

10

REPORT

5/30

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

BOMBAY PRESIDENCY,

INCLUDING

SIND,

(including Statistical Statements Nos. I to IV prepared by the
Municipal Commissioner for the City of Bombay)

FOR THE YEAR 1898-99.

Bombay:

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To

THE SECRETARY TO GOVERNMENT,
General Department,
Bombay.

Ahmedabad, 25th October 1899.

SIR,

I have the honour to submit the Annual Report on the Administration of Municipalities in the Northern Division for the year 1898-99 together with Statements I, II (with supplement), III and IV. A printed compilation of the reports of the several Municipalities in the Division, with the remarks of the Collectors thereon, is also submitted. The report of the Kálol Municipality, which has been abolished from the 1st January last—(vide Government Resolution No. 5372, dated 27th September 1898)—is appended in manuscript.

2. The total population of the 39 municipal districts in the Division according to the census of 1891 is 703,161 as against 711,899 of 41 Municipalities in the preceding year. The difference of 8,738 is due to the abolition of Mátar in the Kaira District and of Kálol in the Panch Maháls.

Ahmedabad ...	...	11
Kaira ...	...	10
Panch Maháls ...	...	2
Broach ...	...	6
Surat ...	...	4
Thána ...	...	7

3. The number of Municipalities in each district of the Division is shown in the margin. Their classification according to population is—

Over 100,000 ...	...	...	...	2
Between 25,000 and 50,000	...	...	...	2
Between 10,000 and 25,000	...	...	...	20
Between 5,000 and 10,000	...	...	...	13
Below 5,000 ...	...	...	...	2

3)

4. The boundaries remained unchanged.

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

Year.	Nominated.	Elected.	Total.	Officials.	Non-Officials.	Europeans.	Natives.
1897-98 ...	371	183	554	184	370	28	526
1898-99 ...	353	183	536	176	360	35	501

The difference of 18 in the total number of Municipal Commissioners is due to the abolition of Mátar and Kálol and to the addition of one nominated member to Kalyán (Government Resolution No. 476, dated 25th January 1898).

6. The triennial term for which the Boards of Dhandhuka, Ránpur, Dholera, Mándal, Mehmádad, Kapadvanj, Borsad, A'nand, Umreth, Od, Mahudha, Hánsot and A'mod were constituted having expired, new Boards were formed. In Kapadvanj, which enjoys the elective franchise, a fresh election was held. The subjoined table furnishes information regarding the result as required by Government Resolution No. 2617, dated 1st September 1897 :—

Name of Municipality.	Number of Wards.	Number of Voters entitled to vote.	Number of Voters who attended the Poll.	Percentage of Voters who attended the Poll to total number of Voters.	Remarks.
Kapadvanj...	I	217	27	12.4	Of the 7 seats only 1 was contested 4 of the outgoing members were re-elected.
	II	82	6	7.3	
	III	37	12	32.4	
	IV	67	6	8.9	
	V	109	6	5.5	
	VI	105	71	67.6	
	VII	125	19	15.2	
			742	147		19.8

7. Little is to be learnt from these figures, as there was no contest except in Ward VI.

8. Bye-elections were held in Ahmedabad, Viramgám, Nadiád, Anklesvar and Bándra to fill casual vacancies. In October 1898 five of the elected members of Bassein having resigned, new members were elected. This Municipality has since been superseded by Government Resolution No. 2489, dated 14th June 1899.

