 2 3	10,690 6 11	...	3,165 8 0	1,529 8 3	8,515 5 9	414 4 0	...
	21	Songir	2,165 7 9	...	...	...	...	...	...	...
22	Taloda	3,260 6 1	139 0 0	...	13 10 0	2,012 8 0	111 0 0	6 2 0	...	
23	Shahada	9,026 13 10	983 9 3	...	14 4 0	143 4 0	153 15 6	63 14 0	...	
24	Prakasha	1,744 6 1	107 6 9	...	8 4 0	1 5 0	17 7 2	0 8 0	...	
25	Nandurbār	4,059 8 2	2,030 13 0	...	52 4 0	1,977 0 0	242 9 0	47 0 0	...	
26	Fairpur	1,024 10 6	...	...	...	...	...	...	...
	Total	2,45,101 5 7	19,396 7 2	323 15 0	2,016 13 6	6,214 3 6	4,602 8 5	607 12 3	...	
Nasik	27	Malegaon	1,798 9 3	3,013 11 6	...	373 15 0	130 4 0	156 5 6	163 5 0	...
	28	Yola	3,852 13 10	7,647 14 6	...	1,672 9 0	914 12 6	62 4 0	200 8 0	...
	29	Nasik	19,760 1 1	8,655 4 0	...	1,200 2 6	1,683 9 6	1,276 4 9	405 8 6	...
	30	Sinuar	1,940 1 3	...	...	...	...	...	...	...
	31	Igatpuri	32 7 3	...	...	...	...	...	...	...
	32	Trimbak	1,619 14 6	...	...	...	...	...	...	...
	Total	28,933 15 2	20,316 14 6	...	3,305 11 3	2,663 1 0	1,494 14 3	799 3 6	...	
Poona	33	Poona City	67,079 10 5	74,093 4 0	...	16,854 4 10	17,228 5 3	3,530 14 3	2,839 5 2	...
	34	Savadi	1,841 11 10	2,422 9 9	11 14 0	787 6 5	274 15 6	31 2 9	36 12 6	...
	35	Jejuri	687 4 7	517 7 10	132 14 0	176 11 6	87 13 9	4 0 6	14 13 0	...
	36	Bavarnati	8,580 13 7	2,093 6 3	...	76 12 0	88 7 9	58 7 0	28 9 0	...
	37	Indapur	1,232 6 2	1,734 7 6	...	30 10 6	33 11 0	13 9 6	19 7 3	...
	38	Slur	10,786 13 4	3,090 12 9	...	574 1 3	377 5 9	58 3 0	81 12 0	...
	39	Telegaon Dabhada	1,424 5 8	1,675 4 9	...	884 4 0	119 13 0	221 4 9	40 5 0	...
	40	Londva	1,532 9 6	...	...	...	...	...	...	...
	41	Khad	1,605 8 7	...	...	...	...	...	...	...
	42	Alandi	11,770 11 9	...	...	...	...	...	...	...
	43	Junnar	773 6 1	...	...	...	...	...	...	...
	44	Poona Suburban	7,158 5 3	...	...	...	...	...	...	...
		Total	1,14,320 7 9	87,927 4 10	144 12 0	18,423 5 6	18,207 7 0	3,921 9 9	3,017 15 11	...
	Satara	45	Satara City	13,550 4 11	18,954 4 3	275 6 0	4,227 0 10	1,458 14 3	408 14 11	443 14 6
46		Wai	2,024 11 11	3,196 10 8	35 8 0	530 2 8	275 3 0	312 3 4	107 13 0	...
47		Rahimatpur	1,714 5 11	392 8 10	...	21 10 9	12 15 2	108 14 7	9 3 0	...
48		Karad	7,160 9 0	2,730 0 9	74 13 0	3,683 4 4	193 15 10	360 4 3	14 0 9	...
49		Islampur	6,668 12 0	...	...	...	...	...	...	...
50		Ashta	1,417 5 11	...	...	...	...	...	...	...
51		Telegaon	881 8 8	2,146 6 5	...	2,244 15 10	...	158 0 8	27 0 0	...
52		Vita	842 8 6	392 6 6	0 11 6	26 10 0	11 1 0	16 0 0	3 0 0	...
53		Manyi	51 2 2	50 5 3	...	...	...	21 0 0	2 3 3	...
54		Punesvli	128 2 1	393 2 3	...	...	...	51 8 9	5 8 6	...
55		Mhasvad	2,298 6 4	070 10 3	...	87 4 9	...	3 3 9	27 7 6	...
56		Malcolmpeth	1,013 4 7	...	...	...	...	...	...	...
57		Satara Suburban	1,424 7 0	...	...	...	...	...	...	...
58		Shirga	...	...	...	...	...	...	...	...
59	Bhilavdi	...	...	...	...	...	...	...	...
60	Kasegaon	3 4 3	...	...	...	...	...	...	...
	Total	39,311 12 9	28,895 7 2	366 6 6	10,886 1 2	1,952 1 9	1,424 1 0	644 2 6	...	
Sholapur	61	Sholapur	51,418 13 9	31,031 9 0	...	0,774 13 9	4,729 7 6	2,107 4 3	671 14 3	...
	62	Dural	59,090 8 6	...	...	...	...	...	...	...
	63	Karanga	4,037 8 11	3,087 1 9	...	811 6 9	102 15 0	27 12 6	15 13 0	...
	64	Pandharpur	66,307 2 10	13,088 14 8	...	4,132 1 5	935 6 2	811 5 3	89 5 3	...
	65	Sangola	2,517 4 3	305 6 3	...	2 0 0	3 15 0	3 4 0	3 10 0	...
	Total	1,79,277 6 3	47,492 15 6	...	11,720 6 11	5,771 11 8	2,949 10 0	952 1 3	...	
GRAND TOTAL			6,18,541 1 8	2,28,095 6 1	825 0 0	51,010 13 1	30,371 14 2	14,683 7 11	6,504 8 11	...

RATES AND TAXES.

			Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.
G	H	I					
Class VII. (Cloth.)	Class VIII. (Metals.)	Total.					
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
1,334 9 6	1,341 0 0	26,050 11 0	6,867 9 4	...	...	...	...
624 14 0	97 4 0	4,283 9 6	1,332 0 0	...	...	...	...
...	...	...	2,588 1 1	303 0 0	...	1,803 4 0	...
...	...	...	1,393 8 0	370 0 8	...	1,974 0 0	...
3,209 7 0	1,441 4 9	33,919 4 6	12,331 2 8	673 0 8	...	3,781 4 0	...
...	...	...	2,493 3 0	434 18 0	...	...	...
...	...	...	3,968 8 0	...	...	...	...
...	...	...	2,983 0 0	624 0 0	...	...	...
...	...	...	4,355 0 0	...	...	...	...
...	...	...	2,216 0 0	...	...	...	...
...	...	...	906 4 3	...	...	...	...
301 1 3	70 0 0	1,978 12 6	3,970 0 0	...	...	...	...
335 10 6	79 7 0	2,707 13 0	3,034 8 0	...	...	...	...
...	...	...	1,607 0 0	238 8 0	...	...	...
44 10 6	11 8 0	221 7 6	870 8 0	...	...	...	...
...	...	...	2,640 0 0	...	...	...	...
...	...	...	2,689 0 0	...	...	...	...
...	...	...	1,328 0 0	...	...	...	...
...	...	...	5,899 4 0	620 1 0	...	...	...
913 15 3	1,013 5 0	5,539 2 8	3,091 8 0	306 0 0	...	1,013 15 6	5,428 10 0
1,953 14 0	883 14 4	21,029 13 2	5,983 11 6	2,484 2 0	...	15,376 8 9	...
...	...	...	1,550 8 0	...	...	...	...
...	...	...	1,084 0 0	...	...	...	...
142 8 0	52 2 0	2,463 14 0	2,444 12 0	485 15 0	...	...	...
157 4 0	51 1 6	1,589 4 3	1,018 8 0	...	...	...	...
38 4 3	18 10 0	244 13 2	1,845 4 0	126 10 0	...	1,508 15 0	...
156 4 0	41 4 0	4,217 2 6	3,791 8 0	...	...	...	...
...
3,937 7 8	2,219 4 4	40,118 2 10	61,303 0 9	5,380 1 0	...	18,648 5 2	5,428 10 0
...
1,124 5 0	161 10 0	5,162 8 0	4,560 4 0	489 0 0	...	1,178 7 0	...
556 6 3	76 6 0	11,260 13 0	7,375 9 0	423 3 0	...	1,680 2 0	116 13 0
1,217 9 6	1,869 3 0	17,265 12 3	7,891 9 1	174 13 0	...	10,096 0 0	...
...	...	...	2,030 4 0	...	...	...	...
...	...	...	2,754 4 0	...	...	...	...
...	...	...	1,052 0 0	98 0 0	...	581 0 0	...
2,098 1 9	2,106 3 0	33,668 1 3	26,718 14 1	1,181 15 0	...	13,485 8 6	116 13 0
...
5,922 0 4	3,924 0 11	1,23,617 2 9	81,384 7 9	4,661 13 6	973 0 0	...	24,787 13 0
89 1 0	10 10 0	4,140 7 5	...	...	...	...	...
48 3 9	26 10 7	1,018 11 11	...	...	...	...	...
217 0 0	13 12 0	3,455 6 0	885 10 0	108 9 0	...	...	...
133 2 9	11 15 0	1,943 16 0	451 14 0	146 0 0	...	344 7 0	...
332 2 8	102 12 6	6,507 1 9	1,213 0 0	1,060 11 3	...	...	1,713 15 8
842 2 0	8 15 0	3,223 1 6	...	...	...	...	...
...	...	...	1,909 1 0	...	82 0 0	...	...
...	...	...	1,254 0 0	...	...	...	...
...	...	...	631 12 0	...	303 8 0	...	...
...	...	...	5,616 7 5	...	...	...	...
...	...	4,000 0 0	7,214 13 2	53 0 0	68 0 0	...	...
7,022 11 10	4,108 12 0	1,48,804 14 10	80,301 1 4	5,828 8 8	1,425 8 0	344 7 0	23,471 11 8
...
5,968 7 4	1,024 3 5	51,411 1 6	5,974 15 8	219 1 0	150 0 0	...	2,134 8 0
1,403 14 10	87 13 4	6,969 3 10	2,025 8 0	...	77 0 0	...	...
723 15 7	6 2 10	1,272 6 9	802 0 0	...	...	...	...
626 0 10	76 14 0	7,684 4 9	2,721 0 0	...	...	...	...
...	...	...	2,690 13 0	...	...	...	...
...	...	...	3,063 3 0	...	...	...	...
...	...	...	2,266 8 0	...	...	...	...
...	...	...	825 0 0	...	...	...	...
...	...	...	723 0 0	...	...	...	...
...	...	...	410 0 0	...	...	...	...
...	...	...	61 8 9	...	...	...	...
...	...	...	678 0 3	...	...	...	...
...	...	1,045 4 10	1,911 14 0	746 9 6	...	...	...
...	...	...	939 8 0	1,813 0 0	...	...	...
...	...	...	983 0 10	199 19 0	74 0 0	...	...
...
...
6,968 12 10	2,304 7 2	63,461 7 7	25,528 6 6	3,072 4 6	301 0 0	...	2,134 8 0
...
2,462 13 0	2,885 4 0	57,889 2 3	2,473 0 0	918 1 6	...	25,982 7 0	25,922 8 6
...	...	...	519 19 0	66 0 0	...	661 13 6	...
...	...	...	758 0 6	...	...	...	...
...
...
12,052 1 1	3,454 11 11	84,422 9 6	4,860 13 0	879 1 6	...	26,874 3 6	25,922 6 6
...
24,100 10 6	15,633 11 2	3,92,414 2 6	1,61,248 5 4	17,000 15 4	1,726 8 0	63,783 12 2	60,074 1 1

MUNICIPAL RATES AND TAXES—continued.

REALIZATIONS

Lighting rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, &c., in as many columns as may be necessary).			Total.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.
		Trade registration fees (including loom, factory and cotton manufacturing tax).	Pilgrim Tax.	Dog Tax.				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	11,574 14 8	...	...	54 0 0	49,153 2 7	237 1 2	...	...
...	1,068 0 0	864 0 0	...	13 8 0	3,477 8 0	20 7 9	...	...
...	109 9 0	...	...	...	9,168 7 10	46 6 0	...	5 0 0
...	...	...	...	...	3,739 8 8	201 6 0	...	...
...	12,842 7 3	864 0 0	...	67 8 0	64,528 11 1	514 5 6	...	5 0 0
1 06 15 0	...	...	...	...	8,034 13 0	126 5 0	...	8 0 0
...	...	...	...	...	3,963 8 0	178 12 0	...	...
...	...	...	...	...	4,612 0 0	233 3 8	...	5 0 0
...	108 8 0	...	...	...	4,553 8 0	230 10 6	...	...
...	...	...	...	...	2,216 0 0	209 2 3	...	...
...	...	...	...	...	908 0 3	...	...	16 0 0
...	...	...	...	...	5,949 12 6	115 4 6	...	5 0 0
...	...	...	...	...	5,742 5 0	620 10 6	...	...
...	...	...	...	...	1,795 8 0	99 8 0	...	...
...	...	...	...	...	1,161 15 6	216 12 0	...	...
...	1,410 8 0	...	...	...	4,050 8 0	106 0 6	...	...
...	...	...	...	...	2,509 0 0	231 1 0	...	...
...	...	...	...	...	1,328 0 0	267 0 6	...	...
...	...	...	...	...	6,519 5 0	276 7 0	...	10 0 0
...	641 0 0	5,339 10 2	...	...	23,515 14 4	281 9 6	...	10 0 0
...	2,072 10 6	1,000 0 0	...	...	47,723 12 2	843 7 9	...	...
...	...	...	...	...	1,550 8 0	409 7 9	...	...
...	...	...	...	...	3,552 14 0	191 10 0	...	...
...	...	...	...	...	4,488 15 3	237 13 0	...	...
...	...	...	...	...	1,300 5 2	266 9 9	...	...
...	...	...	...	...	7,737 15 6	468 10 0	...	...
...	61 0 0	...	...	...	3,852 8 0	32 10 0	...	...
106 13 0	4,888 10 8	6,989 10 2	...	...	1,42,603 5 8	5,996 12 9	...	46 0 0
...	425 3 0	...	...	...	11,616 6 0	196 3 6	...	...
...	521 9 0	...	...	...	21,278 8 0	165 8 3	...	...
...	7,583 0 11	...	4,742 12 0	...	47,733 14 2	874 13 9	...	5 0 0
...	576 12 0	...	...	...	2,057 0 0	153 0 0	...	...
...	2,430 0 0	...	...	...	6,181 4 0	101 13 8	...	...
...	178 10 0	...	1,008 1 0	...	3,913 4 0	73 4 0	...	...
...	11,715 2 11	...	5,749 13 0	...	92,690 4 9	1,063 10 6	...	5 0 0
...	85,108 8 0	10,941 15 10	...	...	2,51,139 8 10	1,061 0 6	...	165 6 0
...	...	75 0 0	5,796 8 0	...	4,140 7 5	104 4 0	...	5 0 0
...	...	...	...	...	6,589 8 11	128 8 0	...	...
...	...	...	...	...	4,224 0 0	119 13 0	...	...
...	594 8 0	...	...	...	2,589 4 6	04 1 0	...	...
...	84 11 0	...	...	...	8,375 2 11	45 13 0	...	...
...	675 14 0	...	...	...	5,030 12 2	23 2 0	...	5 0 0
...	...	...	...	...	2,026 15 0	10 15 0	...	...
...	...	...	...	...	1,254 0 0	75 14 6	...	...
...	...	...	7,097 13 6	...	7,935 1 0	9 13 0	...	...
...	...	...	...	...	5,618 7 5	59 3 6	...	...
...	3,313 1 0	11 0 0	...	...	13,755 14 2	9 1 0	...	5 0 0
...	38,781 8 0	11,027 18 10	12,893 5 0	...	2,93,873 13 4	1,740 7 6	...	189 6 0
...	400 7 0	...	...	...	39,889 10 2	129 8 9	...	20 0 0
...	...	71 0 0	...	...	8,472 2 10	34 6 11	...	10 0 0
...	619 8 0	...	...	...	2,146 8 0	84 5 0	...	5 0 0
...	...	...	...	...	11,224 12 9	40 8 0	...	5 0 0
...	...	...	...	...	2,737 13 0	65 12 0	...	...
...	...	...	...	...	3,128 11 0	80 14 0	...	...
...	...	...	...	...	7,462 10 11	44 8 0	...	...
...	...	...	...	...	1,490 6 6	50 7 0	...	...
...	...	...	...	...	903 8 3	45 1 6	...	...
...	...	...	...	...	998 0 3	29 6 9	...	...
...	...	...	...	...	2,745 6 4	38 4 0	...	...
...	...	...	...	...	3,724 14 0	43 0 6	...	...
...	...	...	...	...	2,084 4 10	95 10 9	...	...
...	...	...	...	...	...	25 7 0	...	...
...	...	...	...	...	...	40 0 6	...	...
...	...	...	...	...	...	47 7 0	...	...
...	2,042 9 0	393 8 0	...	...	87,003 11 7	791 4 5	5 0 0	40 0 0
...	12,849 4 8	...	...	...	96,973 14 11	401 7 3	...	20 0 0
...	...	...	...	...	29,521 7 0	193 1 9	...	10 0 0
...	2,351 8 3	...	38,402 4 0	...	8,009 13 0	313 3 0	33 12 4	...
...	...	...	...	...	62,104 7 3	375 10 9	...	5 0 0
...	14,700 12 11	...	...	...	1,143 7 9	43 2 0	...	...
...	...	...	38,402 4 0	...	1,95,759 1 11	1,395 8 9	33 12 4	35 0 0
106 13 0	84,485 18 9	10,325 2 0	57,014 6 0	67 8 0	3,76,297 9 4	11,423 1 6	38 12 4	810 6 0

UNDER SPECIAL ACTS.

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

From other sources (to be specified in detail in as many columns as may be necessary).		Total.	Rents of lands, houses, Sheds, Dak Bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational Institutions.	Fees and revenue from Medical Institutions.	Fees and revenue from markets and slaughter-houses.
Income from Process Fee under the Stamp Act.	Local Cess.							
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	237 1 0	251 0 0	597 15 0	2,879 6 6	1,648 4 8	...	8,646 3 6
...	...	65 4 8	7 4 0	35 9 0	186 0 0	350 15 6	...	204 13 0
...	...	51 6 0	.....	768 13 0	437 8 0	1,031 5 3	...	...
...	...	201 6 0	.....	.....	42 0 0	110 13 0	...	...
35 18 0	...	555 2 6	258 4 0	1,402 4 0	3,541 14 6	3,037 6 0	...	8,651 0 6
...	...	131 5 0	13 8 2	.....	170 0 0	374 14 0	...	930 6 0
...	...	176 12 8	151 8 9	65 4 9	454 0 0	403 1 0	46 8 0	1,156 6 10
...	...	338 8 6	19 1 0	12 2 0	230 0 0	467 9 6	10 0 0	430 6 5
...	...	236 10 8	83 2 3	.....	933 3 0	500 9 0	25 0 0	234 13 0
...	...	269 2 3	21 0 0	.....	32 0 0	599 2 6	29 1 0	610 3 0
...	...	10 0 0	.....	58 14 0	.....	.....	.....	.....
...	...	120 4 0	.....	80 15 6	901 11 4	339 1 0	82 5 10	595 9 4
...	...	639 10 6	1 8 0	0 12 0	330 0 0	391 10 6	84 7 0	.....
...	...	92 8 0	.....	14 4 9	91 0 0	139 5 0	10 14 0	.....
...	...	216 12 0	11 10 0	.....	54 0 0	92 0 0	.....	276 0 0
...	...	106 0 6	11 0 0	.....	54 8 0	348 14 0	12 11 0	1,142 0 0
...	...	231 1 0	45 0 0	.....	65 9 0	497 19 9	33 15 0	747 8 8
...	...	207 0 6	8 10 0	.....	49 8 0	194 14 0	.....	.....
...	...	226 7 0	758 9 9	10 3 0	41 0 0	1,434 11 8	.....	5,561 10 3
...	...	281 9 0	1,310 8 9	321 11 4	221 0 0	1,037 6 0	200 7 3	1,580 8 0
...	...	643 0 0	122 18 6	278 1 1	743 11 0	566 3 0	8 9 0	6,539 2 10
...	...	408 7 8	.....	8 8 0	46 8 0	130 0 0	.....	.....
...	...	191 10 0	.....	21 2 4	450 0 0	187 15 0	3 15 0	.....
...	...	237 13 0	3 0 0	.....	139 13 10	230 7 0	29 0 0	.....
...	...	258 2 8	1 0 0	.....	.....	101 3 0	.....	.....
...	...	408 10 0	.....	2,250 0 0	301 8 0	316 15 0	11 9 6	.....
...	...	33 10 0	8 14 8	4 7 6	.....	511 3 6	.....	1,250 0 0
...	...	8,041 12 9	9,570 2 11	3,069 8 9	4,736 3 2	9,478 7 0	569 3 1	19,388 9 11
...	...	195 3 0	69 12 6	125 7 11	1,195 0 0	643 12 0	...	634 0 0
...	...	160 8 3	413 13 3	.....	.....	947 1 9	...	875 0 0
...	...	374 12 9	943 13 0	.....	1,865 12 0	1,669 10 0	...	233 4 0
...	...	154 0 0	.....	20 0 0	6 8 0	638 9 9	...	156 10 0
...	...	101 13 0	3 3 0	.....	43 4 0	345 4 0	...	1,099 0 0
...	...	73 4 0	.....	.....	62 8 0	141 2 6	...	167 0 0
...	...	1,068 10 6	1,420 14 9	145 7 11	3,198 0 0	4,392 8 0	...	4,374 4 9
...	...	1,226 8 6	790 12 11	621 0 10	44,093 0 0	4,123 7 0	...	15,100 7 3
...	...	109 4 0	32 9 1	.....	35 12 0	350 11 2	...	146 5 0
...	...	128 8 0	41 0 0	2 12 7	67 9 0	286 10 0	...	154 10 0
...	...	118 13 0	1,134 10 6	.....	1,104 4 0	295 15 4	...	.....
...	...	54 1 0	10 0 0	63 0 0	55 8 0	163 11 0	...	214 2 5
...	...	45 12 0	31 4 0	18 0 0	292 8 0	291 1 0	...	811 0 0
...	39 5 1	87 3 1	3 14 3	22 14 0	101 0 0	189 6 0	...	.....
...	...	10 15 0	216 0 0	.....	188 0 0	123 8 6	...	698 13 0
...	...	75 14 0	.....	.....	87 15 5	103 7 6	10 9 0	.....
...	...	9 12 0	.....	.....	62 4 0	77 10 0	33 0 3	.....
...	35 2 11	69 6 6	1 0 0	20 10 6	70 8 0	335 3 0	67 5 9	.....
...	...	9 1 0	.....	34 8 0	832 0 0	80 9 0	.....	.....
...	64 9 0	1,965 6 6	2,264 4 3	989 12 8	48,990 4 3	4,469 2 6	99 9 0	18,924 7 8
...	...	140 8 9	401 2 3	806 12 6	896 12 0	1,838 11 6	...	1,964 3 0
...	...	44 6 11	0 3 0	78 8 0	80 0 0	311 12 0	...	98 4 0
...	...	39 5 0	.....	.....	.....	170 3 9	...	174 12 6
...	...	51 7 0	51 13 4	232 3 9	40 0 0	604 15 0	...	.....
...	...	65 12 0	1 0 0	165 12 0	15 6 0	261 7 0	...	40 1 0
...	...	80 14 0	1 11 6	18 12 6	.....	385 1 0	...	.....
...	...	14 6 0	3 4 0	1,437 17 8	.....	334 1 0	...	.....
...	...	60 7 0	0 14 0	.....	23 0 0	87 3 0	...	.....
...	...	49 1 8	9 0 0	10 4 6	4 0 0	64 9 0	...	71 10 3
...	...	13 4 0	.....	.....	1 8 0	178 14 0	...	7 11 9
...	26 12 0	66 19 6	5,746 16 6	.....	10 13 0	196 7 0	40 5 3	1,022 14 0
...	...	70 10 9	164 0 4	1,044 6 0	208 5 0	128 7 6	.....	667 11 11
...	...	28 7 0	.....	.....	.....	.....	.....	.....
...	...	40 8 0	.....	.....	.....	.....	.....	.....
...	...	47 7 0	.....	.....	.....	.....	.....	.....
...	26 12 0	898 0 6	6,373 15 10	3,890 7 2	1,242 5 0	4,978 18 6	40 8 3	3,335 4 5
...	...	422 7 8	5,944 9 9	2,780 5 3	16,828 9 0	1,440 2 6	...	5,076 8 6
...	...	233 14 1	132 14 0	574 7 8	658 9 7	1,361 8 6	15 4 6	130 7 8
...	...	313 3 0	69 9 0	.....	24 12 0	290 1 3	169 12 10	49 4 6
...	86 0 0	443 10 0	147 12 0	2,463 1 2	2,430 0 0	2,338 4 9	14 5 0	1,094 18 9
...	...	43 2 0	621 15 6	24 5 0	.....	148 1 0	.....	.....
...	55 0 0	1,450 5 1	6,616 11 8	5,842 6 0	14,971 14 7	5,408 2 0	170 6 4	6,346 1 0
35 18 0	156 8 0	11,994 5 9	19,808 5 0	15,330 12 3	78,671 9 8	34,014 9 0	903 7 8	50,070 12

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

Fees and revenue from Tramways.	Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest of Investments.			Premium on Loans.	Total.
	Temporary occupation of Municipal land.	Miscellaneous.	Stone, etc., quarry, &c.		For General purposes.	For Educational purposes.	For Medical purposes.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	130 0 0	...	...	228 1 3	...	...	...	...	14,350 14 4
...	...	234 5 2	...	73 7 0	...	...	...	...	704 0 6
...	...	5 1 0	...	109 4 0	...	...	...	...	2,571 2 5
...	...	...	...	40 11 0	...	...	...	...	207 10 0
...	130 0 0	239 6 8	...	460 7 9	...	...	...	...	17,923 11 3
...	...	...	...	13 4 0	...	...	67 13 2	...	1,460 13 4
...	...	...	...	41 4 0	...	...	...	...	2,339 1 4
...	...	...	...	93 3 0	...	...	...	...	1,271 5 11
...	...	...	...	187 10 0	...	...	...	...	2,023 10 3
...	...	...	...	5 0 0	34 10 8	...	...	...	1,627 1 2
...	...	...	...	153 3 0	...	...	...	...	59 14 0
...	...	...	...	48 9 0	...	...	...	...	1,552 14 0
...	32 14 3	13 0 6	...	12 8 0	...	...	...	...	927 12 9
...	4 4 0	0 11 0	...	3 3 0	...	...	30 14 4	...	312 13 1
...	...	0 3 0	...	3 0 0	...	...	...	...	437 5 0
...	...	0 3 3	...	18 12 0	...	...	...	...	1,610 4 3
...	...	0 2 3	...	6 8 0	...	...	...	...	1,811 0 8
...	...	0 13 0	...	28 10 0	...	...	...	...	254 4 6
...	...	...	...	45 0 0	...	...	...	...	7,888 2 6
...	40 0 0	181 10 3	...	75 10 0	5,261 10 7	69 14 9	92 1 0	...	6,047 14 3
...	234 9 11	20 6 0	...	13 0 0	...	...	...	...	12,307 13 2
...	...	...	...	5 0 0	...	...	...	...	204 14 8
...	29 1 0	...	...	30 8 0	...	...	...	...	697 10 4
...	12 5 0	...	...	3 8 0	...	...	99 11 10	...	673 3 2
...	...	...	...	8 0 0	...	...	...	...	105 11 6
...	12 8 0	23 5 9	57 13 0	19 6 0	...	...	...	...	2,995 0 3
...	14 8 0	5 15 0	0 1 0	8 0 0	...	...	...	...	1,591 1 6
...	369 2 8	367 6 5	57 13 0	625 7 0	5,298 5 3	69 14 9	299 9 1	...	47,017 11 0
...	...	...	...	331 9 6	239 6 4	...	...	...	3,502 0 3
...	45 0 0	...	...	125 15 0	...	...	...	...	2,394 0 0
...	27 12 0	...	...	457 3 0	1,995 0 0	...	...	...	7,190 2 0
...	2 6 0	...	...	65 1 6	...	...	...	...	581 13 3
...	...	...	...	37 5 0	...	...	...	...	2,432 5 0
...	7 0 0	...	...	25 10 0	82 1 4	...	...	...	491 5 10
...	...	...	...	1,076 12 0	2,316 7 3	...	...	...	16,900 11 1
...	...	...	...	3,039 10 3	...	...	...	...	67,063 7 3
...	...	...	...	21 2 0	...	...	...	...	537 7 3
...	...	...	...	4 4 0	...	...	...	...	626 14 1
...	...	...	...	13 0 0	...	...	...	...	2,537 13 10
...	...	...	...	34 0 1	199 3 0	...	...	...	520 1 11
...	35 7 0	...	...	24 15 0	...	...	...	...	1,413 19 1
...	23 2 0	...	...	91 8 0	...	...	22 11 0	...	338 3 3
...	...	...	...	16 11 3	...	...	...	...	1,377 8 0
...	...	...	6 3 0	35 15 3	...	...	...	...	233 7 2
...	...	...	...	0 13 0	...	...	...	...	207 13 6
...	20 13 6	...	4,435 9 9	271 1 3	232 13 0	...	...	...	516 4 9
...	...	...	...	...	...	...	...	...	6,343 5 11
...	84 6 6	...	4,441 11 9	3,561 9 4	432 4 0	28 11 0	...	...	82,179 3 0
...	...	...	...	113 12 0	...	...	...	...	4,353 5 3
...	...	...	...	2 0 0	...	...	...	...	369 0 0
...	...	...	...	1 4 0	...	...	...	...	171 7 6
...	...	...	...	75 10 0	...	...	...	...	1,239 7 1
...	8 5 0	1 2 9	...	25 1 0	...	...	...	...	648 14 3
...	...	...	...	0 15 0	...	...	...	...	349 9 0
...	...	...	...	42 3 0	...	...	...	...	1,871 7 5
...	...	...	...	14 0 0	...	...	...	...	273 15 0
...	...	...	...	19 4 0	...	...	...	...	130 11 6
...	...	...	...	1 5 0	...	...	...	...	148 3 3
...	...	...	40 13 0	3 8 0	...	...	...	...	227 6 9
...	...	...	...	61 12 0	79 12 10	...	...	...	7,193 11 0
...	...	...	...	65 1 3	...	...	...	...	2,773 1 0
...
...	3 3 0	1 2 9	40 13 0	432 1 3	79 13 10	...	...	...	20,426 3 0
...	496 2 0	...	...	198 13 0	736 8 5	40 0 0	...	...	32,481 10 7
...	...	17 2 0	...	8 0 0	...	...	...	...	2,398 7 9
...	40 0 0	...	...	5 0 0	...	...	...	...	641 6 1
...	...	...	...	33 0 0	102 1 3	...	...	...	3,702 3 10
...	530 2 0	17 2 0	...	993 13 6	639 9 7	40 0 0	...	...	794 8 6
...	1,228 4 2	515 1 10	4,540 5 0	6,662 3 0	8,963 7 4	123 9 9	229 9 1	...	46,368 4 9
...	...	...	...	...	...	...	...	...	3,29,530 1 1

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

From Government.			From Local Funds.			From other Sources.			Total.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,200 0 0	2,520 0 0 400 0 0 1,003 8 0	...	...	355 1 3 100 0 0 466 7 6	...	...	...	170 10 11	4,375 12 2 500 0 0 1,569 13 6 21 10 3
1,200 0 0	4,013 8 0	...	...	951 8 9	...	24 10 3	...	170 10 11	6,309 8 11
...	740 1 4 854 0 0 552 8 3 850 12 0 477 4 9	500 0 0 500 0 0 400 0 0 400 0 0 500 0 0	...	520 0 0 461 0 0 622 0 0 641 14 9 406 0 0	550 0 0 560 0 0 390 0 0 300 0 0 300 0 0	...	...	...	2,310 1 4 2,315 0 0 2,025 3 5 2,233 10 0 1,782 4 0
...	516 0 0 2,982 15 0 201 12 6 203 12 6 695 11 9 682 13 2 305 2 9 2,367 14 1	500 0 0 400 0 0 500 0 0 ...	...	707 0 0 2,380 0 0 272 0 0 260 0 0 473 0 0 792 0 0 252 14 8 161 10 3	340 0 0 350 0 0 500 0 0 ...	...	415 4 0 47 0 0 499 0 0 ...	500 0 0 500 0 0 ...	2,383 0 0 4,523 3 0 1,520 12 6 965 12 0 3,819 11 2 2,057 13 2 470 8 8 2,931 2 3 3,193 0 3 3,389 13 7
...	1,832 0 0 320 0 0 308 0 0 440 3 0 166 4 9 510 9 3 876 0 0	...	161 10 4	1,557 13 7 162 0 0 192 0 0 311 0 0 230 0 0 345 0 0 500 0 0	...	...	...	670 0 0	1,360 0 0 1,451 3 6 146 4 2 1,081 0 0 1,376 0 0
...	14,398 13 5	8,850 0 0	161 10 4	11,262 5 1	5,930 0 0	546 0 0	1,047 2 1	1,900 0 0	44,693 14 11
...	1,056 0 0 893 13 0 2,785 0 0 778 14 4 396 10 0 345 0 0	...	...	395 0 0 138 9 0 133 3 7 422 0 0 160 2 3 258 0 0	...	...	14 6 0	...	1,451 0 0 1,032 5 0 2,916 9 7 1,203 14 4 550 12 3 780 0 0
...	6,241 5 4	...	...	1,456 13 10	...	...	14 6 0	...	7,742 9 3
...	11,970 6 4 580 0 0 326 0 0 431 0 0 280 0 0 428 0 0 392 0 0 190 0 0 276 0 0 110 4 0 516 0 0 1,068 11 4	...	...	225 4 0 350 0 0 0 12 6 109 9 0 15 5 0 174 0 0 32 11 0 200 0 0 12 9 11 412 9 8 57 7 9	...	...	800 0 0 10 0 0	...	12,195 10 4 930 0 0 376 0 0 431 12 6 306 9 9 446 5 9 684 0 0 1,023 11 0 1,276 0 0 609 13 11 1,623 9 6 1,378 7 0
...	18,580 2 8	1,000 0 0	168 15 5	1,591 6 2	897 0 0	...	885 4 0	10 0 0	31,129 15 9
...	2,124 0 0 648 0 0 816 0 0 900 0 0 430 0 0 152 0 0 758 0 0 390 0 0 109 0 0 124 0 0 24 0 0 216 0 0 512 0 0	...	5,000 0 0 110 10 3 83 4 8 ...	742 0 0 491 0 0 69 0 0 374 0 0 63 0 0 691 0 6 199 0 0 260 0 0 28 0 0 366 12 6 625 5 4 33 0 0 227 4 2	...	...	204 6 7 1,225 0 0 56 0 0	...	9,070 6 7 1,253 10 3 464 4 6 1,276 0 0 548 0 0 1,504 8 11 947 0 0 540 0 0 137 8 0 400 12 6 619 5 4 6,474 0 0 780 4 2
5,000 0 0	...	...	...	...	...	...	...	...	23,463 12 3
5,000 0 0	8,933 8 0	...	5,864 7 2	4,166 6 6	...	1,275 0 0	204 6 7	...	2,907 7 6 2,001 11 9 428 5 4 4,168 7 1 1,647 3 8
...	2,590 0 0 1,454 0 0 604 0 0 3,641 0 0 352 0 0	...	...	227 7 6 517 11 9 191 7 1 146 13 7 156 0 0	...	82 14 3	651 4 1	936 3 5 110 9 0	11,750 3 4
...	7,461 0 0	792 0 0	168 10 8	1,809 9 11	600 0 0	32 14 2	651 4 1	936 12 6	11,750 3 4
6,300 0 0	57,634 8 5	3,643 0 0	5,361 11 7	20,698 2 2	7,317 0 0	1,978 8 6	3,402 7 3	2,917 7 4	1,15,041 12 0

MISCELLANEOUS.			EXTRAORDINARY AND DEBT.				
Recoveries on account of services rendered to private individuals.	Other Items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans.		Realizations of sinking fund for repayment of loans.	Ad Permanent.
				From Government.	Raised in the market from private individuals.		
Rs. a. p.	Rs. s. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. s. p.
227 8 7	1,768 5 0	1,953 8 7	...	...	...	...	...
...	63 8 10	63 8 10	...	...	...	...	...
...	19 2 6	19 2 6	...	...	...	...	...
...	0 6 0	0 6 0	...	...	...	...	...
227 8 7	1,839 6 4	2,006 9 11	...	...	...	...	...
...	103 13 6	103 13 6	...	...	...	...	...
...	245 8 11	245 8 11	...	...	...	...	...
...	16 15 8	16 15 8	...	...	...	...	...
...	1,013 2 0	1,013 2 0	...	...	...	...	...
...	20 11 0	20 11 0	...	...	...	...	5 0 0
...	230 4 0	230 4 0	...	...	...	...	...
139 0 0	17 4 9	168 4 0	...	...	...	...	...
...	8 8 0	6 8 0	...	...	...	...	...
...	69 14 11	68 14 11	...	...	...	...	...
...	47 1 10	47 1 10	...	...	...	...	...
...	23 0 6	22 0 6	...	...	...	...	...
...	20 14 0	20 14 0	...	...	...	...	...
...	52 13 0	52 13 0	...	...	...	...	...
25 0 0	131 11 3	156 11 3	...	...	...	...	...
...	273 14 0	273 14 0	...	...	...	...	...
112 14 11	250 2 11	363 1 10	78,906 4 0	90,000 0 0	...	...	8 0 0
...	38 0 6	39 0 6	...	...	...	...	...
...	314 2 0	314 2 0	...	...	...	...	...
...	162 1 9	163 1 9	...	...	...	...	...
...	27 9 3	27 9 3	...	...	...	...	...
...	12 11 0	12 11 0	...	...	...	...	...
0 15 0	...	0 15 0	...	...	...	...	...
277 13 11	3,180 5 7	3,468 8 6	78,900 4 0	90,000 0 0	...	...	8 0 0
...	178 2 1	178 2 1	3,152 4 4	...	...	...	...
...	4,918 7 2	4,918 7 2	1,716 0 0	...	...	...	...
...	438 12 7	431 12 7	...	...	...	...	...
...	48 7 1	48 7 1	...	...	...	...	...
...	60 5 0	60 5 0	...	...	...	...	...
...	46 8 10	46 8 10	1,056 0 0	...	...	...	...
...	4,796 10 10	4,796 10 10	5,823 4 4	...	...	...	...
231 10 2	532 12 11	1,064 7 1	...	...	...	...	...
...	20 0 4	20 0 4	...	...	...	...	...
...	461 9 11	461 9 11	...	...	...	...	...
...	5 13 2	5 13 2	...	...	...	...	...
...	6 14 0	6 14 0	...	...	...	...	...
8 12 10	...	3 12 10	...	...	...	...	...
...	29 12 6	29 12 6	...	...	...	...	...
...	4 13 0	4 13 0	...	...	...	...	...
...	39 2 0	39 2 0	...	...	...	...	...
...	8 1 0	8 1 0	...	...	...	...	...
1,053 11 6	138 8 0	1,192 4 3	...	...	...	...	...
1,224 2 6	1,547 6 8	2,841 9 2	...	...	...	...	...
...	245 4 7	239 6 7	...	...	...	...	...
...	54 5 2	54 5 2	...	...	...	...	...
2 9 0	13 10 3	13 10 3	...	...	...	...	...
...	...	2 9 9	...	...	...	...	...
...	23 1 5	23 1 5	...	21,000 0 0	...	...	...
...	13 13 0	13 13 0	...	...	...	...	...
...	74 7 6	74 7 6	...	...	...	...	...
...	289 8 1	250 8 1	...	...	...	...	...
...	31 10 6	31 10 6	...	...	...	...	...
...	43 14 0	43 14 0	...	...	...	...	...
...	0 10 0	0 10 0	...	...	...	...	...
...	744 14 10	744 14 10	...	...	...	...	...
50 8 5	130 1 6	130 9 11	...	...	...	...	...
...
...
53 2 2	1,718 7 7	1,771 9 9	...	21,000 0 0	...	...	...
425 7 0	1,646 1 8	2,070 8 8	...	...	...	7,100 0 0	...
...	487 0 3	487 0 3	...	...	...	...	...
112 0 6	39 15 9	39 15 9	...	...	...	...	...
...	341 8 1	353 8 7	...	...	...	...	...
...	30 0 0	30 0 0	...	...	...	...	...
437 7 6	2,443 9 9	2,961 1 3	...	...	...	7,100 0 0	...
2,330 13 8	15,625 14 9	17,915 12 5	84,823 5 4	1,11,000 0 0	...	7,100 0 0	8 0 0

No. II.

in the Central Division during the year ending 31st March 1894.

Balances.			11	12	13	14	Remarks.
Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
5,050 1 7	1,806 7 4	6,856 8 11	75,997 0 4	80,763 2 11	1 5 4	3 1 7	
468 11 6	25 0 0	25 0 0	4,895 8 1	9,315 12 7	0 10 3	0 14 3	
.....	182 8 0	641 3 6	14,001 8 9	15,498 6 11	0 15 0	1 7 0	
.....	.....	.....	4,173 8 11	5,186 0 10	0 11 7	0 12 11	
5,508 13 1	2,013 15 4	7,522 12 5	86,987 5 1	1,10,763 7 3	0 10 6	1 14 9	
.....	.....	.....	7,049 14 2	8,604 15 0	0 6 1	0 14 2	
.....	.....	.....	9,074 14 9	16,682 6 2	0 4 3	0 10 0	
.....	.....	.....	3,461 0 1	10,599 2 9	0 5 11	0 10 9	
.....	473 6 0	473 6 0	10,070 10 3	13,833 7 6	0 5 0	0 11 3	
.....	.....	.....	6,303 0 2	8,177 3 8	0 4 10	0 13 10	
.....	.....	.....	1,366 8 2	2,331 4 7	0 15 6	1 5 11	
0 8 0	.....	0 8 0	10,142 9 9	18,376 7 5	0 6 1	0 10 4	
.....	.....	.....	18,544 7 3	31,703 9 2	0 9 9	1 5 10	
.....	.....	.....	3,700 3 6	6,383 10 2	0 6 1	0 12 10	
.....	.....	.....	2,618 14 10	6,692 13 3	0 5 0	0 13 5	
.....	.....	.....	9,498 9 0	12,929 1 8	0 9 1	1 5 1	
.....	.....	.....	7,724 12 11	8,968 0 11	0 4 3	0 11 5	
.....	.....	.....	2,472 7 3	3,024 10 0	0 3 10	0 7 3	
.....	.....	.....	17,281 12 8	24,828 3 6	0 9 1	1 8 10	
.....	2,831 0 0	2,834 0 0	34,063 4 1	43,805 9 1	1 9 8	2 8 3	
.....	163 12 7	1,69,072 0 7	2,33,093 8 4	3,31,241 10 7	2 2 10	10 10 10	
.....	.....	.....	2,897 15 6	4,863 6 9	0 5 10	0 10 1	
102 5 11	.....	102 5 11	8,218 10 3	9,488 0 4	0 7 0	0 13 5	
49 9 8	2 4 0	50 13 6	7,184 2 2	16,181 9 0	0 10 10	1 1 4	
.....	.....	.....	2,080 1 5	3,530 7 6	0 5 8	0 9 1	
163 8 8	.....	163 8 8	13,939 6 3	17,997 14 5	1 0 2	1 11 3	
.....	.....	.....	7,063 2 6	8,067 13 0	0 6 6	0 11 10	
314 13 5	3,473 5 7	1,72,701 3 9	4,16,323 7 10	6,61,424 12 8	0 11 3	2 0 10	
4 12 1	486 4 7	3,613 5 0	20,785 0 10	22,563 10 1	0 12 2	1 5 5	
.....	190 2 0	1,818 2 0	30,697 15 8	34,690 13 1	1 2 0	1 10 0	
819 2 0	307 11 0	1,136 13 0	59,599 1 3	79,489 3 9	1 15 2	2 7 2	
.....	.....	.....	4,341 2 8	6,681 8 11	0 5 1	0 6 6	
.....	.....	.....	9,341 7 3	9,373 14 8	0 13 1	1 5 9	
17 4 0	.....	1,073 4 0	5,132 10 3	6,702 9 2	0 11 4	1 4 3	
841 2 1	894 1 7	7,656 8 0	1,30,737 6 4	1,80,601 5 6	1 2 9	1 10 8	
.....	20,609 1 0	20,609 1 0	3,34,203 9 0	4,01,289 3 5	1 15 1	2 13 0	
.....	.....	.....	5,707 2 8	7,108 14 0	0 10 4	0 14 5	
16 4 0	.....	16 4 0	7,989 14 4	8,624 2 11	1 18 9	2 4 9	
.....	.....	.....	7,774 1 3	18,364 14 10	0 12 8	1 6 11	
.....	6,492 8 0	6,492 8 0	16,373 14 5	27,567 4 7	0 8 9	0 11 0	
.....	.....	.....	5,111 4 4	7,435 10 0	1 1 11	0 9 2	
.....	.....	.....	5,069 13 6	7,435 10 0	0 11 9	1 8 7	
.....	53 13 0	53 13 0	2,594 14 8	4,401 7 2	0 5 1	0 11 9	
.....	.....	.....	5,501 10 5	20,473 4 2	3 11 3	4 1 8	
.....	.....	.....	7,767 13 1	8,631 3 2	0 7 6	0 10 4	
.....	100 0 0	100 0 0	22,378 0 4	29,566 3 7	2 0 10	3 5 5	
16 4 0	27,254 0 0	27,270 10 0	4,29,279 9 9	5,43,500 1 6	1 10 10	3 0 7	
648 6 6	1,329 1 3	1,977 7 9	15,219 13 1	63,780 2 0	1 3 10	3 3 3	
.....	.....	.....	10,393 9 2	12,423 5 1	0 10 10	0 13 4	
.....	.....	.....	2,300 2 0	4,583 7 11	0 5 1	0 6 9	
19 2 0	80 0 0	21,019 2 0	13,264 4 7	21,014 12 7	0 14 10	1 2 4	
.....	.....	.....	29,049 10 8	31,709 6 8	0 4 1	2 5 7	
.....	.....	.....	5,072 7 11	6,340 13 10	0 4 4	0 7 1	
.....	2 1 4	2 1 4	10,443 1 2	11,323 9 3	0 10 4	0 14 10	
.....	.....	.....	2,644 4 7	3,486 13 0	0 4 8	0 8 0	
.....	.....	.....	1,141 7 9	1,192 9 11	0 3 1	0 4 4	
.....	57 3 11	57 3 11	1,739 10 8	1,387 12 9	0 5 7	0 9 5	
.....	.....	.....	3,051 0 5	6,247 6 0	0 6 10	0 9 10	
24 0 0	5 8 0	31 2 0	18,212 6 4	10,225 10 11	1 1 4	2 6 8	
25 12 0	130 0 0	190 0 0	6,032 14 8	7,457 5 8	0 9 10	.....
.....	.....	.....	25 7 0	25 7 0	.....	.....
.....	.....	.....	40 0 9	40 0 9	.....	.....
.....	.....	.....	47 7 0	53 11 3	.....	.....
719 4 6	1,493 12 6	24,203 1 0	1,56,781 11 0	1,93,949 7 9	0 10 7	1 3 0	
803 14 0	2,341 5 9	10,345 3 9	1,45,071 4 9	1,90,590 2 6	1 8 11	2 5 3	
.....	.....	.....	33,144 8 10	95,141 1 4	1 7 0	1 11 4	
.....	.....	.....	7,781 11 2	11,789 4 1	0 14 11	1 3 3	
115 11 5	559 5 0	795 0 5	76,476 5 11	1,34,683 3 9	3 1 9	3 13 3	
.....	.....	.....	3,949 5 11	6,476 10 2	0 3 2	0 11 0	
1,019 9 5	2,930 10 9	11,930 4 2	3,69,382 4 6	4,47,669 10 9	1 11 3	2 5 4	
2,419 14 8	33,019 4 9	2,49,400 11 7	15,00,491 12 6	21,18,972 14 2	1 2 4	1 12 6	

* Includes Rs. 1,013-3-0 on account of Sch Fund shown separately last year.