9. The following table shows the number of meetings of Municipal bodies held during the year under report:—

District Number.	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	39	37	6	108	18.6	4.5
	2 Dholka	15	5	...	5	26	11.2	3.3
	3 Viramgám	15	4	14	5	55	9.7	3.8
	4 Parántij	12	4	...	5	21	9.2	3.5
	5 Modása	12	4	6	6	30	7.1	3.5
	6 Dhandhuka	10	5	15	5	21	6.8	3.3
	7 Gogha	12	4	3	4	24	7.6	3.0
	8 Sánand	10	4	2	5	12	8.2	4.0
	9 Dholera	10	4	11	4	37	6.3	3.3
	10 Mándal	10	4	13	4	13	6.2	3.1
	11 Ránpur	10	4	6	5	23	7.3	3.8
Kaira.	12 Kaira	14	5	2	6	37	12.5	4.1
	13 Mehnadabad	10	4	1	4	54	7.4	3.5
	14 Nadiád	18	11	12	4	45	12.4	3.4
	15 Kapadvanj	14	6	6	5	49	8.9	3.1
	16 Dakor	10	4	2	5	13	6.2	3.3
	17 Borsad	10	7	14	4	50	6.5	3.1
	18 A'úand	10	5	5	4	38	6.3	3.1
	19 Umreth	10	4	5	4	15	6.2	3.1
	20 Od	8	4	2	4	23	4.5	3.2
	21 Mábudha	10	4	...	4	25	6.5	3.4
Panch Maháls	22 Godhra	15	4	...	5	53	13.2	3.0
	23 Dohad	12	5	3	6	38	9.5	4.4

District.	Number.	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.
Broach.	24	Broach	25	4	3	6	48	18.3	4.3
	25	Anklesvar	13	4	8	6	20	9.1	3.2
	26	Jambusar	9	4	0	3	23	6.8	2.4
	27	Hánsot	9	4	...	3	23	8	2.9
	28	A'mod	9	4	1	3	15	7.6	2.4
Surat.	29	Surat	30	7	21	6	72	21.1	4.3
	30	Ránder	13	4	4	5	28	8.7	4.3
	31	Bulsár	15	4	3	6	16	12.1	4.3
	32	Mándvi	13	4	6	4	19	9.1	3.4
Thána.	33	Thána	21	13	18	4	37	7.0	3.5
	34	Kurla	12	5	3	3	19	8.1	2.2
	35	Bándra	16	3	15	...	...	11.1	...
	36	Bassein	14	3	21	4	24	6.4	3.1
	37	Máhim Kelva	17	7	8	6	14	10.3	4.3
	38	Bhiwndi	15	9	10	7	10	8.5	4.7
	39	Kalyán	15	4	14	6	25	10.2	5.2

All except Bándra and Bassein held the full number of quarterly meetings. The President of Bándra explains that the last quarterly general meeting was postponed beyond the end of the year because the accounts for the quarter ending 31st December 1898 had not been finally passed till April 1899. It has been pointed out to the President that this reason is not sufficient to set aside a legal obligation. The Board held 15 special general meetings, however, during the year.

Ahmedabad held the largest number of meetings, viz., 76 against 86 in the preceding year. Omitting 11 meetings at which there was no quorum the number of working meetings was 65, which disposed of 524 cases in all, or 8.1 cases per meeting against 6.57 in the preceding year.

The average attendance shows an improvement, as also Surat, where 28 meetings were found sufficient against 36 last year. In Broach the general body met 7 times against 12 in the preceding year; and it is gratifying to note that at every meeting all subjects on the agenda paper were disposed of without adjournment. Of the smaller Municipalities, Thána held 31 meetings, Bassein 24, Nadiád 23, Borsad 21, Dhandhuka 20, Bhiwndi 19, and Viramgám, Bándra and Kalyán 18. These figures include meetings adjourned for want of a quorum, of which there were 11 in Thána, 7 in Bassein, 1 in Nadiád, 2 in Borsad, 3 in Bhiwndi, 2 in Viramgám, 1 in Bándra and 2 in Kalyán.

10. The average attendance in Ahmedabad, Panch Maháls, Broach and Surat Districts has, with a few exceptions, generally improved, but in the remaining two districts (Kaira and Thána) the majority show a falling off. In the Municipalities of Ahmedabad and Thána more than half the members failed to attend two-thirds of the total number of meetings of the general body.

11. The number of meetings held by the Managing Committees in Ahmedabad, Broach and Surat was 108, 48 and 72 against 111, 47 and 96 respectively in the preceding year. Generally the number of meetings of all the Managing Committees was sufficient.

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

Ahmedabad.—(1) Milk-cream (māwā), (2) cigars, cigarettes and cheroots, and (3) flour were added to the Octroi Schedule by Government Resolutions No. 4886, dated 31st August 1898, No. 70, dated 7th January 1899, and No. 261, dated 18th January 1899, respectively.

Anklesvar.—The Octroi Schedule was revised by Government Resolution No. 5755, dated 15th October 1898.

Ránder.—The imposition of house-tax and abolition of octroi on oil-seeds was sanctioned by Government Resolution No. 5092, dated 12th September 1898.

Bulsár.—Revised rates of house-tax were sanctioned by Government Resolution No. 5396, dated 27th September 1898.

Kurla.—A revision of spindle tax and of house and property tax was sanctioned by Government Resolutions Nos. 2201 and 2260, dated 18th and 21st April 1898, respectively; and the water tax was abolished by this office No. 2639, dated 21st November 1898, in exercise of power delegated by Government Resolution No. 2395, dated 27th June 1885.

Bhiwandi.—A revision of house-tax was sanctioned by Government Resolution No. 1914, dated 1st April 1898.

13. 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 1897-98.		Income in 1898-99.		Increase.			Decrease.		
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
<i>A.—Municipal Rates and Taxes.</i>											
1	Octroi	3,65,692	1 3	4,38,309	11 6	72,617	10 3	.....	.....	.....	.....
2	Tax on houses and lands	2,52,675	7 5	2,72,337	1 5	19,661	10 0	.....	.....	.....	.....
3	Do. animals and vehicles	37,429	4 0	39,062	0 0	1,632	12 0	.....	.....	.....	.....
4	Do. professions and trades	3,787	12 11	4,521	6 11	733	10 0	.....	.....	.....	.....
5	Tolls (on roads and ferries)	95,430	9 10	1,23,057	10 7	27,627	0 9	.....	.....	.....	.....
6	Water-rate	67,426	10 2	81,084	1 4	13,657	7 2	.....	.....	.....	.....
7	Tax on boats	1,293	0 0	750	0 0	.....	.....	.....	.....	543	0 0
8	Conservancy (including scavenging and latrine rates)	90,464	4 2	1,14,538	2 9	24,073	14 7	.....	.....	.....	.....
9	Pilgrim tax	1,882	6 0	.....	.....	.....	.....	.....	.....	1,882	6 0
10	Tax for the removal of sullage water	6,914	2 3	8,390	4 9	1,476	2 6	.....	.....	.....	.....
11	Do. of dyers' waste-water	277	11 0	250	6 0	.....	.....	.....	.....	27	5 0
12	Drainage tax	6,528	14 8	7,801	12 6	1,272	13 10	.....	.....	.....	.....
<i>B.—Realizations under special Acts.</i>											
1	Pounds	12,980	1 11	10,606	9 2	.....	.....	.....	.....	1,473	8 9
2	Hackney carriages	1,912	7 3	569	12 0	.....	.....	.....	.....	442	11 3
3	Licenses for the sale of spirits and drugs	135	0 0	115	0 0	.....	.....	.....	.....	20	0 0
4	Do. of poisons	116	0 0	5	0 0	.....	.....	.....	.....	111	0 0
5	Do. of combustible articles ... ..	.....	.....	139	0 0	139	0 0	.....	.....	.....	.....
6	Local Fund one anna cess	8	8 7	9	11 9	1	3 2	.....	.....	.....	.....
<i>C.—Revenue derived from Municipal property and powers apart from taxation.</i>											
1	Rents of lands, houses, serais, dāl bungalows, &c.	15,430	11 2	15,464	14 9	34	3 7	.....	.....	.....	.....
2	Sale-proceeds of lands and produce of lands	13,949	12 2	21,858	3 8	7,908	7 6	.....	.....	.....	.....
3	Conservancy receipts (other than taxes and rates)	13,241	14 1	16,018	11 7	2,776	13 6	.....	.....	.....	.....
4	Fees and revenue from Educational institutions	30,943	13 0	29,537	14 4	.....	.....	.....	.....	1,405	14 8
5	Do. from Medical institutions	2,118	7 1	2,176	4 2	57	13 1	.....	.....	.....	.....
6	Do. from markets and slaughter-houses	27,956	14 8	28,352	10 5	396	11 9	.....	.....	.....	.....
7	Fees for temporary counters, &c., in front of shops	1,342	13 4	2,008	13 8	666	0 4	.....	.....	.....	.....
8	Do. occasional occupation of roads, &c.	2,170	4 0	2,133	2 0	.....	.....	.....	.....	37	.....