Statement showing the Income of the Municipalities in

1	2	3	4												
				(a)	(b)	(c)	(d)								
								Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)				
Name of District.	Serial Number of Muni- cipality.	Name of Municipality.	Balance in hand at the close of last year.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Belgaum	1	Belgaum ...	8,394 13 11	13,025 13 0	2,177 14 8	3,187 9 1	2,960 11 9								
	2	Nipani ...	8,411 2 4	3,582 2 6	.....	1,868 1 6	463 4 8							
	3	Athni ...	3,930 1 54	6,535 1 0	.....	1,584 13 0	431 8 7							
	4	Gokak ...	1,774 13 7	2,451 10 8	.....	380 14 2	171 11 6							
	5	Saundatti-Yellamma	12,649 1 11	443 2 8	.....	30 9 0	55 10 6							
	6	Yamkanmerdi ...	1,871 13 6	.....	.....	.....	.....				
		Total	36,531 14 84	26,087 13 0	2,177 14 8	7,051 15 4	4,082 14 10								
Dhārwar	7	Dhārwar ...	846 7 7	7,874 3 9	.....	1,288 13 0	1,219 4 0							
	8	Hnbli ...	38,189 9 8	11,313 0 0	.....	4,310 11 9	1,887 14 6							
	9	Gadag-Bettigeri ...	11,067 6 8	6,352 4 3	.....	3,290 5 3	867 11 9							
	10	Navalgund ...	185 14 4	1,286 6 0	.....	38 7 9	134 2 0							
	11	Yamnur (Temporary)	4,188 3 9	.....	.....	.....	.....				
	12	Nargund ...	3,267 14 2	.....	.....	.....	.....				
	13	Ranebennur ...	2,456 15 11	.....	.....	.....	.....				
	14	Guddguddapur (Temporary)	1,028 2 1	.....	.....	.....	.....				
15	Byadgi ...	4,804 0 3	1,895 8 8	.....	897 10 0	71 15 0								
16	Haveri ...	676 15 4	.....	.....	.....	.....					
		Total	66,211 9 4	28,721 6 8	.....	9,325 15 9	4,180 15 8							
Bijapur	17	Bijapur ...	8,434 11 0	8,381 8 4	62 1 0	4,875 4 7	556 15 9								
	18	Bāgalkot ...	4,099 10 4	11,810 9 3	139 14 8	860 9 8	380 4 8								
	19	Ilkal ...	3,393 2 0	3,617 11 4	97 6 6	270 9 0	340 0 4								
	20	Guledgud ...	2,610 12 5	3,560 7 0	185 14 0	106 15 3	335 2 2								
		Total	18,738 3 9	27,140 8 11	485 4 0	6,113 6 1	2,112 6 6								
Kānara	21	Kārwār ...	4,046 4 9	2,451 13 7	.....	346 1 9	218 9 9							
	22	Kumta ...	74,913 15 0	4,328 14 6	.....	1,771 2 9	189 10 0							
	23	Sirsi ...	7,569 8 1	3,618 9 10	122 13 0	693 6 10	105 13 7								
	24	Haliyal ...	2,637 2 10	1,067 10 0	67 11 9	157 0 0	.....							
	25	Honavar ...	898 12 4	1,261 6 3	.....	267 10 4	92 6 4							
	26	Bhatkal ...	424 8 4	1,483 2 7	.....	326 15 5	361 5 0							
	27	Gokarn (Temporary)	2,042 11 0	367 12 9	.....	81 1 11	31 0 0							
28	Ulvi (do.)	6,022 6 0	.....	.....	.....	.....					
		Total	28,552 8 4	14,484 5 6	190 8 9	3,648 7 0	986 12 8								
Ratnāgiri	29	Vengurla ...	5,785 8 8	3,742 11 10	.....	1,630 1 1	120 3 5							
	30	Rājapur ...	1,998 11 11	2,402 15 6	.....	108 13 1	123 14 9							
	31	Ratnāgiri ...	116 6 11	1,473 8 8	.....	351 15 7	262 10 1							
	32	Chiplian ...	6,426 14 1	6,846 0 6	.....	122 2 1	209 6 3							
33	Dapoli ...	448 7 1	.....	.....	.....	.....					
		Total	13,774 0 8	14,465 4 6	.....	2,207 15 10	716 2 6							
Kolāba	34	Alibāg ...	868 5 10	948 8 2	.....	819 10 0	434 7 4							
	35	Pon ...	2,860 12 8	1,253 11 0	.....	.....	102 2 0						
	36	Rohas-Ashdami ...	1,492 13 5	1,206 14 3	.....	.....	1 5 0						
	37	Mahād ...	3,334 7 7	3,687 5 3	.....	.....	.....					
	38	Panvel ...	5,290 15 1	2,739 6 8	.....	.....	.....					
39	Uran ...	17,438 13 4	.....	.....	.....	.....					
		Total	31,429 8 6	9,835 12 11	.....	319 10 0	537 14 4							
		GRAND TOTAL	1,96,237 8 34	1,20,684 14 1	2,803 11 8	28,662 6 0	12,619 3 1								

*Includes Rs. 453-13-6 on account of the Dispensary balance.

† This includes a sum of Rs. 769-6-8 being the School Board balance of the Kumta Municipality, which was not included in the last year's balance, which amounted to Rs. 411-11-4.

‡ Includes a sum of Rs. 403-10-8, the dispensary balance of the Municipality, which was not included in the last year's balance, which amounted to Rs. 595-1-8.

MUNICIPAL RATES AND TAXES.

Petrol.						
(a)	(b)	(c)	(d)	(e)	Tax on houses and lands.	Tax on animals and vehicles.
Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Total.		
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
518 11 6	1,083 12 0	754 0 8	225 7 1	23,933 15 9	.....	2,354 6 9
210 6 0	378 0 0	390 8 3	56 9 4	6,948 11 1	1,091 0 0	.....
185 6 6	82 14 0	478 12 3	10 14 4	9,379 5 8	.....	.....
47 1 0	75 13 6	427 0 3	48.14 4	3,608 1 7	2,550 12 0	.....
31 9 0	29 6 6	121 9 4	4 12 3	723 10 10	1,876 8 0	2 12 0
.....	.....	.....	.....	.....	1,224 12 4	.....
998 2 0	1,649 14 0	2,177 9 9	418 9 4	44,587 12 11	6,748 1 4	2,357 2 9
1,089 2 0	.....	1,255 10 0	347 9 0	18,054 9 9	10,454 4 0	546 15 6
2,001 5 0	2,865 14 1	1,395 8 0	6,586 0 2	31,310 5 7	12,708 8 10	880 0 0
1,340 0 0	.....	976 15 0	764 15 3	13,592 3 6	4,318 8 0	.....
62 13 3	.....	279 12 9	12 13 6	1,814 7 3	1,305 8 0	.....
.....	.....	.....	.....	.....	980 8 0	51 2 11
.....	.....	.....	.....	.....	8,149 14 0	482 0 0
.....
.....	.....	463 5 0	74 8 6	2,902 14 9	876 8 0	231 0 0
.....	.....	.....	.....	.....	1,774 12 10	141 15 6
5,493 4 3	2,865 14 1	4,851 2 9	7,735 14 6	62,674 8 10	35,368 7 8	2,043 1 11
305 5 3	125 7 0	1,222 12 6	467 7 6	15,966 13 11	2,711 9 11	572 10 0
68 8 0	187 8 0	632 7 9	169 4 6	15,049 1 5	3,350 8 0	.....
393 13 6	47 2 0	218 1 4	53 0 6	4,937 12 6	1,760 12 0	.....
173 3 9	74 0 6	582 2 6	86 2 0	5,007 15 2	3,111 8 0	.....
1,245 14 6	434 1 6	2,755 8 1	724 14 6	40,961 11 1	10,914 5 11	372 10 0
40 10 0	337 1 4	291 11 11	54 10 7	3,780 10 11	2,894 9 0	1 3 10
87 13 3	290 15 7	267 9 0	544 9 7	7,480 10 8	2,218 12 0	2 0 0
65 7 9	219 0 9	396 13 10	122 13 10	5,244 15 5	872 13 4	11 0 0
107 15 0	46 0 0	134 6 0	.....	1,580 10 9	1,739 11 8	1,342 4 0
41 2 9	66 4 2	231 11 5	79 1 0	2,089 10 3	313 11 0	74 1 0
175 14 10	65 1 9	203 5 0	56 0 3	2,666 12 10	547 15 4	11 4 0
17 2 10	9 6 9	79 8 9	69 14 3	655 15 3	27 12 0	.....
.....	.....	.....	.....	.....	.....	165 6 0
656 2 5	1,023 14 4	1,655 1 11	927 1 6	23,449 6 1	8,615 8 11	2,099 10 0
474 13 3	190 11 11	272 6 10	201 8 10	6,832 9 2	514 9 11	577 3 1
150 3 6	104 0 3	102 4 6	50 0 6	3,037 3 7	2,216 7 8	.....
34 1 9	79 8 8	529 15 5	119 4 2	2,849 11 4	2,521 10 7	459 13 0
.....	.....	361 1 1	821 9 11	8,361 8 10	705 14 8	.....
.....	.....	.....	.....	.....	778 8 0	368 12 0
659 1 6	373 15 10	1,265 11 10	1,192 7 5	20,880 11 5	7,137 2 10	1,400 12 0
.....	105 12 6	236 4 0	.....	2,044 10 0	1,479 4 0	442 4 3
.....	18 4 6	170 5 0	54 10 6	1,599 1 0	2,214 8 0	423 9 0
.....	46 4 0	70 13 6	80 4 0	1,405 8 9	991 4 0	352 7 0
.....	193 14 9	95 5 3	.....	3,976 9 3	1,172 1 4	1,913 0 0
.....	161 4 0	448 12 0	260 0 3	3,597 6 6	1,768 14 8	580 0 0
.....	158 8 0	.....	.....	158 8 0	2,459 0 0	520 0 0
.....	673 15 9	1,019 7 9	394 14 9	12,781 11 6	10,679 0 0	4,331 5 0
8,927 8 8	7,021 11 6	12,224 10 1	11,391 14 0	2,05,335 18 10	79,657 5 8	12,604 19 0

MUNICIPAL RATES AND TAXES—continued.

Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Corporation (including scavenging and latrine-rates).	Other taxes.	Total.	From pounds.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
.....	2,276 13 0	.....	.....	8,386 2 9	.....	34,674 9 3	68 6 0
.....	.....	.....	.....	.....	.....	10,316 8 1	60 10 9
.....	.....	.....	.....	.....	.....	9,379 5 8	114 14 3
.....	.....	.....	.....	.....	.....	6,153 13 7	202 14 0
.....	.....	.....	.....	.....	19,687 15 0	13,289 18 10	126 12 6
.....	.....	.....	.....	.....	.....	1,224 13 4	50 1 11
.....	2,276 13 0	.....	.....	8,386 2 9	10,687 15 0	75,038 15 9	623 11 5
938 10 8	.....	.....	.....	.....	.....	24,994 7 11	365 15 4
574 2 8	.....	.....	.....	.....	.....	44,598 14 5	170 14 10
110 0 0	.....	1,166 14 6	.....	.....	.....	18,584 14 2	80 4 0
.....	.....	.....	.....	.....	.....	4,396 13 9	164 7 0
105 0 0	.....	.....	.....	.....	5,042 0 0	5,042 0 0	.....
352 8 0	.....	.....	.....	.....	.....	1,146 10 11	30 10 6
.....	.....	79 2 6	.....	.....	.....	3,984 6 0	160 15 11
302 8 0	4,945 4 6	.....	.....	.....	840 0 0	919 2 6	.....
216 4 0	.....	.....	.....	.....	.....	9,298 3 3	71 10 4
.....	.....	.....	.....	.....	.....	2,183 0 4	128 8 2
2,699 1 4	4,945 4 6	1,246 1 0	.....	.....	5,832 0 0	1,15,063 9 3	1,173 6 1
.....	.....	.....	.....	.....	.....	19,051 1 10	602 4 6
.....	.....	.....	.....	.....	.....	18,379 9 6	56 9 4
.....	.....	.....	.....	.....	.....	6,698 8 6	103 11 9
.....	.....	.....	.....	.....	.....	8,119 7 2	159 4 2
.....	.....	.....	.....	.....	.....	52,248 11 0	951 18 9
.....	78 5 0	.....	.....	780 8 0	143 8 0	7,786 0 11	128 14 0
.....	396 15 0	.....	.....	93 0 0	2 0 0	10,423 5 8	170 5 0
60 0 0	.....	.....	.....	.....	85 15 0	6,319 11 9	602 4 0
.....	387 5 9	.....	.....	.....	31 0 0	5,140 15 9	760 0 10
.....	30 0 0	.....	.....	.....	.....	2,507 9 3	93 3 0
.....	.....	.....	.....	.....	.....	3,225 12 2	46 13 0
.....	.....	.....	.....	.....	868 12 0	1,552 7 3	.....
.....	.....	.....	.....	.....	661 12 0	827 4 0	.....
60 0 0	892 9 9	.....	.....	873 6 0	1,792 15 0	37,783 2 9	1,801 6 10
35 0 0	1,793 15 0	.....	.....	.....	.....	9,553 5 2	36 14 0
.....	943 5 6	.....	.....	.....	.....	6,297 0 3	75 0 0
.....	.....	1,776 10 7	.....	849 12 0	.....	8,757 9 6	91 8 0
.....	2,887 5 6	327 4 0	.....	.....	.....	12,251 12 0	53 11 0
.....	.....	.....	.....	.....	.....	1,142 4 0	96 5 2
35 0 0	5,594 10 0	2,103 14 7	.....	849 12 0	.....	58,001 14 11	363 6 2
.....	1,085 7 0	.....	.....	1,367 0 0	.....	6,438 9 3	125 4 0
.....	167 11 6	23 0 0	.....	978 12 0	.....	6,106 10 0	89 11 0
.....	.....	.....	.....	.....	.....	2,749 4 3	55 15 0
830 0 0	.....	.....	.....	160 13 0	.....	7,222 7 7	63 13 0
.....	.....	.....	.....	768 8 0	.....	7,589 13 3	77 12 0
.....	.....	.....	.....	628 0 0	.....	3,764 8 0	219 6 0
880 0 0	1,253 2 6	23 0 0	.....	3,923 1 0	.....	33,521 4 3	631 13 0
3,624 1 4	14,962 7 9	3,372 15 7	.....	14,032 5 9	18,362 14 0	3,51,952 9 11	5,536 9 3

6				7					
REALIZATION UNDER SPECIAL ACTS.				REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.					
From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources (to be specified in detail in so many columns as may be necessary).		Total.	Rents of lands, houses, Serais, Daks Bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational Institutions.	
		Local cess on lands within Municipal limits.	Licenses for the sale of poisonous drugs, &c.						
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	...	17 8 0	85 14 0	350 13 2	.....	1,894 1 6	1,899 15 6
...	...	...	10 0 0	60 10 9	.....	.....	.....	436 1 6
...	...	...	10 0 0	324 14 3	87 9 0	38 0 0	158 0 0	569 2 6
...	...	...	...	212 14 0	0 13 0	.....	50 0 0	1,273 7 0
...	...	...	...	126 12 6	201 11 0	.....	1 0 0	514 11 6
...	...	...	...	50 1 11	.....	.....	.....	267 15 6
...	...	...	37 8 0	661 3 5	640 14 2	38 0 0	1,603 1 6	4,931 5 6
38 8 6	25 0 0	...	...	390 15 4	47 9 9	1,149 13 2	179 8 0	1,804 14 6
...	20 0 0	...	...	229 7 3	1,139 7 4	900 8 10	921 8 6	3,687 12 3
...	20 0 0	...	...	100 4 0	67 10 0	329 3 0	71 0 0	2,163 9 0
...	...	...	...	164 7 0	.....	192 6 8	.....	186 9 0
...	5 9 0	...	...	35 10 6	.....	114 14 8	10 9 0	292 5 0
...	...	...	...	160 15 11	73 6 4	.....	.....	493 7 0
...	20 0 0	...	...	91 10 4	1 12 0	.....	.....	195 8 0
...	15 0 0	...	...	143 8 2	.....	.....	149 0 0	566 14 0
38 8 5	105 0 0	...	...	1,316 14 6	1,329 12 5	2,686 13 11	1,331 9 6	9,289 14 9
...	10 0 0	...	...	612 4 6	1 0 0	1,363 0 6	9 5 6	746 8 0
...	10 0 0	...	...	96 9 4	237 0 0	2,606 12 1	2 4 0	1,474 0 6
...	15 0 0	...	...	118 11 9	11 7 0	.....	69 8 0	272 13 6
...	...	...	...	159 4 2	.....	.....	91 12 0	554 6 6
...	35 0 0	...	...	936 13 9	249 7 0	2,969 12 7	165 13 8	3,047 12 6
...	10 0 0	...	...	128 14 0	.....	1,962 15 8	.....	370 9 6
...	...	...	...	180 5 0	.....	12 0 8	.....	1,480 11 6
...	...	10 0 0	...	612 4 0	83 7 7	15 7 0	30 2 6	656 12 0	
...	...	5 0 0	...	765 0 10	29 4 0	20 0 0	.....	218 10 6
...	...	...	...	93 3 0	.....	90 12 8	.....	.....
...	...	...	...	46 12 0	.....	6 1 0	2 5 0	.....
...	...	...	...	.....	92 9 6	.....	0 2 0	.....
...	...	...	...	.....	63 8 0	.....	.....	.....
...	10 0 0	...	15 0 0	1,826 6 10	268 13 1	2,167 4 2	32 10 6	2,756 11 6	
...	5 0 0	423 13 8	...	465 11 8	1 0 0	53 2 8	.....	2,198 11 3
...	...	...	...	75 0 0	154 0 0	21 3 0	.....	233 1 0
...	...	...	...	91 8 0	74 8 0	29 13 10	195 0 0	577 4 6
...	5 0 0	...	...	58 11 0	.....	.....	21 0 0	1,087 6 6
...	...	...	...	96 5 2	.....	.....	.....	243 7 0
...	10 0 6	423 13 8	...	787 3 10	329 8 0	104 3 6	250 0 2	4,284 14 3	
...	5 0 0	...	...	130 4 0	26 14 0	15 12 3	17 3 6	406 15 3
...	5 0 0	...	...	94 11 0	90 8 0	50 2 8	23 0 0	2,433 9 9
...	5 0 0	...	...	60 15 0	302 0 0	2 1 9	.....	266 9 9
...	...	...	...	63 13 0	305 1 3	5 10 0	15 0 0	1,035 1 4
20 12 0	13 8 0	...	...	111 0 0	7 0 0	26 10 11	.....	1,102 13 9
...	...	...	...	219 6 0	0 8 0	82 4 4	35 0 0	288 6 6
20 12 0	27 8 0	...	...	680 1 0	731 15 3	185 9 11	90 8 6	5,633 8 4
59 4 5	187 8 0	423 13 8	52 8 0	6,258 11 4	3,450 6 11	9,091 12 1	3,473 6 8	29,894 2 16	

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

Fees and revenue from Medical Institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from Tramways.	Other fees.	Fines under Municipal and other Acts.	Interest of Investment.		
					For General purposes.	For Educational purposes.	For Medical purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	3,297 1 7	.....	177 5 3	113 10 0	40 0 0	.....	.....
.....	1,217 14 0	.....	16 2 0	10 7 3	.....	.....	.....
52 14 9	1,026 1 0	.....	8 14 6	14 2 0	.....	.....	.....
21 13 0	520 0 0	.....	19 14 0	6 10 0	.....	.....	.....
63 11 0	.....	.....	4 10 0	6 10 0	.....	.....	.....
.....
138 6 9	8,061 0 7	.....	221 13 9	150 7 3	40 0 0	.....	.....
.....	5,306 7 11	.....	81 2 6	114 9 0	.....	.....	.....
1,332 8 9	8,360 14 1	.....	161 7 0	25 0 0	.....	.....	.....
344 9 0	518 15 0	.....	121 6 3	50 7 3	.....	.....	.....
28 12 9	12 9 0	.....	1,097 6 0	30 11 8	.....	.....	.....
.....	.....	.....	.....	3 0 0	.....	.....	.....
.....	.....	.....	14 8 0	18 2 0	.....	.....	.....
.....	.....	.....	2 0 0	.....	.....	.....	.....
.....	.....	.....	84 0 0	24 11 6	.....	.....	.....
1,700 14 8	14,198 5 0	.....	1,491 13 9	266 9 5	.....	.....	.....
.....	356 0 0	.....	.....	100 6 8	.....	.....	.....
22 1 0	1,515 12 0	.....	1,036 2 0	5 14 0	.....	.....	.....
.....	.....	.....	.....	35 4 0	.....	.....	.....
.....	.....	.....	.....	81 2 0	.....	.....	.....
22 1 0	1,871 12 0	.....	1,036 2 0	172 10 6	.....	.....	.....
.....	67 15 0	.....	.....	55 5 0	.....	.....	.....
123 15 8	604 9 8	.....	48 0 0	3 8 0	216 14 0	.....	428 14 9
201 9 9	791 14 0	.....	.....	2 4 0	116 10 6	67 6 6	478 13 10
38 4 6	611 3 8	.....	7 0 0	10 8 0	.....	.....	.....
.....	.....	.....	.....	1 13 11	.....	.....	.....
.....	.....	.....	.....	6 2 6	.....	.....	.....
.....	.....	.....	27 15 6	.....	.....	.....	.....
.....
363 13 11	1,975 10 4	.....	82 15 6	79 9 3	323 8 0	67 6 6	907 11 7
.....
169 8 2	1,481 9 9	.....	.....	20 2 0	.....	.....	.....
75 6 0	.....	.....	.....	21 5 0	.....	.....	.....
.....	268 9 0	.....	3 4 8	0 6 1	.....	.....	.....
141 5 6	.....	.....	25 0 0	11 13 3	.....	.....	.....
.....	.....	.....	.....	32 14 0	.....	.....	.....
.....
398 3 8	1,784 12 0	.....	28 4 8	86 8 4	.....	.....	.....
.....
.....	44 2 5	.....	9 7 0	2 0 0	6 13 3	.....	.....
59 0 0	0 8 0	.....	64 4 0	10 8 0	.....	.....	.....
.....	.....	.....	870 0 0	6 1 0	.....	.....	.....
14 6 0	.....	.....	28 0 0	10 15 0	.....	.....	.....
70 6 0	177 4 3	.....	5 2 7	65 4 0	.....	.....	.....
.....	514 10 0	.....	137 0 0	55 8 0	.....	.....	.....
.....
143 11 0	738 8 8	.....	548 13 7	150 4 0	6 13 3	.....	.....
.....
2,755 3 10	26,573 1 4	.....	8,409 15 3	906 0 11	390 5 3	67 6 6	907 11 7

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

Premium on loans.	Total.	From Government.						From Local Funds.		
		For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.			
								Rs. a. p.	Rs. a. p.	Rs. a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	7,272 15 0	.....	2,400 0 0	.....	.....	.....	884 5 4	.....	100 0 0	.....
...	1,680 8 9	.....	684 0 0	.....	.....	.....	292 5 4	.....	.....	.....
...	1,949 11 3	.....	832 0 0	400 0 0	.....	.....	686 5 11	.....	266 10 8	.....
...	1,892 9 6	.....	1,114 0 0	500 0 0	.....	.....	419 11 9	.....	833 5 4	.....
...	816 11 6	.....	610 0 0	400 0 0	.....	.....	345 14 11	.....	266 10 8	.....
...	282 9 6	.....	292 0 0	.....	.....	.....	135 13 0	.....	.....	.....
...	13,875 1 0	.....	5,962 0 0	1,300 0 0	.....	.....	2,714 6 8	.....	966 10 8	.....
...	8,084 0 10	.....	8,386 0 0	.....	.....	.....	.....	.....	.....	.....
...	16,429 2 0	.....	3,168 8 0	400 0 0	.....	.....	.....	.....	45 13 4	.....
...	3,661 11 6	.....	2,122 0 0	400 0 0	137 8 0	.....	.....	.....	918 0 0	.....
...	414 8 1	.....	372 0 0	500 0 0	.....	.....	.....	.....	100 0 0	.....
...	1,027 6 0	.....	.....	.....	.....	.....	.....	.....	.....	.....
...	490 12 3	1,362 13 0	608 0 0	.....	.....	.....	.....	.....	.....	.....
...	599 6 4	.....	744 0 0	954 15 0	.....	.....	.....	.....	49 0 0	.....
...	199 4 0	.....	360 0 0	.....	.....	.....	.....	.....	.....	.....
...	824 9 6	.....	590 0 0	.....	.....	.....	.....	.....	.....	.....
...	32,200 13 3	1,362 13 0	11,590 8 0	2,254 15 0	137 8 0	.....	.....	.....	1,107 13 4	.....
...	2,576 4 0	.....	1,676 8 0	.....	.....	.....	610 0 0	.....	.....	.....
...	6,877 12 7	.....	2,054 3 8	.....	49 14 10	.....	.....	.....	.....	.....
...	404 1 6	.....	40 0 0	500 0 0	.....	.....	115 0 0	.....	.....	.....
...	677 4 6	.....	936 0 0	.....	.....	.....	33 8 8	.....	.....	.....
...	10,535 7 1	.....	5,146 11 8	500 0 0	49 14 10	.....	758 8 6	.....	.....	.....
...	2,456 13 2	.....	1,448 0 0	.....	603 15 1	.....	801 15 7	.....	.....	.....
...	2,918 9 10	.....	2,003 8 0	800 0 0	233 0 1	.....	141 8 0	.....	500 0 0	.....
...	2,444 6 2	.....	968 0 0	1,000 0 0	51 11 8	.....	25 18 7	.....	407 0 0	.....
...	864 14 8	.....	892 0 0	300 0 0	104 1 0	.....	677 0 6	.....	293 0 0	.....
...	92 10 2	.....	.....	.....	.....	.....	.....	.....	.....	.....
...	14 8 6	.....	.....	.....	.....	.....	.....	.....	.....	.....
...	120 12 0	.....	.....	.....	.....	.....	.....	.....	.....	.....
...	03 8 0	.....	.....	.....	.....	.....	.....	.....	.....	.....
...	5,976 2 6	.....	5,111 8 0	2,100 0 0	1,042 11 5	.....	1,646 5 8	.....	1,200 0 0	.....
...	3,952 12 0	.....	1,937 10 8	1,532 0 0	.....	.....	.....	.....	860 0 0	.....
...	608 3 8	.....	360 0 0	500 0 0	.....	.....	.....	.....	192 0 0	.....
...	1,180 9 5	.....	940 0 0	.....	142 14 0	.....	646 7 0	.....	.....	.....
...	1,215 9 8	.....	918 0 0	.....	.....	.....	325 0 0	.....	.....	.....
...	297 5 0	.....	808 0 0	.....	.....	.....	.....	.....	.....	.....
...	7,104 7 4	.....	4,458 10 8	2,032 0 0	142 14 0	.....	971 7 0	.....	1,062 0 0	.....
...	529 3 8	.....	1,040 0 0	.....	53 14 6	.....	646 15 8	.....	.....	.....
...	2,731 8 5	.....	1,717 10 8	500 0 0	.....	.....	770 0 0	.....	527 0 0	.....
...	886 12 6	.....	716 0 0	.....	100 0 0	.....	620 0 0	.....	.....	.....
...	1,409 0 7	.....	834 7 6	500 0 0	206 7 3	.....	783 3 8	.....	400 0 0	.....
...	1,167 9 6	.....	1,475 0 0	400 0 0	.....	.....	762 0 0	.....	423 0 0	.....
...	1,113 4 10	.....	488 0 0	.....	266 4 8	.....	808 2 3	.....	.....	.....
...	8,127 7 6	.....	6,271 2 3	1,400 0 0	616 10 5	.....	3,895 5 2	.....	1,355 0 0	.....
...	80,909 7 2	1,362 13 0	36,540 8 6	9,586 15 0	1,989 10 8	.....	9,986 0 7	.....	5,681 8 0	.....

8				9			
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES) —continued.				MISCELLANEOUS.			
From other Sources.			Total.	Recoveries on account of services rendered to private individuals.	Other Items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.
For General purposes.	For Educational purposes.	For Medical purposes.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	78 0 0	3,460 8 4	.....	498 1 1	498 1 1	.....
.....	175 0 0	.....	1,151 5 4	.....	121 14 1	121 14 1	.....
.....	.....	.....	2,135 0 7	.....	114 1 0	114 1 0	.....
60 0 0	.....	.....	2,427 1 1	9 14 0	34 11 0	44 9 0	.....
.....	.....	.....	1,652 9 7	.....	40 10 8	40 10 8	.....
.....	.....	.....	427 13 0	.....	9 1 3	9 1 3	.....
60 0 0	175 0 0	76 0 0	11,254 0 11	9 14 0	318 7 1	328 5 1	.....
.....	.....	.....	3,336 0 0	74 13 7	20 10 2	95 7 9	.....
.....	.....	1,000 0 0	4,904 5 4	.....	340 1 5	340 1 5	.....
.....	.....	.....	3,572 8 0	.....	610 0 4	610 0 4	.....
.....	.....	.....	972 0 0	.....	6 13 0	6 13 0	.....
.....	.....	.....	.....	.....	47 9 9	47 9 9	.....
.....	.....	.....	1,970 13 0	.....	7 12 0	7 12 0	.....
79 3 1	.....	500 0 0	2,327 2 1	.....	57 5 6	57 5 6	.....
.....	.....	.....	860 0 0	.....	61 6 6	61 6 6	.....
.....	.....	.....	500 0 0	.....	19 9 2	19 9 2	.....
79 3 1	.....	1,500 0 0	18,032 12 5	74 13 7	1,171 3 10	1,246 1 5	.....
.....	.....	.....	2,486 8 0	.....	743 2 1	743 2 1	.....
200 0 0	.....	.....	2,115 2 6	0 12 0	64 10 6	65 6 6	.....
.....	11 0 0	.....	1,095 0 0	.....	109 13 6	109 13 6	.....
.....	.....	.....	969 8 6	.....	43 8 4	43 8 4	.....
200 0 0	11 0 0	.....	6,666 8 0	0 12 0	961 2 5	961 14 5	.....
.....	.....	.....	2,853 14 8	.....	.....	.....	.....
.....	.....	.....	3,728 0 1	0 8 0	615 2 4	615 10 4	.....
.....	0 12 0	.....	2,453 4 10	2 8 0	66 2 8	65 10 8	.....
.....	.....	.....	2,666 1 6	1 8 0	120 7 6	121 15 6	.....
.....	.....	.....	.....	0 12 0	30 4 4	31 0 4	.....
.....	.....	159 14 0	159 14 0	.....	94 15 8	94 15 8	.....
.....	.....	.....	.....	10 0 0	.....	10 0 0	.....
.....	0 12 0	159 14 0	11,261 3 1	15 4 0	927 0 8	942 4 6	.....
.....	.....	.....	4,320 10 8	.....	49 11 0	49 11 0	.....
.....	.....	.....	1,052 0 0	.....	79 4 8	79 4 8	.....
.....	.....	.....	1,729 5 0	.....	250 14 6	250 14 6	.....
.....	75 0 0	.....	913 0 0	53 0 0	72 5 10	125 5 10	.....
.....	.....	.....	708 0 0	.....	16 15 4	16 15 4	.....
.....	75 0 0	.....	8,731 15 8	53 0 0	469 2 11	522 2 11	.....
.....	.....	.....	1,740 13 9	.....	93 9 0	93 9 0	.....
.....	.....	.....	3,514 10 8	.....	40 2 0	40 2 0	.....
.....	.....	.....	1,486 0 0	5 0 0	58 7 9	63 7 9	.....
3,400 0 0	15 0 0	.....	2,744 2 5	.....	20 4 2	20 4 2	.....
1,502 14 0	83 12 0	.....	6,465 0 0	.....	30 7 2	30 7 2	.....
.....	.....	.....	2,589 0 11	.....	59 4 7	59 4 7	.....
4,902 14 0	48 12 0	.....	18,489 11 9	5 0 0	302 2 8	307 2 8	.....
5,242 1 1	310 8 0	1,735 14 0	74,436 14 10	158 11 7	4,649 3 5	4,807 15 0	.....

the Southern Division during the year ending 31st March 1894.

10							11	12	13	14	RSMAN
EXTRAORDINARY AND DEBT.							Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (Total of group 5) per head of population.	Incidence of income (column 11) per head of population.	
Loans.		Realizations of sinking fund for repayment of loans.	Advances.		Deposits.	Total.					
From Government.	Raised in the market from private individuals.		Permanent.	Other.							
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
				680 3 0	575 0 0	1,255 3 0	47,246 13 8	55,641 11 7	1 3 10	1 11 0	
				465 15 0	93 0 0	508 15 0	15,330 15 0	21,742 1 4	0 14 1	1 2 2	
					95 0 0	95 0 0	14,206 15 9	18,137 1 2 1/2	0 14 5	1 8 10	
						1,128 0 0	10,825 15 8	12,600 12 9	0 8 2	0 14 4	
							17,054 10 1	29,703 12 0	1 7 10	1 14 7	
							1,974 7 0	3,346 4 6	0 8 5	0 5 6	
				1,146 2 0	1,836 0 0	2,982 2 0	1,01,639 12 8	1,41,171 11 4 1/2	0 13 7	1 5 9	
47,000 0 0				258 15 10	1,632 13 11	1,891 13 9	39,392 13 7	40,239 5 2	0 12 2	1 3 2	
				812 11 5	200 0 0	47,812 11 5	1,14,314 10 7	1,52,504 4 3	0 13 7	2 2 9	
				67 7 6		67 7 6	26,698 18 6	37,604 3 9	0 12 6	1 1 10	
				25 0 0		25 0 0	6,009 9 10	6,195 8 2	0 7 10	0 10 9	
							6,116 15 9	10,305 8 6			
				44 0 0		44 0 0	3,025 10 8	6,593 8 10	0 1 11	0 6 0	
							7,129 3 10	9,586 3 9	0 4 11	0 8 9	
							919 2 6	1,947 4 7			
							9,970 8 1	14,274 8 4	1 19 7	1 15 0	
							3,710 11 2	4,387 10 6	0 5 1	0 8 9	
47,000 0 0				1,008 2 8	1,832 13 11	49,841 0 8	2,17,786 8 6	2,83,997 12 10	0 11 5	1 0 1	
								25,469 4 11	38,903 15 11	1 2 2	1 8 4
								27,534 8 5	37,034 2 9	1 0 4	1 8 5
								8,426 3 8	11,819 5 3	0 9 7	0 11 10
						4 0 0	4 0 0	9,973 0 8	12,783 18 1	0 8 4	0 10 0
						4 0 0	4 0 0	71,403 1 3	90,141 5 0	0 13 7	1 2 5
								18,225 10 9	17,270 15 6	0 8 0	0 14 0
				274 15 8	105 4 0	380 3 8	18,346 2 7	23,160 1 7	0 15 7	1 11 5	
				25 13 3		25 13 3	11,924 2 8	19,494 10 9	0 14 1	1 12 9	
							8,959 0 3	11,596 3 1	0 13 3	1 7 2	
				64 0 0	3 0 0	72 0 0	2,796 6 9	3,693 3 1	0 8 0	0 7 2	
							3,541 14 4	3,066 6 8	0 7 2	0 9 6	
				65 8 0		65 8 0	7,749 11 3	3,791 8 3	0 5 9	0 6 6	
							890 12 0	6,913 1 0	0 1 3	0 1 4	
				430 4 11	113 4 0	543 9 11	61,332 12 7	69,884 15 11	0 11 7	1 1 11	
						25 0 0	25 0 0	18,376 3 6	24,161 11 2	0 15 0	1 18 0
								8,011 8 2	9,010 4 1	0 12 11	1 0 6
						40 0 0	40 0 0	11,909 14 5	12,116 5 4	0 9 1	0 13 5
								14,664 6 1	20,991 4 2	1 0 6	1 8 10
								2,260 13 6	2,707 4 7	0 6 9	0 13 5
						65 0 0	65 0 0	55,212 12 8	68,986 13 4	0 13 0	1 2 11
				215 0 0	13 7 6	228 7 6	9,160 15 2	10,127 5 0	1 1 0	1 8 10	
					40 0 0	40 0 0	12,527 10 1	15,338 6 4	0 13 7	1 10 10	
							5,196 7 6	6,629 4 11	0 8 5	0 15 11	
			25 0 0	279 4 0	134 7 2	438 11 2	11,898 6 11	15,232 14 6	1 0 9	1 11 8	
				70 0 0		70 0 0	15,073 13 10	20,964 12 11	0 11 7	1 8 1	
						94 0 0	7,539 8 4	25,323 5 8	0 6 2	0 10 11	
				564 4 0	281 14 8	871 2 8	62,296 13 10	93,726 1 4	0 11 5	1 5 1	
47,000 0 0				25 0 0	3,148 13 8	4,133 0 7	54,306 14 3	767,908 11 9 1/2	0 12 9	1 4 0	

B.—The total of group 5, viz. Rs. 12,259-13-10, includes the pilgrim's tax of Rs. 10,657-15-0. The incidence calculated on the difference of these two figures amounts to Rs. 0-1-8, and that in column 14, to Rs. 0-1-4.

J. NUGENT,
Commissioner, S. D.

STATEMENT

Statement showing the Income of the Municipalities in

1	2	3	4	5					
				MUNICIPAL REVENUE					
				Octroi.					
Name of District.	Serial Number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(a)	(b)	(c)	(d)	(e)	(f)
				Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Kardchi	1	Kardchi	7,01,578 3 4	4,00,722 12 8 5,16,286 8 2 1,53,798 4 1	.....	45,963 0 4 13,748 15 8 32,204 8 8	88,931 3 9 8,294 5 2 30,436 14 2	45,228 1 6 45,615 14 10 -2,789 13 4	17,700 13 9 300 3 11 16,740 3 10
	2	Kotri	4,850 2 4	7,111 8 3 798 11 4 6,314 12 11	67 8 6	169 8 1 13 13 0 155 11 1	68 14 11 68 14 11	154 10 10 154 10 10	451 11 9 16 15 9 434 14 0
	3	Mánjhand	3,067 5 6	1,653 12 11 75 2 11 1,578 10 0	18 1 0	.....	.....	32 12 1 32 12 1	0 2 0 0 2 0
	4	Shwan	1,185 14 4	4,090 9 3 439 8 2 3,658 1 1	63 7 8	166 4 9	121 18 2 121 18 2	59 13 10 59 13 10	212 14 2 212 14 2
	5	Bubak	2,675 3 6	3,322 15 11 771 12 3 2,588 3 8	.....	.....	.....	.....	.....
	6	Tatta	5,778 13 11	12,541 7 8 1,312 11 6 19,717 12 2	107 0 0	278 10 9 1 10 5 277 0 4	168 3 6 168 3 6	384 2 8 384 2 8	399 10 8 13 6 6 386 4 2
	7	Koti Bandar	41,763 13 5	1,983 1 8 383 6 3 1,490 11 5	.....	244 7 4 3 14 7 240 8 9	87 1 9 11 23 0 75 4 9	139 4 4 1 13 5 128 6 11	210 12 7 96 13 7 123 15 0
	8	Mirpur Batoro	670 6 7	478 12 10 349 1 7 129 11 3	.....	18 5 9 18 5 9	3 9 0 3 9 0	31 7 6 0 20 10 30 12 8	68 0 0 6 0 0 62 0 0
		Total	7,01,539 14 11	5,00,645 0 9 3,21,561 14 4 1,79,063 2 7	366 0 9 366 0 9	46,825 5 0 13,768 5 8 33,056 15 4	39,370 14 1 8,506 8 7 30,864 11 0	48,021 4 9 43,021 7 1 -1,999 2 4	19,053 0 11 13 6 6 17,969 5 2
	Hyderabad	1	Hyderabad	11,161 4 3	89,807 8 10 19,304 8 3 71,003 5 7	2,172 8 1 6 48 0 2,165 18 1	1,919 8 5 11 14 7 1,907 9 10	7,164 6 0 1,009 14 8 6,154 7 4
2		Tando Muhammad Khan	3,913 9 6	3,734 11 6 468 13 10 3,276 13 8	.....	48 4 3 48 4 3	94 15 9 0 10 0 94 5 2	164 3 7 164 3 7	164 15 8 22 4 8 142 11 2
3		Hala	3,934 0 6	2,303 4 10 2,303 4 10	.....	17 15 11 17 15 11	14 15 4 14 15 4	60 1 10 60 1 10	47 2 1 47 2 1
4		Matiari	8,998 14 8	3,320 5 4 294 18 1 3,055 9 3	.....	22 3 5 22 3 5	9 14 8 9 14 8	53 11 2 53 11 2	158 7 7 16 18 6 141 11 1
5		Tando Alahyar	5,025 14 9	3,627 13 4 347 15 0 3,301 14 4	.....	294 10 1 1 8 6 298 1 7	25 8 7 25 8 7	112 15 7 1 15 1 111 2 6	127 4 11 68 13 0 60 8 11
6		Tando Adam	21,804 9 3	4,480 4 10 1,081 9 0 3,388 11 10	.....	123 0 11 33 7 9 89 9 2	.....	102 6 1 102 6 1	75 11 4 8 13 4 66 14 0
7		Nasarpur	2,425 7 0	1,270 8 10 1,270 8 10	.....	.....	3 7 2 3 7 2	25 9 6 25 9 6	91 8 9 14 2 0 77 4 9
		Total	56,083 10 10	1,08,474 9 6 20,376 5 2 87,490 6 4	.....	506 0 7 35 0 3 471 0 4	3,321 6 0 7 6 0 2,914 0 0	2,438 8 3 13 17 5 2,424 12 6	7,520 8 4 1,159 15 0 6,080 11 4

The figures in the first line against each Municipality represent gross receipts, those in *italic* in the second line indicate the amounts refunded, and those in the third line are the net receipts. Where there are entries in only one line these represent the gross receipts from which no refunds were made. The incidence figures in columns 13 and 14 have been calculated on the figures of net receipts.

AND TAXES.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Class VII. (Cloth.)	Class VIII. (Metals.)	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rates.	Licensing rate.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	6,17,538 15 7	.....	.....	.....	.....	.....	.....
.....	.....	3,83,145 6 3	.....	.....	.....	.....	.....	.....
.....	.....	2,20,387 9 5	32,431 15 5	21,242 9 8	.....	.....	6,657 8 8	.....
1,148 7 7	197 9 4	9,396 15 8	.....	.....	.....	.....	.....	.....
4 4 8	.....	831 10 0	.....	.....	.....	.....	.....	.....
1,144 3 11	197 9 4	8,468 4 6	722 12 0	164 8 0	.....	.....	.....	.....
378 2 2	7 10 0	2,090 8 2	.....	.....	.....	.....	.....	.....
378 2 2	7 10 0	75 3 11	.....	.....	.....	.....	.....	.....
1,766 3 3	309 5 7	6,790 7 3	.....	.....	.....	.....	.....	.....
806 16 11	46 3 3	1,286 1 10	.....	.....	.....	.....	.....	.....
969 3 4	262 11 30	5,504 5 6	.....	.....	.....	.....	.....	.....
039 8 2	4 13 0	3,996 5 1	.....	.....	.....	.....	.....	.....
21 5 6	.....	796 2 8	.....	.....	.....	.....	.....	.....
407 2 0	4 13 0	2,200 3 5	.....	.....	.....	.....	.....	.....
1,034 8 11	188 6 8	15,052 0 10	.....	.....	.....	.....	.....	.....
51 1 8	.....	1,382 14 1	.....	.....	.....	.....	.....	.....
083 3 3	126 6 8	15,163 2 9	.....	.....	.....	.....	.....	.....
.....	20 12 0	2,397 8 5	.....	.....	.....	.....	.....	.....
.....	1 4 10	893 1 8	.....	.....	.....	.....	.....	.....
.....	28 7 11	1,495 5 9	582 9 0	.....	.....	.....	.....	.....
232 12 10	13 9 1	841 9 0	.....	.....	.....	.....	.....	.....
108 15 10	3 9 0	467 14 3	.....	.....	.....	.....	.....	.....
123 18 0	11 7 1	374 10 9	.....	.....	.....	.....	.....	.....
5,148 8 11	641 2 5	6,58,092 5 7	.....	.....	.....	.....	.....	.....
392 11 0	50 0 7	3,97,392 8 4	.....	.....	.....	.....	.....	.....
4,195 18 6	591 4 10	2,64,098 0 3	83,787 1 5	27,897 2 8	.....	.....	6,657 8 8	.....
23,931 5 10	.....	1,25,015 8 3	.....	.....	.....	.....	.....	.....
10,736 13 3	.....	30,559 11 9	.....	2,198 0 0	.....	.....	12,000 10 3	.....
13,224 0 7	.....	94,465 10 6	.....	.....	.....	.....	.....	.....
1,307 6 2	219 7 2	5,733 15 6	.....	.....	.....	.....	.....	.....
3 0 6	128 0 8	612 13 6	.....	.....	.....	.....	.....	.....
2,804 5 8	91 8 8	5,121 2 0	.....	.....	.....	.....	.....	.....
1,611 0 6	37 8 8	4,041 15 2	.....	.....	.....	.....	.....	.....
1,611 0 6	37 8 8	4,041 15 2	.....	.....	.....	.....	.....	.....
1,028 6 0	24 6 10	4,847 6 9	.....	.....	.....	.....	.....	.....
3 12 1	.....	514 6 9	.....	.....	.....	.....	.....	.....
1,025 5 8	24 6 10	4,333 0 1	.....	.....	.....	.....	.....	.....
2,011 1 8	110 7 0	6,909 12 8	.....	.....	.....	.....	.....	.....
9 0 5	.....	405 7 0	.....	.....	.....	.....	.....	.....
2,001 11 4	110 7 0	5,904 5 8	.....	.....	.....	.....	.....	.....
2,454 7 0	192 5 8	7,328 4 7	.....	.....	.....	.....	.....	.....
2,451 7 9	192 5 8	1,135 14 1	.....	.....	.....	.....	.....	.....
221 3 1	11 9 2	1,023 14 6	.....	.....	.....	.....	.....	.....
5 2 1	3 11 3	23 1 3	.....	.....	.....	.....	.....	.....
210 1 0	7 14 0	1,600 13 3	.....	.....	.....	.....	.....	.....
22,584 15 10	845 11 6	1,54,800 11 1	.....	.....	.....	.....	.....	.....
10,747 6 4	137 11 10	23,619 6 3	.....	2,198 0 0	.....	.....	12,000 10 1	.....
21,837 9 6	613 15 8	1,31,751 5 8	.....	.....	.....	.....	.....	.....

5			6				
MUNICIPAL RATES AND TAXES—continued.			REALIZATION UNDER SPECIAL ACTS.				
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, e.g., servants tax, etc., in as many columns as may be necessary).	Total.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources (to be specified in detail in as many columns as may be necessary).	Total.
	Stallage fees levied during the Lal Shal-baz Fair at Behwan.					Vaccination fees.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		6,95,870 12 10					
6,018 16 6		3,58,150 6 8			10 0 0	347 10 0	857 10 6
		2,97,738 6 8					
		10,157 8 3	66 1 11				66 1 11
		831 10 9					
		9,315 8 6					
		2,080 8 2					
		75 2 11					
		2,015 6 3	345 8 6				845 8 6
		8,307 7 3					
850 0 0	337 0 0	1,332 1 10					
		7,021 5 5	253 0 6				253 0 6
		4,376 19 1					
160 6 0		796 7 8	24 12 0				24 12 0
		3,580 11 5					
		15,062 0 10					
		1,889 16 1	416 3 3				4,316 3 3
		13,162 2 9					
		2,689 1 5					
		502 1 8	112 6 3				112 6 3
		2,477 15 9					
		841 0 0					
		409 14 3	395 14 3				395 14 3
		574 10 9					
		7,29,705 7 10					
9,976 6 6	337 0 0	5,91,594 6 4	1,014 1 7		10 0 0	347 10 6	1,971 13 1
		3,35,711 2 0					
		1,41,331 6 3					
1,148 6 0		20,539 11 9			25 0 0		35 0 0
		1,10,771 10 6					
		5,733 15 6					
		618 19 6	165 3 0				165 3 0
		6,121 2 0					
		4,011 15 2					
		4,011 15 2	206 13 10		15 0 0		321 11 10
		4,047 6 9					
		374 6 8					
		4,323 9 1	561 0 5				661 9 5
		6,806 13 8					
		409 7 0	317 13 9		15 0 0		332 13 9
		5,904 6 3					
		7,438 4 7					
		1,133 12 1	176 6 2		5 0 0		181 6 2
		6,204 6 6					
		1,691 8 9					
97 9		23 1 3	51 2 8				51 2 8
		1,608 6 9					
		1,71,194 6 6					
1,315 15 6		33,910 6 3	1,378 13 10		60 0 0		1,438 13 10
		1,33,194 15 3					

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Rents of lands, houses, Sorals, Dak Bungalows, &c.	Sale-proceeds, of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates),	Fees and revenue from Educational Institutions,	Fees and revenue from Medical Institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from Tramways.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
19,603 2 4	1,05,624 13 12	5,472 5 8	1,864 8 11	.....	27,700 2 6	2,747 14 8
164 1 3	222 0 0	.....	448 13 0	.....	1,993 0 0	.....
.....	.....	.....	17 6 0	.....	.....	.....
.....	217 4 5	0 11 4	349 9 6	.....	208 0 2	.....
.....	.....	.....	20 4 0	.....	126 7 6	.....
.....	12 0 0	.....	606 0 0	.....	484 0 0	.....
240 0 0	354 1 1	.....	.....	.....	115 0 0	.....
.....	.....	.....	.....	.....	300 0 0	.....
19,987 8 7	1,06,500 2 6	5,478 0 7	2,513 11 5	.....	21,137 4 1	2,747 14 8
360 14 7	2,072 15 7	248 8 0	708 8 0	11 13 11	9,621 4 10	.....
9 12 0	1 8 0	.....	.....	224 13 8	470 8 4	.....
80 1 3	.....	200 0 0	80 7 6	400 2 11	478 2 8	.....
.....	.....	.....	37 1 2	.....	415 0 0	.....
.....	118 5 10	.....	64 0 0	6 10 4	272 2 12	.....
.....	.....	.....	.....	25 2 2	1,222 4 0	.....
.....	.....	.....	156 7 9	.....	120 15 0	.....
405 11 10	4,022 13 5	248 8 0	1,013 8 9	830 0 1	12,626 2 11	.....