No.	Items.	Income in 1897-98.			Income in 1898-99.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>C.—Revenue derived from Municipal property and powers apart from taxation—continued.</i>													
9	Fees and revenue from weights and measures	2,212	7	9	2,223	8	6	11	0	9	.....	.....
10	Other fees	288	0	1	297	6	6	9	6	5	.....	.....
11	Fines under Municipal and other Acts	7,683	3	7	10,443	13	8	2,760	10	8	.....	.....
12	Interest of investments	6,651	11	0	5,291	14	4	.....	.....	.....	1,359	12	8
13	Premium on loans	2,936	4	0	274	7	6	.....	.....	.....	2,661	12	0
<i>D.—Grants and Contributions.</i>													
1	From Government—												
	(a) For General purposes	11	0	0	.....	.....	.....	.....	.....	.....	11	0	0
	(b) For Educational purposes	49,513	11	8	47,887	8	0	.....	.....	.....	1,626	3	8
	(c) For Medical purposes	13,250	0	0	10,160	0	0	.....	.....	.....	3,090	0	0
2	From Local Funds—												
	(a) For General purposes	7,619	11	1	23,308	8	5	12,688	13	4	.....	.....
	(b) For Educational purposes	19,932	13	8	18,161	8	5	.....	.....	.....	1,771	5	3
	(c) For Medical purposes	15,210	0	0	8,210	0	0	.....	.....	.....	7,000	0	0
3	From other sources—												
	(a) For General purposes... ..	36,598	5	10	23,670	14	11	.....	.....	.....	12,927	6	11
	(b) For Educational purposes	2,119	1	7	3,423	6	10	1,304	5	3	.....	.....
	(c) For Medical purposes... ..	1,655	0	0	1,339	0	0	.....	.....	.....	316	0	0
<i>E.—Miscellaneous.</i>													
1	Recoveries on account of services rendered to private individuals	44,670	6	11	39,714	4	7	.....	.....	.....	4,956	2	4
2	Other items	25,229	13	11	15,544	1	6	.....	.....	.....	9,685	12	5
<i>F.—Extraordinary and Debt.</i>													
1	Sale-proceeds of Government Securities	10,513	12	2	17,000	0	0	6,486	3	10	.....	.....
2	Loans from Government	39,000	0	0	7,000	0	0	.....	.....	.....	32,000	0	0
3	Loans raised in the market from private individuals... ..	1,77,500	0	0	1,03,000	0	0	.....	.....	.....	74,500	0	0
4	Realizations of Sinking Fund for repayments of loans ... ..	.....	.....	.....	43,200	0	0	43,200	0	0	.....	.....
5	Advances	42,482	14	1	39,734	9	3	.....	.....	.....	2,748	4	10
6	Deposits	3,18,005	11	0	1,96,753	11	3	.....	.....	.....	1,21,251	15	9
	Total	18,73,394	14	8	18,32,737	0	11	2,41,190	14	3	2,51,848	12	0
	Net Decrease ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,657	13	9

14. The total income of the several Municipalities amounted to Rs. 18,32,737-0-11 against Rs. 18,73,394-14-8 in the preceding year, showing a decrease of Rs. 40,657-13-9. But this decrease is only nominal, as omitting the "Extraordinary and debt account," the ordinary municipal income shows an increase of Rs. 1,40,156-3-0. The principal items of increase are "Octroi," "Tax on houses and lands," "Tolls," "Water-rate," "Conservancy," "Sale-proceeds of lands and produce of lands," and "Grants and Contributions from Local Funds for general purposes."