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION

Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest of Investments.		
Sale of water.	Conveyance of dead animals.	Miscellaneous.		For General purposes.	For Educational purposes.	For Medical purposes.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
57,712 9 8		29 6 0	2,742 2 1	2,512 3 4	17 0 0	
			14 4 0	20 14 4		
			1 0 0	12 4 0		
			2 0 0			
			4 8 0	25 14 7		
	48 4 0		23 12 0	1,636 11 10		
			2 0 0			
57,712 9 8	48 4 0	29 6 0	2,816 19 1	2,322 2 1	17 0 0	
	20 9 0	384 9 0	400 12 0			
			6 8 0			
		3 0 0	19 4 0	20 14 10		
			19 8 0	229 5 4		
			6 8 0			
				488 14 4		
	20 9 0	623 9 0	429 5 0	708 8 6		

continued.		GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).					
Premium on loans.	Total.	From Government.			From Local Funds.		
		For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
98 12 0	2,26,155 9 7	.....	9,841 8 11	.....	2,067 0 0	1,977 0 0	.....
.....	2,930 0 7	.....	.....	.....	.....	9 12 0	.....
.....	30 12 0	.....	.....	.....	.....	100 0 0	.....
.....	971 9 5	.....	.....	.....	209 0 0	128 9 0	.....
.....	222 3 6	.....	.....	.....	.....	260 0 0	.....
.....	1,369 14 7	.....	1,340 0 0	.....	28 10 8	564 5 4	.....
.....	2,348 5 11	.....	.....	.....	14 12 4	.....	.....
.....	300 0 0	.....	482 0 0	.....	.....	44 8 0	.....
98 12 0	2,34,318 1 7	.....	11,763 8 11	.....	2,310 8 9	2,238 9 4	.....
.....	15,937 4 11	75 0 0	5,415 12 6	.....	210 10 8	105 5 4	.....
.....	705 1 0	.....	432 0 0	.....	.....	.....	.....
.....	1,822 8 0	.....	308 0 0	.....	.....	.....	.....
.....	799 15 10	.....	400 0 0	.....	.....	.....	.....
.....	558 12 1	.....	400 0 0	.....	.....	.....	.....
.....	1,783 16 7	.....	416 0 0	.....	.....	.....	.....
.....	237 7 1	.....	431 0 0	.....	.....	654 5	.....
.....	21,261 6 6	75 0 0	7,963 12 6	.....	210 10 8	749 10 4	.....

6			7			8			9		
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—continued,				MISCELLANEOUS				REVENUE			
From other sources.			Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans.			
For General purposes.	For Educational purposes.	For Medical purposes.						From Government.	Raised in the market from private individuals.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.		
5,250 0 0	800 0 0	1,150 0 0	19,985 8 11	1,258 2 7	3,612 9 2	4,878 11 9			4,000 0 0		
			9 12 0	36 7 0	31 4 8	106 11 8					
			100 0 0								
376 1 10			759 1 10								
			350 0 0		44 11 8	44 11 8					
	12 0 0		2,546 0 0		99 8 9	99 8 9					
			14 12 4		51 7 2	51 7 2					
			228 3 0		197 4 0	197 4 0					
1,028 1 10	813 0 0	1,150 0 0	23,891 12 1	1,281 9 7	4,096 11 8	5,378 2 0			2,000 0 0		
			5,808 12 6	238 12 10	1,309 5 2	2,048 3 0					
			482 0 0		55 9 0	55 9 0					
			568 0 0		1,151 3 0	1,151 3 0					
			400 0 0		577 10 6	577 10 6					
			480 0 0		1 0 0	1 0 0					
			416 0 0		19 8 8	19 8 8					
			1,075 5 0		1 0 0	1 0 0					
			2,598 2 6	238 12 10	3,615 4 4	3,854 2 2					

No. II.

the Province of Sind during the year ending 31st March 1894.

10. ORDINARY AND DEBT.					11.	12.	13.	14.	REMARKS.
Realizations for Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 11) per head of population.	
	Permanent.	Other.							
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
			72,849 1 7	72,849 1 7	10,13,806 1 3	17,15,384 4 6			
					3,82,146 8 2	3,82,146 8 2	2 12 3	5 12 3	
			334 0 0	334 0 0	6,25,669 11 0	13,27,237 14 4			
					13,523 13 5	18,373 15 9			
					831 10 2	831 10 2	1 3 11	1 9 8	
					12,692 1 3	17,542 5 0			
					2,566 13 7	5,084 2 1			
					76 2 11	75 4 12	0 12 9	0 15 8	
					3,491 10 3	5,559 0 2			
					10,291 8 0	11,457 1 4			
					1,289 1 10	1,388 1 10	1 3 4	1 16 2	
					9,002 1 2	10,170 15 8			
					5,018 8 3	7,093 11 0			
					792 1 8	792 1 8	1 3 11	1 7 0	
					4,222 6 7	6,307 10 1			
			487 12 2	487 12 2	20,981 5 7	26,740 3 6	1 7 8	2 0 3	
					1,589 14 1	1,589 14 1			
					15,071 7 6	25,150 9 3			
					5,507 4 1	47,261 1 0			
					523 1 2	523 1 2	0 16 10	2 0 0	
					5,006 2 5	46,738 15 10			
					3,133 14 10	2,304 5 8			
					466 14 3	466 14 3	0 1 10	0 0 4	
	32 3 3	140 3 4		172 11 7	1,867 0 7	2,337 7 2			
					10,72,802 15 11	18,34,948 14 10			
					3,27,294 5 2	3,27,294 5 2	2 7 0	4 16 10	
	32 3 3	140 3 4	73,570 12 9	77,763 9 4	6,78,514 10 7	14,40,556 9 6			
					1,65,433 14 11	1,76,595 8 3			
			295 3 3	295 3 3	50,739 11 9	50,555 11 9	1 14 7	2 5 2	
					1,34,374 8 2	1,46,035 7 5			
					7,089 12 6	10,902 5 0			
					512 13 4	512 13 4	1 3 10	1 0 1	
					6,476 15 0	10,390 7 6			
					7,108 1 0	10,083 1 6			
					7,106 1 0	10,080 1 6	0 12 9	1 6 8	
					6,280 10 6	14,798 9 2			
					314 8 8	314 8 8			
					6,592 3 10	15,481 2 6	0 11 11	1 2 1	
					7,958 6 1	12,084 4 9			
			456 0 0	456 0 0	425 7 0	425 7 0	1 5 11	1 12 0	
					7,532 15 1	12,678 12 9			
					9,827 14 0	31,682 7 3			
					1,133 11 1	1,133 11 1	1 4 0	1 11 7	
					5,023 15 11	30,486 9 2			
					3,106 6 9	6,331 12 9			
					22 1 2	22 1 2	0 6 10	0 12 7	
					3,028 5 6	5,506 12 6			
			751 3 3	751 3 3	3,07,418 1 9	2,63,481 12 7	1 9 7	2 0 4	
					21,019 0 3	22,010 6 3			
					1,74,368 11 6	2,80,433 6 4			

STATEMENT

1	2	3	4	Municipal Rates						
				Octroi.						
				(a)	(b)	(c)	(d)	(e)	(f)	
	Serial Number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Shikarpur	1	Shikarpur	19,864 13 1	51,468 9 8 4,450 1 7 47,018 8 1	.....	192 2 11 37 15 4 154 3 8	1,902 0 6 41 4 10 1,860 11 8	2,018 7 4 634 10 4 1,384 18 0	5,690 15 8 1,861 11 8 3,729 3 10
	2	Sukkur	24,954 10 9	1,00,991 5 11 80,756 10 4 20,105 11 7	.....	6,122 7 4 4,303 5 3 829 2 1	11,292 2 2 6,479 2 3 4,813 1 0	5,422 14 6 3,770 9 2 1,652 4 11	19,575 13 5 26,809 13 10 -7,234 0 5
	3	Garhi Yasin	7,107 5 6	4,471 12 2 1,810 19 6 2,665 0 8	.....	1,309 12 6 110 14 7 1,698 13 11	.....	.....	141 13 6 82 2 9 112 10 8
	4	Rohri	10,558 14 7	8,570 8 8 773 2 3 7,797 4 5	.....	245 0 11 0 15 2 244 1 2	310 2 7 310 2 7	.....	807 3 1 3 0 0 305 3 1
	5	Ghotki	3,181 4 6	2,036 1 4 1,069 1 5 1,970 15 11	.....	39 15 7 39 15 7	1 10 6 1 10 6	.....	93 14 2 17 5 3 91 8 11
	6	Larkana	15,129 0 8	29,151 11 9 7,970 2 2 21,181 9 7	.....	648 10 6 14 1 8 631 8 10	.....	309 8 9 38 12 6 280 10 5	2,248 9 4 250 3 5 1,998 6 11
	7	Kambar	5,330 14 10	3,784 0 7 1,023 7 6 2,765 9 1	.....	49 7 2 49 7 2	.....	25 1 5 25 1 5	417 6 10 6 19 2 410 10 10
	8	Rato-dero	2,483 0 5	4,411 15 2 1,617 7 9 2,794 7 6	.....	39 4 1 39 4 1	.....	15 13 3 15 13 3	75 9 9 7 7 0 68 2 2
		Total		87,489 0 4	2,05,756 0 4 99,370 12 5 1,06,386 2 10	8,152 18 1 4,407 4 9 3,696 8 4	13,506 0 10 6,520 7 1 6,986 9 9	7,787 11 2 4,284 0 8 3,503 10 10	39,551 5 5 89,033 2 9 -583 2 2
	Thar Parkar and	1	Umarkot	7,320 9 1	3,694 14 2 1,439 12 11 2,195 1 3	293 11 7 122 11 6 161 0 1	44 10 2 5 15 11 39 10 3	420 13 5 282 8 10 163 4 11
2		Mitti...	501 8 0	1,511 8 9 1,511 8 9	.....	187 1 1 187 1 1	.....	17 7 6 17 7 6	248 0 4 248 0 4
Total			7,781 15 1	5,206 6 10 1,439 12 11 8,706 9 11	.....	480 12 8 122 11 6 318 1 2	.....	62 1 3 5 15 11 56 1 9	668 14 1 282 8 10 400 5 3
Upper Province, Sind	1	Jacobabad	2,826 2 2	29,212 15 6 7,753 11 10 21,460 3 8	.....	43 13 9 19 13 11 28 15 10	86 6 9 2 7 0 88 15 9	701 12 1 13 12 11 687 15 2	2,022 4 6 625 2 11 1,193 1 7
	GRAND TOTAL		9,15,651 11 5	8,49,226 0 11 4,91,161 9 7 8,98,124 7 4	256 0 9 256 0 9	65,979 13 1 19,422 4 1 37,558 9 0	85,224 11 8 15,036 0 8 40,348 5 0	67,012 6 11 28,179 0 0 3,833 5 11	68,131 1 1 32,419 2 2 35,711 4 11	
GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND			12,52,708 7 0	6,53,526 13 9	6,539 14 5	97,371 3 3	74,717 13 3	26,316 2 0	23,617 1 1	
GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND			21,08,450 2 6	15,02,622 14 7	8,705 15 2	1,53,351 0 9	1,30,001 8 11	63,223 8 5	66,742 2 2	

AND TAXES.

(c)	(A)	(c)						
Class VII. (Cloth.)	Class VIII. (Metals.)	Total.	Tax on houses and lands.	Tax on ani- mals and vehicles.	Tax on pro- fessions and trade.	Tolls (on roads and ferries).	Water-rates.	Lighting rate.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
4,052 4 0 527 7 0 8,655 13 0	..... ..... .....	65,349 7 8 7,045 8 8 57,704 8 0	.....	775 12 0	.....	2,714 8 6	.....	.....
2,500 2 0 573 1 0 2,136 1 0	..... ..... .....	1,44,703 15 2 1,22,421 12 0 22,302 4 2	6,377 6 6	2,717 8 0	.....	2,081 0 0	0 3 0	.....
984 5 4 59 7 3 224 14 1	1 11 5 1 11 5	6,089 7 10 1,925 5 1 4,694 2 0	.....	619 5 0	.....	.....	.....	.....
245 4 8 3 13 3 241 7 0	..... ..... .....	9,878 1 0 879 13 3 8,998 2 3	.....	715 1 6	.....	.....	.....	.....
371 12 0 13 1 4 368 10 8	19 3 6 10 3 6	3,587 9 1 1,092 8 0 3,478 1 1	.....	100 8 0	.....	.....	.....	.....
3,235 0 3 20 13 1 3,314 3 3	408 4 2 408 4 2	38,004 10 9 3,284 0 10 37,710 9 11	.....	1,404 13 10	.....	.....	.....	.....
1,311 5 2 12 10 7 1,296 10 7	57 6 0 0 15 9 56 6 3	5,645 11 3 1,043 13 10 4,599 15 5	.....	489 10 9	.....	.....	.....	.....
681 10 7 4 0 0 677 10 7	24 2 10 24 2 10	5,248 7 9 1,583 14 9 3,619 9 0	.....	473 13 0	.....	.....	.....	.....
13,700 12 4 395 5 3 11,704 6 1	511 11 11 0 15 9 510 12 2	2,78,067 7 9 1,44,903 7 5 1,32,103 15 7	6,377 6 6	7,295 8 1	.....	4,795 12 0	9 2 0	.....
1,071 8 7 395 7 10 706 0 9	88 6 2 9 11 10 83 10 4	5,612 0 5 2,217 4 10 3,396 11 7	.....	90 0 0	.....	.....	.....	.....
447 7 8 52 9 0 408 14 8	24 11 10 24 11 10	2,408 5 1 32 9 0 2,367 15 1	.....	.....	.....	.....	.....	.....
1,619 0 3 364 0 10 1,174 15 5	111 2 0 3 11 10 108 6 2	8,019 5 6 2,553 13 10 6,791 7 8	.....	90 0 0	.....	.....	.....	.....
1,941 0 1 17 7 7 1,923 8 0	..... ..... .....	24,015 4 8 8,042 8 2 20,872 13 8	.....	2,800 10 0	.....	.....	174 1 11	.....
53,064 5 5 12,028 0 6 40,936 4 11	1,008 11 10 185 8 0 1,724 3 10	11,91,804 2 8 5,82,503 9 0 6,49,000 9 8	40,114 7 11	32,782 8 0	.....	4,795 12 0	10,810 6 8	.....
1,08,414 4 3	44,116 7 9	10,43,819 12 6	6,61,819 7 11	68,343 4 4	9,730 0 4	3,10,487 4 2	11,11,061 1 1	1,708 13 3
1,02,349 9 7	44,026 8 7	21,75,429 15 2	6,91,829 15 10	99,124 8 1	9,730 0 4	3,15,293 3 3	11,30,961 7 9	1,708 13 3

MUNICIPAL RATES AND TAXES—continued.			REALIZATIONS RATES AND SPECIAL ACTS.					
Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, e.g., ser- vants' tax, pil- grim tax, &c., in as many columns as may be neces- sary).	Total.	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources (to be specified in de- tail in as many columns as may be neces- sary).	Total.	
	Stallage fees levied during the Lal Shah- baz Fair at Sehwan.							
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. s. p.	Rs. a. p.	Rs. a. p.	Rs. s. p.	Rs. a. p.	
22,059 13 0	82,709 4 2 7,645 8 8 75,164 1 6	1,927 0 5	.....	10 0 0	.....	1,937 0 5	
.....	1,55,979 8 8 1,22,491 11 0 33,487 18 8	638 13 10	.....	.....	.....	638 13 10	
767 6 4	8,078 8 2 1,995 5 1 6,080 14 1	372 8 0	.....	.....	.....	372 8 9	
.....	10,393 3 0 679 15 3 9,718 8 9	381 0 0	.....	.....	.....	381 0 6	
601 12 0	4,169 13 1 1,089 8 0 3,080 5 1	471 5 7	.....	.....	.....	471 5 7	
2,331 7 9	39,731 0 4 8,224 0 10 31,446 15 6	441 0 10	.....	.....	.....	441 0 10	
633 2 6	6,758 8 0 1,048 13 10 5,709 10 8	1,211 9 8	.....	.....	.....	1,211 9 8	
442 10 9	6,170 15 6 1,683 14 9 4,487 0 9	895 10 1	.....	.....	.....	895 10 1	
18,632 4 4	8,14,078 8 5 1,64,993 7 5 1,60,215 1 0	6,309 8 8	.....	10 0 0	.....	6,319 8 8	
.....	5,702 0 5 7,215 4 10 3,496 11 7	661 14 5	.....	10 0 0	.....	671 14 5	
.....	2,406 5 1 32 9 0 2,367 15 1	124 7 6	.....	.....	.....	124 7 6	
.....	8,108 5 6 2,253 13 10 5,854 7 8	766 5 11	.....	10 0 0	.....	796 5 11	
.....	36,960 0 7 3,648 8 2 28,347 8 5	.....	.....	.....	.....	.....
29,822 10 4	587 0 0	12,60,066 11 10 5,85,803 9 0 6,77,263 2 10	10,088 14 0	.....	80 0 0	347 10 6	10,526 8 6
1,97,238 3 1	1,19,205 13 6	22,10,237 13 8	29,575 2 1	1,368 15 2	668 14 0	668 7 8	32,205 6 11	
2,96,420 18 5	1,19,743 12 4	24,70,204 0 4	29,664 0 1	1,363 15 2	742 14 0	1,016 2 2	26,791 16 5	

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.

Rents of lands, houses, Serais, Dak Bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational Institutions.	Fees and revenue from Medical Institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from Tramways.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,400 15 2	187 10 8	517 0 0	1,408 5 1	6 5 8	5,841 0 2	.....
3,497 2 3	2,402 8 7	41 5 0	1,670 0 0	.....	2,433 15 0	.....
.....	2 0 0	.....	44 11 0	.....	314 0 10	.....
624 15 4	9 8 0	160 0 0	1,176 11 2	.....	168 5 6	.....
231 9 3	218 15 7	40 0 0	39 10 0	.....	57 1 0	.....
3,300 15 0	764 9 8	.....	1,180 5 0	.....	1,854 0 0	.....
.....	.....	.....	131 15 0	.....	2,262 1 0	.....
.....	.....	.....	.....	.....	340 8 6	.....
8,755 10 0	10,538 4 6	748 5 0	5,640 0 10	6 5 8	10,271 4 0	.....
37 10 10	102 0 0	.....	508 5 7	70 12 7	323 12 0	.....
4 0 5	0 8 0	.....	50 2 2	120 10 5	.....	.....
41 11 3	102 8 0	.....	558 7 9	261 8 0	323 12 0	.....
65 12 0	3 10 0	.....	571 0 5	.....	6,375 9 0	.....
28,857 0 9	1,21,225 7 4	6,869 12 7	11,305 4 2	1,027 12 0	71,778 6 6	2,747 14
35,672 5 0	20,506 12 7	25,819 12 8	93,922 5 11	4,600 11 11	1,12,108 5 1	.....
64,535 5 8	1,58,122 4 11	1,22,489 10 3	1,06,228 10 1	5,948 9 8	1,53,971 11 9	2,747 1

REVENUE DERIVED FROM MUNICIPAL PROPERTIES AND POWERS APART FROM TAXATION

Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest of Investments.		
Sale of water.	Conveyance of dead animals.	Miscellaneous.		For General purposes.	For Educational purposes.	For Medical purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		794 15 4	119 5 0			
		20,592 14 8	697 12 9	2,687 9 6		
			12 0 0			
			147 7 0	30 14 4		
			118 0 0			
			75 4 0	121 8 0		
			59 4 0	19 15 2		
			18 12 0	27 14 10		
		21,338 13 9	1,047 12 9	2,896 13 10		
			8 8 0	90 0 0		
			7 8 0	42 0 0		
			16 0 0	122 0 0		
			20 14 0			
67,712 9 8	70 12 0	21,363 8 9	5,343 13 10	6,975 3 8	17 0 0	
	16,463 4 11		16,101 11 11	16,307 1 10	805 12 1	2,025 8 10
	66,306 16 4		21,450 8 9	23,182 5 8	322 12 1	2,025 8 10

* Includes Rupees 20,306-11-9 on account of Bandar fees.

continued.		GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).					
Premium on loans.	Total.	From Government.			From Local Funds.		
		For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3 4 0	10,337 3 4	.....	3,502 0 0	.....	233 3 4	139 1 8	.....
9,109 0 0	50,014 2 8	.....	3,727 8 0	.....	183 14 0	.....	.....
.....	373 11 10	.....	373 0 0	.....	28 6 0	300 0 0	.....
.....	3,816 13 11	.....	1,023 0 0	.....	.....	1,023 2 0	.....
.....	605 3 10	.....	340 0 0	.....	.....	300 0 0	.....
.....	6,356 2 8	.....	4,572 4 11	.....	.....	188 16 0	.....
.....	2,473 2 2	.....	376 0 0	.....	.....	108 9 0	.....
.....	357 3 4	.....	125 4 0	.....	.....	333 15 0	.....
8,308 4 3	72,933 3 7	.....	14,778 0 11	.....	459 7 4	2,335 3 3	.....
.....	1,180 2 0	.....	652 0 0	.....	.....	700 0 0	.....
.....	284 13 0	.....	300 10 9	.....	.....	120 0 0	.....
.....	1,464 15 0	.....	923 10 9	.....	.....	980 0 0	.....
.....	9,030 14 1	.....	1,798 0 0	.....	.....	500 0 0	.....
3,301 0 3	3,30,004 3 9	78 0 0	37,000 2 1	.....	3,971 10 0	3,045 13 4	.....
9,090 15 1	6,83,400 5 10	7,023 5 0	1,45,913 13 5	29,076 5 4	14,336 1 0	50,741 9 2	19,994 7 5
11,221 12 0	7,77,373 16 7	7,043 5 0	1,83,023 15 5	29,076 5 4	17,227 11 0	57,325 5 7	19,994 3 5

8			9				10		
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—continued.			MISCELLANEOUS.				TOTAL		
From other Sources.			Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans.	
For General purposes.	For Educational purposes.	For Medical purposes.						From Government.	Raised in the market from private individuals.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
			8,942 5 0	379 8 8	843 1 2	923 4 10			
			3,921 6 0	135 0 0	634 11 0	769 11 0	60,000 0 0	1,28,500 0 0	
1,047 5 8			2,777 11 5		2 1 0	2 1 0			
			2,630 8 0		253 12 2	253 12 2			
			640 0 0		25 7 6	25 7 0			
			4,761 3 11		1,082 9 11	1,082 9 11			
			484 6 0		479 9 1	479 9 1			
			462 3 0		167 0 9	167 0 9			
2,047 5 5			19,656 6 4	514 3 8	3,178 4 1	3,693 7 9	60,000 0 0	1,28,500 0 0	
			1,423 0 0		21 5 11	21 5 11			
			620 10 9						
			1,842 10 9		21 5 11	21 5 11			
			2,028 0 0		437 11 1	437 11 1			
7,473 7 2	312 0 0	1,160 0 0	46,116 15 8	2,034 11 1	11,349 4 10	13,333 15 11	60,000 0 0	1,42,500 0 0	
2,304 5 4	6,396 6 1	9,253 5 4	2,59,003 11 8	2,865 8 7	56,435 1 11	59,300 10 0	34,829 8 4	1,58,000 2,30,000 0 0	
1,477 12 8	5,708 6 1	9,408 5 4	3,45,120 11 4	4,900 8 8	66,784 6 0	71,684 10 5	1,44,829 8 4	1,58,000 3,62,500 0 0	

10					11	12	13	14	REMARKS.
ORDINARY AND DEBT.					Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group B) per head of population.	Incidence of income (column 11) per head of population.	
Realizations of Sinking Fund for repayment of Loans.	Advances.		Deposits.	Total.					
	Permanent.	Other.							
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	50 0 0		2,545 5 7	2,595 5 7	1,02,540 7 4	1,22,205 4 5			
					7,625 2 2	7,625 2 2			
					94,895 4 8	1,14,600 1 9	1 12 8	2 4 2	
		11,533 10 7	9,187 10 6	2,19,171 5 1	4,20,524 15 1	4,52,479 9 10			
					1,22,205 11 0	1,22,205 11 0	1 2 8	10 8 2	
					3,08,333 4 1	3,32,267 14 10			
	25 0 0			25 0 0	11,025 15 2	12,723 4 2			
					1,295 5 1	1,295 5 1			
					9,630 10 1	14,737 15 7	1 0 4	1 9 10	
			558 8 0	558 8 0	16,533 14 7	27,024 12 2			
					679 15 3	679 15 3			
					15,863 18 4	26,412 13 11	1 1 8	1 13 10	
					6,001 12 6	2,123 2 0			
					1,029 8 0	1,029 8 0			
					4,912 8 8	7,023 10 0	0 15 2	1 2 8	
					52,826 12 9	67,525 12 5			
			12 14 1	12 14 1	8,224 0 10	8,224 0 10			
					44,102 11 11	60,301 12 7	2 9 10	2 10 6	
					11,410 12 0	16,741 10 10			
					1,024 12 10	1,024 12 10			
			3 7 7	3 7 7	10,381 14 3	15,092 12 0	1 1 1	1 15 0	
					8,043 0 8	10,626 1 1			
					1,029 14 2	1,029 14 2			
					6,414 1 11	8,997 2 4	1 4 6	1 12 11	
	75 6 0	11,683 10 7	12,258 12 9	2,22,267 8 4	6,22,027 11 1	7,22,547 11 5			
					1,44,223 7 6	1,44,223 7 6			
					4,94,204 8 8	5,61,664 4 0	1 2 7	4 7 9	
					8,027 4 9	12,227 15 10			
					2,215 4 10	2,215 4 10			
					6,782 1 11	14,012 11 0	0 15 1	1 12 4	
					2,226 4 4	2,727 10 4			
					22 9 0	22 9 0			
					2,197 11 4	2,699 1 4	0 12 8	1 1 1	
					12,223 11 1	19,025 10 2			
					2,223 12 10	2,223 12 10			
					2,979 12 8	27,711 12 4	0 16 0	1 7 10	
	35 8 0			35 8 0	42,223 1 0	21,224 4 0			
					2,522 8 2	2,522 8 2			
					36,825 9 7	42,721 11 10	2 4 7	2 2 6	
	142 11 2	11,674 2 11	66,680 14 9	2,00,221 12 11	19,02,026 9 7	20,02,708 2 4			
					5,22,223 2 0	5,22,223 2 0			
					12,07,223 0 7	22,12,204 12 4	1 14 2	2 15 2	
40,700 0 0	475 8 6	1,47,207 0 0	1,54,970 4 0	2,06,122 6 4	22,24,400 6 11	22,07,227 12 11	1 2 2	1 12 9	
40,700 0 0	612 2 9	1,56,221 2 2	2,41,221 2 2	11,07,020 2 2	22,14,222 0 0	22,22,276 2 0	1 2 2	2 2 2	

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

APPENDIX TO STATEMENT No. II.

Statement showing the Rates of House-tax and Conservancy Cess for 1893-94.

District.	Name of Municipality.	Rate at which House-tax levied.	Rates at which Conservancy Cess levied.	REMARKS.
Karachi.	Karachi	At the rate of 3 per cent. on the assessed annual letting value.	Fees for emptying cess-pools at one and half anna per can (A can contain 239 cubic feet). Fees for removing dead animals as under:— Per camel Rs. 2-8-0 Per cow, bullock, buffalo and horse " 2-0-0 Per calf " 1-0-0 Per donkey " 0-8-0 Per goat and sheep " 0-4-0 Halalkhor cess in Civil Lines and Frere Town Quarter as under:— All buildings not exceeding Rs. 600 assessed annual value each Rs. 2-0-0. All buildings exceeding— Rs. 600 and not exceeding Rs. 1,200 each... .. " 3-0-0 " 1,200 do. " 1,500 " " 4-0-0 " 1,500 do. " 1,800 " " 6-0-0 " 1,800 do. " 2,400 " " 9-0-0 " 2,400 assessed annual value to be charged under special arrangement.	
	Kotri	On building costing Rs. 299 to 498 Rs. s. p. Do. 499 to 999 3 0 0 Do. 1,000 to 1,500 6 0 0 Do. 1,500 to 2,000 12 0 0 Do. 2,000 to 4,000 18 0 0 Do. 4,000 to 8,000 24 0 0 Do. 8,000 to 15,000 36 0 0 Do. 15,000 and upwards 48 0 0	8 pies per head. 4 do.	
	Sehwan Bubak... .. Keti Bandar	Annual tax on buildings, dwelling-houses—2 per cent. on the annual value of each. Shops—7 per cent. on the annual value of each. Monthly tax on grain-yards—For each yard not exceeding 1,000 square feet 1 0 0 Exceeding 1,000 and not exceeding 2,000 square feet 2 0 0 Exceeding 2,000 square feet 3 0 0 2. Buildings exclusively occupied for public worship or as schools and buildings owned by Government or by the Municipality are exempt from the tax.		Children under 4 years exempt.

Hyderabad.	Hyderabad		Halálkhor cess levied in one portion of the town as under :— 1st class privies at annas 6 each per mensem. 2nd " " 4 " " 3rd " " 2 " "
	Nasarpur		
Shikárpur.	Shikárpur		Halálkhor cess as under :—Each person 16 years and above, 6 pies per month. 1st class latrine Rs. 0-8-0 per month. 2nd " " " " 0-6-0 " 3rd " " " " 0-4-0 " 4th " " " " 0-2-0 "
	Sukkur	2 per cent. on annual rental.	{ Each person above 4 years residing in a pakka house, 4 pies per month. Do. do. katcha house, 3 pies "
	Garhi Yásin		
	Ghotki		Halálkhor cess at annas 2 a house.
	Lárkána		{ Private privy cess—6 pies per month per head over 5 years of age. Public latrine cess—3 pies do.
	Kámbar		{ Private privy cess—4 pies do. Public latrine cess—2 pies do.
	Rato-daro		{ Private privy cess—4 pies do. Public latrine cess—2 pies do.

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

Abstract of Statements I and II of the Municipal Returns for 1893-94.

Particulars.	Total for the whole Presidency, excluding Sind.	Total for the Province of Sind.	Grand Total for the whole Presidency, including Sind.
Number of Municipalities	149	26	175
Population within Municipal limits	1,932,594	353,418	2,286,012
Number of towns of which the Municipal Commissioners are—			
(a) Appointed by election only... ..	.....	.....	.....
(b) Appointed partly by election and partly by nomination	117	6	123
(c) Appointed by nomination only	30	20	50
Of the above—			
(d) Officials	569	114	683
(e) Non-officials... ..	1,499	245	1,744
(f) Europeans	168	39	207
(g) Natives	1,900	320	2,220
System of Municipal Taxation in force—			
(a) Octroi (in force in 108 towns)	82	26	108
(b) Taxes on houses and lands (in force in 135 towns)	131	4	135
(c) Licenses on trades (in force in 24 towns)	24	.....	24
(d) Tax on animals and vehicles (in force in 82 towns)	69	13	82
(e) Tolls on roads and ferries (in force in 42 towns)	40	2	42
(f) Water-rate (in force in 19 towns)	15	4	19
(g) Lighting-rate (in force in 1 town)	1	.....	1
(h) Conservancy (in force in 56 towns)	45	11	56
(i) Other taxes (in force in 31 towns)	30	1	31
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue—			
A—Municipal Rates and Taxes—			
1. Octroi	10,43,619 12 6	11,31,804 2 8	21,75,423 15 2
2. Tax on houses and lands	4,51,819 7 11	40,114 7 11	4,91,933 15 10
3. Tax on animals and vehicles	65,342 4 4	33,782 8 9	99,124 8 1
4. Tax on professions and trades	9,730 0 4	.....	9,730 0 4
5. Tolls (on roads and ferries)	2,10,497 6 8	4,795 12 6	2,15,293 3 2
6. Water-rate	1,11,051 1 1	19,810 6 8	1,30,861 7 9
7. Lighting-rate	1,763 13 3	.....	1,763 13 3
8. Conservancy (including scavenging and latrine rates)	1,97,258 8 1	29,222 10 4	2,26,480 13 5
9. Others	1,19,205 12 6	537 0 0	1,19,742 12 6
B.—Realizations under Special Acts—			
1 Pounds	29,575 2 1	10,088 14 0	39,664 0 1
2 Hackney carriage	1,363 15 2	.....	1,363 15 2
3 Licenses for sale of spirits and drugs... ..	652 14 0	90 0 0	742 14 0
4 Others	668 7 8	347 10 6	1,016 2 2
C.—Revenue derived from Municipal property and powers apart from taxation—			
1 Rent of lands, houses, seráis, dák-bungalows	35,678 5 0	28,857 0 8	64,535 5 8
2 Sale-proceeds of lands and produce of lands, &c.	36,896 13 7	1,21,225 7 4	1,58,122 4 11
3 Conservancy receipts (other than taxes and rates)	95,819 12 8	6,669 13 7	1,02,489 10 3
4 Fees and revenue from Educational institutions	93,922 5 11	11,306 4 2	1,05,228 10 1

Particulars.	Total for the whole Presidency, excluding Sind.	Total for the Province of Sind.	Grand Total for the whole Presidency, including Sind.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Revenue—continued.</i>			
C—Revenue derived from Municipal property and powers apart from taxation—continued.			
5 Fees and revenue from Medical institutions	4,860 11 11	1,087 18 9	5,948 9 8
6 Fees and revenue from markets and slaughter-houses	1,12,198 5 1	71,778 6 8	1,83,971 11 9
7 Fees and revenue from Tramways ... ..	.....	2,747 14 8	2,747 14 8
8 Other fees	16,452 4 11	79,754 10 5	96,206 15 4
9 Fines under Municipal and other Acts..	16,101 11 11	5,348 18 10	21,450 9 9
10 Interest of investments	18,538 1 9	6,992 8 5	25,530 5 2
11 Premium on loans	8,020 13 1	3,301 0 3	11,321 13 4
D—Grants and contributions (for general and special purposes)—			
1 From Government	1,82,558 7 9	37,165 2 1	2,19,723 9 10
2 From Local Fund... ..	84,992 8 2	9,815 6 4	94,807 9 6
3 Other	21,453 0 9	9,186 7 3	30,589 8 0
E—Miscellaneous—			
1 Recoveries on account of services rendered to private individuals	2,865 8 7	2,034 11 1	4,900 3 8
2 Other items	55,435 1 11	11,349 4 10	66,784 6 9
F—Extraordinary and Debt—			
1 Sale-proceeds of Government securities and withdrawals from Savings Bank ...	84,829 8 4	60,000 0 0	1,44,829 8 4
2 { Loans from Government	1,58,000 0 0	.....	1,58,000 0 0
{ Loans raised in the market from private individuals	2,20,000 0 0	1,42,500 0 0	3,62,500 0 0
3 Realizations of Sinking Fund for repayment of loans	40,700 0 0	.....	40,700 0 0
4 Advances { Permanent	475 8 6	142 11 3	618 3 9
{ Other	1,47,207 0 9	11,674 2 11	1,58,881 3 8
5 Deposits	1,54,970 4 9	86,580 14 9	2,41,551 3 6
Total income of year, excluding opening balance ...	38,34,469 6 11	19,80,056 9 7	58,14,526 0 6
Total income of year, including opening balance ...	50,87,267 13 11½	28,95,708 5 0½	79,82,976 3 0
Incidence of taxation per head of population ...	1 2 3	1 14 8	1 8 3
Incidence per head of population of Municipal income from all sources	1 15 9	3 15 3	2 8 8

STATEMENT

Statement showing the Expenditure of the Municipalities in the

1	2	3	GENERAL ADMINISTRATION AND COLLECTION CHARGES				
			General Administration (e) (Office Establishment, Inspection, Honorary Magistrate's establishment, &c.).	Collection of Taxes including Bonded Warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.
Name of District.	Serial Number of Municipality.	Name of Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmedabad...	1	Ahmedabad ...	18,274 0 4	15,536 6 8	.....	3,311 7 6	6,998 9 5
	2	Dholka ...	498 2 0	1,487 13 7	117 8 0	.....	6 5 2
	3	Viramgam ...	1,548 15 3	1,996 14 10	363 8 0	4 2 0	247 11 0
	4	Parantij ...	352 3 6	166 1 6	.....	.....	.....
	5	Modasa ...	857 0 0	112 10 6	.....	.....	58 0 0
	6	Dhandhuka ...	642 1 11	188 0 0	.....	.....	70 18 11
	7	Gogha ...	279 14 2	308 0 0	.....	.....	122 6 2
	8	Sanand ...	815 1 1	96 0 0	.....	.....	7 0 0
	9	Dholera ...	508 13 6	97 15 3	.....	.....	89 0 0
	10	Mandal ...	318 2 6	.....	.....	.....	29 5 8
	11	Ranpur ...	208 10 8	307 1 10	.....	.....	.....
	12	Bareja ...	388 8 0	80 12 8	.....	.....	.....
	13	Uvansad ...	388 3 8	128 15 5	.....	.....	.....
	14	Bavla... ..	210 9 1	.....	.....	.....	.....
	15	Kasandra ...	230 4 8	.....	.....	.....	.....
		Total ...	19,508 10 4	20,496 12 8	480 11 0	2,315 9 6	7,627 2 11
Kaira ...	16	Kaira... ..	562 1 4	254 11 4	.....	.....	.....
	17	Mehmadabad ...	755 14 9	.....	.....	.....	.....
	18	Nadiad ...	1,765 8 3	2,218 9 9	84 0 0	.....	3,389 8 11
	19	Kapadvanj ...	687 8 9	348 5 11	.....	.....	.....
	20	Dakor ...	987 15 6	1,302 14 9	.....	.....	.....
	21	Borsad ...	591 11 2	.....	.....	.....	21 5 1
	22	A'nanad ...	559 3 2	.....	.....	.....	78 9 0
	23	Umreth ...	760 11 5	216 0 0	.....	.....	76 4 0
	24	Od ...	803 15 6	.....	.....	.....	.....
	25	Matar... ..	443 15 3	.....	.....	.....	.....
	26	Mahudha ...	518 7 1	.....	.....	.....	.....
		Total ...	8,092 0 2	4,340 9 9	84 0 0	.....	3,565 11 0
Panch Mahals	27	Godhra ...	1,306 9 6	.....	285 0 0	85 9 1	92 2 0
	28	Dohad ...	566 5 4	192 0 0	460 8 6	.....	16 12 0
	29	Kalol... ..	262 0 0	149 14 9	.....	.....	.....
		Total ...	2,134 14 10	341 1 9	735 8 6	85 9 1	108 14 0
Broach ...	30	Broach ...	3,541 10 4	3,632 9 3	.....	684 10 0	12,008 12 10
	31	Anklesvar ...	876 9 10	1,025 0 0	.....	.....	180 10 10
	32	Jambusar ...	557 8 4	.....	.....	.....	4 8 0
	33	Hansot ...	368 8 0	24 0 0	.....	.....	.....
	34	Amod... ..	270 8 10	283 5 8	.....	.....	4 8 0
		Total ...	5,614 13 4	4,964 14 10	.....	684 10 0	12,148 2 8
Surat ...	35	Surat ...	11,904 3 7	9,485 12 2	5,681 8 5	829 3 3	2,991 9 6
	36	Rander ...	1,016 13 10	1,273 4 5	.....	124 5 0	4,889 14 4
	37	Bulsar ...	749 14 7	336 0 0	.....	315 0 0	27 8 6
	38	Mandvi ...	565 4 0	.....	191 15 7	.....	.....
		Total ...	14,236 4 0	11,095 0 7	3,573 8 0	1,268 8 3	7,908 14 4
Thana ...	39	Thana ...	861 15 2	280 11 9	498 14 3	.....	2,909 6 3
	40	Kurla... ..	674 15 10	247 1 0	.....	.....	22 2 5
	41	Bandra ...	2,121 13 4	1,000 1 11	.....	.....	.....
	42	Rousin ...	647 1 6	654 3 2	.....	.....	140 13 6
	43	Kelva-Mahim ...	938 18 4	416 7 10	.....	.....	.....
	44	Bhiwandi ...	796 3 6	311 8 0	.....	.....	.....
45	Kalyan ...	708 6 2	288 0 0	.....	.....	2 0 0	
		Total ...	6,139 4 10	3,173 1 8	498 14 3	.....	3,074 5 1
		GRAND TOTAL ...	55,735 15 6	44,412 5 10	5,672 4 9	4,304 4 10	34,438 3 0

PUBLIC SAFETY.						
Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
60 0 0	38,178 7 11	5,628 0 5	14,898 0 11	1,563 1 8	0 2 0	21,580 8 0
75 0 0	2,109 12 9	96 8 1	893 11 4	17 10 11	.....	1,007 12 4
.....	4,235 14 1	418 4 0	2,256 8 11	67 6 6	.....	2,743 8 5
.....	508 5 0	223 13 1	471 8 10	3 10 3	.....	608 11 7
.....	527 10 6	253 4 11	351 1 7	8 7 5	16 0 5	638 14 4
.....	900 15 10	326 8 9	516 6 0	.....	.....	942 9 3
.....	710 4 4	73 5 9	424 0 2	10 11 3	2 12 0	510 13 2
.....	411 1 1	56 0 7	373 8 4	4 12 0	7 4 0	441 8 11
.....	608 12 9	145 2 1	416 9 2	.....	.....	561 11 3
.....	407 2 6	229 8 0	.....	.....	.....	229 8 0
.....	543 1 9	16 15 1	236 5 1	.....	.....	253 4 2
.....	464 4 8	.....	.....	.....	.....	.....
.....	517 3 1	.....	.....	.....	.....	.....
.....	210 9 1	.....	.....	.....	.....	.....
.....	230 4 8	.....	.....	.....	.....	.....
135 0 0	50,503 14 0	7,467 15 8	20,437 7 4	1,875 12 5	26 2 5	30,607 8 5
.....	816 12 8	69 15 8	1,188 9 2	.....	6 11 10	1,265 4 9
.....	755 14 9	80 3 6	563 12 8	.....	.....	649 0 2
480 0 0	7,937 10 11	117 6 0	3,082 13 8	.....	.....	8,210 3 8
.....	3,035 14 8	793 7 11	1,041 12 4	.....	3 10 11	1,838 15 2
.....	2,240 14 3	81 14 6	1,380 14 10	.....	4 6 5	1,467 3 9
.....	618 0 3	.....	352 9 0	.....	.....	352 9 0
.....	645 12 2	.....	246 8 6	.....	.....	246 8 6
.....	1,054 15 6	.....	941 0 10	.....	6 15 8	948 0 0
.....	503 15 5	5 10 0	353 2 11	.....	.....	357 12 11
.....	443 15 3	.....	329 9 10	.....	.....	329 9 10
.....	513 7 1	.....	320 4 10	.....	0 15 10	321 4 0
480 0 0	16,562 4 11	1,148 9 7	8,815 2 8	.....	22 12 8	10,986 8 1
.....	1,769 4 7	294 0 1	707 4 5	25 8 6	7 2 9	1,038 10 1
.....	1,225 9 10	69 12 9	710 4 3	123 4 0	3 0 0	905 5 0
.....	411 14 9	.....	172 10 8	19 14 4	.....	102 9 0
.....	3,406 13 2	963 12 10	1,590 8 4	167 5 10	10 2 9	2,131 8 0
.....	19,817 10 4	1,843 7 11	8,353 12 6	115 12 6	9 9 0	10,313 3 1
.....	2,032 4 8	334 14 3	1,976 7 5	7 0 10	.....	2,318 6 0
.....	581 11 4	87 0 0	336 2 6	.....	.....	422 2 0
.....	302 8 0	.....	175 7 8	.....	.....	175 7 8
.....	558 6 6	.....	476 5 2	0 15 6	49 15 4	527 4 0
.....	29,362 8 10	2,265 6 2	11,317 5 2	123 12 10	50 2 4	18,756 8 0
108 0 0	28,999 15 11	9,765 10 11	15,076 8 2	524 3 1	8 5 0	25,369 11 0
.....	7,304 5 7	151 3 6	1,392 10 0	.....	0 15 6	1,544 13 0
.....	1,421 5 1	132 11 5	1,269 13 5	.....	2 2 0	1,404 10 1
.....	757 3 7	324 14 3	374 14 1	8 15 1	.....	708 11 0
108 0 0	33,469 14 2	10,374 8 1	18,113 13 8	533 2 2	6 6 6	29,027 14 0
.....	4,530 15 4	101 14 11	1,167 7 7	.....	15 13 2	1,290 3 0
.....	944 3 3	.....	491 0 3	.....	2 4 5	493 4 0
.....	3,321 15 3	823 1 7	3,961 14 0	.....	59 7 8	4,814 7 0
.....	1,442 1 2	19 14 6	638 4 8	.....	0 8 0	658 11 0
.....	745 5 2	.....	426 7 5	15 0 0	.....	441 7 0
.....	1,107 11 6	102 10 5	972 12 0	9 0 0	.....	1,084 7 0
90 0 0	1,083 6 2	230 2 0	1,039 13 11	24 11 0	.....	1,344 10 0
90 0 0	12,975 9 10	1,277 11 5	8,742 12 10	48 11 0	78 1 3	10,147 4 0
815 0 0	1,45,361 0 11	22,897 15 4	70,046 11 1	2,648 12 3	193 11 11	95,567 0 0

Water-supply.		Drainage.		Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.
Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
18,787 14 10	16,298 8 7	75,656 8 10	8,599 18 8	89,418 4 8	9,982 14 1
1,644 1 0	245 7 7	.....	800 0 0	3,458 10 6	1,927 8 0
.....	224 5 0	.....	465 1 6	11,399 14 4	3,751 12 6
.....	207 10 7	.....	.....	1,453 14 8	831 15 6
.....	52 8 2	.....	.....	583 14 6	1,158 6 6
.....	378 9 11	.....	.....	2,033 1 1	1,797 1 0
.....	367 0 8	.....	.....	802 1 1	333 0 0
.....	23 7 3	.....	.....	526 12 1	1,697 11 2
111 0 2	202 3 9	.....	109 8 8	1,639 9 0	2,515 14 8
.....	61 14 8	.....	.....	584 0 0	1,077 14 11
.....	200 0 0	.....	.....	580 12 4	1,142 12 1
789 7 0	1,519 3 8	.....	.....	132 3 7	.....
.....	2,370 12 7	.....	.....	134 6 0	.....
.....	.....	.....	.....	267 0 0	.....
.....	.....	.....	.....	156 0 0	.....
21,242 7 0	22,251 7 5	75,656 8 10	9,474 7 10	1,13,465 7 10	26,216 9 4
.....	64 13 11	.....	206 9 8	2,951 0 0	700 0 0
.....	16 0 0	.....	.....	1,056 15 9	1,485 2 10
.....	612 2 8	10,216 0 0	14 14 1	10,463 6 6	3,160 3 11
.....	66 12 8	.....	.....	3,761 13 7	1,961 10 5
887 5 6	241 0 11	21 7 0	.....	3,426 11 3	2,806 6 2
.....	647 13 1	.....	.....	1,481 6 9	1,305 10 0
.....	162 6 6	.....	.....	1,030 8 8	1,210 1 3
264 7 8	23 10 1	.....	.....	3,030 3 1	1,673 12 10
.....	.....	.....	.....	1,000 1 6	.....
748 1 0	.....	.....	.....	766 2 0	.....
.....	.....	.....	.....	822 4 10	1,312 5 0
1,269 14 2	1,834 11 10	10,237 7 0	221 7 9	29,795 9 11	15,615 3 7
.....	288 11 4	.....	.....	2,215 10 0	.....
100 10 4	236 10 2	.....	.....	1,518 15 5	899 11 0
.....	37 9 8	.....	.....	290 10 1	805 2 0
100 10 4	557 14 9	.....	.....	4,025 3 6	1,704 13 0
.....	631 7 8	.....	225 0 0	18,550 3 10	999 15 10
.....	745 13 5	.....	1,302 15 0	4,200 11 3	572 0 0
.....	174 6 6	.....	80 6 6	1,743 8 10	500 0 0
.....	1 15 6	.....	.....	468 0 0	529 0 0
.....	193 8 0	.....	.....	1,079 0 8	594 8 3
.....	1,747 2 8	.....	1,608 5 6	26,141 8 7	3,195 8 1
700 0 0	.....	.....	.....	65,828 3 11	6,698 15 3
.....	55 8 11	.....	.....	3,405 1 11	1,000 0 0
.....	125 13 5	.....	186 4 9	5,636 6 7	4,034 11 8
.....	27 12 9	.....	.....	815 12 0	576 0 0
700 0 0	189 3 1	.....	186 4 9	75,685 8 5	12,909 10 11
.....	949 12 11	.....	.....	6,581 14 10	500 0 0
1,375 0 3	11,832 3 5	.....	.....	4,426 10 4	.....
.....	12,481 3 2	.....	.....	9,083 11 2	1,500 0 0
.....	23 3 8	.....	.....	1,587 15 7	1,700 0 0
.....	14 4 6	.....	23 3 4	872 2 4	200 0 0
285 8 0	325 9 6	646 6 10	.....	3,174 2 8	1,393 5 3
.....	249 4 6	.....	67 12 5	4,164 8 10	445 4 5
1,660 3 3	25,876 9 8	646 6 10	90 15 9	29,891 8 9	5,738 9 8
24,972 2 9	52,457 1 5	86,540 6 8	11,681 9 7	2,79,004 10 0	65,380 6 7

CONVULSIONS.

Vaccination.	Markets and slaughter-houses.	Pounds.	Dak Bungalows and Serais.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.	Public Works. Establishments
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
746 13 6	1,692 10 2	875 6 6	72 0 0	2,849 14 8	387 16 9	2,830 5
157 0 0	.....	110 11 3	.....	63 2 0	.....	.....
97 0 0	.....	56 11 5	20 16 7	287 1 8	.....	.....
48 0 0	.....	34 7 6	24 10 9	141 12 11	.....	.....
50 0 0	.....	3 3 6	.....	49 3 4	.....	.....
84 0 0	.....	90 10 7	453 7 11	91 2 2	.....	.....
.....	.....	20 12 3	.....	56 14 10	.....	.....
80 0 0	.....	18 10 0	.....	33 1 0	.....	.....
62 0 0	.....	146 15 8	.....	73 6 6	98 4 7	.....
33 0 0	.....	47 8 9	.....	.....	.....	.....
20 0 0	.....	29 7 0	.....	.....	.....	.....
9 0 0	.....	98 6 6	.....	.....	.....	.....
10 0 0	.....	6 15 0	.....	.....	.....	.....
27 0 0	.....	123 12 10	.....	.....	.....	.....
12 0 0	.....	.....	.....	.....	.....	.....
1,385 13 6	1,692 10 2	1,663 12 9	571 2 3	3,645 10 2	486 4 4	2,830 5
53 0 0	.....	185 13 7	.....	205 6 0	.....	.....
36 0 0	.....	18 9 8	.....	1,572 8 0	.....	180 0 0
260 0 0	93 2 6	523 1 11	.....	130 6 4	.....	480 0 0
52 0 0	.....	.....	9,320 4 9	.....	.....	.....
31 0 0	.....	89 5 6	.....	.....	.....	.....
60 0 0	.....	49 7 3	.....	.....	.....	.....
41 0 0	.....	.....	.....	.....	.....	.....
.....	.....	40 14 10	.....	41 10 0	.....	.....
46 0 0	.....	10 1 0	.....	.....	.....	.....
21 0 0	.....	52 7 0	.....	.....	.....	.....
48 0 0	.....	57 11 4	.....	.....	.....	.....
648 0 0	93 2 6	1,027 7 8	9,320 4 9	1,949 14 4	.....	660 0 0
179 12 0	.....	76 15 0	33 0 0	127 3 9	.....	.....
100 0 0	1,897 10 6	25 0 0	.....	94 1 6	.....	72 0 0
35 0 0	.....	41 0 0	.....	.....	.....	.....
314 12 0	1,897 10 6	142 15 0	83 0 0	221 5 3	.....	72 0 0
328 4 0	1,198 7 3	166 7 0	.....	482 4 7	.....	.....
52 0 0	806 8 11	88 6 10	600 0 0	.....	.....	.....
.....	680 0 0	145 1 6	.....	93 2 9	.....	.....
26 0 0	.....	37 6 4	.....	.....	.....	.....
49 0 0	.....	63 4 2	.....	.....	.....	.....
465 4 0	2,835 0 2	515 9 10	600 0 0	575 7 4	.....	.....
715 7 9	4,116 10 6	427 4 8	58 9 4	4,087 4 8	120 0 0	1,999 0 5
55 0 0	289 2 0	32 5 6	.....	.....	.....	.....
70 0 0	88 15 1	51 10 9	.....	.....	96 0 0	.....
52 0 0	81 75 4	68 4 10	.....	.....	.....	.....
292 7 9	4,526 10 11	574 9 9	58 9 4	4,087 4 3	216 0 0	1,999 0 5
348 1 3	2,044 14 6	49 0 9	.....	110 15 4	.....	120 0 0
104 12 9	1,117 6 7	31 4 3	.....	67 2 5	0 4 0	.....
320 10 3	938 4 0	375 0 0	28 10 0	.....	144 0 0	684 0 0
51 0 0	2 11 0	5 7 9	.....	.....	.....	.....
31 0 0	.....	8 9 6	.....	.....	.....	.....
150 0 0	.....	36 8 4	.....	.....	108 0 0	.....
163 0 0	51 12 0	60 10 0	.....	192 6 9	70 7 8	.....
1,156 8 3	4,158 0 1	564 8 7	28 10 0	370 8 6	322 11 8	804 0 0
4,862 13 6	15,003 2 4	4,488 15 7	10,611 10 4	10,850 1 10	1,005 0 0	6,365 5 6

Public Works and Conveyance-continued.

Perms

Public Works-continued.			Total.	Schools and Colleges.	Contributions.
Buildings.	Roads.	Stores.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,884 9 11	21,574 3 6	.....	2,52,047 10 4	14,257 11 10	5,984 0 0
50 0 0	522 8 2	.....	6,934 8 6	3,620 7 2	.....
841 3 8	8,907 9 0	.....	24,395 11 2	6,817 12 3	.....
618 3 5	663 12 0	.....	3,934 7 4	2,512 0 4	.....
29 9 1	377 12 1	.....	2,604 9 2	1,885 0 2	.....
56 13 7	99 8 7	.....	5,084 3 10	4,336 13 3	.....
409 12 6	239 6 11	.....	2,229 0 5	600 5 7	62 4 8
.....	287 5 5	.....	2,566 14 11	2,223 4 5	.....
.....	387 15 10	.....	5,094 11 0	3,181 1 9	.....
4 15 p	15 0 0	.....	1,064 11 2	1,483 7 8	.....
.....	76 9 3	5 5 6	1,916 12 10	1,513 1 7	120 0 0
.....	24 11 8	.....	454 7 4	1,311 1 7	.....
58 7 5	199 15 6	.....	2,718 6 5	1,971 7 3	.....
.....	1,022 2 2	.....	3,810 11 7	555 8 6	.....
.....	538 10 11	.....	706 10 11	.....	.....
4,658 11 2	31,841 13 7	5 5 6	3,17,063 8 9	47,708 7 2	6,116 4 8
917 13 4	1,406 10 5	.....	6,691 2 11	3,552 14 6	.....
1,090 14 7	260 6 9	.....	3,964 1 2	3,595 1 5	.....
1,320 7 3	5,334 6 4	.....	83,755 3 2	6,666 13 10	.....
435 14 5	671 10 5	.....	7,180 3 10	4,228 7 4	.....
681 15 5	2,939 1 3	.....	20,658 3 10	1,977 6 4	.....
23 2 9	931 5 6	.....	4,092 1 2	2,387 4 9	.....
.....	191 0 7	.....	3,120 7 7	1,721 2 6	.....
337 3 0	156 13 2	.....	5,418 0 7	3,863 15 2	.....
.....	182 5 2	.....	1,452 75 4	1,480 14 11	.....
.....	266 12 7	.....	1,129 13 8	1,590 1 8	.....
.....	261 8 5	.....	2,639 14 7	3,131 2 1	.....
4,857 6 9	12,543 2 7	.....	90,073 12 10	84,315 4 6	.....
554 6 10	1,599 8 2	.....	5,070 3 1	3,258 0 4	765 7 1
252 12 9	1,025 14 8	.....	6,753 6 2	3,461 11 2	.....
.....	38 10 3	.....	1,242 15 7	1,736 7 3	.....
837 3 7	2,669 0 11	.....	12,568 8 10	3,456 2 9	763 7 1
818 5 8	13,939 13 8	.....	37,444 2 11	8,879 6 3	.....
.....	840 14 0	.....	9,204 5 5	5,276 3 6	.....
.....	1,104 14 0	.....	4,471 3 1	3,272 9 6	.....
.....	26 8 0	.....	1,088 13 10	2,318 1 2	110 0 0
.....	228 14 0	.....	2,228 3 1	1,608 13 0	.....
812 5 6	16,189 13 8	.....	54,436 14 4	21,356 3 11	110 0 0
1,563 6 7	28,626 9 2	.....	1,14,939 9 10	78,281 2 9	3,980 0 0
670 6 1	1,564 7 0	.....	6,991 13 5	1,225 12 7	850 0 0
218 11 6	3,501 11 1	.....	14,610 4 10	3,796 11 3	.....
11 13 1	608 10 6	.....	2,232 4 6	1,544 13 0	.....
2,469 7 3	34,366 5 2	.....	1,38,774 3 7	20,773 6 7	2,330 0 0
87 10 5	3,519 0 8	.....	74,281 6 8	5,745 14 0	.....
.....	157 7 0	.....	19,113 3 0	5,863 12 8	.....
2,380 11 8	7,378 0 6	.....	36,382 2 9	3,140 0 6	.....
.....	2,000 0 0	.....	5,869 3 0	3,548 13 1	1,000 0 0
868 0 6	431 5 0	.....	2,299 0 2	2,311 5 11	.....
.....	2,500 15 8	.....	8,621 3 8	11,565 6 11	.....
.....	2,743 3 2	.....	8,500 5 9	3,132 4 1	200 0 0
3,576 6 7	19,330 0 0	.....	94,266 11 7	35,856 9 2	1,600 0 0
17,309 8 10	1,16,649 6 6	5 5 6	7,07,179 10 11	1,68,368 2 1	11,119 11 9

INSTRUCTION.		8		9			
		CONTRIBUTORS.		MISCELLANEOUS.			
Libraries, Museums, Managers, &c.	Total.	For general purposes.	Interest on loans.		Discount.	Actual cost of works done for private individuals.	
			Interest due on account of previous years.	Interest due on account of current year.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	20,191 11 10	3,532 4 0	.....	48,837 2 1	.....	.....
55 0 0	3,675 7 2	.....	.....	.....	.....	.....
150 0 0	6,437 12 3	.....	.....	.....	.....	.....
50 0 0	2,862 0 4	.....	.....	.....	.....	.....
.....	1,855 0 2	.....	.....	.....	.....	.....
100 0 0	4,436 13 3	.....	.....	.....	.....	.....
12 0 0	674 0 3	.....	.....	.....	.....	.....
50 0 0	2,273 4 5	.....	.....	.....	.....	.....
.....	3,184 1 9	.....	.....	.....	.....	.....
.....	1,433 7 8	.....	.....	.....	.....	.....
.....	2,084 8 10	.....	.....	.....	.....	.....
.....	1,5 3 1 7	.....	.....	.....	.....	.....
.....	1,311 1 7	.....	.....	.....	.....	.....
.....	1,071 7 3	.....	.....	.....	.....	.....
.....	555 8 6	.....	.....	.....	.....	.....
387 0 0	54,209 11 10	3,532 4 0	.....	48,837 2 1	.....	.....
.....	3,552 14 6	.....	.....	.....	.....	.....
50 0 0	3,645 1 5	42 0 0	.....	.....	.....	.....
140 0 0	6,906 13 0	.....	.....	400 0 0	.....	.....
50 0 0	4,275 7 4	25 0 0	.....	.....	.....	.....
75 0 0	2,072 6 4	.....	.....	.....	.....	.....
80 0 0	2,417 4 9	291 15 6	.....	.....	.....	.....
.....	1,721 2 6	.....	.....	.....	.....	.....
.....	8,863 15 2	.....	.....	.....	.....	.....
.....	1,480 14 11	.....	.....	.....	.....	.....
.....	1,590 1 5	.....	.....	.....	.....	.....
50 0 0	3,181 2 1	.....	.....	.....	.....	.....
495 0 0	34,710 4 6	358 15 6	.....	400 0 0	.....	.....
50 0 0	4,071 7 5	.....	.....	439 6 11	.....	.....
75 0 0	3,636 11 2	.....	.....	.....	.....	.....
.....	1,786 7 3	.....	.....	.....	.....	.....
125 0 0	9,344 9 10	.....	.....	439 6 11	.....	.....
800 0 0	9,779 6 9	.....	.....	.....	.....	.....
110 0 0	5,456 8 6	.....	.....	.....	.....	.....
24 0 0	8,903 9 6	.....	.....	.....	.....	.....
.....	2,428 1 2	.....	.....	.....	.....	.....
.....	1,608 15 0	.....	.....	.....	.....	.....
504 0 0	2,969 3 11	.....	.....	.....	.....	.....
579 7 11	16,840 10 8	1,860 2 0	206 6 0	8,964 14 0	4,139 8 9	.....
84 0 0	1,659 12 7	.....	.....	.....	.....	.....
50 0 0	3,776 11 3	.....	.....	.....	.....	.....
25 0 0	1,569 12 0	.....	.....	.....	.....	.....
738 7 11	23,546 14 6	1,860 2 0	206 6 0	8,964 14 0	4,139 8 9	.....
.....	5,745 14 0	.....	.....	.....	.....	.....
.....	6,862 12 8	.....	.....	.....	.....	.....
.....	3,140 0 6	.....	.....	.....	.....	.....
50 0 0	5,193 13 1	.....	.....	.....	.....	.....
32 0 0	2,244 5 11	.....	.....	.....	.....	.....
60 0 0	11,625 6 11	.....	.....	.....	.....	.....
100 0 0	3,482 4 1	.....	.....	.....	.....	1 7 0
243 0 0	37,899 9 2	.....	.....	.....	.....	1 7 0
2,492 7 11	1,81,930 5 9	5,751 5 0	206 6 0	59,641 7 0	4,139 8 9	1 7 0	

Miscellaneous—continued.			Total.	Investments.		Payments to Sinking Fund.
Other Items.				In Securities (other than for Sinking Funds).	In Savings Bank.	
Remission of taxes.	Contingencies.	Sundries.				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
	177 9 9	4,025 8 0	58,040 8 10	71,981 5 11		9,367 8 0
	897 8 6	56 4 6	453 13 0			
	759 2 11	1,289 12 2	2,048 15 1			
	63 10 1	19 15 3	85 9 4			
	93 14 7	28 7 1	127 5 8			
	893 12 4	446 13 3	839 9 7			
	159 4 8	18 8 0	177 10 3			
	248 11 2	21 3 0	269 14 2			
	181 0 1	95 5 9	226 5 10			
	115 6 9	42 6 10	167 13 7			
	117 4 6	58 0 0	243 4 6			
	80 0 0	81 2 0	111 2 0			
	12 8 4	51 7 9	66 11 1			
	175 11 8	117 3 11	292 15 7			
	128 9 7	82 11 0	158 4 7			
	8,078 18 6	6,384 10 6	58,300 10 1	7,931 5 11		9,367 8 0
	129 0 7	117 9 0	240 8 7			
	93 14 6	90 15 0	1 4 18 6			
	525 14 6	187 13 6	1,113 12 0			
	47 8 0	1,385 3 1	1,432 9 1			
	168 9 11	616 13 1	785 7 0			
	145 7 1	90 5 8	235 12 9			
	55 14 3	40 14 3	96 12 8			
	295 8 1	426 1 11	711 10 0			
	1 0 8 1	118 7 0	233 13 1			
	138 12 11	8 2 8	141 15 7			
	161 10 1	4 4 0	165 14 1			
	1,882 10 0	3,075 9 3	5,358 8 2			
	122 3 8	313 11 5	1,375 6 0			
	326 14 1	27 6 6	354 4 7			
		1 0 9	1 0 9			
	449 1 9	842 2 8	1,730 11 4			
	914 8 4	463 3 7	1,376 11 11	52,250 0 0		
	288 0 1	477 1 3	760 1 4			
	101 8 17	582 6 8	633 15 2			
	85 14 10	42 2 6	128 1 4			
	170 8 1	25 0 0	195 8 1			
	1,555 3 3	1,555 13 7	3,114 0 10	52,250 0 0		
7,958 6 0	3,106 9 10	5,367 11 0	29,538 7 7			
	38 2 0	44 8 3	83 10 3			
	229 15 1	101 5 0	331 4 1			
	24 8 9	4 0 1	28 8 10			
7,953 6 0	3,399 2 8	5,317 8 4	29,980 14 9			
	476 10 11	197 9 1	671 4 0			
	395 6 1	176 8 0	571 13 1			
	792 12 0	423 10 10	1,216 6 10			
	162 14 6	107 8 2	270 6 8			
	71 6 0	75 4 7	146 10 7			
	484 12 0		484 12 0			
	490 6 0	188 14 4	650 11 4			
	2,874 3 8	1,169 5 0	4,044 15 6			
7,958 6 0	13,339 8 8	16,848 1 3	1,02,529 7 8	1,24,181 5 11		9,367 8 0

Northern Division during the year ending 31st March 1894

10

EXTRAORDINARY AND DEPT.

EXTRAORDINARY AND DEPT.					11	12	REMARKS.
Re-payment of loans.	Advances.		Deposits.	Total.	Closing Balance.	Grand Total.	
	Permanent.	Other.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
41,265 13 8	1,030 0 0	31,765 7 9	29,407 6 9	1,74,767 10 1	1,25,599 11 8	6,89,468 0 8	<p>Memorandum of Liabilities and Credits.</p> <p>Rs. a. p.</p> <p>Liabilities—</p> <p>Balance of Loans. 14,11,217 15 8</p> <p>Less balance of Sinking Funds. (a) 48,361 15 7</p> <p>Net balance of Loans .. 13,62,855 15 16</p> <p>Deposits .. (4) 78,667 6 1</p> <p>Total .. 14,41,523 1 11</p> <p>Claims—</p> <p>Advances recoverable .. 9,656 10 6</p> <p>Net amount of Debt .. 14,31,866 11 5</p> <p>(a) This item includes Rs. 1,918 9 9 and Rs. 2,011 11 2 on account of "Interest on Sinking Fund Investments" and "Premium realized from the Sale of Debentures of Rs. 5,000."</p> <p>(b) The sums of Rs. 3,000 and Rs. 450-10-6 have been omitted from this item, the former having been transferred by the Surat Municipality to "Balance" and the latter which was the balance of "Deposits" on the 31st March 1893 of the Bardol Municipality, the Board having been abolished.</p>
.....	
.....	35 12 0	49 4 0	75 0 0	1,471 8 5	41,407 0 5	
.....	1 1 6	.....	1 1 6	3,472 12 1	11,265 15 2	
.....	2,438 2 4	8,166 10 2	
.....	406 13 4	12,611 1 1	
.....	193 5 0	4,600 11 8	
.....	1,028 2 11	6,990 14 5	
.....	1,338 3 6	11,013 14 1	
.....	2,409 2 9	6,651 18 8	
.....	1,310 7 4	6,251 2 5	
.....	4,126 8 9	6,669 8 4	
.....	1,708 15 2	5,722 5 4	
.....	118 1 9	6,403 13 3	
.....	513 1 2	2,161 13 10	
41,265 13 8	1,030 0 0	21,792 5 8	29,457 7 9	1,74,844 8 7	1,46,902 5 11	8,85,024 4 7	
.....	332 12 1	57 9 3	391 5 4	6,250 7 11	19,208 9 8	
.....	20 2 0	20 2 0	825 13 11	10,086 14 11	
1,000 0 0	201 11 8	290 2 0	1,491 13 3	11,722 8 2	66,188 8 0	
.....	0 14 0	0 14 0	3,918 8 6	19,356 8 7	
.....	55 5 11	.....	55 5 11	15,372 9 9	42,047 7 10	
.....	1 2 3	1 2 3	3,075 8 8	11,079 6 4	
.....	50 0 0	7 5 0	42 8 0	99 13 0	2,015 1 8	7,845 12 11	
.....	9,229 7 1	14,360 18 9	
.....	129 1 5	4,163 11 2	
.....	2,205 14 11	5,841 8 11	
.....	4,621 2 6	11,449 12 11	
1,000 0 0	50 0 0	398 2 3	412 5 6	2,060 7 9	52,060 15 5	2,12,170 9 0	
.....	
356 9 1	944 7 0	61 12 6	1,352 13 7	4,853 12 10	19,026 10 3	
.....	10 8 0	10 8 0	443 2 2	12,718 6 11	
.....	2,000 11 9	6,696 8 1	
356 9 1	944 7 0	62 5 6	1,363 5 7	6,797 10 9	27,241 4 3	
.....	
.....	109 0 9	5,003 0 7	57,955 1 4	40,440 0 5	1,76,526 7 7	
.....	569 8 0	569 8 0	5,421 8 1	25,762 0 6	
.....	6,048 4 6	16,063 14 1	
.....	2,630 8 2	8,843 8 2	
.....	4,136 0 6	9,254 0 2	
.....	
.....	102 0 0	6,172 8 7	58,524 9 4	59,276 0 8	2,34,499 14 6	
.....	
10,000 0 0	1,06,570 14 11	68,205 15 3	1,84,776 14 2	2,23,268 6 6	6,25,593 13 10	
.....	562 6 8	862 6 8	6,515 5 5	21,911 4 11	
.....	95 8 0	.....	840 4 4	735 12 4	1,788 8 0	24,075 8 5
.....	180 0 0	180 0 0	5,148 5 7	10,524 13 11	
10,000 0 0	95 8 0	1,06,570 14 11	69,838 10 3	1,86,555 1 2	2,36,720 9 6	6,55,255 9 1	
.....	
.....	1,164 10 5	1,164 10 5	4,044 8 4	31,721 14 5	
.....	25 0 0	1,719 10 10	.....	1,744 10 10	3,123 9 7	31,552 8 1
.....	1,000 0 0	1,980 0 0	2,970 0 0	3,164 13 8	59,949 14 3	
.....	853 4 8	835 12 0	938 0 9	764 6 2	14,691 13 0	
.....	2,054 12 7	6,631 9 10	
.....	161 12 2	500 0 0	661 12 2	2,523 2 10	26,106 8 1	
.....	573 14 6	772 13 0	1,346 11 6	7,260 5 2	23,395 8 11	
.....	25 0 0	2,807 10 3	5,053 3 5	8,855 13 8	27,935 10 4	1,96,154 10 7	
52,522 5 9	1,200 8 0	1,35,815 8 5	1,11,046 9 0	4,32,232 14 1	5,39,693 4 7	22,00,266 4 0	

J. K. SPENCE,
Commissioner, N. D.

STATEMENT

Statement showing the Expenditure of the Municipalities

1	2	3	GENERAL ADMINISTRATION AND COLLECTION CHARGES.					
			General Administration (Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.).	Collection of Taxes including Bonded Warehouse, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Buildings.	Pensions and gratuities.
Name of District.	Serial Number of Municipality.	Name of Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmednagar	1	Ahmednagar	6,064 1 4	3,067 5 9			2,297 11 0	310 0 0
	2	Bhingar	503 0 0	176 0 0			0 12 9	
	3	Sangamner	782 0 10	943 5 11	104 10 8			
	4	Yambori	342 10 0		533 14 11			
		Total	7,701 12 2	4,206 8 8	718 9 7		2,298 7 0	710 0 0
Khatodah	5	Amalner	529 12 0	84 0 0				
	6	Parola	568 9 0	99 1 0				
	7	Erandol	476 14 5			48 15 2		
	8	Dharamgaon	411 8 9	3 12 0				
	9	Dhadgaon	372 9 10	66 11 0				
	10	Maholi	363 0 0	34 8 0				
	11	Chopda	601 16 8	553 4 1				
	12	Shirpur	514 0 0	548 5 10				
	13	Sindkheda	332 10 7	88 3 8				
	14	Betavad	342 16 9	101 10 1				
	15	Savda	777 15 0					
	16	Yaval	394 13 1	270 0 0				
	17	Varangaon	151 0 0	115 8 11				3 4 0
	18	Bhusaval	661 12 8	646 0 4				
	19	Jalgaon	1,661 8 1	1,533 7 8	403 18 8	1,188 5 4		
	20	Dhulla	2,571 8 3	3,050 13 1	1,066 7 7			25 0 8
	21	Songir	376 4 0					
22	Taloda	418 4 11	407 18 0					
23	Shahada	316 10 4	400 4 4					
24	Prakash	376 12 0	75 10 3					
25	Nandurbar	485 8 8	700 15 8				68 0 0	
26	Faispur	795 7 0						
		Total	13,980 10 10	9,039 14 1	2,459 4 10	1,387 7 0	118 2 8	
Malkaj	27	Malgaon	794 3 8	1,311 3 9			195 0 8	
	28	Ygola	718 9 5	1,455 11 9			1,043 15 0	
	29	Malkaj	4,860 0 0	7,728 0 2			621 14 9	
	30	Sinnar	253 0 0					
	31	Igatpur	540 12 0					
32	Trimbak	331 8 0	162 5 11	180 0 0			5 5 0	
		Total	7,698 6 11	11,141 5 7	180 0 0		2,466 6 3	
Poon	33	Poon City	17,405 7 5	17,708 11 10				
	34	Basavd	240 0 0	660 1 11				
	35	Jejuri	485 0 0	1,127 13 9				
	36	Baramasi	620 0 0	810 1 0			697 4 0	
	37	Tadgaon	315 3 4	317 18 6	120 0 0		0 0 0	
	38	Sirur	418 12 4	550 1 7			14 8 0	
	39	Talgaon Dabhada	346 11 8	796 0 7			877 10 0	
	40	Lanavla	390 1 0	168 9 8				
	41	Khed	199 0 0	336 10 5				
	42	Alandi	343 14 0	11 12 0				
43	Junnar	490 4 2	-1,061 2 0					
44	Poon Suburban	2,169 11 2				3,513 1 9		
		Total	23,226 8 8	23,978 16 1	120 0 0		3,508 13 9	
Satara	45	Satara City	2,168 16 8	3,709 3 7			48 7 0	61 0 0
	46	Wai	763 0 1	1,393 12 8			31 3 2	
	47	Rahmatpur	343 14 9	323 9 6				
	48	Karad	393 1 7	908 18 0				
	49	Islampur	384 0 0	109 0 6				
	50	Ashta	304 0 0	125 0 8				
	51	Talgaon	308 3 0	384 6 7				
	52	Vita	269 7 8	123 6 1			5 5 8	
	53	Mayni	199 0 0					
	54	Pusavli	187 2 2	17 13 8			0 0 0	
	55	Mhasvad	257 8 0	250 1 11			26 8 8	
	56	Malcotpe	4,803 1 0	163 0 0			199 11 3	529 7 9
	57	Satara Suburban	638 13 1	533 7 8			13 0 0	
58	Shirala							
59	Bhivadi	23 13 9						
60	Kasgaon	37 4 1	24 0 0					
		Total	11,228 11 4	23,338 0 8			369 9 1	599 7 9
Sholapur	61	Sholapur	5,346 5 8	7,154 5 9			359 12 0	
	62	Bard	2,333 0 8	170 3 7	2,301 15 2			190 0 0
	63	Karmala	380 14 6	507 5 10			9 5 0	
	64	Pandharpur	2,210 14 6	3,005 12 1			130 1 11	
		Total	11,944 8 2	12,900 8 8	2,301 15 2		508 2 11	190 0 0
GRAND TOTAL			74,769 16 5	69,919 14 11	6,478 18 7	1,837 7 6	9,558 9 6	500 7 0

5
PUBLIC SAFETY.

Total.	Fire (establishment, purchase of fire engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,669 2 1	483 1 11	4,288 4 2	886 9 7	7 10 0	5,065 9
679 12 0	.....	285 2 2	3 13 0	.....	228 14 2
1,899 14 5	.....	849 2 8	20 11 1	.....	809 18 9
626 8 11	.....	.....	.....	.....	.....
15,186 5 5	483 1 11	4,932 9 1	910 0 8	7 10 0	5,734 4 2
618 12 0	.....	802 9 5	12 0 0	.....	814 9 5
637 1 0	0 10 8	431 1 6	12 12 10	.....	444 8 10
546 18 7	.....	664 15 1	11 4 0	0 2 0	678 5 1
614 7 9	.....	865 0 8	21 2 8	.....	886 4 2
269 4 10	0 8 0	327 8 0	.....	.....	327 14 0
897 14 0	36 7 6	67 6 6	64 12 8	.....	168 9 8
955 2 7	0 6 0	767 5 10	2 9 3	.....	776 5 1
1,092 5 10	2 0 0	320 1 7	8 4 0	.....	830 5 7
870 14 0	.....	189 18 0	15 0 0	.....	183 13 0
534 0 10	.....	173 8 0	12 7 0	.....	185 10 0
717 15 0	.....	392 15 0	0 5 9	.....	893 5 2
664 13 1	.....	228 9 2	21 4 0	.....	229 12 2
271 7 11	.....	386 4 2	.....	.....	286 4 2
1,807 12 7	.....	632 8 6	.....	.....	632 8 6
5,176 5 9	189 5 10	1,553 0 1	9 15 5	.....	1,738 5 4
7,013 14 7	818 2 0	2,258 2 2	17 0 2	.....	2,874 10 4
276 0 0	.....	229 2 0	.....	.....	229 2 0
828 1 11	11 9 9	322 9 0	.....	0 1 0	322 9 0
716 14 8	.....	188 14 6	.....	.....	188 14 6
838 6 2	.....	145 11 4	6 1 5	.....	145 11 4
1,834 15 9	.....	602 4 0	.....	3 11 0	602 4 0
795 7 0	.....	427 11 6	.....	.....	427 11 6
20,236 7 11	519 15 4	11,000 12 7	910 15 10	2 14 0	11,778 9 9
2,500 13 9	350 12 6	1,008 15 9	4 6 9	.....	1,853 2 0
8,818 1 2	.....	1,286 9 11	.....	.....	1,286 9 11
18,294 4 11	138 2 1	2,172 7 2	55 8 4	.....	2,449 2 7
258 0 0	.....	240 6 2	.....	.....	240 6 2
540 12 0	.....	408 1 9	.....	.....	408 1 9
689 2 11	.....	880 2 1	53 0 0	.....	483 2 11
21,831 2 9	432 12 7	5,644 12 10	147 15 1	.....	6,236 12 4
95,115 5 2	6,251 1 9	15,487 0 4	692 14 2	151 2 2	22,262 4 0
890 1 11	.....	182 15 0	.....	16 14 8	100 12 0
1,555 12 9	.....	329 0 9	11 0 0	0 14 8	311 2 2
1,627 5 0	.....	281 8 0	11 4 10	.....	523 10 4
753 2 10	.....	197 2 2	.....	.....	197 2 2
963 6 11	87 12 0	438 0 0	.....	0 2 0	622 2 2
1,480 5 10	.....	187 8 0	.....	0 5 0	187 8 0
552 11 0	.....	140 2 6	.....	0 3 0	140 11 6
198 0 0	.....	116 13 0	0 0 0	4 12 2	127 10 2
1,179 8 11	.....	783 14 7	212 5 2	0 5 0	1,013 8 9
502 0 2	.....	.....	.....	2 5 6	502 0 2
6,006 14 11	15 2 0	5,267 5 4	197 12 0	10 6 0	5,410 4 4
61,124 15 6	6,364 1 9	15,458 6 8	948 4 2	163 7 5	20,990 6 4
4,987 9 10	282 2 7	1,041 1 1	.....	.....	2,022 4 2
2,177 15 11	65 12 0	501 5 10	30 12 0	.....	530 14 10
663 8 2	.....	164 13 0	.....	.....	164 13 0
1,891 0 7	24 12 0	162 5 2	49 12 0	1 7 0	250 7 2
429 0 6	.....	211 2 2	.....	.....	211 2 2
429 2 11	.....	15 4 1	71 2 8	.....	82 7 2
1,168 2 4	.....	177 7 9	59 14 0	.....	227 4 2
891 15 6	.....	55 15 6	10 16 0	.....	66 12 0
198 0 0	.....	70 0 0	6 0 0	.....	70 0 0
231 6 4	.....	108 0 10	6 0 0	.....	111 0 10
607 9 11	.....	66 12 0	2 7 0	.....	99 2 0
4,712 4 0	181 12 4	806 2 7	10 8 0	.....	1,027 8 11
1,090 4 9	240 1 0	394 12 2	.....	.....	621 6 2
.....
28 19 9	.....	.....	.....	.....	.....
51 4 10	.....	.....	.....	.....	.....
20,526 12 5	1,515 12 5	2,271 12 2	246 8 5	1 7 0	5,626 9 1
12,861 7 2	870 2 0	2,092 1 4	64 9 6	.....	4,496 12 10
5,484 2 2	661 1 9	1,788 11 12	.....	.....	2,142 12 2
1,296 9 4	.....	187 4 11	2 11 2	.....	187 4 11
7,822 12 5	74 0 0	2,409 7 5	.....	2 5 0	2,485 12 5
429 0 0	.....	129 15 9	.....	.....	129 15 9
27,242 2 7	1,105 2 6	8,517 0 4	70 4 9	2 5 0	9,695 6 10
1,21,744 4 7	10,542 2	67,866 15 0	1,226 1 0	202 11 5	70,064 6 0

Public Health

Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.
Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11 5 0	5,877 10 9	592 0 4	905 2 7	21,832 1 7	1,200 0 0
	19 0 0		189 7 6	1,553 12 3	800 0 0
	51 14 7	4 0 0	45 13 4	2,343 8 1	
				458 11 4	
11 5 0	5,448 9 4	592 0 4	1,119 8 7	24,187 1 8	1,500 0 0
		166 5 6	23 6 0	587 2 9	1,198 4 2
	1 0 0	50 0 0	923 8 8	920 8 0	1,679 8 6
	81 0 10	116 11 9	2,280 1 2	2,280 1 2	1,228 2 3
			2,247 8 7	2,247 8 7	1,338 2 3
	18 0 0	1,681 16 0	99 10 8	723 1 10	919 2 5
	100 12 9		329 4 8	263 12 8	110 6 10
	78 8 0		1,123 2 7	1,123 2 7	1,815 12 10
			863 1 8	772 8 7	1,071 12 10
			96 15 8	396 8 6	1,048 12 3
			12 0 8	226 15 5	83 8 0
			68 0 8	1,642 14 5	1,721 2 5
			127 0 8	972 5 0	1,719 2 6
			41 4 8	335 14 0	
			3,281 18 7	2,186 4 1	900 0 0
			512 11 0	2,138 11 4	8,308 12 6
			9,558 0 1	5,790 4 3	1,200 2 0
			137 2 7	254 0 0	
			307 12 2	1,258 10 2	1,332 1 11
				1,000 13 4	1,078 14 6
				572 12 8	
				1,369 13 8	980 7 1
				780 8 1	18 2 3
67,808 18 0	3,149 11 7	8,871 15 10	10,117 12 2	31,477 7 2	21,448 4 1
	238 13 5		2,879 5 8	8,330 13 9	700 0 0
	1,480 14 8		1,081 11 2	7,718 7 2	831 7 0
	1,121 2 7			21,260 4 5	3,050 0 0
	80 5 7			923 15 7	100 0 0
	254 4 0			2,847 8 10	30 0 0
	122 12 0			1,999 1 7	50 0 0
	3,288 5 10		2,401 0 8	87,878 13 4	4,761 7 0
11,802 7 5	4,289 3 2	7,746 0 11	9,787 0 7	85,882 10 8	10,478 12 1
35 9 9	118 9 2			1,556 13 8	644 15 10
322 5 0	25 5 0			1,682 8 4	500 0 0
	624 6 11			1,559 7 8	500 1 0
	164 5 9			456 7 2	805 0 0
				2,278 14 2	1,343 8 0
				875 6 0	150 0 0
				267 7 9	300 0 0
				468 11 4	934 2 0
				286 2 8	966 7 4
				633 7 7	1,179 2 4
				5,559 1 0	493 1 9
12,716 0 4	6,947 10 8	7,746 0 11	10,060 4 10	1,12,165 1 2	17,576 11 6
5,970 5 3	927 7 8		778 4 3	7,412 0 11	1,683 4 9
9 8 0	856 11 5			2,118 13 8	750 0 0
	87 5 1			1,080 11 10	100 0 0
	141 2 0			1784 0 9	799 12 2
	209 6 2			386 11 9	484 0 0
	0 7 6			465 0 6	802 2 3
	3 12 0			670 14 4	614 14 9
	0 8 0			342 11 4	
	4 14 0			107 12 0	
	47 12 0			107 4 11	155 0 0
	313 9 10			908 6 4	460 9 0
	21 5 9			2,011 15 5	1,195 6 8
				2,314 14 6	42 7 10
5,979 5 9	2,463 0 5		685 2 11	20,466 15 3	6,877 10 5
26,481 0 5	23,935 7 1	906 12 0	1,282 14 8	20,487 15 7	4,538 11 9
284 4 3	428 14 10		370 12 0	6,720 15 11	2,382 6 7
85 13 2	1,232 14 5	3,335 0 5	853 12 8	1,281 12 4	1,085 12 3
1,442 7 2	16 5 0		20 0 0	11,036 3 1	3,537 7 3
				155 10 0	6,240 12 11
23,314 9 5	26,232 9 4	3,343 5 9	1,667 7 1	30,681 7 11	15,745 3 11
1,64,826 4 6	48,468 14 0	15,109 6 10	27,611 5 3	2,67,846 14 1	67,878 8 12

AND COMPLEMENTS.

Vaccination.	Markets and slaughter-houses.	Poult.	Dak Bungalows and Serais.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.	Public Works Establishment.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
708 14 4	1796 15 0	76 6 0	121 4 4	306 3 4	187 1 6	328 5 2
33 0 0	0 0 0	6 7 6	.....	.....	.....	.....
170 0 0	0 0 0	11 6 6	4 14 0	974 12 2	.....	.....
42 0 0	0 0 0	70 7 3	.....	.....	.....	.....
949 14 4	1796 15 0	163 11 3	126 2 4	1,380 14 7	187 1 6	328 5 2
.....	.....	81 9 3	.....	.....	.....	.....
47 0 0	148 12 9	238 16 7	.....	0 6 0	.....	.....
43 0 0	19 4 0	102 8 6	30 0 0	2 2 0	.....	.....
.....	1,039 9 2	63 4 6	45 8 8	.....	.....	.....
.....	.....	100 9 8	20 4 0	.....	.....	.....
7 0 0	.....	.....	.....	5 12 0	.....	.....
.....	1 12 9	28 12 1	6 0 0	.....	.....	.....
69 0 0	1 6 0	72 0 0	41 5 6	.....	.....	.....
23 0 0	.....	30 9 8	85 2 0	.....	.....	.....
17 0 0	80 7 10	27 0 0	.....	.....	.....	.....
20 0 0	.....	26 8 1	30 14 0	.....	.....	.....
21 0 0	.....	59 4 8	35 12 0	.....	.....	.....
16 0 0	.....	58 5 2	137 13 0	.....	.....	.....
.....	1,262 7 11	63 15 0	581 2 6	3 0 0	.....	.....
.....	98 0 6	73 13 10	255 5 12	387 10 0	.....	192 3 11
890 5 1	418 0 1	144 1 5	58 12 9	486 12 2	130 9 7	430 0 0
18 0 0	.....	73 0 0	57 12 6	25 8 6	.....	.....
.....	.....	65 1 6	104 0 9	4 11 0	.....	.....
.....	.....	90 9 9	27 1 0	46 13 5	.....	.....
.....	.....	61 7 6	11 12 0	9 11 0	.....	.....
.....	.....	128 14 2	10 0 0	.....	.....	.....
.....	.....	12 0 6	.....	.....	.....	.....
660 5 1	8090 12 8	1,627 7 0	1,568 9 4	938 4 2	130 9 7	616 2 11
157 12 6	140 6 0	48 10 10	34 4 0	.....	77 7 2	.....
296 9 9	.....	12 8 0	.....	80 12 0	.....	.....
821 7 11	238 6 6	52 2 6	.....	.....	.....	237 12 0
80 0 0	.....	33 7 0	.....	.....	.....	.....
27 1 8	246 10 4	13 4 0	.....	.....	.....	.....
12 0 0	.....	19 9 0	.....	.....	.....	.....
638 15 8	824 6 10	191 9 4	34 4 0	80 12 0	77 7 2	237 12 0
1,454 0 4	5,940 14 5	262 5 1	.....	487 12 5	271 9 0	6,647 9 8
57 5 0	403 11 6	27 8 0	.....	.....	.....	.....
65 0 0	.....	25 5 2	307 9 0	37 9 0	.....	.....
42 12 0	.....	29 11 2	20 0 0	111 12 0	22 8 0	54 1 6
34 0 0	555 14 6	21 0 11	3 7 2	2 0 0	.....	.....
42 5 0	36 7 3	43 3 2	163 11 6	.....	.....	.....
73 4 0	.....	4 10 9	.....	.....	.....	.....
107 0 0	107 4 6	1 14 0	.....	.....	.....	.....
23 0 0	.....	27 0 0	.....	.....	.....	.....
44 2 0	.....	9 0 0	.....	21 12 4	.....	.....
244 5 6	.....	15 2 0	.....	278 6 0	23 8 0	.....
140 8 0	.....	.....	.....	.....	.....	.....
2,528 0 10	6,265 4 4	660 15 3	408 12 6	984 5 9	418 9 0	6,612 1 6
804 12 9	1,819 10 1	54 7 6	.....	.....	180 0 10	788 0 9
87 0 0	22 0 0	8 9 3	.....	.....	.....	.....
87 0 0	.....	14 12 6	.....	.....	.....	.....
.....	127 10 9	5 12 6	.....	191 12 0	.....	32 2 2
.....	.....	13 11 0	44 12 0	.....	.....	.....
85 0 0	.....	9 12 6	9 12 6	.....	.....	.....
67 0 0	.....	8 6 9	21 12 0	.....	.....	.....
.....	.....	10 3 9	33 14 0	16 12 0	.....	.....
.....	308 8 3	18 1 0	50 8 6	30 0 0	.....	.....
.....	.....	.....	77 4 6	157 12 6	.....	.....
87 0 0	559 8 8	8 12 2	.....	228 11 0	.....	.....
28 5 1	240 2 0	11 0 0	.....	167 9 0	.....	.....
.....	.....	11 2 2	.....	.....	.....	.....
687 2 10	3,067 5 7	164 15 8	228 6 6	702 0 10	180 0 0	228 2 11
592 14 0	1,474 9 2	81 3 6	183 12 2	2,591 12 2	.....	1,294 0 0
289 12 7	25 11 5	161 11 2	961 1 10	1,408 1 0	84 0 0	242 2 0
45 0 0	.....	113 7 2	127 10 1	16 10 6	.....	.....
386 12 9	1,310 4 0	90 2 5	384 11 1	1,008 8 7	212 4 2	345 0 0
.....	.....	14 15 2	.....	.....	.....	.....
1,251 9 7	2,710 8 7	451 7 9	1,677 4 2	5,012 4 2	267 6 2	1,172 2 0
6,972 0 4	12,746 6 0	2,100 2 2	6,128 4 10	9,015 9 6	1,221 0 0	8,810 11 6

PUBLIC HEALTH AND CONVENIENCE—continued.

Public

Public Works—continued.				Schools and Colleges.	Contributions.
Buildings.	Roads.	Stores.	Total.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
597 4 7	5,501 1 3	82 4 11	31,614 2 1	8,651 2 8	1,538 0 0
124 4 0	134 1 4	...	2,049 2 7	1,257 16 0	5,584 8 0
137 7 11	2,202 13 12	29 11 6	8,315 5 2	3,702 7 8	...
1 0 0	391 3 0	...	283 4 7	733 9 8	...
900 2 8	8,529 2 11	112 0 6	46,971 14 6	14,455 8 10	5,597 8 0
24 0 0	851 8 3	...	2,243 8 0	2,579 18 6	...
1,223 8 0	938 15 9	7 6 3	6,130 1 2	2,333 0 0	...
0 6 0	289 11 10	...	4,152 13 3	3,350 11 2	...
...	1,017 11 8	9 12 6	5,877 9 3	8,224 1 11	...
...	24 12 7	...	1,948 10 4	2,689 7 9	...
...	23 14 0	...	613 13 6	...	...
...	21 14 3	...	8,024 3 11	2,633 5 6	...
7 2 0	2,485 5 4	...	4,774 11 12	7,476 4 10	...
...	160 13 0	...	1,935 11 0	947 10 8	...
1,000 0 0	31 3 3	...	1,463 2 9	3,232 1 11	...
...	1,412 13 0	...	4,023 13 5	2,846 8 8	856 0 0
...	17 4 0	...	2,283 0 3	3,943 8 8	...
...	10 4 0	...	699 7 8	1,161 1 2	...
...	3,981 13 5	...	12,206 11 7	4,743 11 7	...
683 10 1	2,586 7 0	...	17,073 13 8	3,983 8 10	...
42 2 8	4,152 10 1	82 13 6	1,04,611 9 11	7,232 4 5	300 0 0
...	88 15 3	...	632 14 9	1,043 10 4	...
1,000 0 0	168 6 8	...	4,103 4 1	1,200 0 3	...
67 6 0	108 13 0	...	2,383 13 8	1,468 2 7	...
...	47 14 9	0 11 6	641 0 9	702 10 9	...
...	2,235 9 3	...	4,763 10 3	1,870 18 3	...
...	1,835 7 6	3 0 0	2,897 3 8	2,760 4 11	...
4,075 8 3	22,639 6 4	103 13 9	1,92,930 14 11	51,623 2 3	1,368 0 0
...	2,090 8 11	...	9,098 1 2	4,087 4 8	...
867 13 8	1,470 13 10	370 8 0	13,008 12 8	4,670 0 8	...
...	7,837 14 9	54 9 7	86,381 8 0	9,721 14 11	630 0 0
820 5 6	891 3 6	...	1,784 6 2	2,134 7 0	...
100 0 0	948 15 9	...	4,466 7 6	1,513 10 0	...
97 11 0	1,190 14 0	...	3,303 7 0	1,167 8 0	...
1,315 13 9	13,980 5 9	225 1 7	67,043 9 6	23,204 11 4	520 0 0
15,812 11 11	45,894 8 0	898 6 2	2,14,012 9 8	28,821 9 1	2,581 2 6
...	880 6 3	27 11 3	3,052 12 3	1,812 5 8	...
...	75 2 6	...	3,103 7 1	1,010 15 4	...
...	807 0 6	...	2,744 12 8	1,457 13 4	...
...	167 15 6	...	1,374 18 10	763 13 10	...
69 8 2	158 7 8	...	6,389 7 1	1,081 5 1	...
89 13 3	223 10 0	...	1,092 5 9	1,239 7 4	...
...	374 6 8	...	2,135 10 10	622 8 6	...
...	325 14 6	...	1,969 6 7	639 7 6	200 0 0
19 10 9	304 6 6	...	2,409 8 1	225 6 0	308 4 0
...	715 4 0	...	9,808 14 10	747 0 0	300 0 0
1,448 6 9	49,109 4 8	428 1 6	2,60,384 5 1	40,847 12 4	3,329 6 6
17,416 0 11	...	...	...	...	...
...	2,161 4 4	914 2 11	22,953 18 1	6,182 14 2	...
121 14 2	684 9 1	...	4,081 0 4	2,246 15 1	630 0 0
...	192 13 3	...	1,378 5 10	941 11 6	...
75 6 5	967 3 1	1 14 0	4,393 1 6	3,383 15 10	...
59 12 3	280 2 4	30 13 6	2,117 5 10	1,716 5 0	...
81 4 3	589 5 4	27 12 9	1,849 9 3	2,038 2 0	...
...	587 8 6	...	2,189 14 3	2,582 4 6	...
...	103 1 6	...	435 8 7	2,007 6 10	...
...	64 5 6	...	241 0 6	453 4 6	...
...	44 5 8	...	618 0 2	399 13 9	...
...	132 13 3	...	1,711 9 7	987 15 2	...
...	3,188 12 4	...	9,214 1 9	716 13 3	...
...	558 3 3	...	3,506 0 2	554 9 3	...
...	...	...	11 2 2	...	...
1,768 4 2	0,922 2 8	980 11 2	54,708 8 1	24,440 0 9	330 0 0
...
9,754 6 4	6,196 7 10	145 13 0	1,09,824 10 8	3,185 3 5	450 0 0
8,779 7 4	9,806 10 0	327 13 11	31,521 1 8	5,671 11 1	...
...	303 5 1	...	8,955 7 5	1,886 14 4	...
471 4 2	2,482 6 2	...	26,555 12 11	28,400 2 10	...
226 13 7	71 7 8	...	4,816 5 0	770 0 0	...
10,342 0 5	12,664 4 10	498 8 12	1,70,108 2 8	29,718 15 8	350 0 0
44,736 14 0	1,32,794 10 2	3,441 5 3	7,88,142 7 6	1,94,119 5 2	11,282 14 6

EXPENDITURE.		CONTRIBUTION.		MISCELLANEOUS.		
Libraries, Museums, Menageries, &c.		Total.	For General purposes.	Interest on loans.		Discount.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
150 0 0	10,284 3 3					
58 3 0	3,819 10 3					
306 2 6	20,093 4 4					
50 0 0	2,629 13 3					
50 0 0	2,473 9 0					
32 4 0	2,263 15 2					
	2,224 1 11					
	2,589 7 9					
100 0 0	2,732 5 5					
	7,475 4 10					
30 0 0	977 15 8					
	3,553 1 11		6 13 0			
	3,302 8 8					
60 0 0	3,409 8 3					
	1,151 1 3					
60 0 0	1,523 11 7					
150 0 0	4,053 6 10					
100 0 0	7,692 4 5		150 0 0		5,187 5 3	162 3 4
	1,043 10 4					
28 0 0	1,323 0 2					
	1,482 2 7					
	2,092 10 9		3 14 0			
35 0 0	2,025 10 3					
	2,760 4 11					
602 4 0	63,571 7 3		169 10 0		5,187 5 3	162 3 4
60 0 0	4,157 4 9		50 5 0			
120 0 0	4,090 0 8		60 10 0			
180 0 0	10,341 14 11					
24 0 0	2,148 7 0		63 11 4			
	1,513 10 0					
30 0 0	1,197 6 0		35 0 0			
324 0 0	24,858 11 4		169 10 4			
558 4 0	31,960 15 7		2,070 0 0			
25 0 0	1,337 5 4					4 2 6
15 0 0	1,023 15 4					
62 0 0	1,517 13 4					
28 0 0	789 13 10					
50 0 0	1,711 5 1					
	1,239 7 4			134 15 3	493 4 0	3 14 3
	672 8 6					
12 0 0	851 7 8					
	333 10 6					
	1,845 15 9				900 10 3	
	747 0 2					
756 4 0	44,693 6 10		2,070 0 0	134 15 3	1,432 14 3	13 0 9
50 2 1	6,342 1 3				11,298 0 4	
50 0 0	2,616 15 1					
	941 11 6					
50 0 0	3,383 15 10					
	1,716 6 0					
25 0 0	2,061 3 0					
36 0 0	2,596 4 5					
	2,007 6 10					
	1,453 4 6					
	329 12 6					
	957 14 3					
120 0 0	886 12 2		15 0 0			
	854 9 3					
340 3 1	25,100 3 10		15 0 0		11,298 0 4	
300 0 0	3,035 3 5		1,123 0 4	2,155 0 0	2,150 0 0	
120 0 0	5,701 11 1					
30 0 0	1,706 14 4					
200 2 0	13,070 4 10					
2 0 0	779 0 0					
649 2 0	30,913 1 8		1,123 0 4	2,155 0 0	2,150 3 0	
2,977 13 7	3,08,330 3 3		2,667 4 8	2,369 15 3	20,079 4 3	175 4 1

Miscellaneous—continued.					
Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).			Total.	In Securities (other than for sinking funds).
	Printing and Postage.	Law and Land charges.	Miscellaneous.		
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
226 15 7			2,872 8 6	3,100 8 1	
			161 8 9	161 8 9	
			285 4 2	285 4 2	
			98 9 0	98 9 0	
226 15 7			3,418 18 0	3,640 18 7	
	94 0 3	22 19 0	389 10 6	496 7 3	
	19 3 0	232 1 1	130 8 9	300 12 10	
	91 0 9		57 14 0	148 14 9	
	85 0 9	46 18 0	1,121 12 0	1,263 15 9	
	17 4 0	50 4 0	98 4 4	163 12 4	
	38 15 0		41 0 0	77 15 0	
		40 0 0	55 2 0	113 2 0	
			98 0 0	43 3 0	
	49 12 0		17 6 4	67 9 0	
		5 2 9	10 4 0	6 6 7	
	71 11 0	11 0 0	21 3 0	103 14 2	
	126 0 0	79 1 4	58 0 0	200 1 10	
	65 12 0	24 16 8	31 11 0	122 7 8	
	64 15 3	08 0 0	29 3 0	162 7 3	
	145 1 0	136 3 0	720 12 0	1,082 0 0	
98 1 11	259 12 7	246 12 9	574 2 0	6,465 8 10	75,000 0
	61 4 9		142 4 2	209 10 6	
		1 4 8	28 1 0	29 6 0	
	22 6 0	15 2 0	271 10 6	284 18 0	
	223 14 10		15 4 0	35 10 0	
	64 1 4	30 10 0	168 3 0	402 6 10	
0 15 0			22 1 0	117 11 6	
98 6 11	1,514 10 8	1,065 7 4	3,089 1 10	12,037 12 4	75,000 0
	130 5 4		2,695 4 0	2,825 9 10	
	511 14 9	122 14 6	379 6 8	1,516 3 11	
		220 14 0	642 9 0	860 7 3	
	22 0 0	2 12 0	89 1 2	89 14 3	
	206 7 6		1,718 0 0	1,922 1 0	
	59 6 0	16 3 0	112 10 7	222 4 1	
	696 2 1	484 12 6	6,105 10 0	7,552 8 7	
		1,162 11 2	283 7 11	1,445 8 1	
			130 1 0	148 4 3	
			145 2 0	145 2 9	
			123 3 0	133 2 6	
			221 1 3	231 7 3	
			463 6 0	489 6 0	
17 2 8			215 10 10	682 15 0	
			121 6 6	121 6 6	
1 14 6			109 14 0	104 12 6	
			122 5 3	122 5 3	
460 11 0		5 5 0	82 13 6	1,022 12 2	
			317 0 0	767 11 0	
469 11 9		1,189 0 2	2,837 8 8	5,676 8 3	
	304 12 0		211 15 7	11,704 11 11	
			14 7 0	14 7 0	
			118 3 0	118 3 0	
	121 5 7		223 11 8	223 11 8	
	78 7 0		81 10 0	128 1 0	
	33 10 8		70 5 0	103 15 0	
			513 14 3	513 14 3	
			73 0 0	73 0 0	
	33 2 0		161 11 3	161 11 3	
	46 12 0		26 12 0	115 1 0	
	222 8 2		100 7 9	207 8 9	
38 12 5	60 1 0	300 0 0	84 0 0	600 8 2	
	0 6 0		222 12 2	221 12 7	
			4 4 0	0 4 0	
38 12 5	312 15 0	300 0 0	2,063 9 8	14,624 9 3	
161 15 2	1,615 8 7	1,206 10 4	494 16 0	7,915 12 1	
	48 4 6		1,229 7 10	1,229 7 10	
	60 6 0		120 8 6	108 8 0	
	29 12 0		5,276 8 2	5,343 14 8	2,200 0 0
			128 12 4	175 0 4	
161 15 2	1,272 10 1	1,203 10 4	7,217 0 4	14,965 2 11	2,200 0 0
296 10 10	5,267 6 7	4,246 14 4	25,140 11 2	58,201 2 11	77,200 0 0

III.

In the Central Division during the year ending 31st March 1893.

EXTRAORDINARY AND DEBT.								11	12	13
ment.	Advances.						Closing Balance.	Grand Total.	REMARKS.	
In Savings Bank.	Payments to sinking fund.	Re-payment of loans.	Permanent.	Other.	Deposits.	Total.				
Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.		
				4,052 4 9	2,805 15 0	7,256 3 9	5,693 7 0	80,758 2 11		
		458 1 10		456 4 6	51 14 0	1,178 9 4	1,631 0 8	9,315 13 7		
					264 0 0		2,414 10 1	15,486 8 11		
		458 1 10						5,150 0 10		
				5,108 9 3	2,019 13 0	8,406 8 1	10,621 4 8	1,10,783 7 8		
							1,707 1 10	8,604 15 0		
							6,316 15 4	10,584 8 3		
							1,531 4 11	10,598 3 3		
					478 6 0	478 6 0	2,166 6 8	18,332 7 0		
							2,339 12 8	9,177 8 8		
							1,078 0 7	2,831 4 7		
							9,359 3 11	18,478 7 8		
							7,896 10 0	21,708 9 2		
							2,758 7 6	8,283 10 2		
							630 1 0	8,992 13 2		
							2,927 9 4	12,922 1 6		
							1,285 12 3	8,666 0 11		
							564 14 0	3,024 10 0		
							5,803 5 0	24,826 3 6		
				25 4 0	430 0 0	455 4 0	10,213 5 0	45,915 9 1		
				2 10 0	405 12 6	78,408 6 6	18,642 1 0	8,01,241 10 7		
							2,487 1 3	4,983 6 2		
							3,006 1 7	9,489 0 4		
				48 9 5	3 8 0	52 1 8	10,855 3 1	16,181 0 0		
							7,944 7 6	3,380 7 8		
				191 7 0		191 7 0	8,794 15 4	17,907 14 5		
							1,289 7 10	8,067 13 0		
				267 14 6	1,317 10 6	76,585 9 0	2,76,180 5 3	6,01,414 12 8		
			36 0 0		859 5 8	855 5 8	1,402 14 11	22,583 10 1		
				648 0 0	307 11 0	952 11 0	10,160 5 9	34,080 13 1		
							16,190 1 10	79,669 2 9		
							2,266 5 0	6,831 3 11		
				17 4 8			521 14 4	9,373 14 6		
							839 5 5	5,792 9 2		
			36 0 0	682 4 0	1,167 0 8	1,985 4 8	31,370 1 4	1,59,091 5 6		
			975 0 0		10,732 0 11	11,707 0 11	81,715 15 1	4,01,280 2 5		
				18 4 0		18 4 0	(a) 935 10 4	7,109 14 6		
							(b) 2,266 5 0	3,624 2 11		
							5,239 3 8	18,354 14 20		
							1,728 11 8	5,188 4 7		
					9,492 8 0	9,492 8 0	12,085 15 9	27,547 4 1		
							1,746 15 7	7,436 10 0		
		630 0 0					(c) 3,328 6 8	9,901 7 0		
							1,151 2 5	4,492 7 8		
				19 0 0			(d) 15,255 10 8	20,673 6 2		
							(e) 741 8 6	8,631 3 2		
		2,000 0 0			100 0 0	100 0 0	8,463 5 9	29,566 3 7		
		2,830 0 0	975 0 0	35 4 0	17,324 9 11	21,164 13 11	1,37,497 18 7	5,43,500 1 8		
		5,738 0 0		1,481 2 11	1,024 13 5	8,209 6 4	11,689 8 11	88,780 2 0		
							2,632 15 11	12,422 5 7		
							1,314 0 4	4,283 7 11		
					60 0 0	60 0 0	11,373 3 3	21,014 13 7		
					1 11 0	2 12 0	27,010 9 7	31,708 15 8		
				1 1 0		30 0 0	1,829 8 3	6,489 15 10		
				39 0 0	25 0 0	28 0 0	4,911 15 11	12,323 9 6		
							481 10 7	3,496 18 0		
							62 0 3	1,192 9 11		
							401 5 7	1,867 12 9		
				1 0 0	10 3 1	11 3 1	2,877 7 9	6,347 6 9		
				55 7 6		56 7 6	1,723 8 11	19,225 10 11		
				15 0 0			1,216 2 3	7,467 5 8		
							26 1 0	26 7 0		
							6 2 5	60 0 0		
								82 11 3		
		5,738 0 0		1,554 13 5	1,131 10 6	8,409 6 11	67,084 6 2	1,36,942 7 9		
		10,000 0 0		1,785 0 0	4,463 2 3	16,368 2 2	28,303 0 6	1,36,920 2 5		
							48,304 13 1	95,141 1 6		
							5,438 12 20	11,709 4 1		
				206 7 0	1,443 5 11		75,404 2 4	1,84,693 5 9		
							120 6 1	6,475 10 8		
		10,000 0 0		2,090 7 0	5,548 2 1	20,126 0 1	1,67,579 2 10	4,47,089 18 9		
		18,021 2 10	1,001 0 0	9,719 2 2	22,090 4 5	1,36,640 9 3	6,92,295 0 10	31,18,972 14 2		

(a) School Fund ... Rs. & P. 1 20 10
 (b) Do. ... 286 11 2
 (c) Do. ... 2,941 13 0
 (d) Dispensary ... 252 5 5
 (e) Do. ... 1,444 14 8

W. PORTEOUS,
 Acting Commissioner, C. D.

STATEMENT

Statement showing the Expenditure of the Municipalities

Name of District.	Serial Number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.				
			General Administration (Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.).	Collection of Taxes, including Bonded Warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	1	Belgaum	1,730 1 0	4,060 2 9			288 11 2
	2	Nipaul	691 0 1	728 4 8			1,424 15 9
	3	Ashni	595 5 8	1,010 6 8			11 10 10
	4	Gohak	327 14 0	739 0 4			
	5	Saundatti-Yellamma	333 8 0	339 8 0		185 0 0	1 2 0
	6	Yankamardi	322 0 0				
		Total	4,182 18 4	6,747 5 9		385 0 0	1,726 10 9
Dharwar	7	Dharwar	1,443 11 0	3,180 8 10		239 11 0	682 12 0
	8	HUBLI	1,674 14 1	3,811 4 10		693 8 9	6,382 12 0
	9	Gadag-Bettigeri	864 7 2	2,362 7 6			6 0 0
	10	Navalgund	178 10 9	799 11 6			1 0 0
	11	Yamsur (temporary)	276 0 0	68 0 9			
	12	Nargund	237 15 9	110 0 8			
	13	Ranebennur	429 9 5	25 10 8			10 0 0
	14	Gadgadapur	48 0 0	100 0 0			
	15	Byadgi	413 9 9		776 14 9		24 3 0
16	Haveri	324 8 0				5 9 0	
		Total	5,890 5 11	10,407 7 4	786 14 9	932 8 9	7,119 9 9
Bijapur	17	Bijapur	684 9 3	2,130 11 11			314 2 1
	18	Bagal Kot	672 0 8	1,208 2 1			2,360 5 6
	19	Ilkal	456 5 2	870 8 6			42 11 6
	20	Guledgad	436 5 4	1,361 14 10			298 2 0
		Total	2,193 4 2	5,531 5 4			2,905 4 10
Karnata	21	Karwar	848 14 8	871 12 10			352 11 10
	22	Kanota	790 7 7	125 15 0	842 6 0		1,669 14 9
	23	Sira	780 10 9	978 15 5			23 15 6
	24	Haliyal	482 10 6	642 10 4	99 1 8		236 4 3
	25	Honiavar	601 12 7	694 10 8			722 10 9
	26	Bhatkal	528 10 8	718 5 2			225 1 5
	27	Gokarn (temporary)	159 6 3	252 0 11			
	28	Ulvi (do.)	63 2 0	52 6 3			
		Total	4,193 12 8	4,827 12 8	941 7 8		3,228 10 9
Ratnagiri	29	Vengurla	686 2 4	446 11 4	245 11 2		2,440 6 0
	30	Bajapur	488 14 5	881 10 2	115 0 0		201 15 7
	31	Ratnagiri	523 1 7	868 5 5			78 2 6
	32	Chiplun	901 11 8	689 9 7	319 12 9		831 15 7
	33	Dapoli	180 0 0	110 2 12			0 2 0
		Total	3,086 14 0	2,426 6 8	689 7 11		3,552 12 8
Kolaba	34	Alibag	569 10 3	317 3 2	254 2 2		7 9 2
	35	Pan	751 1 9	238 8 2	188 0 4		7 8 0
	36	Baha Ashtani	895 15 8	423 6 9			384 9 1
	37	Mahad	716 4 0	656 14 2			806 3 0
	38	Parvel	558 9 9	394 10 4			284 1 3
39	Ursa	476 0 1	370 0 0			50 18 0	
		Total	3,467 9 6	2,378 12 7	432 2 7		1,040 11 6
		GRAND TOTAL	22,959 10 11	32,116 2 4	2,861 0 11	1,017 9	19,546 12 6

PUBLIC SAFETY.						
Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	6,099 1 11	164 14 3	1,880 1 1	92 15 3	.....	2,137 14 7
.....	2,844 4 1	12 0 0	449 12 9	31 0 3	.....	492 13 0
.....	1,620 7 8	.....	400 10 0	.....	.....	400 10 0
.....	1,096 14 4	.....	166 1 0	27 1 6	.....	27 1 6
.....	859 2 0	.....	55 10 0	.....	.....	166 1 0
.....	222 0 0	.....	.....	.....	.....	55 10 0
.....	12,841 13 10	176 14 3	2,952 8 10	151 1 0	.....	3,280 2 1
20 0 0	5,514 5 10	.....	2,295 15 8	124 7 8	11 13 9	2,432 5 1
.....	12,462 7 8	.....	2,346 1 3	21 13 1	163 11 5	2,431 10 2
.....	3,229 14 8	2 4 0	1,119 8 6	50 15 0	0 2 0	1,172 13 6
.....	979 8 3	.....	58 2 10	.....	.....	39 2 10
.....	344 0 9	.....	44 4 9	.....	.....	44 4 9
.....	346 0 0	.....	.....	38 10 3	.....	18 10 3
.....	465 4 1	.....	122 1 9	.....	.....	122 1 9
.....	148 0 0	.....	.....	.....	.....	.....
.....	1,225 0 6	.....	131 7 7	.....	.....	131 7 7
.....	336 1 0	.....	.....	.....	.....	.....
20 0 0	25,049 8 9	2 4 0	5,997 10 3	215 14 0	176 11 3	6,391 7 11
.....	2,979 8 0	5 1 3	1,232 8 10	302 1 4	1 3 0	1,540 12 5
.....	4,290 8 6	.....	559 1 3	12 0 0	.....	671 1 3
.....	1,169 8 8	.....	499 0 6	.....	.....	199 0 6
.....	1,995 7 2	.....	601 1 3	.....	.....	601 1 3
.....	10,435 0 4	5 1 3	2,991 9 10	314 1 4	1 3 0	3,311 15 6
.....	2,073 7 4	18 5 9	501 4 10	.....	51 4 0	573 14 7
.....	3,423 11 4	98 9 6	539 12 3	.....	14 2 0	652 7 8
.....	1,753 9 8	1 3 5	422 12 11	.....	18 14 6	412 14 10
.....	1,430 11 0	.....	355 2 6	.....	10 5 3	365 8 0
.....	2,009 8 0	.....	.....	.....	12 5 0	12 5 0
.....	1,468 1 4	.....	.....	.....	.....	.....
.....	411 7 2	.....	253 15 7	.....	0 12 0	254 11 7
.....	116 8 3	.....	7 9 0	.....	.....	7 9 0
.....	12,691 11 1	118 2 7	2,093 9 1	.....	107 11 0	2,302 8 8
.....	4,068 14 10	.....	963 14 5	.....	32 4 6	978 2 11
.....	1,184 8 2	240 0 0	.....	.....	.....	240 0 0
.....	1,459 12 6	.....	321 13 2	.....	.....	521 13 2
.....	2,683 1 7	68 7 7	711 4 4	.....	4 6 9	714 2 8
.....	290 4 1	.....	225 14 0	.....	.....	225 14 0
.....	9,680 9 8	309 7 7	2,242 13 11	.....	16 11 3	2,548 0 9
.....	1,149 8 10	109 8 3	592 14 6	.....	7 14 0	709 4 0
.....	1,240 2 3	.....	459 7 9	.....	.....	469 7 9
80 0 0	1,234 1 6	4 2 0	152 4 1	.....	.....	163 6 1
.....	1,709 5 2	.....	476 2 6	.....	.....	476 2 6
.....	1,737 5 4	115 3 6	427 3 2	50 4 0	.....	593 0 8
.....	790 13 1	43 5 6	553 3 3	.....	1 12 0	598 4 9
30 0 0	7,866 4 2	271 9 3	2,673 3 5	50 4 0	9 10 0	3,009 10 8
50 0 0	78,570 15 5	862 6 11	19,926 1 10	731 4 4	310 14 5	20,850 11 1

Water-supply.		Drainage.		Conservancy (including roads, cleaning and watering) and latrines.	Hospitals and dispensaries.
Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
.....	34 7 6	.....	.....	17,250 9 9	827 14 10
3,435 0 3	.....	.....	.....	2,304 11 5	287 0 0
823 4 6	169 15 8	.....	.....	2,331 12 8	757 9 8
.....	49 4 10	.....	423 6 8	2,675 3 4	1,343 9 4
.....	48 0 0	.....	.....	1,254 15 9	1,230 5 8
.....	.....	.....	.....	471 15 11	.....
4,313 4 9	301 12 0	.....	423 6 8	26,839 4 10	4,346 7 6
.....
20 0 0	1,456 2 5	894 12 6	315 9 9	6,601 4 1	890 0 0
.....	595 4 6	.....	247 1 11	10,837 6 2	14,066 1 0
.....	510 11 9	.....	542 3 0	5,832 8 7	4,023 8 3
221 15 1	.....	55 15 3	.....	821 3 5	1,603 0 5
708 6 3	.....	.....	.....	105 14 0	76 3 0
.....	1,356 4 5	.....	.....	319 13 8	.....
.....	343 8 9	.....	793 6 10	1,103 9 0	1,855 0 0
.....	120 12 6	.....	.....	74 3 0	.....
234 5 6	48 0 0	.....	.....	666 0 10	500 0 0
60 8 0	55 0 0	.....	.....	875 15 4	.....
1,245 2 10	4,485 13 4	918 9 9	1,898 5 8	26,977 14 1	22,914 1 8
.....
.....	2,457 5 9	.....	2,225 1 0	3,148 1 2	655 0 0
.....	3 0 0	1,557 5 2	84 8 9	3,015 14 5	1,481 1 4
598 6 0	143 11 5	.....	158 13 6	1,480 15 4	1,622 1 0
.....	.....	.....	.....	1,527 2 2	.....
598 6 0	2,604 1 2	1,557 5 2	2,452 7 3	9,125 1 1	3,638 2 4
.....
.....	85 12 11	.....	64 14 7	2,533 8 7	400 0 0
.....	34 10 5	.....	43 10 6	1,297 15 7	3,653 1 1
.....	438 5 6	.....	6 13 0	2,838 14 6	3,320 9 9
141 11 0	101 11 8	423 8 0	176 6 0	808 12 8	1,090 1 1
.....	6 11 0	.....	72 9 3	732 13 6	.....
.....	.....	.....	790 14 5	267 3 9	27 9 0
.....	264 14 8	.....	224 2 4	9 8 0	12 12 0
.....	22 14 8	.....	22 1 0	.....	.....
141 11 0	954 14 5	422 8 0	610 8 8	9,379 10 10	3,413 2 7
.....
.....	223 6 6	.....	.....	1,919 6 0	3,417 8 2
.....	79 15 4	.....	.....	167 10 4	1,623 13 30
2,320 0 0	1,771 12 7	.....	.....	1,211 1 6	.....
.....	363 4 5	.....	.....	1,716 1 5	636 11 0
.....	32 0 0	.....	.....	554 14 3	12 0 0
2,320 0 0	2,410 8 1	.....	.....	5,309 1 6	3,779 1 0
.....
.....	492 7 3	.....	.....	2,429 10 3	669 12 0
.....	234 14 8	.....	.....	1,618 0 5	1,323 6 0
.....	1,449 9 2	.....	.....	230 13 9	86 11 2
797 3 9	231 11 0	.....	.....	1,323 14 8	1,477 13 3
1,500 0 0	147 2 10	.....	.....	1,426 15 5	1,322 0 0
.....	103 1 3	.....	.....	1,415 5 4	.....
2,297 3 9	2,678 14 1	.....	.....	3,494 11 10	3,384 10 5
10,915 12 4	13,435 14 1	2,398 6 11	5,364 13 1	85,555 12 2	51,455 9 6

AND CONVENIENCES.

Vaccination.	Markets and slaughter-houses.	Founds.	Dak Bungalows and Serals.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
711 1 0 80 0 0 91 6 3 121 10 3 60 0 0	96 0 0 10 15 6 343 5 4 25 0 0	40 9 9 11 12 0 6 1 0 18 1 9 0 2 0	111 7 2 199 12 9 192 0 0	80 10 0 221 7 1	116 0 0
1,064 1 6	545 4 10	76 10 6	502 2 11	302 1 1	116 0 0
531 5 2 763 18 4 509 3 8 54 0 0	853 12 11 2,201 11 7 ..... ..... ..... ..... ..... .....	..... 8 0 0 9 4 0 25 14 6 10 0 0 17 11 6	109 14 6 13 5 4 35 8 0 25 4 0 21 7 6 22 7 6	105 15 11	152 6 0 196 2 6 124 18 1
1,363 6 2	3,055 8 6	68 14 0	226 14 10	105 15 11	473 5 7
206 0 0 108 0 0 10 0 0	1 0 0 42 11 6 86 9 3	9 11 1 4 1 0 1 12 9 88 7 0	124 15 9 66 5 11 63 8 3	328 2 3 71 10 6.....	...............
854 0 0	130 4 9	103 16 10	274 8 11	399 13 9	.....
157 1 1 103 0 0 55 0 0 53 0 0	102 10 2 121 2 4 345 1 5 260 10 11	51 5 11 81 2 5 135 5 6 19 11 3 11 1 9	..... ..... 54 14 8 55 2 5 13 0 6	455 11 6 141 12 8 1 6 0 6 5 0	71 4 0 41 14 0
368 1 1	829 8 10	298 10 11	123 1 7	606 3 2	113 2 0
173 12 1 13 0 0	118 1 3 163 0 9	9 11 8 22 13 0 23 15 10 20 2 9 6 8 3	49 13 3 41 5 6 289 8 8 70 9 8 44 1 0	314 3 5 27 15 6	26 0 0
185 12 1	271 2 0	83 3 1	496 6 14	312 2 11	26 0 0
..... ..... ..... ..... ..... .....	..... 5 5 4 70 10 0 15 0 0	33 8 6 26 15 0 20 4 0 15 13 0 47 5 6 58 15 6	..... ..... 4 23 3 11 12 3 4 8 0	..... ..... 9 0 7 ..... .....	..... ..... ..... 12 0 0
.....	30 15 4	202 13 6	21 1 6	9 0 7	12 0 0
3,835 4 10	4,862 12 3	834 3 10	1,644 4 10	1,761 4 5	740 7

PUBLIC HEALTH AND CONSERVATION—continued.

Public Works.					
Establishment.	Buildings.	Roads.	Stores.	Total.	Schools and Colleges.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
834 0 0	201 0 9	7,515 13 7	73 0 0	27,393 10 4	7,655 11 3
.....	1,135 7 3	605 11 9	.....	7,590 10 2	2,796 7 4
97 11 10	197 5 0	1,539 4 10	.....	7,334 0 7	2,91 4 6
15 0 0	12 5 0	683 5 3	.....	5,202 7 10	4,147 4 10
299 0 0	157 15 0	2,280 2 8	23 2 0	5,594 15 8	2,272 5 3
.....	.....	2 1 9	.....	592 3 8	933 12 8
750 11 10	1,734 1 0	12,526 7 10	95 2 0	54,438 0 3	20,696 13 3
289 2 9	675 0 0	4,058 12 8	.....	16,884 2 8	10,008 0 0
552 0 0	19,930 6 0	3,526 9 1	.....	52,928 13 5	12,040 11 0
607 12 0	280 0 10	873 10 8	.....	13,012 7 10	6,785 9 2
80 0 0	108 14 3	82 6 11	.....	2,910 9 4	1,316 2 1
90 0 0	2,248 10 10	228 0 4	.....	3,457 7 5	.....
86 0 0	24 3 3	167 1 6	.....	1,927 5 4	1,726 14 9
86 0 4	12 12 1	637 3 2	.....	4,951 0 2	2,096 7 2
12 0 0	.....	336 10 5	.....	508 13 11	1,138 7 7
215 0 0	.....	3,846 15 4	31 12 3	5,573 9 5	1,794 5 0
.....	100 0 0	409 4 10	.....	1,540 15 2	.....
1,827 15 1	28,379 15 3	14,246 10 11	81 12 3	1,03,720 4 8	36,886 8 9
240 0 0	.....	1,678 2 10	7 2 0	11,080 9 10	4,036 11 0
180 0 0	.....	653 4 3	.....	7,254 15 3	4,898 13 9
.....	320 6 0	199 13 3	.....	3,601 9 7	1,649 4 7
.....	.....	1,169 15 4	.....	3,769 10 8	2,928 0 0
420 0 0	320 6 0	3,701 4 1	7 2 0	25,706 13 4	13,510 13 4
.....	316 12 8	684 0 11	.....	4,500 8 0	4,458 15 10
.....	184 12 3	309 0 11	47 8 9	5,903 4 5	.....
290 8 7	52 5 9	398 10 5	32 8 0	7,570 10 10	3,095 11 11
.....	7 8 10	678 2 7	.....	42,78 9 2	2,228 1 11
.....	.....	231 2 1	.....	1,118 1 6	.....
.....	16 4 1	93 12 0	.....	912 0 3	.....
.....	.....	184 0 0	.....	930 15 1	25 0 0
.....	.....	.....	.....	67 3 3	.....
290 8 7	527 11 2	2,577 12 11	80 0 0	25,536 4 6	9,807 13 8
.....	.....	1,017 12 9	8 13 7	7,308 8 3	5,661 2 2
67 13 10	.....	316 15 1	.....	2,252 9 1	1,134 12 4
.....	.....	291 8 6	13 3 5	3,732 1 11	2,098 6 10
.....	.....	1,035 0 11	.....	6,239 13 11	8,578 8 3
.....	10 0 0	176 15 7	.....	648 7 1	914 11 7
67 13 10	10 0 0	2,838 4 10	22 0 10	20,231 8 3	13,987 9 7
.....	.....	499 5 6	.....	4,124 11 6	2,955 11 4
.....	22 5 0	1,151 14 4	.....	4,367 10 9	5,605 13 9
120 0 0	.....	885 14 11	.....	2,787 2 10	2,656 11 8
.....	.....	1,175 8 4	.....	5,173 12 3	4,011 10 0
.....	.....	807 1 6	.....	5,273 3 3	4,945 12 4
.....	.....	2,210 1 10	.....	3,806 15 10	2,028 15 11
120 0 0	23 3 0	6,729 14 5	.....	26,003 8 5	21,502 10 0
3,497 1 4	26,991 4 5	42,630 7 0	236 1 10	2,55,736 7 5	1,16,392 4 9

Public Instruction,			CONTRIBUTIONS,		Miscellaneous,	
Contributions,	Libraries, Museums, Managers, &c.	Total,	For general purposes.	Interest on loans,		
				Interest due on account of previous years.	Interest due of account of current year.	
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
300 0 0		7,955 11 3	95 0 0			
.....	26 3 0	2,322 10 4	25 0 0			
.....	45 0 0	2,936 4 6	12 0 0			
.....	30 0 0	4,177 4 10	.....		
.....	.....	2,272 5 8	.....		
.....	.....	1,938 12 6	.....		
300 0 0	301 3 0	21,098 0 8	132 0 0			
.....	.....	10,008 0 0	100 0 0		
.....	93 0 0	32,183 11 0	107 6 0		545 15 8	
817 5 4	50 0 0	7,133 14 6	50 0 0			
.....	.....	1,316 2 1	.....		
.....	30 15 4	1,737 14 1	.....		
.....	.....	2,096 7 2	.....		
.....	.....	1,136 7 7	.....		
.....	.....	1,794 5 0	.....		
817 5 4	153 15 4	37,357 13 5	257 6 0		545 15 8	
.....	539 0 8	4,575 11 8	.....		
.....	100 0 0	4,998 18 9	.....		
.....	60 0 0	1,709 4 7	.....		
.....	.....	2,926 0 0	.....		
.....	699 0 8	14,209 14 0	.....		
.....	.....	4,458 15 10	.....		
5,921 2 0	60 0 0	5,981 2 0	.....		
.....	77 0 0	3,173 11 11	.....		
.....	.....	2,238 1 8	.....		
.....	.....	25 0 0	.....		
.....	.....	.....	5,000 0 0		
5,921 2 0	137 0 0	15,865 15 5	5,000 0 0			
.....	50 0 0	5,711 2 2	.....		
.....	10 0 0	8,144 12 4	105 7 0			
.....	.....	2,698 6 10	234 0 0		2,116
.....	25 0 0	3,603 8 8	105 7 0			
.....	12 0 0	1,001 11 7	.....		
.....	97 0 0	16,159 9 7	444 14 0		2,116 14	
.....	.....	2,855 11 4	.....		
.....	25 0 0	5,630 12 9	.....	45 0 0	330 0 0
.....	.....	2,036 11 8	.....		
.....	.....	4,061 10 0	.....		
.....	.....	4,945 12 4	.....		
.....	.....	2,026 15 11	.....		
.....	25 0 0	21,577 10 0	.....	45 0 0	330 0 0
.....			
6,863 7 4	1,213 3 0	1,26,268 15 1	5,834 4 0	45 0 0	2,992 13 8	

Miscellaneous—continued.				Investments.		
Discount.	Actual cost of works done for private individuals.	Other items.	Total.	In Securities (other than for sinking funds).	In Savings Bank.	Payments to sinking fund.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		1,571 2 7	1,571 2 7			
		454 0 9	454 0 9			
		425 15 1	425 15 1			
	3 6 0	228 2 3	226 8 3			
		185 9 3	185 9 3			
		54 15 9	54 15 9			
	3 6 0	2,914 12 8	2,918 3 8			
		622 9 7	1,168 9 2			
		1,493 3 5	1,493 3 5			
		602 14 10	602 14 10			
		213 9 0	213 9 0			
		379 14 6	379 14 6			
		269 15 10	269 15 10			
		246 4 10	246 4 10			
		41 1 2	41 1 2			
		497 11 7	497 11 7			
		176 10 9 1/2	176 10 9 1/2			
		4,643 15 6 1/2	5,089 15 2 1/2			
		197 13 5	197 13 5			
		675 5 11	675 5 11			
		217 4 9	217 4 9			
		290 5 0	290 5 0			
		1,380 13 1	1,380 13 1			
		148 14 5	148 14 5			
		386 3 9	386 3 9			
		138 5 1	133 5 1			
	1 8 0	48 11 3	50 3 3			
		105 4 0	105 4 0			
		181 15 11	181 15 11			
	10 0 0	39 12 5	49 12 5			
		7 2 0	7 2 0			
2007	11 8 0	1,061 4 10	1,062 12 10			
		383 4 11	333 4 11			
		143 10 6	143 10 6			
		911 1 9 1/2	3,027 15 9 1/2			
		408 1 6	408 1 6			
		65 7 4 1/2	65 7 4 1/2			
		1,861 10 1	3,978 6 1			
		178 5 11	178 5 11			
		216 8 9	591 8 9			
		48 0 0	46 0 0			
		112 15 9	112 15 9			
		123 7 4	123 7 4			
		138 7 2	138 7 2			
		815 12 11	1,100 12 11			
	14 14 0	12,568 6 1 1/2	15,621 1 9 1/2			

the Southern Division during the year ending 31st March 1894.

D. DEBT.					11	12	REMARKS.
Repayment of Loans.	Advances.		Deposits.	Total.	Closing Balance.	Grand Total	
	Permanent.	Other.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	100 0 0	622 18 0	338 9 2	1,061 6 2	9,327 12 9	55,641 11 7	
.....	7,212 11 0	21,749 1 4	
.....	395 0 0	34 0 0	429 0 0	4,478 11 7	18,137 1 2	
.....	86 10 8	86 10 8	1,783 12 4	12,600 12 9	
.....	1,068 0 0	1,068 0 0	19,457 10 10	20,702 12 0	
.....	1,557 10 7	3,346 4 6	
.....	100 0 0	1,017 12 0	1,527 3 10	2,645 0 10	48,818 6 1	1,41,171 11 4	
2,202 12 8	234 11 6	490 14 3	2,968 6 5	1,163 7 11	40,289 8 2	
11,971 4 10	32,215 2 1	50 0 0	44,236 6 11	26,715 9 8	1,52,504 4 2	
.....	400 1 3	.....	400 1 3	12,063 1 2	37,561 2 3	
.....	737 10 2	5,195 8 2	
.....	6,072 8 1	10,305 2 6	
.....	63 0 0	820 0 0	883 0 0	2,205 11 4	6,898 8 10	
.....	1,675 1 9	9,846 3 9	
.....	1,242 5 6	1,947 4 7	
.....	5,708 8 8	14,274 8 4	
.....	642 10 6	4,397 10 6	
14,174 1 6	32,962 14 10	850 14 3	47,987 14 7	58,143 6 3	2,53,097 12 10	
.....	13,529 8 7	38,903 15 11	Advances recoverable
.....	13,743 6 1	31,634 2 9	Net amount of debt
.....	4,622 9 2	11,819 5 3	
.....	3,201 5 0	12,789 15 1	
.....	35,096 12 10	90,141 5 0	
.....	5,215 3 4	17,370 15 6	
.....	406 7 7	68 8 0	474 15 7	6,322 4 10	23,161 1 7	
.....	25 13 8	.....	25 13 8	6,391 9 2	19,493 10 9	
.....	3,243 2 0	11,596 2 1	
.....	81 0 0	60 0 0	141 0 0	307 5 7	3,698 3 1	
.....	1,404 5 2	3,965 6 8	
.....	65 8 0	.....	65 8 0	2,004 0 0	3,791 6 8	
.....	1,714 10 6	6,913 1 0	
.....	578 12 10	128 3 0	707 4 10	26,611 8 7	86,884 15 11	
.....	5,763 10 1	24,161 11 2	
.....	140 0 0	.....	140 0 0	1,799 5 0	9,010 4 1	
500 0 0	144 6 8	40 0 0	540 0 0	52 8 1	12,116 5 4	
.....	2 9 6	147 0 2	7,020 0 7	20,991 4 2	
.....	475 8 5	2,707 4 7	
500 0 0	284 6 8	42 9 6	827 0 2	15,110 11 2	63,986 13 4	
.....	856 11 2	10,127 5 0	
.....	230 0 0	23 15 6	253 15 6	2,065 12 1	15,348 6 4	
.....	3 0 0	503 0 0	347 14 10	6,689 4 11	
.....	110 0 0	110 0 0	3,280 0 6	16,232 14 6	
.....	25 0 0	275 4 0	115 12 2	419 0 2	4,426 13 6	20,064 12 11	
.....	260 0 0	.....	260 0 0	17,848 10 11	25,222 5 8	
.....	0 3 0	107 0 0	107 0 0	.....	.....
4,103 2 6	25 0 0	766 6 0	359 11 8	5,256 4 2	23,821 15 0	93,726 1 4	
18,777 4 0	125 0 0	35,612 5 4	2,906 15 3	57,423 8 7	2,07,002 11 11	7,67,903 11 9	

J. NUGENT,
Commissioner S. D.

Statement showing the Expenditure of the Municipalities

1	2	3	GENERAL ADMINISTRATION AND COLLECTION CHARGES				
			General Administration (Office Establishment, Inspection, Honorary Magistrates' establishment, &c.).	Collection of Taxes including Bonded Warehouses, (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refund.
Name of District.	Serial number of Municipality.	Name of Municipality.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
Karachi	1	Karachi	36,187 18 1	21,492 4 6	.....	4,757 1 8	3,90,361 8
	2	Kotri	769 6 0	810 3 2	.....	.....	581 10 9
	3	Manjhand	161 15 5	198 7 4	.....	.....	73 2 11
	4	Sehwan	415 12 11	477 13 8	.....	.....	1,286 1 10
	5	Bubak	277 11 4	261 6 8	.....	.....	796 1 8
	6	Tatta	796 0 1	912 9 9	.....	.....	1,839 14 1
	7	Keti Bandar	407 10 5	604 0 4	.....	.....	502 1 8
	8	Mirpur Bathoro	142 9 1	182 14 0	.....	.....	466 14 3
		Total	39,158 14 4	24,939 11 5	.....	4,757 1 8	3,96,209 7 2
Hyderabad	1	Hyderabad	6,551 12 3	4,429 7 7	.....	1,939 9 11	51,120 14 10
	2	Tando Muhammad Khan	417 0 0	415 6 9	.....	.....	612 13 6
	3	Hala	270 0 0	172 1 10	.....	.....	.....
	4	Matiari	814 9 10	395 7 7	.....	.....	314 6 8
	5	Tando Alahyar	662 8 5	386 0 0	.....	.....	405 7 0
	6	Tando Adam	540 0 0	410 3 1	.....	.....	1,733 14 1
	7	Nasarpur	131 12 4	226 13 8	.....	.....	23 1 3
		Total	8,887 11 4	6,435 8 8	.....	1,939 9 11	33,610 2 4
Shikarpur	1	Shikarpur	3,786 3 8	4,403 7 3	.....	.....	7,649 2 8
	2	Sukkur	10,033 1 11	7,853 15 3	.....	1,406 3 0	1,22,531 4 4
	3	Garhi Yasin	642 2 9	670 0 4	.....	.....	1,999 5 1
	4	Rohri	792 0 0	915 0 3	.....	.....	879 15 3
	5	Ghotki	132 0 7	288 9 3	.....	.....	1,089 8 9
	6	Larkana	1,019 8 3	1,432 13 0	.....	.....	8,284 0 10
	7	Kanbar	264 5 4	564 2 0	.....	.....	1,048 13 10
	8	Rato-dero	259 10 6	330 3 0	.....	.....	1,628 14 9
		Total	16,029 1 0	15,963 1 3	.....	1,406 3 0	1,44,911 0 9
Thar and Parkar	1	Umaskot	390 0 0	736 10 11	.....	.....	2,215 5 3
	2	Mithi	110 0 0	392 10 3	.....	.....	38 9 0
		Total	500 0 0	1,129 8 3	.....	.....	2,253 14 3
Upper Sind Frontier	1	Jacobabad	1,240 0 2	2,643 5 3	.....	.....	5,642 8 2
		Grand Total	66,715 10 9	51,111 0 0	.....	8,102 14 7	5,85,627 7 3
		GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND	1,53,455 9 7	1,45,441 7 1	14,813 3 3	6,559 0 1	63,553 9 2
		GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND	2,20,171 4 4	1,96,532 7 1	14,813 3 3	14,661 14 8	6,49,181 0 10

FISCAL YEAR.

Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,676 2 0	4,54,474 13 3	18,187 4 9	18,394 8 11	74 2 8	0 11 0	31,681 13 8
.....	2,411 3 11	.....	681 9 10	.....	.....	681 9 10
.....	435 9 8	.....	113 5 8	.....	.....	113 5 8
.....	2,379 12 5	560 0 0	396 15 6	.....	.....	1,081 2 2
.....	1,355 5 8	.....	218 11 1	.....	.....	218 11 1
.....	3,398 7 11	197 11 6	819 14 7	.....	.....	1,017 10 1
.....	1,813 12 5	91 8 6	468 13 1	.....	.....	660 11 7
.....	792 5 4	.....	66 0 0	.....	.....	66 0 0
1,676 2 0	4,66,741 4 7	19,036 3 9	16,059 14 8	74 2 8	0 11 0	35,171 0 1
433 0 0	44,474 13 0	231 4 0	5,427 8 2	.....	3 15 0	5,662 11 2
.....	1,445 4 8	.....	520 9 0	.....	.....	520 9 0
.....	442 1 10	.....	638 2 9	.....	.....	638 2 9
.....	1,024 8 1	.....	603 0 0	.....	.....	603 0 0
.....	1,453 15 5	.....	620 5 8	.....	.....	620 5 8
.....	2,084 1 2	.....	567 15 11	.....	.....	567 15 11
.....	381 11 3	.....	71 0 0	.....	.....	71 0 0
433 0 0	51,806 7 0	231 4 0	8,448 9 6	.....	3 15 0	8,688 13 6
50 0 0	15,893 13 7	148 11 0	5,172 4 6	.....	5 15 0	5,321 14 6
.....	1,47,924 8 8	811 9 3	4,114 12 3	.....	1 6 0	4,427 13 6
.....	8,311 8 2	5 1 6	725 9 11	.....	2 0 0	733 11 5
.....	2,386 15 8	86 0 0	1,355 10 7	.....	.....	1,391 10 7
.....	1,510 1 10	.....	288 3 0	.....	.....	288 3 0
.....	10,736 5 1	0 12 0	2,091 8	.....	.....	2,091 8
.....	1,877 5 2	62 10 0	454 11 0	.....	.....	517 6 0
.....	3,218 12 3	1 13 0	331 7 8	.....	.....	338 4 8
50 0 0	1,79,369 6 5	561 8 9	14,543 11 7	.....	9 7 0	15,114 11 4
90 0 0	5,482 0 2	.....	160 11 4	0 8 2	.....	161 3 6
.....	541 3 3	.....	.....	.....	.....	.....
90 0 0	3,973 3 5	.....	160 11 4	0 8 2	.....	161 3 6
.....	12,525 13 7	2 0 0	1,280 1 3	.....	13 0 0	1,276 1 3
2,249 2 0	7,13,806 3 0	19,881 0 6	40,473 0 4	74 10 10	27 1 0	60,406 13 8
1,863 7 9	3,85,676 4 11	24,382 8 9	1,46,807 12 8 1/2	5,215 1 7	707 6 9	1,84,563 2 1 1/2
4,102 9 9	10,99,482 7 11	54,163 9 3	1,86,780 13 0 1/2	5,289 12 5	734 5 9	2,46,967 14 9

Water-supply.		Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.
Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
39,372 0 8	6,424 7 9	3,89,870 14 0	.....	95,256 14 0	18,771 2 8
.....	7 5 9	.....	.....	8,267 11 2	1,680 0 0
.....	53 10 9	.....	.....	465 11 4	.....
.....	148 7 7	.....	.....	1,864 4 6	616 0 0
.....	.....	.....	.....	3,045 15 0	2,928 0 0
.....	.....	.....	.....	2,178 15 6	526 0 0
.....	.....	.....	0 12 0	1,093 7 7	116 12 4
.....	.....	.....	.....	507 9 2	.....
39,372 0 8	6,683 15 10	3,89,870 14 0	0 12 0	1,05,625 8 2	21,838 7 20
.....	25,318 9 4	2,922 14 8	61 1 9	23,191 15 0	10,397 8 10
.....	29 13 6	.....	8 0 0	1,581 9 4	600 0 0
.....	51 14 3	.....	.....	1,023 10 7	400 0 0
.....	887 1 0	.....	.....	865 2 9	2,031 0 0
.....	262 0 3	.....	.....	1,209 10 0	600 0 0
.....	689 15 4	.....	.....	948 0 0	902 1 0
.....	0 6 0	.....	.....	618 10 8	.....
.....	26,687 11 8	2,922 14 8	67 1 9	34,459 10 4	14,920 3 10
6,352 5 8	2,770 5 3	1,652 10 0	4 1 3	30,477 4 11	1,638 1 5
10,819 10 11	7,560 14 1	.....	6,032 11 7	16,590 11 9	2,694 3 9
.....	167 4 7	.....	.....	2,199 7 7	213 12 4
.....	.....	.....	.....	2,372 10 10	1,400 0 0
.....	121 6 9	.....	.....	1,321 9 6	300 0 0
.....	568 14 6	583 10 0	.....	6,475 3 11	2,017 10 0
.....	250 6 0	.....	.....	1,763 12 11	713 0 0
.....	105 1 0	.....	13 18 0	1,389 0 11	400 0 0
17,172 0 2	11,544 4 2	2,236 4 0	6,052 4 4	62,548 14 4	12,371 15 6
.....	498 1 10	.....	20 12 5	1,918 8 4	1,082 15 11
.....	2 0 0	.....	.....	451 0 0	376 0 0
.....	500 1 10	.....	20 12 5	1,669 8 4	1,458 15 11
.....	972 14 8	.....	466 9 7	7,008 3 2	2,131 3 4
55,544 0 10	46,338 15 9	2,95,080 0 8	6,607 8 1	2,11,811 15 4	55,720 13 5
1,80,718 3 7	1,09,863 14 3	1,04,602 4 5	44,477 10 11	6,32,457 4 3	1,84,445 4 0
2,37,237 4 5	1,55,701 14 0	4,99,632 5 1	51,085 3 0	8,43,749 5 7	2,40,166 1 5

AND GOVERNMENT.

Vaccination	Markets and slaughter-houses.	Pounds.	Dak Bungalows and Serais.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,428 11 11 178 9 3	16,167 5 0 370 8 2 81 11 6 29 0 0 383 14 6 71 10 10 7 12 0	..... ..... ..... ..... 237 13 8	10,419 10 6 84 71 6 72 13 1 71 0 0 60 16 0 361 3 4 0 12 0	17,549 8 8 34 12 0 15 0 0 597 8 5 77 0 0 295 15 7 451 5 8 170 7 8	788 10 0
5,607 5 2	16,811 14 0	237 13 8	11,004 1 5	19,171 6 0	788 10 0
413 8 9	960 11 3 115 14 0 21 3 5 96 7 7 284 0 8 98 0 8	..... 89 11 11 ..... ..... ..... ..... .....	..... ..... 6 4 0 59 7 9 124 2 6 111 7 9	4,553 4 6 151 12 0 61 8 9 602 11 7 421 13 2	588 11 3
418 8 9	1,576 5 7	89 11 11	301 6 0	2,791 2 0	588 11 3
458 12 10 396 0 0 250 8 0 18 0 0 271 5 2 29 0 0 22 0 0	2,256 8 1 984 11 8 41 12 0 117 4 7 115 11 0 668 4 9 213 14 6 1,053 3 0	..... ..... ..... ..... ..... ..... ..... .....	384 3 9 73 0 0 109 2 6 44 10 2 93 10 3 455 5 10 130 8 0 98 2 0	1,410 8 4 1,223 12 8 432 6 1 83 8 0 478 14 10 2,112 10 1 409 0 2 338 10 8	........................................
3,444 10 9	5,453 5 7	.....	7,882 7 6	6,487 5 10	.....
28 0 0 42 0 0	236 0 8 .....	..... 30 0 0	147 8 2 80 0 0	388 10 7 144 0 0	..........
66 0 0	236 0 8	30 0 0	177 8 2	980 10 7	.....
120 0 0	1,685 11 3	.....	700 2 10	946 10 0	.....
7,551 8 3	25,766 5 1	357 9 7	13,565 4 11	29,777 1 6	1,325 5 3
16,371 2 5	38,611 4 7	3,473 5 7	16,894 4 0	21,629 15 9	3,976 7 7
23,022 11 4	64,377 9 8	8,840 15 2	29,959 5 11	51,407 1 2	4,301 12 70

PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works.				Total.	Schools and Colleges.
Establishment.	Buildings.	Roads.	Stores.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,307 14 8	18,900 0 1	64,804 6 9 1,093 11 7 48 7 0 193 7 4 28 0 0 110 10 6	.....	6,89,082 5 6 6,861 6 5 641 0 8 8,273 18 3 1,304 9 9 6,415 0 8 4,091 13 11 804 1 2	22,318 6 10 3,547 3 8 488 13 1 1,915 10 11 1,157 7 6 5,192 8 1 775 0 0 532 14 2
5,307 14 8	20,394 13 7	66,278 11 2	.....	7,11,942 3 2	25,927 15 10
360 0 0	267 7 1 1,467 3 7 2,708 7 11 2,465 15 5 18 15 6	9,297 1 1 375 0 0 239 3 2 538 7 7 224 12 0 6,572 12 2	75 7 0	80,356 4 6 4,265 4 4 4,603 7 4 6,418 11 3 2,995 9 5 10,006 12 4 823 9 1	15,138 3 7 1,319 9 9 1,151 0 12 1,288 4 8 1,297 10 9 1,287 10 5 2,179 7 5
360 0 0	6,918 1 6	17,347 4 0	75 7 0	1,09,469 10 3	25,605 15 6
525 0 0 2,952 0 2	255 6 10 15,568 2 8 3,001 1 0 300 7 1 73 6 7 4,126 11 8 79 12 0	6,646 6 2 3,897 0 1 406 12 0 340 11 2 6 15 0 4,805 0 8 1,000 5 9 254 4 0	30 12 0 54 0 0	57,859 6 1 68,954 14 11 6,571 9 1 4,811 7 1 2,528 9 11 22,084 12 2 4,588 8 4 3,617 2 7	12,248 12 8 10,840 13 8 980 11 6 5,574 5 10 849 7 6 11,502 6 8 1,887 2 11 981 12 8
3,477 0 2	22,409 15 5	17,357 0 5	84 12 0	1,71,016 6 2	44,920 9 0
.....	50 0 0	27 6 6	.....	2,141 9 5 1,075 0 0	3,380 11 7 1,058 14 0
.....	50 0 0	27 6 6	.....	5,216 9 5	4,389 9 7
.....	2,235 12 1	3,530 6 5	.....	19,200 10 11	6,474 11 1
9,144 14 10	58,004 10 7	1,04,541 2 6	160 3 0	10,16,845 7 11	1,15,318 18 0
18,678 2 4	87,981 11 8	2,82,264 7 8	2,682 12 7	17,51,068 9 10	4,78,879 12 0
27,318 1 2	1,40,934 5 10	3,36,606 10 2	3,842 15 7	27,57,904 1 9	5,94,198 9 0

Public Institutions.			Contributions.			Miscellaneous.	
Contributions.	Libraries, Museums, Menageries, &c.	Total.	For General purposes.	Interest on loans.			
				Interest due on account of previous years.	Interest due on account of current year.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
15,996 0 0	11,940 0 0	50,254 6 10 3,547 3 3 488 13 1 1,915 10 11 1,157 7 6 6,192 8 1 775 0 0 532 14 2	25 0 0 100 0 0		45,985 1 10		
16,998 0 0	11,940 0 0	63,883 15 10	126 0 0		45,985 1 10		
4,000 0 0	375 1 5	19,507 5 0 1,319 9 9 1,151 0 11 1,238 4 8 1,297 10 9 1,304 0 8 2,179 7 5	4,789 10 4		3,509 8 3		
4,000 0 0	391 7 5	37,997 8 11	4,789 10 4		3,509 8 3		
1,724 0 0 2,750 0 0 700 0 0 645 14 0	275 0 0 600 0 0 129 4 0 370 10 0	14,342 12 8 14,190 18 6 960 11 6 6,403 9 10 849 7 6 12,318 14 8 1,967 2 11 981 12 8					
5,319 14 0	1,174 24 0	51,915 5 0					
		3,330 11 7 7,059 14 0					
		4,889 9 7					
202 0 0		6,676 11 1					
26,017 14 0	13,508 5 5	1,64,843 0 8	4,914 10 4		49,494 10 1		
31,016 1 7	6,683 10 6	5,16,579 8 1	15,152 14 2	2,541 5 8	51,712 8 11		
57,033 15 7	20,789 15 11	6,71,422 8 6	20,067 8 6	2,541 5 8	1,31,207 8 0		

Miscellaneous - continued.						
Discount.	Actual cost of works done for private individuals.	Other items specified in detail in the supplementary statements attached.	Total.	Investments.		Payment to sinking funds.
				In Securities (other than for sinking funds).	In Savings Bank.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6,025 5 5	754 1 8	8,853 6 8	61,617 15 7	2,49,100 0 0	1,456 1 0	30,000 0 0
		356 5 3	358 5 3			
		36 5 0	36 5 0			
		142 2 6	142 2 6			
		87 5 0	87 5 0			
		51 3 6	51 7 6			
		112 14 0	112 14 0			
		61 15 2	61 15 2			
6,025 5 5	754 1 8	9,651 18 2	82,416 36 0	2,49,100 0 0	1,456 1 0	30,000 0 0
	10 10 1	761 18 2	4,231 35 6			
		286 12 3	286 12 3			
		416 11 9	216 11 9			
		150 4 2	150 4 2			
		691 6 8	691 6 8			
		152 0 2	152 0 2			
		84 2 4	84 2 4			
	10 10 1	2,343 2 6	5,863 4 10			
	60 9 4	723 8 3	723 8 3			
		5,477 6 11	5,538 0 0			
		5 13 0	5 13 0			
		680 14 9	680 14 9			
		223 2 0	223 2 0			
		437 4 8	437 4 8			
		297 6 4	297 6 4			
		76 2 10	76 2 10			
	60 9 4	7,921 10 9	7,982 4 1			
		183 14 9	183 14 9	1,200 0 0		
		2 0 0	2 0 0			
		185 14 9	185 14 9	1,200 0 0		
		10,951 10 11	10,951 10 11			
6,025 5 5	825 5 1	31,054 4 0	87,399 8 7	2,50,200 0 0	1,456 1 0	30,000 0 0
4,314 12 10	1,012 15 10	88,770 1 4	1,76,351 12 4	2,01,381 5 11		9,367 8 0
10,340 2 4	1,338 4 11	1,17,824 5 1	2,02,761 4 11	4,51,681 6 11	1,456 1 0	39,867 8 0

XIII.

Revenue of Sind during the year ending 31st March 1894.

10					11		12		Remarks.
EXTRAORDINARY AND DEBT.									
Repayment of Loans.	Advances.		Deposits.	Total.	Closing Balance.	Grand Total.			
	Permanent.	Other.					Rs.	a. p.	Rs.	a. p.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Memorandum of Liabilities and Claims. Liabilities— Balance of Loans ... 9,76,500 0 0 Less balance of Sinking Funds... 88,000 0 0 Net balance of Loans 8,90,500 0 0 Deposits ... 8,373 12 6 Total ... 8,98,873 12 6 Claims— Advances recoverable. Net amount of Debt 8,98,873 12 6 Memorandum of Liabilities and Claims. Liabilities— Balance of Loans ... 70,730 9 1 Less balance of Sinking Funds... .. Net balance of Loans 70,730 9 1 Deposits ... 751 8 8 Total ... 71,471 12 4 Claims— Advances recoverable. Net amount of Debt 71,471 12 4 Memorandum of Liabilities and Claims. Liabilities— Balance of Loans Less balance of Sinking Funds... .. Net balance of Loans. Deposits ... 6,295 6 4 Total ... 6,295 6 4 Claims— Advances recoverable 1,39,407 0 8 Net amount of Debt, —1,52,111 10 5 Memorandum of Liabilities and Claims. Liabilities— Balance of Loans Less balance of Sinking Funds... .. Net balance of Loans. Deposits Claims— Advances recoverable. 3,900 0 0 Net amount of Debt,
4,000 0 0	.....	10,200 0 0	26,073 1 9	3,20,838 2 9	1,07,574 10 11	17,15,384 4 6	.....	.....
.....	.....	.....	74 0 0	74 0 0	5,043 2 1	18,373 15 9	.....	.....
.....	.....	.....	.....	.....	8,919 1 0	5,634 3 1	.....	.....
.....	.....	.....	.....	.....	2,975 8 1	11,487 1 4	.....	.....
.....	.....	.....	.....	.....	3,840 6 9	7,693 11 9	.....	.....
.....	.....	.....	14 0 0	14 0 0	9,428 1 5	25,740 3 6	.....	.....
.....	.....	.....	.....	.....	40,106 13 7	47,361 1 6	.....	.....
.....	.....	60 0 0	.....	60 0 0	487 1 7	2,804 5 5	.....	.....
4,000 0 0	.....	10,260 0 0	26,160 1 9	3,20,976 2 9	1,75,112 14 5	18,34,848 14 10	.....	.....
12,732 4 1	.....	.....	11 11 0	12,743 15 1	4,778 8 7	1,76,595 3 9	.....	.....
.....	.....	.....	.....	.....	3,065 13 5	10,303 5 0	.....	.....
.....	.....	.....	.....	.....	2,987 8 11	70,039 1 6	.....	.....
.....	.....	.....	.....	.....	6,360 12 0	15,795 9 2	.....	.....
.....	.....	.....	427 6 0	427 6 0	5,497 14 10	19,084 4 9	.....	.....
.....	.....	.....	.....	.....	17,517 9 2	31,632 7 5	.....	.....
.....	.....	.....	.....	.....	1,991 15 8	5,581 12 9	.....	.....
12,732 4 1	.....	.....	439 1 0	13,171 5 1	42,200 8 8	2,63,481 12 7	.....	.....
.....	.....	.....	1,871 8 2	1,871 8 2	26,293 10 3	1,22,205 4 5	.....	.....
.....	.....	1,35,371 7 7	7,863 7 5	1,43,234 15 0	77,808 8 1	4,55,479 9 10	.....	.....
.....	25 0 0	.....	.....	25 0 0	7,125 15 6	18,738 4 8	.....	.....
.....	.....	.....	83 0 0	83 0 0	11,336 3 3	27,092 12 2	.....	.....
.....	.....	.....	.....	.....	2,773 9 9	8,183 2 0	.....	.....
.....	.....	.....	.....	.....	19,916 12 2	67,585 12 5	.....	.....
.....	.....	.....	.....	.....	7,493 15 1	16,741 10 10	.....	.....
.....	.....	.....	.....	.....	3,295 14 3	10,526 1 1	.....	.....
.....	25 0 0	1,35,371 7 7	9,816 10 7	1,45,218 2 2	21,55,046 8 2	7,26,547 11 5	.....	.....
.....	.....	.....	.....	1,200 0 0	3,778 8 5	16,327 15 10	.....	.....
.....	.....	.....	.....	.....	1,060 9 1	3,787 10 4	.....	.....
.....	.....	.....	.....	1,200 0 0	4,889 1 6	19,965 10 2	.....	.....
.....	25 0 0	.....	.....	25 0 0	706 4 3	51,364 4 0	.....	.....
16,732 4 1	58 0 0	1,45,631 7 7	36,415 12 4	4,80,588 10 0	3,76,905 0 1	28,95,705 5 0	.....	.....
90,420 12 7	2,328 8 0	1,79,147 0 11	1,43,654 12 11	6,26,296 0 4	14,29,389 1 4	50,87,367 12 11	.....	.....
1,07,152 0 8	2,379 8 0	3,24,778 8 6	1,80,070 10 3	11,06,886 10 4	18,06,494 1 6	79,82,976 3 0	.....	.....

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

Supplementary Statement showing the details of other items under the head "9,—Miscellaneous" in Statement No III—Expenditure of the Municipalities for 1893-94.

Items.	Karachi.	Kotli.	Mánband.	Shawan.	Bukak.	Tatta.	Keti Bandar.	Mirpur Bathora.	Hyderabad.	Tando Mahomed Khan.	Hala.	Matéri.	Tando Alwar.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Purchase of poison for killing dogs	72 9 0	4 8 9	11 4 0	...	...	...	...	...	...	...	...	...	...
Miscellaneous Establishment	750 2 3	...	...	...	...	...	...	...	...	...	...	...	...
Frete and Denso Hall and Contingencies	652 13 3	...	...	...	...	...	...	...	...	...	...	...	...
Numbering houses and streets	60 8 10	...	...	...	...	...	...	...	...	...	...	...	...
Telephone charges	430 0 0	...	...	...	...	...	...	...	...	...	...	...	...
Municipal Election	639 8 10	...	...	...	...	...	...	...	30 5 0	...	...	...	...
Law charges and Civil Suits	2,000 12 4	...	...	...	...	20 11 6	...	...	173 12 6	...	...	...	...
Receptions	...	...	...	...	...	...	...	...	...	...	...	...	...
Cutting old trees	...	...	...	...	...	...	...	...	...	...	...	...	...
Purchase of and repairs to dead stock	...	256 8 6	...	38 0 6	...	1 13 0	17 14 0	...	...	13 0 0	12 8 0	17 0 0	...
Telegram charges	...	...	...	...	...	...	...	...	...	...	...	...	...
Auditor	...	75 0 0	25 0 0	52 1 0	30 0 0	...	60 0 0	30 0 0	302 8 11	42 0 0	72 0 0	80 0 0	70 0 0
Miscellaneous Loan charges	88 8 0	...	...	...	...	...	...	...	...	...	...	...	...
Tom-tom fees	...	2 5 0	...	2 2 0	...	1 8 0	...	...	...	...	...	...	...
Print Official Gazette	...	12 8 0	...	...	...	...	...	...	...	...	...	...	...
Journal of Indian Arts	...	...	...	...	...	24 0 0	...	...	...	...	...	...	...
Jungle cutting, &c.	...	...	...	...	...	...	...	...	...	9 18 6	...	3 12 0	1 8 8
Expenditure connected with investing money in Securities	...	...	...	...	...	...	...	...	...	...	...	...	...
Burying paupers	...	...	...	5 5 0	...	...	...	...	...	...	...	...	...
Receipt and Postage Stamps	...	1 8 0	0 1 0	1 0 0	...	4 9 0	...	...	...	25 0 0	16 12 0	16 7 0	31 13 0
Cost of books and binding charges	...	...	...	7 7 0	...	...	...	...	...	...	24 14 2	...	22 1 4
Abkalaní	...	...	...	...	...	...	...	...	49 8 9	...	...	51 8 2	...
Money Order fees	...	...	...	...	...	...	...	...	...	...	...	...	...
Printing and advertisement charges	...	...	...	...	...	2 14 0	...	...	...	...	...	...	...
Land Tax and Land Rent	...	...	...	...	...	...	...	...	...	184 7 3	27 2 5	47 15 3	4 15 10
Stationery and Contingencies	...	...	...	...	...	...	...	...	...	...	...	...	...
Peons' clothing	...	...	...	...	...	...	...	...	...	...	...	...	...
Winding Tower clock	...	...	...	...	...	...	...	...	...	...	...	...	...
Compensation to owners of land acquired	1,074 4 0	...	...	...	...	...	...	...	...	...	...	...	548 1 0
Travelling allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Price of Municipal reports	...	...	...	...	...	...	...	...	...	...	...	...	...
Copying fee for Municipal reports	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs to boundary marks	...	...	...	...	...	...	...	...	...	...	...	...	...
Purchase of calves from Veterinary Department	1,786 13 8	...	...	...	...	...	...	...	...	...	...	...	...
Removal of Pankha line	173 9 8	...	...	...	...	...	...	...	...	...	...	...	...
Address to Royal Family	400 13 0	...	...	...	...	...	...	...	...	...	...	...	...
Share of Income paid to Cantonment Committee	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	4 13 0	...	60 4 2	7 8 0	...	5 0 0	31 15 3	183 2 0	41 1 6	12 0 0	5 3 0	13 8 6
Total	6,853 03	386 5 3	36 5 0	142 2 6	37 5 0	51 7 6	113 14 0	61 15 2	761 13 2	284 12 3	216 11 9	150 4 2	591 6 8

Items.	Tando adam.	Nearapur.	Shikarpur.	Sukkur.	Garhi Yasin.	Roohi.	Ghotki.	Larkana.	Kambar.	Rato-dero.	Umarkot.	Mittl.	Jacobabad.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Purchase of poison of killing dogs	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Establishment	...	...	...	124 0 0	4 6 0	16 8 0	...	19 14 0	...	90 0 0	...	...	...
Frete and Denso Hall and Insurance and Contingencies	...	...	...	...	...	...	...	...	...	...	...	...	...
Numbering houses and streets	...	...	...	...	...	...	...	...	...	...	...	...	...
Telephone charges	...	...	...	...	...	...	...	...	...	...	...	...	...
Municipal Election	...	...	...	...	...	...	...	...	...	...	...	...	...
Law charges and Civil Suits	...	...	...	740 2 0	...	1 0 0	...	50 13 0	...	...	...	...	8 16 0
Receptions	...	...	...	...	...	...	...	...	...	...	...	...	...
Cutting old trees	...	...	...	14 2 11	...	...	...	...	...	...	...	...	...
Purchase of and repairs to dead stock	0 8 0	...	36 9 0	636 15 6	...	123 12 8	...	...	...	8 15 0	3 8 5	1 0 0	...
Telegram charges	...	...	...	...	...	0 11 0	...	...	...	...	...	...	...
Auditor	80 0 0	60 0 0	...	...	...	25 0 0	...	90 0 0	45 0 0	30 0 0	...	...	38 9 0
Miscellaneous Loan charges	...	...	...	2430 15 0	...	...	...	...	...	...	...	...	...
Tom-tom fees	...	...	...	...	...	1 10 0	...	...	...	...	...	...	...
Print Official Gazette	...	...	...	...	...	13 8 0	...	...	...	...	...	...	...
Journal of Indian Arts	...	...	...	7 0 0	...	17 2 7	...	7 0 0	7 0 0	10 1 7	...	...	...
Jungle cutting, &c.	23 14 0	...	...	...	1 7 0	...	...	...	...	...	...	...	...
Expenditure connected with investing money in Securities	...	...	...	...	...	...	...	...	...	...	...	...	...
Burying paupers	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipt and Postage Stamps	21 3 0	12 9 0	...	...	...	20 13 6	15 0 0	32 0 0	20 0 0	20 0 0	...	...	23 6 0
Cost of books and binding charges	9 2 4	8 8 4	...	...	...	...	...	...	...	...	...	...	...
Abkalaní	...	...	...	54 11 8	...	...	...	...	...	...	...	...	...
Money Order fees	...	...	...	...	...	...	...	...	...	...	...	...	...
Printing and advertisement charges	3 8 10	...	...	...	...	...	...	...	...	...	...	...	...
Land Tax and Land Rent	...	...	...	190 14 7	...	223 1 0	303 14 0	...	...	...	...	...	...
Stationery and Contingencies	...	...	...	...	...	10 8 0	4 4 0	...	...	...	...	...	...
Peons' clothing	...	...	300 5 10	473 12 2	...	...	...	44 11 2	7 0 0	0 0 0	...	...	...
Winding Tower clock	...	...	...	25 4 0	...	...	...	...	12 0 0	...	...	...	...
Compensation to owners of land acquired	...	...	...	53 7 11	...	...	...	...	...	...	...	...	...
Travelling allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Price of Municipal reports	...	...	...	...	...	...	...	7 10 0	...	...	...	...	...
Copying fee for Municipal reports	...	...	...	...	...	2 8 6	...	...	1 4 4	1 4 3	...	...	...
Repairs to boundary marks	...	...	...	...	...	...	...	...	5 0 0	5 0 0	...	...	...
Purchase of calves from Veterinary Department	...	...	...	...	...	...	...	...	5 0 0	...	...	...	...
Removal of Pankha line	...	...	...	...	...	...	...	...	...	...	...	...	...
Address to Royal Family	...	...	...	...	...	...	...	...	...	...	...	...	...
Share of Income paid to Cantonment Committee	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	3 10 0	6 0 0	370 8 8	408 2 11	...	67 7 11	...	24 4 0	72 2 0	...	...	...	10,777 11 7
Total	183 0 2	84 2 4	723 2 2	6477 6 11	5 18	680 14 9	223 2 0	437 4 8	397 8 4	76 8 10	183 14 10	2 0 0	10,651 10 12

Abstract of Statement III, giving the Provincial Totals for each column from 4 to 12.

Particulars.	Total for the whole Presidency, excluding Sind.			Total for the Province of Sind.			Grand Total for the whole Presidency, including Sind.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Expenditure—									
A.—General Administration and Collection Charge—									
1 General Administration (office establishment, &c.) ...	1,53,455	9	7	66,715	10	9	2,20,171	4	4
2 Collection of taxes, including bonded warehouses ...	1,45,441	7	1	51,111	0	0	1,96,552	7	1
3 Collection of tolls on roads and ferries ...	14,813	3	8	.....			14,813	3	8
4 Survey of land ...	8,559	0	1	8,102	14	7	14,661	14	8
5 Refunds ...	63,553	9	2	5,85,627	7	8	6,49,181	0	10
6 Pensions and gratuities ...	1,853	7	9	2,249	2	0	4,102	9	9
B.—Public Safety—									
1 Fire (establishment, purchase of fire-engines, &c.) ...	84,332	8	9	19,831	0	6	54,163	9	3
2 Lighting (establishment, purchase of lamps, &c.) ...	1,46,307	12	8½	40,473	0	4	1,86,780	13	0½
3 Police (establishment, purchase of clothing, &c.) ...	5,215	1	7	74	10	10	5,289	12	5
4 Rewards for destruction of wild animals and snakes ...	707	5	9	27	1	0	734	6	9
C.—Public Health and Convenience—									
1 Water-supply. { Capital outlay ...	1,80,713	3	7	56,544	0	10	2,37,257	4	5
{ Establishment, &c. ...	1,09,362	14	8	46,838	15	9	1,55,701	14	0
2 Drainage ... { Capital outlay ...	1,04,602	4	5	3,95,030	0	8	4,99,632	5	1
{ Establishments, &c. ...	44,477	10	11	6,607	8	1	51,085	3	0
3 Conservancy (including road-cleaning and watering) and latrines ...	6,32,437	4	8	2,11,811	15	4	8,43,749	3	7
4 Hospitals and dispensaries ...	1,84,445	4	0	55,720	13	5	2,40,166	1	5
5 Vaccination ...	15,371	2	8	7,651	8	8	23,022	11	4
6 Markets and slaughter-houses ...	38,611	4	7	25,766	5	1	64,377	9	8
7 Pounds ...	8,483	5	7	357	9	7	8,840	15	2
8 Dāk-bungalows and serais ...	16,394	4	0½	13,565	4	11	29,959	8	11½
9 Arboriculture, public gardens and experimental cultivation ...	21,629	15	9	29,777	1	5	51,407	1	2
10 Registration of births and deaths ...	2,976	7	7	1,325	5	8	4,301	12	10
11 Public Works { Establishment ...	18,673	2	4	9,144	14	10	27,818	1	2
{ Buildings ...	87,931	11	8	53,002	10	7	1,40,934	5	10
{ Roads ...	2,82,264	7	8	1,04,541	2	6	3,86,805	10	2
{ Stores ...	2,682	12	7	160	3	0	2,842	15	7
D.—Public Instruction—									
1 Schools and colleges ...	4,78,879	12	0	1,15,318	13	0	5,94,198	9	0
2 Contributions ...	31,016	1	7	26,017	14	0	57,033	15	7
3 Libraries, museums, menageries, &c. ...	6,683	10	6	13,508	5	5	20,189	15	11
E.—Contributions for general purposes ...	15,152	14	2	4,914	10	4	20,067	8	6
F.—Miscellaneous—									
1 Interest on { Previous years ...	2,541	5	8	.....			2,541	5	8
{ Current year ...	91,712	8	11	49,494	10	1	1,31,207	3	0
2 Discount ...	4,314	12	10	6,025	5	5	10,340	2	3
3 Actual cost of works done for private individuals ...	1,012	15	10	825	5	1	1,838	4	11
4 Other items ...	86,770	1	1½	31,054	4	0	1,17,924	5	1½

Particulars.	Total for the whole Presidency, excluding Sind.	Total for the Province of Sind.	Grand Total for the whole Presidency, including Sind.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Expenditure—continued.</i>			
G.—Extraordinary and Debt—			
1 Investments { (a) In Securities ...	2,01,381 5 11	2,50,300 0 0	4,51,681 5 11
{ (b) In Savings Bank ...	.....	1,456 1 0	1,456 1 0
2 Payments to Sinking Fund ...	9,367 8 0	30,000 0 0	39,367 8 0
3 Repayment of loans ...	90,420 12 7	16,732 4 1	1,07,153 0 8
4 Advances { (a) Permanent ...	2,326 8 0	53 0 0	2,379 8 0
{ (b) Other ...	1,79,147 0 11	1,45,631 7 7	3,24,778 8 6
5 Deposits ...	1,43,654 12 11	36,415 13 4	1,80,070 10 3
Closing Balance ...	14,29,589 1 4½	3,76,905 0 1½	18,06,494 1 6
GRAND TOTAL ...	50,87,267 13 11½	28,95,708 5 0½	79,82,976 3 0

STATEMENT

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the several per head, and the incidence of

1	2	3					4				
		GRAIN.					SUGAR.				
		Gross Imports.	Quantity or value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	
	Population by Census of 1901.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	
Ahmedabad.	1. Ahmedabad (City and the Suburb of Saraspur only) ...	180,460	1,200,292 30 0	85,002 0 0	1,165,290 30 0	34,378 14 3	8 37 23	28,314 4 40	4 3 0	28,314 4 40	21,076 3 0
	2. Dholka ...	18,494	83,847 0 0	...	83,847 0 0	2,119 2 5	5 3 37	11,849 18 40	...	11,845 15 40	2,240 8 10
	3. Viramgam ...	28,209	195,538 20 0	831 0 0	195,067 20 0	4,053 7 11	8 16 15	2,210 20 0	230 30 0	1,979 30 0	959 14 0
	4. Parantij
	5. Merfasa
	6. Dhandbuka
	7. Gughra ...	8,416	48,632 28 40	2,211 4 40	48,621 33 0	1,027 10 9	6 32 0	712 31 00	...	712 31 00	84 3 0
	8. Sanand
	9. Dholera
	10. Mandol
	11. Ranpur ...	5,638	4,603 4 20	...	4,603 4 20	666 13 11
	12. Bireja
	13. Usarend
	14. Bavla
	15. Kasandra
	Total ...	182,406	1,525,560 36 40	37,734 4 40	1,487,826 32 0	31,477 3 4	8 17 4	47,639 39 0	234 33 0	47,455 6 0	25,309 11 3
Kaira.	16. Kaira ...	...	...	...	...	...	...	...	...	...
	17. Mehmabad ...	...	...	...	...	...	...	...	...	...
	18. Nadiad ...	20,048	284,726 10 0	16 0 0	284,710 10 0	4,700 14 5	9 32 4	19,005 36 20	6,668 3 20	12,187 33 0	2,833 12 4
	19. Kapadvanj ...	...	...	...	...	...	...	...	...	...
	20. Dakor ...	...	...	...	...	...	...	...	...	...
	21. Borvad ...	...	...	...	...	...	...	...	...	...
	22. Anand ...	...	...	...	...	...	...	...	...	...
	23. Umroth ...	...	...	...	...	...	...	...	...	...
	24. Ol ...	...	...	...	...	...	...	...	...	...
	25. Matar ...	...	...	...	...	...	...	...	...	...
26. Mahudha ...	...	...	...	...	...	...	...	...	...
Total ...	20,048	284,726 10 0	16 0 0	284,710 10 0	4,700 14 5	9 32 4	19,005 36 20	6,668 3 20	12,187 33 0	2,833 12 4	
Panch Mahals.	27. Godhra ...	...	...	...	...	...	...	...	...	...
	28. Dohad ...	...	...	...	...	...	...	...	...	...
	29. Kadi ...	...	...	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	...	...	...
Broach.	30. Broach ...	40,188	512,772 0 0	110,474 0 0	398,298 0 0	11,580 4 7	9 34 61	18,838 0 0	4,317 0 0	14,521 0 0	7,510 2 10
	31. Ankleshwar ...	10,092	132,190 4 0	...	132,190 4 0	1,877 10 7	12 14 43	5,027 15 0	...	5,027 15 0	1,256 13 0
	32. Janulwar ...	...	...	...	...	...	...	...	...	...
	33. Hansot ...	...	...	...	...	...	...	...	...	...
34. A'mod ...	...	...	...	...	...	...	...	...	...
Total ...	50,860	644,962 4 0	110,474 0 0	534,488 4 0	13,457 15 2	10 15 61	23,865 15 0	4,317 0 0	19,548 15 0	8,767 0 4	
Surat.	35. Surat ...	108,693	612,446 0 0	...	612,446 0 0	13,236 8 0	5 25 31	30,065 0 0	25 0 0	30,040 0 0	32,164 4 2
	36. Hansar ...	10,921	402,482 20 0	109,835 0 0	292,647 20 0	965 1 3	8 19 27	11,441 32 15	8,265 12 30	3,176 19 45	1,477 3 10
	37. Buhar ...	14,779	...	...	...	...	...	...	...	...
	38. Mandvi ...	...	...	...	...	...	...	...	...	...
Total ...	134,393	871,929 20 0	109,835 0 0	762,093 20 0	14,201 7 3	5 35 63	44,698 10 35	8,335 5 10	38,358 5 25	34,212 5 2	
Thana.	39. Thana ...	17,485	2,843 10 60	154 26 07	2,688 23 73	678 12 8
	40. Kuria ...	11,460	...	...	...	...	...	...	...	...
	41. Banira ...	...	...	...	...	...	...	...	...	...
	42. Barvan ...	11,321	61,711 0 30	291 24 0	61,419 16 30	842 7 8	5 17 47	1,684 33 40	11 1 0	1,673 32 40	502 0 7
	43. Mahisat Kalva ...	11,322	...	...	...	...	...	...	...	...
	44. Bhiwardi ...	11,085	...	...	...	...	...	...	...	...
Total ...	68,222	61,711 0 30	291 24 0	61,419 16 30	842 7 8	5 17 47	4,723 4 20	165 27 07	4,562 16 33	1,080 13 3	
GRAND TOTAL ...	450,930	3,801,593 30 78	374,350 28 40	3,007,533 2 38	60,398 15 10	7 37 0	150,992 24 75	19,923 20 17	130,061 35 58	73,403 10 4	

		6					6		
		OHSS.					Class I.		
Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	
									M. s. t.
0 8 34	27,438 4 0	.....	27,438 4 0	41,157 2 8	M. s. t.	M. s. t.	M. s. t.	
0 28 58	573 22 60	.....	573 22 60	359 6 6	0 8 23	1,289,885 12 20	35,002 0 0	1,284,883 12 20
0 3 33	2,999 0 0	13 36 20	2,985 3 60	2,985 1 11	0 1 21	142,330 22 0	10 28 40	142,319 36 40	
.....	.....	.....	.....	.....	0 5 12	230,611 37 10	906 6 20	229,705 30 70
0 4 38	981 24 60	95 0 20	886 25 40	878 4 1	0 6 47	.....	.....	.....
.....	.....	.....	.....	.....	.....	91,075 34 20	3,064 16 40	88,011 17 60
0 31 43	479 84 40	.....	479 84 40	183 8 1	0 8 22	7,162 33 60	.....	7,162 33 60
.....	.....	.....	.....	.....	.....	Ra. 4,623 0 0	.....	Ra. 4,623 0 0
.....	.....	.....	.....	.....	.....	Cocoanuts	.....	Cocoanuts
0 10 33	32,482 18 0	102 4 40	32,379 10 40	48,088 7 0	0 7 8	1,761,036 9 20	28,282 9 20	1,732,754 1 10	
.....	.....	.....	.....	.....	.....	Ra. 4,623 0 0	.....	Ra. 4,623 0 0
.....	.....	.....	.....	.....	.....	Cocoanuts	.....	Cocoanuts
0 15 57	2,852 10 0	359 5 0	2,493 5 0	1,251 0 3	0 3 21	297,408 26 20	29,886 8 20	267,522 18 0	
.....	.....	.....	.....	.....	.....	Cocoanuts No. 249,215	Cocoanuts No. 37,596	Cocoanuts No. 219,626
0 18 57	2,852 10 0	359 5 0	2,493 5 0	1,251 0 3	0 3 21	297,408 26 20	29,886 8 20	267,522 18 0	
.....	.....	.....	.....	.....	.....	Cocoanuts No. 249,215	Cocoanuts No. 37,596	Cocoanuts No. 219,626
0 14 37	6,227 0 0	98 0 0	6,129 0 0	12,278 0 3	0 8 9	708,803 0 0	122,245 0 0	576,558 0 0	
0 16 65	1,145 28 50	.....	1,145 28 50	1,432 2 4	0 4 23	144,902 32 50	28 0 0	144,714 32 50
0 15 30	7,322 28 50	98 0 0	7,224 28 50	12,710 11 7	0 5 58	850,006 28 20	122,272 0 0	727,734 28 20	
0 11 4	22,110 0 0	54 0 0	22,056 0 0	47,184 0 2	0 3 9	913,690 0 0	372 0 0	913,318 0 0	
0 11 50	1,266 34 70	246 5 55	1,019 29 15	2,019 7 11	0 3 56	298,611 27 5	152,317 38 25	146,294 28 60	
0 8 20	.....	.....	.....	.....	.....	2,126 18 20	44 22 40	2,141 26 60
0 10 25	22,266 34 70	300 5 55	22,065 29 15	49,182 8 1	0 7 57	1,230,418 5 25	183,734 20 25	1,046,684 14 40	
0 8 13	1,030 8 13	174 11 10	856 8 3	512 4 7	0 1 77	Cocoanuts No. 151,925 3,998 carts grass & straw 6,029 22 37	224 10 24	Cocoanuts No. 151,925 3,998 carts grass & straw 6,262 22 12	
0 6 31	598 21 40	.....	598 21 40	271 0 0	0 2 37	19,265 4 40	1,897 28 0	17,367 12 40
0 6 22	1,722 54 52	174 11 10	1,548 23 42	962 5 4	0 2 12	106,944 27 50	1,891 28 24	105,053 29 26	
.....	.....	.....	.....	.....	.....	No. 151,925 Cocoanuts 3,998 carts grass & straw	.....	No. 151,925 Cocoanuts 3,998 carts grass & straw
0 11 23	57,807 4 13	1,070 27 25	56,736 16 68	1,10,186 0 3	0 6 40	4,334,625 27 16	227,511 9 40	3,947,024 24 48	
.....	.....	.....	.....	.....	.....	Ra. 4,623 0 0 No. 101,170 Grass & straw 3,998 carts	Cocoanuts No. 22,296	Ra. 4,623 0 0 No. 244,986 Grass & straw 3,998 carts

CLASS I—continued.			CLASS II.				CLASS III.		
Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per Head of Population.	Gross Imports.	Quantity or Value on which Refunds were given.	Net Imports.
Rs. a. p.	M. S. P.						M. S. P.	M. S. P.	M. S. P.
07,107 5 9	0 24 68						104,918 28 20	407 27 0	108,010 39 20
5,973 1 8	8 25 11						20,822 83 40	16 0 0	20,307 83 40
11,638 4 5	0 35 8								
2,470 8 2	13 23 63						17,721 10 70		17,721 10 70
350 0 6	1 9 17 Rs. a. p. 0 13 8								
1,18,181 10 1	9 17 53 Rs. 0 13 8						142,962 30 50	427 27 0	141,949 3 50
11,548 12 0	12 28 40 No. 74						25,060 30 0	717 85 0	34,343 35 0
11,548 12 0	12 28 40 No. 74						25,060 30 0	717 85 0	34,343 35 0
42,884 1 6	14 10 5						449,320 0 0	47,538 0 0	515,532 0 0
0,068 1 8	18 21 58						0,203 20 0		9,824 20 0
47,052 3 0	28 8 7						472,079 20 0	47,528 0 0	425,144 20 0
98,368 18 7	8 17 73						528,079 0 0	120 0 0	530,958 0 0
5,854 0 8	10 23 31	Rs. a. p. 3,63,630 0 0		Rs. a. p. 3,63,630 0 0	Rs. a. p. 2,447 11 6	Rs. a. p. 8 5 6			
1,070 18 2	0 8 40								
1,04,564 1 5	7 28 44	3,63,630 0 0		3,63,630 0 0	2,447 11 6	8 5 6	528,079 0 0	120 0 0	528,859 0 0
3,622 10 11	No. 67 Coconuts, 023 carts grass & straw. 0 14 38	No. 6,274		No. 6,274	433 7 0	No. 04	15,820 84 67	1,515 4 67	18,806 30 0
2,320 6 0	6 36 12								
368 1 8	1 27 83						208 8 26		308 8 26
5,707 2 5	2 22 70 No. 77 Coconuts, 023 carts grass & straw.	No. 6,274		No. 6,274	433 7 0	No. 04	15,523 88 13	1,515 4 67	14,008 53 25
2,67,141 12 11	9 1 38 Coconuts Rs. 0 13 3 No. 84 Grass & straw 023 carts.	Rs. 3,63,630 No. 6,274		Rs. 3,63,630 No. 6,274	3,881 2 0	Rs. 3 5 6 No. 04	1,192,868 38 63	50,308 28 67	1,142,305 11 70

		Class IV.					Class V.	
Net Amount of Tax collected.	Net Average Consumption or Expenditure per head of Population.	Gross Imports.	Quantity or value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per head of Population.	Gross Imports.	Quantity or value on which Refunds were given.
Rs. a. p.	Mds. s. c.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,258 13 6	0 31 60	1,64,740 13 7	.....	1,64,740 13 7	3,763 14 5	1 4 2	.....	.....
1,071 6 6	1 9 20	9,750 0 0	.....	9,750 0 0	189 10 0	0 9 6	12,675 12 0	.....
.....	.....	7,681 2 0	.....	7,681 2 0	133 9 9	0 3 2	22,050 0 0	711 4 0
.....
147 15 7	2 30 40	3,015 1 0	1,315 0 0	1,700 1 0	69 11 11	0 4 2	7,843 0 0	.....
.....
.....	.....	6,982 12 3	.....	6,982 12 3	69 13 0	1 2 2	7,507 14 3	.....
.....
5,508 3 7	0 37 2	1,91,979 15 10	1,313 0 0	1,90,666 15 10	4,166 11 7	1 0 9	26,797 0 9	711 4 0
.....
1,630 7 0	1 7 23	1,19,370 0 0	.....	1,19,370 0 0	2,347 3 7	4 2 0	44,580 0 0	1,920 0 0
.....
1,630 7 0	1 7 23	1,19,370 0 0	.....	1,19,370 0 0	2,347 3 7	4 2 0	44,580 0 0	1,920 0 0
.....
4,311 5 7	10 14 9	1,62,965 0 0	72,349 0 0	90,117 0 0	2,703 8 7	2 2 11	12,524 0 0	4,764 0 0
193 9 8	0 34 61	3,21,322 0 0	183 6 0	2,21,039 0 0	4,421 9 1	20 10 10	.....	.....
.....
6,504 18 1	8 14 26	3,24,168 6 0	78,002 6 0	3,11,186 0 0	7,124 14 8	6 1 11	12,524 0 0	4,764 0 0
.....
5,157 1 4	4 38 71	3,52,623 0 0	84 0 0	3,52,729 0 0	5,042 14 1	2 4 10	.....	.....
.....	.....	32,050 5 6	19,515 14 0	32,564 7 8	380 6 11	2 16 9	6,221 5 0	219 14 0
.....
5,157 1 4	4 38 71	4,10,902 8 6	19,209 14 0	3,91,703 7 6	9,032 5 0	3 4 4	2,225 5 6	215 14 0
.....
882 8 0	0 31 51	4,196 12 11	607 11 0	4,591 1 11	626 12 7	0 4 3	.....	.....
.....
38 1 3	0 0 57	.....	.....	.....	.....	.....	.....	.....
.....
300 4 8	0 19 33	5,198 12 11	607 11 0	4,591 1 11	426 12 7	0 4 3	.....	.....
.....
17,390 15 0	3 2 20	11,12,146 8 3	94,532 15 0	10,17,607 9 3	22,016 15 5	2 8 0	1,67,123 6 3	7,612 2 0

CLASS V—continued.

CLASS VI.

Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per head of Population.	Gross Imports.	Quantity or value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per head of Population.	Gross Imports.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
10,675 12 0	75 12 11	1 3 1	6,635 88 0	.....	9,860 86 0	4,850 9 6	0 2 3	21,32,440 15 8
51,539 2 0	1,282 8 8	2 8 5	632 10 0	.....	832 10 0	168 2 0	0 1 43	72,632 12 0
.....	.....	.....	6,458 0 0	.....	4,458 0 0	371 8 1	0 7 55	2,01,433 12 0
.....
7,563 0 0	61 12 0	1 2 10	257 7 0	.....	267 7 0	38 2 10	0 1 48	4,179 14 0
.....
7,507 14 8	56 7 6	1 4 7	779 34 40	.....	779 34 40	97 7 10	0 5 27	48,653 3 3
.....
60,085 12 0	1,456 0 0	1 10 6	12,763 7 10	.....	12,763 7 40	5,461 14 8	0 2 54	24,59,633 8 11
.....
42,860 0 0	386 11 9	1 7 6	3,460 10 0	464 0 0	2,996 10 0	330 5 3	0 4 10	1,73,935 0 0
.....
42,860 0 0	386 11 9	1 7 6	3,460 10 0	464 0 0	2,996 10 0	330 5 3	0 4 10	1,73,935 0 0
.....
8,760 0 0	182 9 8	0 3 6	8,030 0 0	2,476 0 0	5,554 0 0	694 4 7	0 6 42	4,58,009 0 0
.....	.....	.....	10,302 26 60	.....	10,302 26 60	678 6 0	0 33 43	1,63,184 4 0
.....
8,760 0 0	182 9 8	0 3 6	12,332 26 60	2,476 0 0	15,808 26 60	1,372 10 7	0 12 38	8,61,233 4 0
.....
2,015 7 6	50 6 10	0 2 11	11,162 0 0	10,736 33 0	11,162 0 0	2,091 4 2	0 4 9	9,55,463 0 0
.....	.....	.....	11,250 14 0	.....	522 21 0	47 11 3	0 1 73	.....
.....
2,015 7 6	50 6 10	0 2 11	22,421 14 0	10,736 33 0	11,684 21 0	2,098 15 5	0 3 73	9,55,463 0 0
.....
.....	.....	.....	11,888 2 50	9,639 7 10	2,248 85 49	593 7 6	0 5 14	.....
.....	.....	.....	1,125 34 0	122 21 23	907 12 63	200 2 6	0 8 38	.....
.....	.....	.....	1,069 10 0	61 25 0	1,017 25 0	200 1 1	0 3 45	29,769 8 0
.....	.....	.....	114 16 83	.....	114 16 83	42 14 6	0 0 32	4,665 8 0
.....	.....	.....	612 0 0	.....	4,612 0 0	576 8 0	0 15 63	.....
.....	.....	.....	18,509 23 32	9,800 13 38	9,000 9 74	1,709 1 7	0 5 66	31,384 0 0
.....
1,39,321 4 8	2,476 6 3	1 0 11	75,737 1 52	23,466 6 38	52,300 35 14	11,063 15 1	0 4 66	42,71,593 12 11

No. IV.

Municipalities in the Northern Division during the year 1893-94, the Consumption or Expenditure Taxation per head of Population.

12				13					14	
CLASS VII.				CLASS VIII.					INCIDENCE OF TAXATION PER HEAD OF POPULATION	
Quantity or value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per head of Population.	Gross Imports.	Quantity or value on which Refunds were given.	Net Imports.	Net Amount of Tax collected.	Net Average Consumption or Expenditure per head of Population.	Class I.	Total Outfit.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,00,065 2 0	16,42,364 13-8	23,850 14 0	18 9 5	3,55,848 12 0	31 4 0	3,25,812 8 0	5,097 8 0	2 9 2	0 11 11	1 1 3
145 8 0	73,737 4 0	970 7 8	4 6 7	35,422 4 0		13,422 4 0	201 8 4	0 15 0	0 5 10	0 8 4
5,745 0 0	1,06,678 12 0	2,445 16 8	8 6 11	23,763 8 0		23,703 8 0	233 10 1	1 0 6	0 9 0	0 11 1
	4,179 14 0	20 9 8	0 10 5	860 12 0		860 12 0	2 0 10	0 2 2	0 6 1	0 6 11
2,047 12 0	46,004 5 9	351 11 7	7 15 0	17,244 8 3	1,888 0 0	16,356 8 3	116 8 3	2 10 2	0 3 7	0 4 0
4,97,093 7 6	19,01,645 1 5	29,634 11 4	10 12 1	3,91,132 12 3	1,804 4 0	3,89,328 8 3	5,892 18 0	1 2 1	0 10 4	0 14 11
4,210 0 0	1,69,725 0 0	2,970 5 11	6 13 6	1,57,093 0 0	2,380 0 0	1,54,713 0 0	2,970 4 10	6 5 3	0 0 4	0 12 7
4,210 0 0	1,69,725 0 0	2,970 5 11	6 13 6	1,57,093 0 0	2,380 0 0	1,54,713 0 0	2,970 4 10	6 5 3	0 0 4	0 12 7
9,073 0 0	4,89,026 0 0	4,890 4 3	12 2 10	2,17,673 0 0	27,191 0 0	1,90,482 0 0	2,903 1 8	4 11 10	1 1 0	1 7 3
12,310 12 0	1,40,323 8 0	1,403 3 0	13 2 9	26,771 10 8	64 0 0	26,707 10 8	416 11 11	3 8 0	0 7 7	1 2 3
21,383 12 0	6,29,849 8 0	6,298 8 0	12 6 3	2,44,414 10 8	27,255 0 0	2,17,159 10 8	3,318 12 4	4 4 4	0 12 0	1 4 2
1,85,600 0 0	7,69,533 0 0	11,536 8 0	7 1 4	3,14,131 0 0		3,14,131 0 0	4,707 0 3	2 14 3	0 14 8	1 8 7
									0 6 10	0 9 5
									0 1 8	0 1 8
1,85,600 0 0	7,69,533 0 0	11,536 8 0	7 1 4	3,14,131 0 0		3,14,131 0 0	4,707 0 3	2 14 3	0 12 5	1 0 9
									0 2 4	0 4 0
										0 0 5
	26,768 8 0	200 12 2	2 5 11	1,654 0 0	1 0 0	1,653 0 0	22 12 0	0 2 4	0 8 4	0 4 0
	4,565 8 0	66 8 3	0 8 5						0 0 8	0 0 9
										0 0 0
	21,334 0 0	280 2 5	1 2 2	1,654 0 0	1 0 0	1,653 0 0	24 12 0	0 2 4	0 2 1	0 1 11
7,09,187 2 6	35,62,406 9 5	50,726 2 8	8 0 10	11,08,455 4 11	21,699 4 0	10,76,756 2 11	16,613 15 11	7 12 1	0 10 9	0 14 1

* For the difference of Rs. 71-12-11 between the net octroi collections as worked out from this statement and as worked out from Statement No 11, vide Statement A. accompanying the Administration Report of the Virginia Municipality (page 23 of the printed Administration Report of the Municipality in the Annual Report).

J. K. SPENCE,
Commissioner, N. D.

STATEMENT

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the several per head, and the Incidence of

Name of Municipality.	Population by Census of 1891.	GRAIN.					SUGAR.			
		Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	
										M. s. t.
Ahmednagar	61,469	483,827 0 0	...	483,827 0 0	12,206 6 0	11 24 17	16,166 0 0	...	16,166 0 0	
Bhilsar	9,733	54,980 34 0	39 34 0	54,942 10 0	1,197 8 0	5 25 53	1,190 0 0	...	1,190 0 0	
Bangunnee	...	...	...	...	...	...	...	...	...
Vambori	...	...	...	...	...	...	...	...	...
Total	61,463	638,807 34 0	39 34 0	638,768 10 0	14,397 14 0	10 19 7	17,356 0 0	...	17,356 0 0	
Amalner	...	...	...	...	...	...	...	...	...
Farole	...	...	...	...	...	...	...	...	...
Erandol	...	...	...	...	...	...	...	...	...
Dharmagaon	...	...	...	...	...	...	...	...	...
Bhadgaon	...	...	...	...	...	...	...	...	...
Majli	...	...	...	...	...	...	...	...	...
Chopda	15,055	32,058 0 0	...	32,058 0 0	249 6 0	2 1 73	1,463 10 0	...	1,463 10 0	
Shirpur	10,142	28,780 0 0	...	28,780 0 0	214 15 3	2 23 41	1,291 0 0	...	1,291 0 0	
Sindkheda	...	...	...	...	...	...	...	...	...
Betavad	3,372	71 0 0	...	71 0 0	8 4 0	9 9 67	52 0 0	...	52 0 0	
Savda	...	...	...	...	...	...	...	...	...
Yaval	...	...	...	...	...	...	...	...	...
Verangan	...	...	...	...	...	...	...	...	...
Bhusawal	...	...	...	...	...	...	...	...	...
Jalgaon	14,072	133,266 0 0	623 0 0	133,266 0 0	1,750 14 3	9 1 46	7,662 0 0	5,705 0 0	1,957 0 0	
Dhulla	21,883	287,487 0 0	44,124 0 0	243,363 0 0	5,902 3 5	11 4 59	12,279 0 0	4,478 0 0	7,801 0 0	
Bongir	...	...	...	...	...	...	...	...	...
Taloda	5,093	...	...	...	...	...	...	...	...
Shahada	6,415	22,310 0 0	...	22,310 0 0	485 10 0	3 14 72	633 0 0	...	633 0 0	
Prakasha	2,681	6,263 0 0	...	6,263 0 0	92 9 0	1 22 0	103 0 0	...	103 0 0	
Nandurbar	7,066	91,658 10 0	1,513 0 0	90,145 10 0	1,824 6 6	11 30 30	7,672 80 0	686 10 0	6,986 80 0	
Faispur	...	...	...	...	...	...	...	...	...
Total	91,739	601,983 10 0	46,264 0 0	555,610 10 0	10,233 4 11	6 25 44	31,866 0 0	10,204 10 0	21,001 30 0	
Malgaon	15,802	34,725 30 0	...	34,725 30 0	1,469 12 0	2 9 48	2,470 30 0	...	2,470 30 0	
Yeola	19,841	86,980 0 0	10,678 0 0	46,283 0 0	2,621 7 0	2 18 0	5,273 0 0	3,785 0 0	1,537 0 0	
Nalk	24,439	443,703 30 0	2,818 10 0	440,885 10 0	7,243 7 6	18 1 70	12,989 20 0	19 6 0	12,969 14 0	
Sinnar	...	...	...	...	...	...	...	...	...
Igatpur	...	...	...	...	...	...	...	...	...
Trimbak	...	...	...	...	...	...	...	...	...
Total	68,703	536,839 10 0	13,490 10 0	521,893 0 0	11,354 11 0	8 35 6	20,040 10 0	3,754 6 0	16,286 4 0	
Poona City	119,790	1,164,320 0 0	229,741 0 0	943,679 0 0	42,432 15 5	7 37 53	30,496 0 0	3,198 0 0	22,298 0 0	
Blavad	6,332	42,179 13 0	...	42,179 13 0	1,749 14 6	6 34 9	2,339 38 0	...	2,339 38 0	
Jejuri	3,499	3,321 23 0	...	3,321 23 0	73 1 7	0 38 24	866 38 0	...	866 38 0	
Baranatti	5,110	45,221 19 0	20 0 0	45,201 19 0	1,039 4 6	8 14 16	180 20 0	...	180 20 0	
Indapur	5,244	83,249 30 0	...	82,240 30 0	236 0 10	16 27 30	322 0 0	...	322 0 0	
Sirur	5,674	55,243 0 0	...	55,243 0 0	1,884 10 0	9 28 24	5,233 0 0	...	5,233 0 0	
Telegaon	4,470	34,543 37 0	780 0 0	33,683 27 0	387 2 3	7 21 0	3,063 30 0	...	3,063 30 0	
Lonavla	...	...	...	...	...	...	...	...	...
Ehed	...	...	...	...	...	...	...	...	...
Alandi	...	...	...	...	...	...	...	...	...
Junnar	...	...	...	...	...	...	...	...	...
Poona Suburban	...	...	...	...	...	...	...	...	...
Total	140,361	1,486,977 32 0	221,541 0 0	1,215,436 32 0	43,293 7 7	8 5 42	43,430 4 0	3,198 0 0	22,298 4 0	
Satara	25,749	204,708 0 0	10 30 0	204,697 20 0	10,129 10 10	7 37 79	3,534 21 0	...	3,534 21 0	
Wai	14,473	82,970 10 0	19 0 0	82,958 10 0	2,071 14 2	6 26 3	861 0 0	2 0 0	879 0 0	
Rahimatpur	6,670	17,261 0 0	...	17,261 0 0	366 15 1	2 28 30	247 0 0	...	247 0 0	
Karad	12,986	127,642 18 0	...	127,642 18 0	1,862 6 5	10 22 32	3,645 32 0	...	3,645 32 0	
Jalgaon	...	...	...	...	...	...	...	...	...
Ashta	...	...	...	...	...	...	...	...	...
Tarapur	11,961	52,903 0 0	...	52,903 0 0	1,750 0 0	4 27 34	...	...	...
Vita	5,684	5,653 0 0	...	5,653 0 0	214 8 0	1 2 18	2,810 0 0	...	2,810 0 0	
Majli	4,189	2,112 0 0	...	2,112 0 0	44 6 3	0 20 13	87 0 0	...	87 0 0	
Puneavli	2,932	9,133 0 0	96 0 0	9,133 0 0	240 4 8	3 6 70	4,245 30 0	465 0 0	3,980 30 0	
Mhasvad	6,415	10,793 9 0	...	10,793 9 0	345 0 3	1 27 24	226 26 0	...	226 26 0	
Malcolmeth	...	...	...	...	...	...	...	...	...
Satara Suburban	...	...	...	...	...	...	...	...	...
Shirala	...	...	...	...	...	...	...	...	...
Bhivadi	...	...	...	...	...	...	...	...	...
Kasegaon	...	...	...	...	...	...	...	...	...
Total	97,006	612,600 32 2	118 30 0	612,482 12 0	17,008 11 9	6 36 57	18,899 39 0	457 0 0	16,442 39 0	
Sholapur	52,329	494,832 0 0	...	494,832 0 0	3,157 0 10	7 37 45	6,972 0 0	40 0 0	6,932 0 0	
Barshi	...	...	...	...	...	...	...	...	...
Karnata	6,437	109,600 0 0	260 0 0	109,340 0 0	2,423 2 9	10 2 10	870 0 0	...	870 0 0	
Pancherpur	19,076	175,733 19 0	...	175,733 19 0	6,543 13 10	8 31 09	3,061 30 0	...	3,061 30 0	
Bangola	5,733	3,750 0 0	...	3,750 0 0	117 8 3	0 28 13	49 0 0	...	49 0 0	
Total	94,475	777,903 19 0	260 0 0	777,639 19 0	17,265 8 8	6 9 20	10,981 30 0	40 0 0	10,941 30 0	
GRAND TOTAL	532,888	4,403,821 17 0	2,81,708 14 0	4,122,110 3 0	1,18,563 8 5	7 29 38	140,173 3 0	23,318 16 0	116,859 27 0	

		5					6		
		Gross.					CLASS 1.		
Amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
M. S. P.	M. S. T.	M. S. T.	M. S. T.	M. S. T.	M. S. P.	M. S. T.	M. S. T.	M. S. T.	M. S. T.
543 2 0	0 15 40	5,459 0 0	...	5,459 0 0	651 1 0	0 5 19	649,269 0 0	...	649,269 0 0
233 0 0	0 4 71	859 0 0	...	859 0 0	86 12 0	0 3 42	0,414 6 0	82 0 0	0,332 6 0
766 2 0	0 13 40	6,318 0 0	...	6,318 0 0	737 13 0	0 4 73	658,683 0 0	81 0 0	658,602 0 0
182 15 0	0 3 50	39 25 0	...	39 25 0	9 15 0	0 0 9	20,056 15 0	...	20,056 15 0
108 0 0	0 5 7	538 0 0	...	538 0 0	68 8 0	0 2 9	81,598 0 0	...	81,598 0 0
2 0 0	0 0 49	...	...	...	...	...	1,447 0 0	...	1,447 0 0
167 14 0	0 5 27	664 0 0	102 0 0	562 0 0	47 6 0	0 1 43	169,602 0 0	21,087 0 0	148,515 0 0
391 0 0	0 4 21	943 80 0	98 10 0	845 20 0	246 8 0	0 1 43	339,606 20 0	61,629 20 0	277,976 20 0
36 10 0	0 3 58	...	...	...	...	...	3,090 0 0	...	3,090 0 0
23 25 0	0 4 13	...	...	...	...	...	24,646 0 0	...	24,646 0 0
7 10 0	0 1 9	...	...	...	...	...	11,363 0 0	...	11,363 0 0
605 4 0	0 35 75	5 0 0	...	5 0 0	1 4 0	0 0 2	99,238 0 0	2,198 10 0	97,039 20 0
923 4 9	0 9 12	2,187 25 0	200 10 0	1,987 15 0	371 6 0	0 1 11	781,844 25 0	84,915 0 0	696,929 25 0
248 15 0	0 8 32	607 30 0	...	607 30 0	48 4 0	0 1 45	25,452 20 0	807 0 0	24,645 20 0
480 0 0	0 9 0	2,998 30 0	1,068 20 0	1,930 10 0	683 4 0	0 4 0	86,758 36 0	1,110 0 0	85,648 36 0
209 8 3	0 21 8	6,412 20 0	636 10 0	5,776 10 0	1,202 8 9	0 9 30	463,004 20 0	3,523 24 0	459,480 24 0
1,046 5 9	0 11 40	10,019 0 0	1,774 20 0	8,244 10 0	1,618 14 9	0 5 62	555,218 20 0	5,446 20 0	549,772 20 0
1,903 7 11	0 7 39	15,297 0 0	2,037 0 0	13,260 0 0	3,421 13 10	0 4 87	2,807,240 0 0	370,617 0 0	2,436,623 10 0
178 15 0	0 14 87	179 30 0	...	179 30 0	32 7 6	0 1 10	6,766 3 0	...	6,766 3 0
72 0 0	0 10 0	61 39 0	...	61 39 0	11 5 0	0 0 87	6,638 9 0	...	6,638 9 0
11 4 0	0 1 26	170 14 0	...	170 14 0	59 0 0	0 1 20	57,610 6 0	12,292 0 0	45,318 6 0
16 14 0	0 2 73	172 8 0	...	172 8 0	40 8 2	0 1 25	45,701 15 0	...	45,701 15 0
1035 7 0	0 27 44	600 0 0	...	600 0 0	90 3 8	0 4 24	7,026 0 0	...	7,026 0 0
209 13 0	0 35 33	330 27 0	...	330 27 0	37 14 6	0 2 76	52,354 1 0	652 0 0	51,692 1 0
6,870 5 2	0 9 34	16,811 25 0	2,037 0 0	14,774 25 0	3,713 14 1	0 4 76	2,491,774 23 0	383,751 0 0	2,099,023 23 0
316 11 0	0 5 39	2,709 34 0	...	2,709 34 0	705 7 8	0 4 17	417,987 28 0	751 20 0	417,236 8 0
320 8 0	0 2 68	516 8 40	9 0 0	507 8 40	161 4 0	0 1 64	118,347 35 40	25 0 0	118,322 35 40
28 18 0	0 1 38	26 10 0	...	26 10 0	6 12 9	0 0 23	17,524 10 0	...	17,524 10 0
91 13 8	0 12 3	5,268 4 0	...	5,268 4 0	64 10 0	0 17 39	161,692 27 0	...	161,692 27 0
47 10 0	0 1 0	128 0 0	...	128 0 0	22 13 6	0 0 39	58,220 0 0	...	58,220 0 0
46 0 0	0 30 8	29 0 0	...	29 0 0	1 15 0	0 0 18	10,013 0 0	...	10,013 0 0
8 10 0	0 0 68	57 0 0	...	57 0 0	5 8 0	0 0 44	2,256 0 0	...	2,256 0 0
84 12 0	1 13 50	12 20 0	...	12 20 0	1 2 9	0 0 6	15,916 0 0	608 0 0	15,308 0 0
11 13 9	0 1 38	47 18 0	...	47 18 0	5 1 0	0 0 23	17,171 20 0	...	17,171 20 0
1,381 1 3	0 7 7	8,786 14 40	9 0 0	8,777 14 40	974 8 2	0 4 2	807,007 11 40	1,379 20 0	805,627 21 40
1,610 7 0	0 4 38	2,546 39 0	43 20 0	2,504 19 0	1,979 2 0	0 1 49	1,150,374 20 0	18,196 10 0	1,132,178 20 0
72 7 0	0 5 32	192 0 0	...	192 0 0	40 5 0	0 1 15	120,398 0 0	266 0 0	119,132 0 0
554 2 0	0 6 15	2,372 18 0	...	2,372 18 0	632 14 0	0 4 69	337,02 26 0	1,068 0 0	335,954 26 0
4 8 0	0 0 27	12 0 0	...	12 0 0	3 0 0	0 0 7	8,325 0 0	...	8,325 0 0
3,241 8 0	0 4 51	5,123 8 0	42 20 0	5,080 28 0	2,656 6 0	0 2 12	1,698,496 26 0	17,548 10 0	1,679,948 16 0
15,489 10 11	0 8 61	49,246 2 40	4,063 20 0	45,182 22 40	10,166 15 6	0 2 21	4,661,122 27 40	492,118 18 0	4,169,004 11 40

6		7						8		
CLASS I. - continued.		CLASS II.						CLASS III.		
Net amount of tax collected.	Net average consumption of expenditure per head of population.	Gross imports.	Quantity of value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption of expenditure per head of population.	Gross imports.	Quantity of value on which refunds were given.	Net imports.	
Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M.	
5,383 7 9	15 22 77	...	...	...	...	...	134,387 0 0	4,965 0 0	120,972
801 15 6	0 38 29	...	...	...	...	...	3,516 25 0	...	3,618 1
7,184 7 8	15 59 24	...	...	...	...	...	137,863 25 0	4,306 0 0	133,489 1
...	
916 8 0	1 11 30	3,467 0 0	...	3,467 0 0	269 11 0	0 3 6	1,674 0 0	...	1,674 0	
1,708 0 6	8 1 66	2,225 0 0	...	2,225 0 0	68 4 0	0 3 6	9,319 0 0	...	9,319 0	
118 0 0	0 17 13	...	...	...	...	...	881 0 0	...	881
...	
2,642 15 3	10 4 50	...	...	...	...	...	63,397 0 0	4,467 0 0	59,940
10,680 6 11	12 28 0	...	...	...	...	...	14,669 10 0	1,728 50 0	12,943
129 0 0	0 15 21	...	...	...	...	...	465 0 0	...	465
953 9 8	6 17 29	...	...	...	...	...	208 0 0	...	208
197 8 9	3 5 30	...	...	...	...	...	120 0 0	...	120
2,030 13 8	15 26 28	...	...	...	...	...	780 10 0	75 0 0	705
19,596 7 2	7 15 0	5,692 0 0	...	5,692 0 0	323 15 0	0 3 6	91,019 20 0	6,287 20 0	84,733	
1,147 15 6	1 23 47	...	...	...	...	...	3,843 20 0	...	3,843
2,363 0 6	5 21 0	...	...	...	...	...	63,677 20 0	27 0 0	63,650
9,665 4 6	18 32 25	...	...	...	...	...	37,010 5 0	168 25 6	36,840
...	
12,166 10 6	9 26 3	...	...	...	...	...	103,931 5 0	106 15 6	103,724
74,008 4 0	16 12 0	...	...	...	...	...	841,485 0 0	80,084 0 0	761,401
983 4 3	0 38 28	243 0 0	...	243 0 0	11 14 0	0 0 7	17,283 85 0	...	17,283	
517 7 10	1 34 43	4,254 0 0	...	4,254 0 0	132 14 0	1 8 7	3,084 20 0	...	3,084	
1,802 11 9	8 14 37	...	...	...	...	...	6,957 20 0	...	6,957
1,430 10 4	8 24 63	...	...	...	...	...	3,126 32 0	...	3,126
920 7 8	1 10 33	...	...	...	...	...	5,463 0 0	...	5,463
1,676 4 9	11 30 20	...	...	...	...	...	21,120 20 0	11,966 0 0	19,154
...	
60,698 2 8	14 1 72	4,497 0 0	...	4,497 0 0	144 12 0	0 7 8	911,521 7 0	92,039 0 0	819,482	
15,943 1 9	16 3 6	6,715 0 0	...	6,715 0 0	275 6 0	0 4 3	144,492 88 0	160 30 0	144,326	
3,196 10 8	9 12 8	1,723 0 0	165 0 0	1,557 0 0	35 8 0	5 1 11	31,776 30 0	...	31,776	
393 8 10	3 25 7	...	...	...	...	...	751 13 28	...	751
2,750 0 9	12 21 17	2,393 0 0	...	2,393 0 0	74 12 0	0 3 2	75,751 8 0	...	75,751	
...	
2,146 6 8	5 8 72	...	...	...	...	...	54,984 0 0	...	54,984
332 0 6	1 26 8	40 0 0	...	40 0 0	0 11 6	0 0 1	1,524 0 0	...	1,524	
50 5 3	0 21 48	...	...	...	...	...	...	...	...
393 2 3	5 11 4	...	...	...	...	...	...	...	...
679 10 8	2 27 8	...	...	...	...	...	939 10 0	9 0 0	930
...	
29,664 4 8	9 3 26	10,669 0 0	165 0 0	10,704 0 0	286 5 6	0 8 1	810,201 20 28	176 20 0	810,026	
31,031 9	17 35 2	1,90,318 0 0	...	1,90,318 0 0	...	3 0 10	201,190 0 0	186 20 0	201,004	
3,057 1 9	18 26 20	...	...	...	...	...	29,214 0 0	106 0 0	29,108
13,068 14 6	16 23 53	...	...	...	...	...	278,760 7 8	...	278,752
806 6 2	1 16 7	...	...	...	...	...	350 0 9	...	350
47,492 15 8	16 23 45	1,90,318 0 0	...	1,90,318 0 0	...	2 0 8	810,504 7 0	294 20 0	810,209	
1,90,692 16 6	11 38 3	2,11,376 0 0	165 0 0	2,11,311 0 0	858 0 8	0 6 4	2,065,025 4 28	103,328 5 0	1,961,696 1	

		CLASS IV.					CLASS V.	
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption of expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.
8,181 8 0	8 4 50	61,916 0 0	240 0 0	61,676 0 0	1,229 8 3	1 7 8	12,067 0 0	60 0 0
864 12 0	0 14 36	10,744 0 0	797 0 0	9,947 0 0	327 10 0	1 0 4	12,904 0 0	...
3,525 15 9	2 23 87	72,660 0 0	1,087 0 0	71,573 0 0	1,557 2 3	1 0 3	24,981 0 0	60 0 0
...
85 7 0	0 4 22	28,082 0 0	...	28,082 0 0	379 9 6	1 12 7	10,028 0 0	...
143 11 0	0 36 60	11,402 0 0	...	11,402 0 0	323 12 0	1 2 9	...	...
36 0 0	0 4 41	5,207 0 0	...	5,207 0 0	63 12 0	1 3 8	...	...
...
656 12 8	4 0 56	20,314 0 0	...	20,314 0 0	77 3 9	1 0 2	94,929 0 0	8,618 0 0
2,155 8 0	0 23 53	62,566 0 0	898 0 0	61,672 0 0	1,328 8 3	2 12 1	3,01,032 0 0	89,943 0 0
15 10 0	0 2 24	1,61,000 0 0	...	1,61,000 0 0	2,012 0 0	...	8,880 0 0	...
14 4 0	0 1 22	9,571 0 0	...	9,571 0 0	168 4 0	...	12,801 0 0	...
8 4 0	0 1 24	305 0 0	...	305 0 0	4 5 0	...	1,825 0 0	...
52 4 0	0 3 55	8,944 0 0	...	8,944 0 0	1,677 0 0	...	19,400 0 0	720 0 0
...
2,916 13 6	0 36 75	3,08,200 0 0	898 0 0	3,07,307 0 0	6,314 3 6	6 10 10	4,48,745 0 0	98,981 0 0
...
872 15 0	0 8 50	14,529 0 0	...	14,529 0 0	140 4 0	0 15 0	18,312 8 0	...
1,868 9 9	3 15 0	10,479 0 0	...	10,479 0 0	344 12 6	1 1 0	8,615 0 0	...
1,260 2 6	1 20 26	1,00,253 0 0	698 0 0	99,555 0 0	1,583 0 0	4 1 3	77,990 11 0	318 8 0
...
3,299 11 3	1 3 29	1,34,261 0 0	598 0 0	1,33,663 0 0	3,668 1 0	3 4 4	99,918 3 0	318 8 0
...
15,954 4 10	5 16 31	8,77,055 0 0	3,20,367 0 0	5,56,688 0 0	17,229 5 3	4 11 0	3,58,006 0 0	86,425 0 0
757 8 5	2 28 28	2,435 14 0	...	2,435 14 0	274 15 6	0 13 7	3,415 14 0	...
170 14 6	0 35 45	3,715 10 0	...	3,715 10 0	87 11 0	0 12 6	75 0 1	...
75 12 0	1 11 35	3,059 8 0	...	3,059 8 0	89 7 9	0 21 8	2,024 0 0	100 0 0
30 10 6	0 23 58	2,468 5 0	10 0 0	2,468 5 0	33 11 0	0 7 8	242 13 0	...
874 1 3	1 20 58	12,631 0 0	14 8 0	12,616 8 0	377 5 9	2 4 3	1,945 0 0	100 0 0
654 4 0	4 11 31	5,624 12 0	58 0 0	5,566 12 0	118 14 0	1 3 8	31,717 0 0	...
...
18,423 5 6	5 19 38	9,09,788 1 0	3,20,448 8 0	5,89,341 2 0	18,207 7 0	3 12 1	3,61,576 3 1	86,735 0 0
...
4,273 11 4	5 24 16	40,456 0 0	937 0 0	39,519 0 0	1,485 11 2	1 3 7	32,620 0 0	30 0 0
630 2 8	2 21 75	11,718 0 0	...	11,718 0 0	272 3 0	0 15 8	21,108 0 0	...
21 10 9	0 4 40	920 0 0	...	920 0 0	12 15 3	0 2 3	6,993 8 0	...
3,685 4 4	6 10 54	11,077 5 0	...	11,077 5 0	198 15 10	0 15 5	12,507 0 0	...
...
7,246 15 10	4 35 18	613 0 0	...	613 0 0	11 1 6	0 1 7	2,180 0 0	1,240 0 0
35 10 0	0 17 22	...	...	...	...	...	2,100 0 0	...
...	...	...	...	...	...	...	6,109 0 0	60 0 0
97 4 0	0 6 64	...	...	...	...	...	871 0 0	...
...
0,831 11 8	3 22 42	65,382 8 0	917 0 0	64,465 8 0	1,028 14 9	1 0 6	1,18,549 8 0	1,317 0 0
...
6,774 13 9	8 9 0	5,58,883 0 0	349 0 0	5,58,534 0 0	4,729 7 6	9 15 3	1,79,660 0 0	12,400 0 0
811 0 0	4 20 60	6,588 0 0	...	6,588 0 0	102 15 0	1 0 8	2,652 8 0	...
4,132 1 5	14 0 14	34,320 6 0	...	34,320 6 0	955 6 2	1 11 6	60,472 4 0	...
2 0 0	0 2 35	394 0 0	...	394 0 0	3 25 0	0 1 1	197 0 0	...
...
1,720 5 11	5 18 2	5,00,683 6 0	340 0 0	5,00,343 6 0	5,772 71 8	6 5 8	2,37,980 13 0	12,400 0 0
...
10,767 15 7	3 27 21	20,80,966 13 0	3,34,240 8 0	17,46,726 5 0	38,347 8 2	3 5 0	12,11,570 10 1	1,00,898 8 0

10			11					
CLASS V. continued.			CLASS VI.					
Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.
Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
12,087 0 0	207.11 8	0 4 7	7,079 0 0	...	7,079 0 0	423 5 6	0 6 63	1,25,500 0 0
12,904 0 0	168 18 6	1 5 3	1,476 38 0	...	1,476 38 0	35 0 0	0 1 77	89,974 0 0
24,941 0 0	376 0 0	0 7 9	8,555 39 0	...	8,555 39 0	483 5 6	0 6 52	2,15,274 0 0
...
10,029 0 9	80 7 6	0 10 3	135 3 20	...	135 3 20	35 5 8	0 0 28	82,437 0 0
...	...	...	164 0 0	...	164 0 0	19 9 0	0 1 76	24,940 0 0
88,311 0 0	354 5 6	5 14 1	618 0 0	...	618 0 0	42 2 0	0 1 48	2,08,693 0 0
2,11,439 0 0	2,516 3 9	9 10 7	2,525 50 0	...	2,525 30 0	414 4 0	0 4 40	3,47,473 0 0
9,680 0 0	111 0 0	1 1 7	180 0 0	...	180 0 0	5 2 0	0 0 71	29,300 0 0
12,601 0 0	150 15 6	1 19 4	789 0 0	...	789 0 0	52 14 0	0 4 42	33,091 0 0
1,328 0 0	17 7 2	0 7 11	7 0 0	...	7 0 0	0 8 0	0 0 8	7,705 0 0
15,680 0 0	242 0 0	2 7 0	705 0 0	...	705 0 0	47 0 0	0 3 54	78,125 0 0
...
2,49,764 0 0	4,502 3 5	4 7 6	5,119 38 20	26 0 0	5,083 38 20	607 13 3	0 2 39	8,80,289 0 0
18,312 8 0	156 5 6	1 2 11	2,194 30 0	...	2,194 30 0	193 5 0	0 5 53	2,82,808 8 0
8,618 0 0	62 4 0	0 8 0	1,033 0 0	...	1,033 0 0	300 8 0	0 2 0	2,65,767 8 0
77,977 3 0	1,276 4 9	8 9 6	3,248 10 0	...	3,248 10 0	405 6 6	0 5 25	95,192 8 0
...
49,004 11 0	2,494 14 3	1 11 1	6,470 30 0	...	6,470 30 0	709 5 6	0 4 33	5,01,168 8 0
...
2,66,971 0 0	2,550 14 2	2 5 11	27,808 9 0	15,078 0 0	22,728 9 0	2,699 5 2	0 3 78	14,98,958 0 0
2,415 14 0	37 2 9	0 6 1	248 10 0	...	248 10 0	26 12 0	0 0 14	22,823 0 0
78 3 1	4 0 6	0 0 4	10 10 38	...	10 10 38	14 18 0	0 0 9	7,385 0 0
1,874 0 0	31 12 0	0 2 6	678 31 0	...	678 31 0	28 9 0	0 4 20	64,487 0 0
242 13 0	13 9 6	0 0 8	273 5 0	...	273 5 0	16 7 3	0 2 7	53,858 8 0
1,905 0 0	52 3 0	0 5 6	749 0 0	...	749 0 0	81 12 6	0 5 39	20,310 0 0
31,567 0 0	254 4 9	4 13 0	598 0 0	30 0 0	568 0 0	40 5 0	0 0 4	43,072 0 0
...
2,04,741 8 1	2,019 14 9	1 15 8	29,756 18 36	15,605 0 0	24,151 16 36	2,047 15 11	0 3 63	17,01,727 8 0
...
85,190 0 0	403 8 11	1 4 3	1,459 9 0	...	1,459 9 0	448 14 6	0 2 31	3,52,173 0 0
21,190 0 0	332 2 4	1 11 3	690 0 0	...	690 0 0	107 13 0	0 2 17	1,34,777 0 0
6,893 8 0	108 14 7	0 15 10	105 0 0	...	105 0 0	8 3 0	0 0 57	1,39,003 8 0
12,807 0 0	280 4 3	1 0 11	118 80 0	...	118 10 0	14 0 0	0 0 20	1,09,443 0 0
...
22,269 0 0	168 0 8	2 15 3	140 0 0	...	140 0 0	27 0 0	0 0 39	68,716 8 0
2,136 0 0	16 9 6	0 6 2	108 0 0	...	108 0 0	5 0 0	0 0 66	14,245 0 0
2,100 0 0	31 6 9	0 9 1	77 0 0	...	77 0 0	2 3 3	0 0 59	3,000 0 0
6,860 0 0	84 3 9	2 5 10	344 0 0	...	344 0 0	5 8 6	0 4 59	44,892 8 0
631 0 0	3 8 9	0 1 7	264 15 0	...	264 15 0	27 7 6	0 1 5	89,843 0 0
...
1,17,354 8 0	1,423 11 6	1 5 6	3,306 28 0	...	3,306 28 0	644 2 6	0 1 41	8,90,360 8 6
...
1,66,190 0 0	2,107 2 3	2 10 8	4,725 10 0	115 10 0	4,610 0 0	871 14 3	0 2 77	5,54,900 0 0
2,682 8 0	27 12 0	0 6 7	180 0 0	...	180 0 0	15 3 9	0 1 9	1,36,370 0 0
55,402 4 0	811 5 8	2 12 2	1,375 25 0	...	1,375 25 0	88 5 3	0 2 60	83,800 10 0
197 0 0	2 4 0	0 0 4	85 0 0	...	85 0 0	6 10 0	0 0 47	8,120 0 0
...
2,25,421 12 0	2,948 10 0	2 6 3	6,366 5 0	115 10 0	6,250 35 0	962 1 3	0 2 53	7,83,190 10 0
...
11,11,707 2 1	14,680 14 11	2 1 4	50,377 31 56	16,756 10 0	43,621 21 56	6,564 7 11	0 3 29	50,11,008 2 0

Municipalities in the Central Division during the year, the Consumption or Expenditure Taxation per head of Population.

12				13					14	
CLASS VII.				CLASS VIII.					INCIDENCE OF TAXATION PER HEAD.	
Quantity or value on which refunds were given.	Net Imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross Imports.	Quantity or value on which refunds were given.	Net Imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1200 0 0	1,25,100 0 0	1,283 9 6	3 0 0	1,27,211 0 0	...	1,27,211 0 0	1,344 0 9	3 0 9	0 8 4	0 12 1
840 0 0	89,154 0 0	224 14 0	3 2 6	6,692 0 0	...	6,692 0 0	97 4 0	6 11 4	0 3 10	0 7 0
1,040 0 0	2,14,334 0 0	2,209 7 6	4 2 7	1,34,104 0 0	...	1,34,104 0 0	1,441 4 9	2 9 8	0 7 5	0 10 0
...
...	82,431 0 0	206 1 3	3 4 3	7,000 0 0	...	7,000 0 0	70 0 0	7 3 0	0 0 11	0 2 0
...	79,131 0 0	385 10 6	7 12 10	11,015 0 0	...	11,015 0 0	78 7 0	1 1 6	0 2 8	0 4 6
...	24,340 0 0	44 10 6	7 8 6	1,474 0 0	...	1,474 0 0	11 8 0	0 7 0	0 0 0	0 1 4
...
92,102 0 0	1,82,589 0 0	929 15 2	12 7 1	1,28,971 0 0	3,600 0 0	1,28,971 0 0	1,019 8 6	9 9 7	0 2 11	0 0 0
98,511 0 0	8,09,982 0 0	1,862 14 0	14 1 10	2,05,412 0 0	36,025 0 0	2,08,788 0 0	882 14 4	7 11 5	0 7 10	0 18 4
...	22,300 0 0	142 0 0	3 7 11	5,200 0 0	...	5,200 0 0	52 2 0	0 10 3	0 0 3	0 4 11
...	33,091 0 0	187 4 0	5 0 0	9,209 0 0	...	9,209 0 0	81 1 8	1 6 3	0 2 5	0 3 10
...	7,705 0 0	84 4 2	2 1 6	2,405 0 0	...	2,405 0 0	18 10 0	0 10 5	0 0 10	0 1 3
2,750 0 0	76,375 0 0	756 4 0	9 18 4	20,635 0 0	1,425 0 0	19,600 0 0	41 4 0	2 8 8	0 4 8	0 5 10
...
67,305 0 0	8,21,924 0 0	3,063 7 8	8 15	4,01,312 0 0	41,350 0 0	3,69,962 0 0	2,219 4 4	2 14 9	0 3 8	0 7 0
...
22,200 0 0	2,00,106 8 0	1,017 5 0	12 14 3	17,917 0 0	...	17,917 0 0	161 10 0	1 2 0	0 1 4	0 5 3
...	2,01,767 8 0	956 0 3	14 2 3	11,144 0 0	...	11,144 0 0	75 9 0	0 5 1	0 5 1	0 9 0
...	86,192 8 0	1,217 8 6	3 14 4	1,72,062 8 0	833 12 0	1,71,928 12 0	1,369 8 0	0 6 3	0 6 3	0 21 3
...
22,100 0 0	6,50,066 8 0	2,691 1 9	9 8 1	2,01,722 8 0	823 12 0	2,00,899 12 0	1,706 2 0	3 0 8	0 8 8	0 9 2
...
5,21,559 0 0	8,77,106 0 0	6,922 0 4	8 3 2	2,74,261 0 0	92,898 0 0	2,61,263 0 0	3,934 0 11	2 5 11	0 10 0	1 0 8
...	23,623 0 0	99 1 0	3 11 8	750 4 0	...	750 4 0	10 10 0	0 1 11	0 2 4	0 10 4
...	7,286 0 0	48 3 9	2 1 6	1,778 1 0	...	1,778 1 0	26 10 7	0 8 2	0 2 8	0 4 3
...	54,487 0 0	217 0 0	10 1 1	1,340 0 0	...	1,340 0 0	13 12 0	0 8 11	0 3 10	0 10 3
...	63,853 8 0	103 9 9	10 4 2	2,138 8 0	...	2,138 8 0	11 15 0	0 8 6	0 4 4	0 6 11
...	20,270 0 0	323 2 0	9 10 2	4,300 0 0	...	4,300 0 0	2,300 0 0	102 12 0	0 12 4	0 15 9
1,000 0 0	49,072 0 0	362 2 0	9 6 4	637 0 0	...	637 0 0	9 16 0	0 2 3	0 5 11	0 13 9
...
5,29,682 0 0	11,79,178 8 0	7,023 11 10	7 14 2	3,65,204 12 0	92,368 0 0	2,92,336 12 0	4,108 12 0	1 15 4	0 8 8	0 18 2
...
1,867 0 0	2,52,172 0 0	3,668 7 4	12 10 10	1,67,390 0 0	440 0 0	1,68,940 0 0	1,916 12 8	6 7 8	0 11 9	1 3 8
...	1,33,190 8 0	1,402 14 10	10 10 10	5,657 0 0	424 0 0	5,243 0 0	87 13 4	0 4 5	0 4 1	0 7 7
...	1,39,083 0 0	722 15 7	20 12 5	940 0 0	...	940 0 0	5 3 10	0 9 0	0 0 11	0 8 0
...	1,09,143 0 0	626 0 10	9 9 1	8,277 8 0	...	8,277 8 0	76 14 0	0 7 1	0 8 7	0 10 2
...
...	48,716 0 0	328 11 0	4 5 2	4,054 0 0	...	4,054 0 0	22 1 0	0 8 9	0 3 0	0 7 0
...	14,545 0 0	71 14 6	2 12 3	3,880 0 0	...	3,880 0 0	23 1 0	0 11 10	0 1 0	0 1 2
...	2,000 0 0	4 8 0	0 7 3	600 0 0	...	600 0 0	3 1 0	0 1 10	0 0 3	0 2 2
12,928 8 0	32,234 0 0	91 9 8	11 1 9	618 0 0	900 0 0	318 0 0	3 9 0	0 1 9	0 2 2	0 2 7
...	32,312 0 0	141 1 8	5 4 5	10,110 0 0	325 0 0	9,785 0 0	91 9 7	1 5 5	0 1 9	0 2 7
...
16,215 8 0	8,85,146 0 0	0,969 12 10	9 15 1	1,98,438 8 0	1,489 0 0	1,99,947 8 0	2,297 1 2	2 4 2	0 5 3	0 9 9
...
13,087 0 0	5,41,643 0 0	9,428 12 6	8 11 1	4,42,029 0 0	5,936 0 0	4,47,065 0 0	2,696 4 0	7 0 4	0 8 0	0 14 10
...
800 0 0	1,36,270 0 0	651 12 8	21 3 0	9,438 0 0	...	9,438 0 0	79 15 1	1 7 0	0 7 5	0 11 11
...	32,220 10 0	1,273 5 5	1 10 10	48,051 0 0	...	48,051 0 0	498 4 10	2 7 0	0 10 0	1 1 1
...	3,120 0 0	53 0 6	1 6 8	635 0 0	...	635 0 0	5 4 0	0 1 9	0 0 10	0 1 1
...
13,377 0 0	7,19,969 10 0	12,032 1 1	7 9 11	5,02,378 0 0	6,994 0 0	4,96,487 0 0	3,454 11 11	5 4 1	0 8 1	0 14 1
...
6,51,600 8 0	43,50,398 10 0	38,108 10 8	8 2 10	19,23,168 12 0	1,41,376 12 0	16,91,777 1 0	15,120 6 2	3 2 5	0 5 10	7 :

W. PORTEOUS,
Acting Commissioner, C. D.

Statement showing the Quantity or Value of the Principal Articles imported into and taxed by the several Municipalities, per head, and the Incidence

1	2	3					4			
		GRAIN.					SUGAR.			
		Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	
	M. S. T.	M. S. T.	M. S. T.	Rs. P.	M. S. T.	M. S. T.	M. S. T.			
Belgaum.	Belgaum	27,952	212,000 0 0	4,070 0 0	207,930 0 0	8,700 13 6	7 17 51	51,780 0 0	1,820 0 0	49,960 0 0
	Nipad	11,728	99,383 0 0	5,925 0 0	94,115 0 0	3,623 10 0	3 0 79	.....	.....	.....
	Athul	10,418	107,729 0 0	12 0 0	107,717 0 0	3,644 7 8	10 13 58	43,391 0 0	.....	43,391 0 0
	Gokak	12,108	68,480 0 0	.....	68,560 0 0	1,823 13 8	4 10 75	10,462 0 0	.....	10,462 0 0
	Saundatti-Yellamma	8,990	6,191 0 0	.....	6,191 0 0	200 2 0	0 23 20	2,168 0 0	.....	2,168 0 0
	Yamkanmardi	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	71,132	477,913 0 0	9,820 0 0	468,093 0 0	16,901 14 6	6 28 43	107,794 0 0	1,820 0 0	105,974 0 0	
Dharwad.	Dharwad	82,841	157,006 0 0	11,800 0 0	145,206 0 0	3,433 11 9	4 16 69	15,431 0 0	80 0 0	15,351 0 0
	Hubli	52,595	488,095 0 0	155,823 0 0	332,272 0 0	6,715 7 8	0 12 6	48,002 0 0	8,167 0 0	39,835 0 0
	Gadag-Bettigeri	33,899	120,801 0 0	.....	120,801 0 0	3,057 7 10	5 1 03	19,056 0 0	.....	19,056 0 0
	Navalgund	8,989	18,618 20 0	.....	18,618 20 0	358 2 9	1 20 52	102 0 0	12 0 0	90 0 0
	Yamur	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nargund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ranebennur	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gudgoddapur	.....	.....	.....	.....	.....	.....	.....	.....	.....
Byadgi	5,149	30,398 20 0	.....	30,398 20 0	958 9 0	5 30 12	.....	.....	.....
Haveri	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	1,22,473	809,719 0 0	167,122 0 0	642,596 0 0	14,563 7 1	5 8 14	83,191 0 0	8,239 0 0	74,952 0 0	
Bijapur.	Bijapur	16,789	179,000 0 0	3,768 0 0	175,232 0 0	5,804 12 5	10 20 69	3,969 0 0	194 0 0	3,775 0 0
	Bagalot	18,094	185,730 0 0	29,164 0 0	156,566 0 0	6,384 4 6	8 27 23	2,771 0 0	150 0 0	2,621 0 0
	Ikhal	11,216	79,880 0 0	989 0 0	78,891 0 0	2,198 1 6	6 39 48	6,046 0 0	160 0 0	5,886 0 0
	Guledgad	18,481	37,957 0 0	450 0 0	37,507 0 0	1,736 13 8	2 16 72	327 0 0	27 0 0	300 0 0
Total	61,600	483,046 0 0	34,366 0 0	448,680 0 0	16,113 15 8	7 11 73	12,113 0 0	501 0 0	11,612 0 0	
Karnar.	Karnar	74,879	42,120 0 0	309 0 0	41,811 0 0	1,307 10 10	2 34 59	648 0 0	23 0 0	625 0 0
	Kumbha	10,714	81,503 0 0	7,793 0 0	73,708 0 0	1,729 14 10	0 35 44	3,953 0 0	358 0 0	3,595 0 0
	Sirsi	6,844	48,511 0 0	.....	48,511 0 0	1,401 2 2	7 12 4	1,833 0 0	.....	1,833 0 0
	Hallyal	6,180	31,398 0 0	7,040 0 0	24,358 0 0	515 10 0	4 1 6	210 0 0	.....	210 0 0
	Hoover	6,267	53,761 0 0	15,974 0 0	37,787 0 0	623 9 9	5 37 5	1,200 0 0	308 0 0	892 0 0
	Bhatkal	6,840	103,080 0 0	863 0 0	102,217 0 0	943 9 9	17 11 30	1,325 0 0	36 0 0	1,289 0 0
Gokara	4,843	5,619 0 0	.....	5,619 0 0	163 15 11	1 11 60	618 0 0	.....	618 0 0	
Ulvi	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	54,607	365,490 0 0	31,491 0 0	334,000 0 0	6,881 9 2	6 4 33	9,705 0 0	698 0 0	9,007 0 0	
Ratnagiri.	Vengurla	10,134	114,844 0 0	32,189 0 0	82,655 0 0	1,071 5 11	6 6 51	9,570 0 0	3,680 0 0	5,890 0 0
	Ratnagiri	7,784	43,890 0 0	227 0 0	43,663 0 0	612 11 1	5 24 32	783 0 0	106 0 0	677 0 0
	Chiplun	14,203	59,782 0 0	73 0 0	59,710 0 0	1,084 7 2	4 4 15	1,010 0 0	.....	1,010 0 0
	Dapoli	11,717	47,820 0 0	1,350 0 0	46,470 0 0	390 0 4	3 38 5	6,683 0 0	1,304 0 0	5,379 0 0
Total	43,838	266,442 0 0	32,839 0 0	233,603 0 0	3,108 8 6	5 10 57	18,246 0 0	5,096 0 0	13,150 0 0	
Kombh.	ANBdg	6,896	42,972 0 0	.....	42,972 0 0	424 15 7	7 11 74	2,233 0 0	.....	2,233 0 0
	Par	7,463	26,242 0 0	.....	26,242 0 0	342 11 7	4 34 22	961 0 0	.....	961 0 0
	Roba-Ashani	8,212	57,194 0 0	27,597 0 0	29,597 0 0	314 12 5	5 27 42	97 0 0	.....	97 0 0
	Mahad	6,570	43,973 0 0	187 0 0	43,786 0 0	1,019 0 0	6 15 18	1,238 0 0	459 0 0	780 0 0
	Parvat	10,420	71,218 0 0	.....	71,218 0 0	767 14 0	6 33 31	4,862 0 0	511 0 0	4,351 0 0
Uran	11,422	.....	.....	.....	.....	.....	.....	.....	.....
Total	47,374	251,800 0 0	27,674 0 0	224,126 0 0	2,869 5 7	5 9 55	10,420 0 0	1,650 0 0	8,770 0 0	
GRAND TOTAL	401,914	2,028,196 0 0	306,763 0 0	1,721,433 0 0	60,498 12 9	5 33 56	2,43,154 0 0	17,432 0 0	225,722 0 0	

* The total population in this Statement (401,914) differs from that in Statement No. I (436,151), because the former is exclusive of the population of the five Municipalities which do not levy octroi, viz: Yamkanmardi (5,773), Nargund (9,696), Ranebennur (13,761), Haveri (9,788) and Dapoli (2,893), and inclusive of the population (4,843) of the temporary Municipality of Gokara.

		CLASS II.						CLASS I.		
Net amount of tax collected.	Net average consumption of expenditure per head of population.	Gross imports.		Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption of expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
		M. S. T.	M. S. T.							
2,280 12 8	1 21 20	280 0 0	.....	280 0 0	30 12 0	0 0 20	200,270 0 0	5,000 0 0	283,120 0 0
.....	.....	708 0 0	812 0 0	96 0 0	72 8 0	0 0 20	147,661 0 0	7,634 0 0	127,927 0 0
1,699 8 0	4 8 52	722 0 0	.....	722 0 0	101 14 8	0 0 23	183,007 0 0	12 0 0	128,995 0 0
382 7 0	0 24 45	50 0 0	.....	50 0 0	3 0 0	0 0 18	74,834 0 0	.....	74,834 0 0
17 8 0	0 9 54	14 0 0	.....	14 0 0	4 2 0	0 0 8	12,063 0 0	.....	12,063 0 0
.....	
5,100 2 6	1 19 48	1,754 0 0	612 0 0	1,142 0 0	170 1 3	0 0 22	705,796 0 0	14,790 0 0	691,006 0 0	
.....	
1,495 2 0	0 18 53	13 0 0	.....	13 0 0	4 11 0	0 0 1	236,707 0 0	11,879 0 0	224,828 0 0
1,605 9 0	0 30 23	49 0 0	.....	49 0 0	8 3 0	0 0 3	777,099 0 0	161,233 0 0	615,866 0 0
1,704 1 0	0 22 71	3,223 0 0	.....	3,223 0 0	432 3 0	0 0 45	263,172 0 0	.....	263,172 0 0
11 12 0	0 0 32	.....	.....	.....	.....	.....	31,135 0 0	12 0 0	31,123 0 0
.....	
.....	.....	68 0 0	.....	68 0 0	16 14 0	0 0 43	53,795 0 0	.....	53,795 0 0
.....	
4,376 2 0	0 25 27	2,458 0 0	.....	2,458 0 0	441 24 0	0 1 9	1,463,967 0 0	208,113 0 0	1,255,854 0 0
.....	
182 10 8	0 9 0	538 0 0	.....	538 0 0	68 4 2	0 1 0	235,707 0 0	8,792 0 0	226,915 0 0
163 1 0	0 5 70	1,052 0 0	10 0 0	1,042 0 0	404 3 3	0 4 25	240,259 0 0	27,564 0 0	212,695 0 0	
403 0 0	0 21 0	196 0 0	.....	196 0 0	45 1 0	0 0 24	112,531 0 0	1,200 0 0	111,331 0 0
54 5 0	0 0 63	1,582 0 0	62 0 0	1,520 0 0	230 11 2	0 4 53	64,141 0 0	7,539 0 0	56,602 0 0	
.....	
302 4 2	0 8 16	4,548 0 0	.....	4,548 0 0	723 4 2	0 3 73	691,937 0 0	49,005 0 0	642,932 0 0
.....	
182 13 10	0 1 55	106 0 0	.....	106 0 0	41 2 2	0 0 23	64,457 0 0	601 0 0	63,856 0 0
418 9 4	0 13 43	238 0 0	34 0 0	204 0 0	73 3 4	0 0 61	109,262 0 0	14,698 0 0	94,564 0 0	
90 8 7	0 11 12	196 0 0	.....	196 0 0	35 2 3	0 1 23	80,912 0 0	14 0 0	79,898 0 0
17 8 0	0 1 29	.....	.....	.....	.....	.....	48,008 0 0	9,090 0 0	38,918 0 0
96 15 8	0 5 03	13 0 0	.....	13 0 0	6 5 5	0 0 7	4,514 0 0	1,806 0 0	2,708 0 0
60 4 9	0 3 54	157 0 0	2 0 0	155 0 0	77 10 6	0 1 3	109,679 0 0	642 0 0	109,037 0 0	
75 9 5	0 4 62	46 0 0	.....	46 0 0	17 7 11	0 0 53	12,424 0 0	.....	12,424 0 0
.....	
642 10 7	0 6 43	755 0 0	28 0 0	719 0 0	250 15 7	0 0 42	616,489 0 0	28,620 0 0	587,869 0 0	
.....	
182 2 1	0 22 16	283 0 0	.....	283 0 0	30 12 6	0 3 70	993,250 0 0	67,945 0 0	925,305 0 0
29 7 9	0 3 33	260 0 0	.....	260 0 0	33 7 0	0 1 27	185,945 0 0	3,492 0 0	182,453 0 0
75 7 8	0 5 27	361 0 0	.....	361 0 0	32 12 5	0 1 1	74,341 0 0	532 0 0	73,809 0 0
448 9 2	0 18 29	393 0 0	5 0 0	390 0 0	32 8 4	0 1 26	264,258 0 0	8,777 0 0	255,481 0 0	
.....	
813 19 8	0 12 47	1,927 0 0	3 0 0	1,904 0 0	138 2 3	0 1 65	1,067,992 0 0	64,963 0 0	1,003,029 0 0	
.....	
449 3 8	0 21 76	276 0 0	.....	276 0 0	164 4 11	0 1 70	.....	.....	.....
49 3 9	0 5 25	372 0 0	.....	372 0 0	17 10 0	0 1 79	24,175 0 0	210 0 0	23,965 0 0
34 8 0	0 0 53	7 0 0	.....	7 0 0	2 15 6	0 0 4	66,063 0 0	26,221 0 0	39,842 0 0
128 10 0	0 4 43	399 0 0	.....	399 0 0	132 3 2	0 1 12	197,659 0 0	11,722 0 0	185,937 0 0
494 14 6	0 15 25	1,301 0 0	230 0 0	1,081 0 0	123 5 0	0 4 72	118,898 0 0	3,348 0 0	115,550 0 0	
.....	
1,166 12 11	0 10 23	2,525 0 0	220 0 0	2,106 0 0	460 7 3	0 2 28	466,400 0 0	48,467 0 0	417,933 0 0	
.....	
12,792 1 11	0 22 27	14,837 0 0	843 0 0	13,994 0 0	2,126 2 0	0 1 20	4,212,279 0 0	402,926 0 0	3,809,353 0 0	

CLASS I.—cont'd.			CLASS II.						CLASS III.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.		
Rs. a. p.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.		
12,778 12 0	10 5 17	52,270 0 0	.....	52,270 0 0	2,177 12 8	1 12 11	222,550 0 0	740 0 0	222,310 0 0	
5,522 2 0	11 30 47	.....	.....	.....	.....	.....	28,210 0 0	5,303 0 0	28,943 0 0
5,524 7 0	17 22 21	.....	.....	.....	.....	.....	51,245 0 0	.....	51,245 0 0
2,251 10 0	0 7 12	.....	.....	.....	.....	.....	11,764 0 0	.....	11,764 0 0
442 2 0	1 14 15	.....	.....	.....	.....	.....	497 0 0	7 0 0	494 0 0
.....		
25,787 2 0	9 28 49	52,270 0 0	.....	52,270 0 0	2,177 12 8	0 11 2	272,465 0 0	6,645 0 0	267,921 0 0	
7,429 15 0	9 25 57	.....	.....	.....	.....	.....	117,708 0 0	223 0 0	116,851 0 0
10,161 0 0	11 6 46	.....	.....	.....	.....	.....	287,829 0 0	27,125 0 0	280,704 0 0
9,352 4 0	11 0 37	.....	.....	.....	.....	.....	150,449 0 0	.....	150,449 0 0
1,225 0 0	5 18 49	.....	.....	.....	.....	.....	1,848 0 0	.....	1,848 0 0
.....		
1,225 8 0	10 32 25	.....	.....	.....	.....	.....	11,380 0 0	.....	11,380 0 0
.....		
27,125 2 0	10 2 27	.....	.....	.....	.....	.....	268,265 0 0	27,277 0 0	241,221 2 0
5,122 8 2	15 20 29	5,172 0 0	.....	5,172 0 0	62 1 0	0 4 11	120,237 0 0	807 0 0	120,022 0 0	
9,272 8 0	11 31 72	5,082 0 0	.....	5,082 0 0	129 14 0	0 7 2	28,650 0 0	11,100 0 0	27,460 0 0	
5,575 8 0	2 38 12	2,251 0 0	.....	2,251 0 0	97 0 0	0 12 4	1,827 0 0	.....	1,827 0 0
2,240 4 0	4 5 20	2,222 0 0	.....	2,222 0 0	125 14 0	0 3 0	2,751 0 0	.....	2,751 0 0
.....		
24,222 12 0	10 25 2	20,650 0 0	.....	20,650 0 0	225 4 0	0 0 10	192,200 0 0	11,467 0 0	187,923 2 0	
2,222 1 10	2 22 2	.....	.....	.....	.....	.....	22,222 0 0	122 0 0	22,792 0 0
2,222 0 2	2 32 12	.....	.....	.....	.....	.....	20,121 0 0	4,221 0 0	25,260 0 0
2,222 0 4	12 1 5	7,222 0 0	.....	7,222 0 0	122 12 0	1 3 2	22,222 0 0	60 0 0	22,779 0 0	
2,222 0 0	5 29 22	2,715 0 0	.....	2,715 0 0	67 11 0	0 7 0	2,222 0 0	310 0 0	2,192 0 0	
100 2 0	0 12 2	.....	.....	.....	.....	.....	25,424 0 0	263 0 0	25,221 0 0
222 2 0	12 14 20	.....	.....	.....	.....	.....	20,222 0 0	22 0 0	20,222 0 0
222 12 0	2 21 22	.....	.....	.....	.....	.....	11,222 0 0	.....	11,222 0 0
.....		
11,222 12 0	7 5 42	10,275 0 0	.....	10,275 0 0	120 2 0	0 2 2	122,105 0 0	5,671 0 0	127,222 0 0	
2,222 5 0	22 0 21	.....	.....	.....	.....	.....	22,222 0 0	41,222 0 0	22,222 0 0
2,222 2 0	17 0 42	.....	.....	.....	.....	.....	2,222 0 0	20 0 0	2,222 0 0
1,222 12 0	5 5 22	.....	.....	.....	.....	.....	41,212 0 0	.....	41,212 0 0
2,222 2 0	47 22 12	.....	.....	.....	.....	.....	5,022 0 0	222 0 0	5,222 0 0
.....		
12,222 1 0	22 22 22	.....	.....	.....	.....	.....	112,171 0 0	41,222 0 0	71,222 0 0
.....		
2,222 11 0	11 10 7	.....	.....	.....	.....	.....	1,222 0 0	.....	1,222 0 0
2,222 2 2	7 9 12	.....	.....	.....	.....	.....	.....	.....	.....
2,222 2 0	27 2 22	.....	.....	.....	.....	.....	.....	.....	.....
2,222 5 0	22 2 21	.....	.....	.....	.....	.....	.....	.....	.....
.....		
2,022 12 0	12 4 22	.....	.....	.....	.....	.....	1,222 0 0	.....	1,222 0 0
.....		
1,222 2 0	12 20 12	20,222 0 0	.....	20,222 0 0	2,222 12 0	0 2 2	1,222,222 0 0	22,222 0 0	1,222,222 0 0	

		CLASS IV.					CLASS V.		
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross Imports.	Quantity or value on which refunds were given.	Net Imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross Imports.	Quantity or value on which refunds were given.	
Ra. a. p.	M. S. T.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	
6,816 1 1 1,808 1 6 1,684 18 0 380 14 0 30 5 0	7 38 07 6 36 7 4 38 8 0 38 70 0 2 17	76,000 0 0 12,715 0 0 14,490 0 0 8,174 0 0 5,166 0 0	1,000 0 0 905 0 0 8 0 0 60 0 0	75,000 0 0 11,810 0 0 14,478 0 0 8,174 0 0 5,124 0 0	2,949 2 9 463 4 6 431 3 2 171 11 6 84 12 0	2 10 33 1 0 1 1 3 3 0 10 10 0 5 7	69,000 0 0 24,731 0 0 18,010 0 0 6,530 0 0 2,653 0 0	1,000 0 0 2,050 0 0	
9,682 5 4	5 6 08	1,14,538 0 0	1,970 0 0	1,12,568 0 0	4,070 0 10	1 0 4	1,12,574 0 0	2,000 0 0	
1,245 7 0 4,092 10 9 3,200 5 3 38 7 9	3 22 26 6 34 28 6 11 04 0 8 18	36,980 0 0 65,573 0 0 17,754 0 0 7,729 0 0	3,750 0 0 54,825 0 0 88 0 0	34,230 0 0 10,737 0 0 17,754 0 0 7,729 0 0	1,168 4 0 1,061 6 6 864 11 8 134 2 0	1 1 0 0 3 3 0 11 10 0 13 8	32,416 0 0 1,28,544 0 0 37,723 0 0 2,437 0 0	500 0 0 76,136 0 0	
387 10 0	3 6 32	3,084 0 0	50 0 0	3,034 0 0	68 16 0	0 9 5	.....	.....
6,102 6 8	5 7 59	1,31,158 0 0	57,942 0 0	74,217 0 0	3,718 7 3	0 9 7	2,33,230 0 0	78,000 0 0	
4,665 13 1 437 3 3 270 9 0 106 16 3	8 37 07 1 30 77 0 0 41 0 23 48	21,716 0 0 35,342 0 0 9,613 0 0 10,359 0 0	2,000 0 0	21,716 0 0 33,342 0 0 9,613 0 0 10,359 0 0	556 15 2 867 4 3 240 0 4 335 3 2	1 4 9 1 13 7 0 13 3 0 11 3	12,127 0 0 32,150 0 0 20,958 0 0 11,073 0 0	918 0 0 7,371 0 0 75 0 0 173 0 0	
5,373 8 7	3 2 21	77,430 0 0	2,000 0 0	75,430 0 0	2,000 0 0	1 3 7	.....	7,330 0 0
810 12 1 1,023 14 7 687 12 10 137 4 0 137 4 10 323 10 5 81 1 11	1 25 3 3 16 42 4 18 16 0 14 17 3 33 08 3 20 09 3 24 72	9,314 0 0 4,491 0 0 4,944 0 0 4,993 0 0 13,660 0 0 1,180 0 0	1,080 0 0 1,461 0 0	8,234 0 0 3,030 0 0 4,944 0 0 4,750 0 0 15,310 0 0 1,180 0 0	192 5 8 76 6 0 106 28 7 78 15 10 339 14 0 31 0 0	0 8 11 0 4 6 4 11 10 0 12 3 2 3 10 0 4 4	621 0 0 17,455 0 0 2,546 0 0 2,028 0 0 1,420 0 0 1,117 0 0	3,287 0 0 570 0 0 370 0 0 346 0 0	
2,710 18 8	2 30 53	38,410 0 0	2,014 0 0	36,396 0 0	324 7 2	0 10 4	23,635 0 0	2,375 0 0	
421 15 7 107 14 1 337 15 7 314 1 3	2 8 33 0 11 31 2 35 22 0 18 14	9,065 0 0 7,497 0 0 27,700 0 0 21,742 0 0	445 0 0 3,425 0 0 1,800 0 0 4,385 0 0	8,620 0 0 4,072 0 0 25,900 0 0 17,357 0 0	101 3 5 22 9 11 343 12 1 167 6 5	0 13 7 0 9 4 1 13 0 1 7 8	29,700 0 0 20,653 0 0 3,340 0 0	12,103 0 0	
690 14 6	1 24 03	66,504 0 0	10,085 0 0	56,419 0 0	381 15 10	1 4	1,32,788 0 0	19,100 0 0	
310 10 0	0 10 10	21,147 0 0 14,312 0 0 49 0 0	165 0 0	11,022 0 0 14,312 0 0 49 0 0	434 7 4 109 2 0 1 5 0	1 13 10 1 14 2 0 0 15	.....	.....
310 10 0	0 10 10	25,508 0 0	145 0 0	25,363 0 0	397 14 4	1 5 10	.....	.....
22,479 0 10	3 30 4	4,33,094 0 0	74,355 0 0	3,79,000 0 0	11,392 5	0 15 1	6,25,263 0 0	1,00,230 0 0	

Class V—continued, CLASS VI.

Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.
Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.
61,000 0 0	517 0 5	3 2 11	10,880 0 0	2,412 0 0	10,880 0 0	5 16 39	2,01,615 5 0	
82,171 0 0	510 8 0	1 14 3	6,042 0 0	2,412 0 0	880 0 0	0 12 39	1,55,142 8 0	
15,810 0 0	125 8 8	1 12 7	1,188 0 0	1,188 0 0	1,188 0 0	0 4 44	1,91,404 0 0	
8,320 0 0	47 1 0	0 7 4	784 0 0	784 0 0	784 0 0	0 3 47	1,70,530 0 0	
8,028 0 0	51 9 0	0 5 5	283 0 0	283 0 0	283 0 0	0 1 21	51,000 0 0	
1,10,224 0 0	991 2 0	1 8 10	18,224 0 0	2,412 0 0	16,712 0 0	0 19 39	8,70,461 0 0	
61,928 0 0	1,079 2 0	1 8 4	5,479 0 0	4,312 0 0	1,167 0 0	0 9 71	1,84,163 0 0	
85,458 0 0	2,078 9 0	1 12 0	6,479 0 0	4,312 0 0	1,167 0 0	0 9 71	5,25,000 0 0	
37,728 0 0	1,240 0 0	1 2 6	1,240 0 0	1,240 0 0	1,240 0 0	0 3 7	86,857 0 0	
9,427 0 0	62 18 3	3 0 9	62 18 3	62 18 3	62 18 3	0 0 0	19,700 0 0	
1,94,644 0 0	5,349 8 3	1 7 11	5,479 0 0	4,312 0 0	1,167 0 0	0 0 71	6,38,717 0 0	
17,012 0 0	301 12 7	1 1 1	924 0 0	330 0 0	924 0 0	0 2 17	1,29,761 0 0	
24,509 0 0	483 8 0	1 6 0	1,837 0 0	330 0 0	1,837 0 0	0 3 36	71,970 0 0	
20,918 0 0	193 5 8	1 13 10	1,096 0 0	39 0 0	1,096 0 0	0 3 72	87,615 0 0	
10,900 0 0	179 3 5	0 11 3	3,679 0 0	39 0 0	3,660 0 0	0 9 15	86,983 0 0	
74,539 0 0	2,151 10 20	1 8 4	7,486 0 0	245 0 0	7,157 0 0	0 4 51	3,55,335 0 0	
601 0 0	40 10 0	0 0 11	600 0 0	136 0 0	534 0 0	0 1 37	29,184 0 0	
16,069 0 0	76 2 4	1 6 6	1,063 0 0	185 0 0	897 0 0	0 3 28	69,773 0 0	
2,544 0 0	95 7 9	0 8 2	1,168 0 0	48 0 0	1,120 0 0	0 6 59	79,105 0 0	
7,458 0 0	39 15 0	1 3 3	637 0 0	260 0 0	397 0 0	0 2 40	14,022 0 0	
1,912 0 0	32 2 5	0 4 11	724 0 0	308 0 0	416 0 0	0 3 54	28,204 0 0	
1,128 0 0	198 8 10	0 3 3	200 0 0	61 0 0	169 0 0	0 1 22	4,280 0 0	
1,117 0 0	17 3 10	0 4 1	82 0 0	82 0 0	82 0 0	0 0 24	15,909 0 0	
30,165 0 0	407 1 2	0 8 10	4,584 0 0	908 0 0	3,686 0 0	0 2 53	2,40,456 0 0	
75,568 0 0	416 0 8	7 5 10	4,856 0 0	3,169 0 0	1,687 0 0	0 5 53	1,72,684 0 0	
29,883 0 0	180 2 0	5 1 7	2,030 0 0	60 0 0	1,970 0 0	0 10 10	20,466 0 0	
3,340 0 0	34 1 9	0 3 9	1,584 0 0	14 0 0	1,670 0 0	0 4 31	52,045 0 0	
1,19,591 0 0	600 4 11	3 11 7	9,470 0 0	3,242 0 0	5,227 0 0	0 4 61	3,85,174 0 0	
528 0 0			528 0 0		528 0 0	0 2 47	M. s. t. 350 0 0	
273 0 0			273 0 0		273 0 0	0 1 57	Rs. a. p. 10,619 0 0	
280 0 0			280 0 0		280 0 0	0 1 44	14,167 0 0	
3,793 0 0			3,793 0 0		3,793 0 0	0 19 54	32,181 0 0	
1,924 0 0			1,924 0 0		1,924 0 0	0 5 3	2,108 0 0	
3,636 0 0			3,636 0 0		3,636 0 0	0 5 3		
2,342 0 0			2,342 0 0		2,342 0 0	0 9 23	64,023 0 0	
1,924 0 0			1,924 0 0		1,924 0 0		M. s. t. 330 0 0	
54,455 0 0	6,599 3 3	1 4 8	54,455 0 0	18,309 0 0	41,247 0 0	0 4 3	3,58,206 0 0	

No. IV.

Municipalities in the Southern Division during the year 1893-94, the Consumption or Expenditure Taxation per head of Population.

13				14				15		
CLASS VII.				CLASS VIII.				INCIDENCE OF TAXATION PER HEAD.		
Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Control.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
29,492 0 0	8,01,615 0 0	754 0 8	10 1 2	47,445 0 0	.....	47,445 0 0	225 7 1	1 11 1	0 9 4	0 15 1
1,138 0 0	1,26,847 0 0	390 2 3	10 12 9	16,802 0 0	915 0 0	16,802 0 0	55 9 4	1 9 2	0 4 11	0 9 6
.....	1,90,286 0 0	475 14 9	18 4 2	30,796 0 0	.....	19,971 0 0	73 1 9	1 14 6	0 10 0	0 14 2
.....	1,70,530 0 0	427 0 2	14 1 5	8,502 0 0	.....	8,502 0 0	48 14 4	0 11 4	0 8 3	0 6 2
.....	51,000 0 0	127 8 4	4 11 5	1,247 0 0	.....	1,247 0 0	4 12 3	0 2 3	0 9 10	0 1 4
30,633 0 0	8,40,028 0 0	2,174 12 3	12 12 11	94,641 0 0	915 0 0	98,727 0 0	408 12 0	1 5 0	0 5 10	0 10 2
601 0 0	1,93,665 0 0	1,238 2 0	5 9 6	20,214 0 0	1,040 0 0	19,174 0 0	278 13 0	0 9 4	0 3 8	0 6 1
32,100 0 0	2,92,900 0 0	1,384 0 0	5 9 1	6,46,082 0 0	4,53,444 0 0	1,92,318 0 0	2,147 2 2	0 10 7	0 3 1	0 7 7
.....	85,637 0 0	976 13 0	3 9 4	2,04,555 0 0	.....	2,04,555 0 0	764 15 2	0 9 1	0 4 2	0 9 1
.....	19,700 0 0	279 12 9	2 3 1	764 0 0	.....	764 0 0	12 13 6	0 1 4	0 2 2	0 2 3
.....
.....
.....
.....
750 0 0	22,417 0 0	440 13 0	4 8 9	3,230 0 0	.....	3,230 0 0	74 8 6	0 10 0	0 5 10	0 5 17
33,350 0 0	6,05,807 0 0	4,324 10 9	4 14 5	8,78,731 0 0	4,54,484 0 0	4,21,247 0 0	2,278 8 6	2 6 7	0 3 6	0 7 5
1,140 0 0	1,23,321 0 0	1,200 5 0	7 10 10	39,202 0 0	905 0 0	38,297 0 0	455 12 6	1 11 0	0 7 11	0 15 0
500 0 0	71,470 0 0	828 7 0	3 15 5	15,130 0 0	200 0 0	15,330 0 0	106 4 6	0 11 5	0 8 9	0 1 0
.....	67,616 0 0	318 1 4	6 0 5	4,331 0 0	.....	4,331 0 0	83 0 6	0 6 2	0 2 5	1 4
900 0 0	85,083 0 0	515 6 6	5 7 11	2,177 0 0	.....	2,177 0 0	26 14 0	0 3 2	0 2 5	.....
2,540 0 0	3,52,795 0 0	2,071 4 7	5 11 9	48,949 0 0	1,205 0 0	47,744 0 0	709 15 8	4 13 4	0 7 0	0 10
2,209 0 0	25,835 0 0	255 12 1	1 12 5	5,517 0 0	1,840 0 0	3,677 0 0	38 4 2	0 4 0	0 2 2	0 2
5,600 0 0	63,893 0 0	245 6 5	5 15 5	38,295 0 0	4,138 0 0	32,157 0 0	492 7 10	0 0 0	0 5 5	0 2
1,650 0 0	77,435 0 0	389 9 10	11 9 7	12,173 0 0	.....	12,173 0 0	123 18 10	1 13 4	0 3 2	0 12
142 0 0	13,880 0 0	133 5 0	2 3 11	.....	.....	.....	.....	.....	.....	.....
9,845 0 0	18,369 0 0	183 11 4	2 15 4	4,920 0 0	612 0 0	4,308 0 0	70 0 1	0 11 1	0 0 2	0 2
1,050 0 0	3,210 0 0	181 15 0	0 8 2	5,438 0 0	3,324 0 0	2,112 0 0	24 0 2	0 5 9	0 0 9	0 2
.....	16,909 0 0	79 8 9	3 10 7	9,541 0 0	.....	8,841 0 0	69 14 3	0 2 2	0 1 4	0 2
31,395 0 0	4,18,581 0 0	1,451 7 5	4 0 0	79,912 0 0	2,214 0 0	82,000 0 0	215 2 6	1 2 0	0 3 4	0 6 5
80,278 0 0	92,406 0 0	162 14 5	0 1 10	80,763 0 0	7,090 0 0	73,673 0 0	123 7 5	7 2 4	0 4 5	0 6 7
108 0 0	20,363 0 0	101 12 2	0 9 10	5,003 0 0	2,644 0 0	2,359 0 0	23 9 6	0 4 10	0 5 9	0 6 7
4,300 0 0	43,815 0 0	480 15 5	3 0 5	11,880 0 0	.....	11,580 0 0	119 4 2	0 12 2	0 1 5	0 10 1
24,450 0 0	79,639 0 0	207 1 1	0 12 9	54,781 0 0	.....	56,323 0 0	300 3 1	2 4 4	0 9 0	0 10 3
1,64,131 0 0	2,41,043 0 0	953 11 2	5 7 9	1,53,427 0 0	28,498 0 0	1,13,944 0 0	724 3 5	2 2 6	0 4 9	0 6 4
M. a. t.	M. a. t.	238 4 0	M. a. t.	.....	.....	.....	.....	.....	.....	.....
3 0 0	323 0 0	.....	0 2 10	.....	.....	.....	.....	.....	.....	.....
R. a. p.	R. a. p.	170 5 0	1 6 6	1,448 0 0	15 0 0	1,433 0 0	80 4 0	1 11 0	0 2 4	0 2 5
.....	10,518 0 0	70 12 6	2 11 6	9,064 0 0	.....	9,064 0 0	.....	.....	0 7 11	0 9 3
.....	14,107 0 0	91 0 2	5 8 1	.....	.....	.....	.....	.....	0 5 11	0 5 6
800 0 0	37,631 0 0	440 5 2	0 2 2	21,884 0 0	.....	21,884 0 0	220 0 2	2 1 7	0 7 2	0 7 2
40 0 0	2,066 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....
840 0 0	64,583 0 0	1,012 4 0	2 2 5	32,606 0 0	15 0 0	32,591 0 0	394 0 0	1 6 6	0 4 2	0 4 3
M. a. t.	M. a. t.	.....	M. a. t.	.....	.....	.....	.....	.....	.....	.....
2 0 0	323 0 0	.....	0 2 12	.....	.....	.....	.....	.....	.....	.....
9,32,880 0 0	32,22,408 0 0	12,593 2 2	5 12 5	12,79,377 0 0	5,05,023 0 0	7,73,351 0 0	6,321 0 0	1 14 9	0 6 5	0 7 4

J. NUGENT,
Commissioner, S. D.

STATEMENT

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the Expenditure per head, and the Incidence of

Name of District.	Serial Number	Name of Municipality.	Population by Census of 1901.	GRAIN.					Gross imports.
				Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	
KARACHI.	1	Karachi ...	105,199	2,233,716 28 71	1,555,236 20 0	678,480 8 71	63,607 8 4	6 17 78	380,062 26 94
	2	Kotri ...	7,909	66,386 27 0	11,071 13 0	55,265 14 0	5,444 1 4	6 39 40	2,274 14 60
	3	Mánjhand ...	2,544	27,241 35 0	1,804 15 0	25,487 20 0	1,578 10 0	9 30 77	684 89 40
	4	Behwan ...	4,824	34,328 25 0	7,933 7 0	26,390 18 0	1,237 6 5	5 28 23	3,175 11 30
	5	Bubak ...	2,876	53,801 29 0	21,885 82 0	32,215 37 0	1,347 9 0	11 8 5	1,614 21 65
	6	Tatta ...	8,969	67,980 7 20	5,233 25 20	62,746 22 0	4,902 11 7	6 39 67	3,886 7 70
	7	Koti Bandar ...	2,503	10,504 9 0	571 24 0	9,932 25 0	517 5 4	3 88 59	958 19 0
	8	Mirpur Bathoro ...	3,200	7,332 20 0	6,348 0 0	984 20 0	46 2 8	0 12 25	180 20 0
			Total ...	137,824	2,501,237 21 11	1,609,784 16 20	891,453 4 71	76,681 6 8	6 18 58	989,837 0 24
HYDERABAD.	1	Hyderabad ...	58,048	548,804 19 0	160,633 20 0	398,170 39 0	37,335 1 6	6 34 30	34,619 10 25
	2	Tando Muhammad Khan.	4,726	53,450 0 0	10,363 10 0	42,587 30 0	1,774 7 10	10 12 70	4,292 0 0
	3	Hala ...	5,057	80,467 7 0	.....	30,467 7 0	958 6 0	6 0 75	3,429 3 25
	4	Matiári ...	5,815	63,320 20 0	6,537 20 0	56,783 0 0	1,774 12 2	9 30 48	3,357 4 0
	5	Tando Alabyar ...	4,309	56,294 31 0	8,833 20 0	47,461 11 0	1,484 4 5	11 0 54	3,822 32 0
	6	Tando Adam ...	5,033	40,086 7 0	13,146 7 0	26,940 0 0	1,060 9 11	5 14 9	7,196 0 0
	7	Nasarpur ...	3,914	26,536 30 0	.....	26,536 30 0	529 6 4	6 31 18	623 10 0
			Total ...	86,802	818,959 34 0	190,012 37 0	628,946 37 0	45,212 0 4	7 11 41	57,318 19 50
KACAPUR.	1	Shikapur ...	42,001	62,228 36 60	5,933 37 60	56,294 59 0	4,952 9 3	1 18 49	26,060 22 60
	2	Sukkur ...	29,302	.....	.....	.....	.....	.....	71,728 13 40
	3	Garhi Yasin ...	5,959	80,932 33 0	38,095 27 0	42,837 6 0	2,015 11 11	7 7 44	761 20 0
	4	Bohri ...	8,786	51,661 8 0	7,968 35 0	43,692 18 0	3,385 9 5	4 38 73	2,307 39 0
	5	Ubotki ...	3,243	29,689 22 0	16,382 35 0	13,306 27 0	839 9 11	4 3 10	1,532 5 0
	6	Larkana ...	12,019	214,972 36 0	35,438 10 0	119,479 16 0	7,467 13 5	9 37 51	18,315 0 0
	7	Kambar ...	5,341	77,570 5 0	24,821 18 0	52,748 27 0	1,407 9 7	9 35 4	1,261 13 0
	8	Rato-dero ...	3,549	95,752 24 0	51,234 0 0	44,518 24 0	1,391 5 5	13 31 61	3,197 6 40
			Total ...	110,303	612,307 34 60	239,930 2 80	372,377 32 0	21,453 4 11	4 24 20	125,664 5 60
AND PAKHAD FRONTIER.	1	Umarkot ...	3,702	25,184 17 0	14,295 27 0	10,888 30 0	793 19 0	3 37 52	1,778 7 60
	2	Mitti ...	2,991	10,486 25 0	.....	10,486 25 0	658 7 3	3 20 19	562 24 22
		Total ...	6,693	35,671 2 0	14,295 27 0	21,375 15 0	1,452 8 3	3 7 60	2,340 33 2
SIND	1	Jacobabad ...	12,396	166,466 8 5	70,443 0 35	96,023 2 60	10,826 3 5	7 29 68	3,478 1 70
		GRAND TOTAL ...	853,418	4,125,142 14 76	2,124,466 3 25	2,010,676 11 51	1,55,626 2 7	6 8 11	578,658 19 46
		GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND ...	1,394,631	10,448,912 7 76	809,808 2 40	9,539,104 5 36	2,45,391 5 0	6 33 46	523,309 27 75
	GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND ...	1,748,069	14,584,054 22 72	3,034,274 5 55	11,549,750 17 7	4,01,016 7 7	6 22 22	1,101,968 7 41	

Sugar.				Quinn.		
Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
316,629 19 35	63,438 6 54	28,787 7 0	0 24 10	18,607 21 53	.....	18,607 21 53
19 38 0	2,264 16 60	845 6 4	0 11 32	1,141 3 10	65 10 20	1,075 51 70
.....	684 39 40	274 1 0	0 10 62	270 55 20	.....	210 35 20
59 11 50	1,115 39 50	837 5 2	0 9 52	804 17 15	8 12 0	798 5 15
45 35 40	568 26 25	395 6 6	0 7 75	649 14 15	58 38 40	592 15 55
65 30 60	3,820 17 10	1,910 4 7	0 17 3	3,162 20 30	915 35 40	3,246 24 70
136 32 0	819 27 0	230 12 10	0 13 8	520 10 0	248 29 0	273 30 0
46 20 40	153 59 40	72 5 6	0 1 54	35 25 0	38 36 40	1 38 40
317,005 27 65	72,831 12 39	28,993 0 11	0 21 11	25,131 25 63	1,324 22 60	28,907 3 3
8,227 13 0	26,391 87 26	9,099 4 9	0 18 15	14,412 35 70	395 27 40	14,017 8 20
25 3 0	4,266 37 0	1,066 11 9	1 1 29	298 0 0	.....	298 0 0
.....	3,429 3 25	858 6 2	0 27 9	470 13 60	.....	470 13 60
299 4 0	3,038 0 0	759 12 5	0 20 72	868 16 0	31 16 0	867 0 0
114 7 30	3,708 24 50	927 2 5	0 24 35	1,039 35 0	43 30 0	997 5 0
2,055 93 0	5,740 2 0	1,285 0 2	1 0 68	2,097 12 0	164 7 0	1,933 5 0
.....	622 10 8	165 18 2	0 6 28	230 28 0	.....	230 28 0
10,721 25 30	46,598 84 20	14,952 2 10	0 21 48	19,417 20 50	634 0 40	14,783 20 10
8,168 36 0	22,916 56 60	10,777 7 3	0 21 60	12,167 10 50	871 23 0	11,285 27 20
43,809 11 0	28,419 7 40	14,210 4 10	0 38 64	20,496 27 25	15,020 37 60	5,475 29 45
12 0 0	749 20 0	169 2 6	0 5 2	836 17 0	14 30 0	821 27 0
.....	2,307 39 0	897 6 1	0 10 41	2,209 18 60	65 1 0	2,144 17 60
80 15 0	1,501 31 0	469 3 4	0 18 42	873 0 20	7 2 0	365 37 20
2,347 20 20	16,467 19 60	6,175 5 6	1 14 64	2,275 18 10	51 15 40	2,224 2 50
7 13 0	1,264 5 0	235 2 3	0 9 21	583 15 0	.....	583 15 0
.....	3,197 6 40	799 4 7	0 36 8	.....	3 20 40	595 15 40
48,870 12 20	76,813 33 40	33,753 4 4	0 27 70	38,980 23 55	16,034 10 60	22,916 12 75
298 28 40	1,484 19 20	556 10 11	0 16 8	739 38 60	164 9 40	575 29 20
.....	582 24 22	250 0 10	0 7 42	823 6 0	.....	823 6 0
393 28 40	2,047 3 42	306 11 9	0 12 19	1,568 4 60	164 9 40	1,398 55 20
284 36 10	3,193 5 60	3,193 1 8	0 10 24	1,907 31 20	129 28 0	2,768 3 30
377,176 10 5	301,483 9 41	80,996 5 6	0 22 64	87,000 25 15	18,296 31 40	68,706 23 38
50,868 5 17	462,643 22 59	1,02,685 7 2	0 12 21	131,890 6 53	5,077 7 25	125,812 69 28
437,842 15 22	664,125 32 19	1,83,683 12 8	0 15 15	218,890 31 71	24,373 35 65	194,516 33 5

Gross—collected		CLASS I.				
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Ra. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
23,259 6 10	0 7 6	3,379,256 21 10	2,055,773 26 25	1,323,482 34 65	152,796 4 1	12 23 18
1,522 11 1	0 5 25	94,173 17 30	11,179 15 60	82,994 1 50	6,314 12 11	10 19 60
105 7 9	0 3 25	29,477 52 60	1,804 15 0	27,673 17 60	1,578 10 0	10 35 9
798 5 11	0 6 72	59,860 31 25	8,039 22 50	51,821 8 55	2,558 1 1	11 8 22
371 11 10	0 8 19	65,318 16 5	21,730 25 0	43,587 31 5	2,588 3 8	15 6 18
8,559 14 2	0 10 2	76,906 1 30	6,241 17 40	70,664 23 70	10,717 12 2	7 35 12
273 11 1	0 4 30	12,805 1 0	1,254 34 0	11,550 7 0	1,299 11 5	4 24 47
1 15 7	0 0 2	7,606 25 0	6,428 7 0	1,178 18 0	129 11 3	0 14 56
29,798 2 4	0 6 73	3,725,404 26 0	2,112,452 8 15	1,612,952 23 65	179,033 2 7	11 28 10
21,027 3 6	0 9 53	608,627 8 65	163,135 0 40	445,492 8 25	71,003 5 7	7 26 79
49 0 6	0 2 71	59,315 0 0	10,857 18 0	48,457 27 0	3,275 13 8	11 29 59
235 4 7	0 8 58	87,008 22 10	.....	37,008 22 10	2,203 4 10	7 12 54
418 9 11	0 5 61	69,418 32 0	6,368 0 0	62,550 32 0	3,055 9 3	10 20 22
499 0 7	0 9 21	75,039 18 0	8,906 17 30	67,049 0 50	3,301 14 4	15 22 44
724 14 10	0 15 29	52,402 39 0	16,207 32 0	36,195 7 0	3,388 11 10	7 7 53
115 7 4	0 2 29	81,765 28 0	.....	81,765 28 0	1,270 8 10	3 4 51
23,009 9 3	0 8 56	984,577 27 75	206,088 22 70	728,489 5 5	67,499 4 4	8 17 52
28,274 6 8	0 10 60	110,918 17 0	1,801 36 40	109,516 20 40	47,018 6 1	2 24 8
10,930 7 0	0 7 38	374,489 7 15	132,630 17 0	—8,141 9 65	20,105 11 7	.....
161 4 9	0 2 13	83,253 28 0	38,223 31 0	45,029 31 0	2,655 0 8	7 22 21
1,435 5 8	0 9 61	113,673 39 20	8,073 16 0	105,600 23 20	7,897 4 5	12 0 61
375 13 7	0 4 41	86,679 6 20	16,562 13 0	20,116 33 10	1,976 15 11	6 8 10
2,224 1 1	0 7 32	231,720 28 50	1,04,871 28 20	177,119 0 30	21,181 9 7	14 29 37
200 0 4	0 4 0	113,662 22 0	24,823 23 0	88,838 34 0	2,755 9 1	16 25 24
228 5 3	0 6 57	101,650 22 0	51,316 0 40	50,334 21 40	2,794 7 6	14 7 28
43,554 12 4	0 8 26	1,016,124 10 25	427,319 22 20	588,213 37 5	108,585 2 10	5 13 49
432 1 4	0 6 18	29,741 35 5	15,121 2 0	14,620 33 5	2,185 1 3	3 37 78
406 6 4	0 11 1	12,683 26 40	.....	12,683 26 40	1,511 8 8	4 9 50
535 7 8	0 8 29	42,425 21 54	15,121 2 0	27,304 19 54	3,706 9 11	4 8 15
3,536 3 4	0 5 56	232,872 10 20	65,103 32 05	167,768 26 55	21,460 8 6	13 21 29
100,927 2 11	0 7 62	5,951,404 25 14	2,826,675 33 60	3,124,728 31 84	898,134 7 4	8 33 53
1,22,538 2 3	0 8 48	16,011,058 14 55	1,283,463 18 49	14,727,604 36 6	594,328 15 8	10 22 31
2,23,365 5 2	0 4 36	21,962,462 39 69	4,110,129 12 29	17,852,333 27 40	992,483 7 0	10 8 39

Class II.					Class III.	
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. a. t.	M. a. t.
4,322 0 0	4,322 0 0	67 8 6	0 8 9	10,20,955 6 23	2,80,041 26 25
878 0 0	878 0 0	18 1 0	0 5 6	24,240 20 40	27 24 0
4,061 0 0	4,061 0 0	68 7 3	0 14 1	.....	.....
3,424 0 0	3,424 0 0	107 0 0	0 8 1	389 28 60	.....
.....	1,114 25 70	6 24 20
.....	8,263 8 0	10 17 0
.....	35 26 0	.....
12,688 0 0	12,688 0 0	256 0 9	0 8 5	10,55,041 29 32	2,80,086 12 46
.....
.....	257 18 0	.....
.....	389 19 0	.....
.....	672 15 0	.....
.....	178 27 0	12 10 1
.....	1,368 28 0	267 25
.....
.....	2,858 19 0	280 6 0
.....
.....	398 - 4 40	50 26 10
.....	2,211 28 40	6,885 17 40
.....	4,626 37 0	3,456 19 0
.....	648 4 40	2 25 0
.....	1,085 11 40	.....
.....	14,548 28 40	.....
.....	2,829 30 0	.....
.....	1,477 0 0	.....
.....	77,172 28 40	2,931 37 40
.....	587 17 40	266 16 0
.....	318 28 30	.....
.....	901 6 70	266 16 0
.....
.....	87 28 35	88 29 25
12,688 0 0	12,688 0 0	256 0 9	0 8 5	11,86,058 28 17	2,70,614 29 40
6,64,360 0 0	765 0 0	6,64,215 0 0	6,539 14 5	0 7 7	17,57,925 3 9	2,48,714 21 67
6,77,063 0 0	165 0 0	6,76,898 0 0	6,796 15 2	0 6 2	58,98,883 29 26	5,17,329 12 27

Class III—continued.			Class IV.			
Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.
M. s. p.	Rs. a. p.	M. s. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7,80 998 19 77	32,204 0 8	7 9 26	10,55,690 11 4	2,49,390 7 8	8,06,300 3 8	30,436 14 2
41,312 35 40	155 11 1	3 2 77	5,667 8 0	.....	5,657 8 0	53 14 11
332 23 60	166 4 9	0 2 70	6,341 4 8	.....	6,341 4 8	121 13 2
1,108 1 50	277 0 4	0 4 75	7,142 8 0	.....	7,142 8 0	168 5 6
8,262 31 0	240 8 9	3 11 71	3,005 11 0	188 13 0	2,866 14 0	75 4 9
35 25 0	13 5 9	0 0 36	28 0 0	.....	28 0 0	3 9 0
7,94,945 16 67	33,056 15 4	6 0 13	10,77,865 11 0	2,40,529 4 8	8,28,536 6 4	30,864 11 6
.....	.....	.....	1,03,956 8 4	286 14 0	1,04,668 5 4	2,155 13 1
257 13 0	48 4 3	0 2 39	2,107 14 0	15 0 0	2,092 14 0	34 5 2
383 19 0	17 13 11	0 3 3	1,495 3 0	.....	1,495 3 0	14 15 4
672 15 0	22 3 5	0 4 50	985 3 0	.....	985 3 0	9 14 8
161 17 0	293 1 7	0 1 40	2,547 1 0	.....	2,547 1 0	25 8 7
1,100 30 0	89 9 2	0 8 60	.....	.....	.....	.....
.....	.....	.....	848 8 2	.....	848 8 2	3 7 2
2,675 14 0	471 0 4	0 4 18	1,11,438 0 6	301 14 0	1,11,786 2 8	2,314 0 0
205 19 30	154 3 5	0 0 16	47,554 0 0	826 0 0	46,728 0 0	1,860 11 8
1,326 11 0	829 2 1	0 1 65	*2,48,002 0 0	*69,114 0 0	*1,78,888 0 0	4,813 1 0
46,170 13 0	1,698 13 11	7 29 74	.....	.....	.....	.....
640 19 40	244 1 2	0 2 78	10,530 12 0	.....	10,539 12 0	370 2 7
1,085 11 40	39 15 7	0 18 31	55 0 0	.....	55 0 0	1 10
14,012 38 40	681 8 10	1 8 51	.....	.....	.....	.....
2,323 30 0	49 7 3	0 17 82	.....	.....	.....	.....
1,477 0 0	39 4 1	0 16 52	.....	.....	.....	.....
67,240 25 70	3,686 8 4	0 24 32	3,01,130 12 0	60,940 0 0	2,21,190 12 0	6,926 9 1
321 1 40	161 0 1	0 3 38	.....	.....	.....	.....
313 28 80	157 1 1	0 4 16	.....	.....	.....	.....
634 29 70	318 1 2	0 3 63	.....	.....	.....	.....
47 39 10	23 15 10	0 0 12	1,208 13 0	30 0 0	1,169 13 0	83 15 9
8,63,444 5 57	87,556 9 0	3 1 2	14,91,643 4 6	3,19,810 2 8	11,71,832 1 10	40,243 5 0
46,11,210 11 22	96,688 8 5	3 9 31	36,55,731 5 3	4,93,028 7 0	31,62,702 14 3	71,256 11 6
83,76,864 16 79	1,34,195 1 5	3 3 2	31,47,374 9 9	8,12,838 9 8	43,34,536 0 1	1,17,505 0 6

*Note—The figures entered under the first three sub-heads in column 9, Class IV, against the Sukkur Municipality are approximate. The Collector only gave the quantities, and the value has been computed on the basis of last year's figures.

10							11
Class V.							Class VI.
Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. a. t.	
7 10 8	11,86,833 8 8	13,72,078 12 1	1,85,245 8 5	-2,789 13 4	.....	9,822 26 56
0 11 5	7,394 0 0	.....	7,394 0 0	364 10 10	0 14 11	1,092 83 50
1 5 11	1,768 5 0	.....	1,768 5 0	32 12 1	0 11 1	0 8 0
.....	2,391 14 0	.....	2,391 14 0	69 13 10	0 8 3	633 13 20
0 12 9	11,104 3 8	.....	11,104 3 8	884 2 8	1 3 10	789 11 0
1 2 4	4,115 15 0	198 4 0	3,918 11 0	128 6 11	1 9 1	293 1 0	
0 0 2	848 0 0	18 0 0	825 0 0	30 12 8	0 4 2	136 0 0	
6 4 1	12,11,454 9 4	13,72,295 0 1	1,67,840 6 9	-1,999 2 4	.....	12,677 14 28
1 12 7	1,27,731 4 9	793 12 0	1,26,937 8 9	1,907 9 10	2 3 0	9,117 6 08	
0 8 1	9,814 5 0	.....	9,814 5 0	164 3 7	3 6 0	660 0 0
0 4 9	6,008 11 8	.....	6,008 11 8	60 1 10	1 3 0	250 30 0
0 2 9	5,561 10 0	.....	5,561 10 0	53 11 2	0 14 9	839 5 0
0 9 6	11,280 11 0	181 12 0	11,098 15 0	111 2 6	2 9 3	678 12 0	
.....	10,238 2 2	.....	10,238 2 2	102 5 1	2 0 7	403 81 0
0 1 5	2,780 3 8	.....	2,780 3 8	25 9 6	0 11 4	367 5 0
1 5 11	1,73,264 15 10	975 8 0	1,72,289 7 10	2,424 12 6	1 15 11	12,316 0 68	
1 1 10	41,619 0 0	7,627 0 0	33,992 0 0	1,388 13 6	0 12 11	4,436 16 0	
5 14 11	3,51,118 10 4	67,974 10 7	2,93,143 15 9	1,652 4 11	10 0 1	30,514 24 80	
.....	.....	.....	.....	.....	.....	549 25 0
1 3 2	.....	.....	.....	.....	.....	612 16 0
0 0 2	.....	.....	.....	.....	.....	567 24 40
.....	11,355 10 0	788 4 0	10,547 0 0	280 10 3	0 14 0	8,167 13 10	
.....	1,439 2 0	.....	1,439 2 0	26 1 5	0 4 4	1,773 15 70
.....	927 13 0	.....	927 13 0	15 13 5	0 4 2	408 6 0
2 12 5	4,16,440 3 4	76,389 14 7	3,40,050 4 2	3,553 10 10	3 11 0	42,026 20 70	
.....	2,978 1 3	399 11 0	2,574 6 8	86 10 3	0 11 2	673 15 0	
.....	1,113 9 9	.....	1,113 9 9	17 7 6	0 5 11	475 15 60
.....	4,086 11 0	398 11 0	3,688 0 0	56 1 9	0 8 19	1,748 33 60	
0 1 6	14,080 11 0	275 15 9	13,754 11 3	687 15 2	1 1 9	3,011 26 75	
3 5 0	18,22,277 2 8	14,50,335 1 5	3,71,942 1 1	4,533 5 11	1 1 11	71,180 25 59	
2 4 3	20,54,087 0 4	3,13,705 10 0	17,70,381 6 4	25,366 7 4	1 4 3	1,80,819 83 29	
2 7 8	39,06,394 2 10	17,64,040 11 5	21,42,323 7 5	30,349 13 3	1 3 7	2,61,000 19 7	

Class VI—continued.

Class VII.

Quantity or value on which refunds were given.	Net imports.	Reb amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a.
521 8 68	9,801 17 68	16,740 3 10	0 3 43	76,665 0 0	286 0 0	76,279 4
85 11 20	1,057 22 30	434 14 0	0 5 28	23,217 12 6	.....	23,217 11
.....	0 8 0	0 2 0	.....	1,01,794 7 10	53,796 4 0	47,998 1
.....	583 13 20	212 14 2	0 4 49	40,918 9 7	1,425 9 5	39,493 1
26 22 40	772 18 40	385 4 2	0 3 36	63,969 1 1	3,408 15 8	65,552
129 5 40	163 36 20	122 15 0	0 2 50	.....	.....	.....
12 0 0	124 0 0	62 0 0	0 1 44	18,620 8 5	7,266 10 6	8,253 13
424 18 8	11,952 36 18	17,969 5 2	0 3 43	3,29,975 7 5	66,181 8 4	2,62,793 15
1,340 11 0	7,776 35 68	6,154 7 4	0 5 29	15,96,366 1 2	7,15,181 4 0	8,81,234 13
80 5 0	570 35 0	142 11 2	0 5 43	1,18,787 8 0	303 0 0	1,18,484 8
.....	250 30 0	47 2 1	0 1 79	1,61,031 14 10	.....	1,61,031 14
89 20 0	749 25 0	141 11 1	0 5 13	1,02,800 14 6	287 14 6	1,02,513 0
356 0 0	322 12 0	60 8 11	0 2 79	2,65,889 15 0	1,377 2 0	2,64,512 13
47 5 0	356 26 0	66 14 0	0 2 87	2,45,419 6 8	.....	2,45,448 6
57 0 0	310 5 0	77 4 9	0 3 14	22,122 14 0	512 6 6	21,610 7
1,924 1 0	10,837 8 68	6,690 11 4	0 4 63	25,07,347 10 2	7,17,511 11 0	17,89,835 15
523 17 20	3,012 38 60	3,729 3 10	0 3 58	2,18,519 0 0	1,999 0 0	2,41,820
23,303 5 20	7,211 19 10	7,234 0 5	0 9 67	1,65,513 14 8	24,030 12 1	1,47,483 2
150 10 0	399 15 0	113 10 8	0 2 54	83,608 0 0	5,050 0 0	23,643 0
4 0 0	608 16 0	305 3 1	0 2 62	47,341 9 0	245 0 0	47,096 9
105 37 40	461 27 0	81 8 11	0 5 56	47,485 15 0	1,673 6 0	45,702 9
395 4 70	2,672 3 20	1,993 5 11	0 8 71	4,14,082 0 0	2,665 2 0	4,11,416 14
36 0 0	1,733 15 70	410 10 10	0 13 2	1,67,849 0 0	1,621 11 5	1,66,227 4
89 26 40	363 19 40	68 2 9	0 4 8	87,214 14 0	512 0 0	86,702 14
24,657 21 30	17,868 39 40	532 2 5	0 6 24	12,06,449 4 8	37,796 15 6	11,68,652 5
429 23 0	243 32 0	152 4 11	0 2 50	71,422 10 2	20,395 2 7	51,027 7
.....	475 18 60	248 0 4	0 8 20	29,732 8 8	2,570 8 0	27,162 0
429 23 0	719 10 60	400 5 3	0 4 24	1,01,155 2 10	22,965 10 7	78,189 3
1,343 20 25	4,668 6 50	1,193 1 7	0 5 31	1,86,890 7 0	1,598 14 0	1,85,291 9
29,184 8 63	42,046 21 76	25,711 4 11	0 4 64	43,30,818 0 1	8,38,054 11 5	34,92,763 4
52,450 16 36	1,37,369 16 70	24,914 14 3	0 3 75	1,18,37,896 14 11	15,93,685 11 6	1,02,44,211 3
81,584 20 21	1,79,175 38 66	50,626 3 2	0 4 8	1,61,66,714 15 0	24,39,740 6 11	1,37,26,974 8

No. IV.

several Municipalities in the Province of Sind, during the year 1893-94, the Consumption or Taxation per head of Population.

		13					14	
		CLASS VIII.					INCIDENCE OF TAXATION PER HEAD	
Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Outrol.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,144 2 11	9 10 4	9,172 2 0	.....	9,172 2 0	137 9 4	1 2 7	1 7 8	9 2 11
378 2 2	9 14 7	464 0 0	.....	464 0 0	7 10 0	0 2 11	0 12 0	1 1 2
959 3 4	10 6 1	9,383 3 0	3,020 0 0	6,363 3 0	262 11 10	1 6 0	0 9 11	0 12 8
607 2 9	13 11 9	162 11 11	.....	162 11 11	4 13 0	0 0 10	0 12 8	1 3 1
988 5 3	7 4 11	9,227 6 3	.....	9,227 6 3	138 6 8	1 0 6	0 14 4	1 1 10
.....	.....	1,901 8 0	87 0 0	1,804 8 0	28 7 11	0 12 2	1 3 1	1 7 0
123 18 0	2 9 8	904 5 8	141 9 8	762 12 6	11 7 1	0 3 10	0 8 4	0 12 1
4,195 18 5	8 11 7	37,295 4 10	3,248 5 3	28,046 11 7	591 1 10	0 13 0	0 0 8	0 1 10
13,224 6 7	15 2 10	.....	.....	.....	.....	.....	1 3 7	1 10 0
1,304 5 8	27 7 10	14,623 0 0	8,605 0 0	6,018 0 0	91 6 6	1 7 4	0 13 8	1 8 10
1,611 0 6	31 13 5	6,962 0 5	.....	6,962 0 5	87 8 8	1 6 0	0 7 0	0 12 0
1,025 8 8	17 10 1	1,940 9 7	.....	1,940 9 7	24 5 10	0 5 4	0 8 5	0 13 1
2,001 11 4	61 6 7	10,990 0 0	.....	10,990 0 0	110 7 0	2 8 10	0 12 8	1 5 12
2,454 7 9	48 13 3	19,235 9 2	.....	19,235 9 2	192 5 8	3 13 2	0 10 9	1 4 0
216 1 0	5 8 4	1,091 12 8	481 4 0	610 8 8	7 14 0	0 2 6	0 5 2	0 0 7
21,837 9 6	20 11 10	24,212 10 0	9,086 4 0	15,766 11 5	513 15 8	1 9 11	1 0 3	1 0 7
8,552 13 0	5 11 11	.....	.....	.....	.....	.....	1 1 11	1 4
2,536 1 0	4 13 3	.....	.....	.....	.....	.....	0 11 0	.....
224 14 1	4 12 11	109 8 0	.....	109 8 0	1 11 5	0 0 4	0 7 2	.....
241 7 0	5 5 9	.....	.....	.....	.....	.....	0 14 5	1 0
358 10 8	14 1 9	1,640 8 0	.....	1,640 8 0	12 8 6	0 8 1	0 9 9	0 12
3,214 3 2	34 8 8	72,072 4 0	.....	72,072 4 0	109 4 2	5 15 11	1 12 2	2 4
1,208 10 7	31 2 0	8,274 3 4	65 8 0	8,208 11 4	56 6 8	1 8 7	0 8 2	0 13
677 10 7	24 6 11	3,234 5 0	.....	3,234 5 0	24 9 10	0 14 7	0 12 7	1 0
11,704 6 1	10 9 8	85,330 12 4	65 8 0	85,265 4 4	510 12 2	2 13 4	0 15 5	1 8
766 0 9	13 12 6	5,754 12 1	182 6 0	5,572 6 1	83 10 4	1 8 1	0 9 6	0 14
408 14 8	0 1 4	1,634 14 3	.....	1,634 14 3	24 11 10	0 8 0	0 8 1	0 12
1,174 15 5	11 10 11	7,889 10 4	182 6 0	7,207 4 4	108 6 2	1 1 3	0 8 10	0 13 0
1,923 8 6	14 15 2	.....	.....	.....	.....	.....	1 11 9	2 0 9
40,836 4 11	14 2 11	1,78,858 10 11	12,582 11 3	1,66,275 15 8	1,724 8 10	1 11 3	1 2 0	1 8 10
98,417 0 6	7 5 6	42,09,756 8 11	6,78,533 0 0	35,31,253 8 11	38,071 14 9	2 8 6	0 6 9	0 20 11
1,39,253 5 5	7 13 7	43,68,644 14 10	6,91,115 11 3	36,97,529 8 7	39,746 2 7	2 1 10	0 9 1	0 18 9

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