Causes of fluctuations. 15. The following are the principal causes of fluctuations under each head:—

(1) *Octroi*.—Increase chiefly in Ahmedabad, Nadiád, Anklesvar, Surat and Thána, and is attributed to a monster marriage season.
Increase Rs. 72,617-10-3.

(2) *Tax on houses and lands*.—Increase in Ahmedabad, Dhandhuka, Surat, Ránder, Bulsár, Thána, Bándra and Bhiwndi, and partly due to the construction of new houses and partly to the recovery of arrears. It was imposed for the first time in Ránder and enhanced in Thána.

(3) *Tax on animals and vehicles*.—Increase in Ahmedabad and Surat, owing partly to increased traffic and partly to recovery of arrears.
Increase Rs. 1,632-12-0.

(4) *Tolls*.—Increase principally in Ahmedabad, Surat, Bulsár, Bándra and Bhiwndi and due to increased traffic and to the recovery of arrears.
Increase Rs. 27,627-0-9.

(5) *Water-rate*.—Increase in Ahmedabad, Surat and Thána. In Ahmedabad it is due to (1) the collection of arrears, (2) increase in the number of connections, and (3) to a revision of the valuation of houses in some parts of the city. In Surat, the tax was levied for the first time and in Thána the rates were revised.
Increase Rs. 13,657-7-2.

(6) *Conservancy (including scavenging and latrines)*.—The increase occurs in Ahmedabad and Surat and is due to prompt disposal of complaints by the Magistrates.
Increase Rs. 24,073-14-7.

(7) *Tax for the removal of sullage water*.—Increase in Ahmedabad and due to a similar cause.
Increase Rs. 1,476-2-6.

(8) *Drainage Tax*.—The same remarks apply.
Increase Rs. 1,272-13-10.

(9) *Sale-proceeds of lands and produce of lands*.—Increase chiefly in Ahmedabad, Virangám, Godhra and Surat.
Increase Rs. 7,908-7-6.

(10) *Conservancy receipts*.—Increase in Ahmedabad and Surat, due in the former to sale of poudrette and bones and in the latter to less plague.
Increase Rs. 2,776-13-6.

(11) *Fines under Municipal and other Acts*.—Increase in Ahmedabad, Nadiád and Surat.
Increase Rs. 2,760-10-8.

(12) *Grants and Contributions from Local Funds for General purposes*.—Increase due to the grants made by the District Local Boards to Dákor, Umreth, Od, Godhra, Anklesvar and Thána by way of aid in plague measures.
Increase Rs. 12,688-13-4.

(13) *Grants and Contributions from other sources for Educational purposes*.—Increase due to a return of contribution for school building at Mahudha, as no Government grant was forthcoming.
Increase Rs. 1,304-5-3.

16. The following items of income exhibit a decrease :—

(1) *Pilgrim Tax*.—Decrease due to the closing of the Poonem fairs at Dákor throughout the year on account of plague.
Decrease Rs. 1,882-6-0.

(2) *Pounds*.—Decrease principally due to fewer cattle impounded in Surat and Nadiád.
Decrease Rs. 1,473-8-9.

(3) *Fees and Revenue from Educational Institutions*.—Decrease general except in Ahmedabad, owing to plague.
Decrease Rs. 1,405-14-8.

(4) *Interest on investments*.—The decrease is mainly due to less interest having been realized by the Ahmedabad Municipality from the municipal debentures during the year.
Decrease Rs. 1,359-12-8.

(5) *Premium on loans*.—No loan was raised, as last year, in Ahmedabad.
Decrease Rs. 2,661-12-6.

(6) *Grants and Contributions from Government for Educational purposes*.—The abolition of the Municipalities of Mátar and Kálol and the fact of the amount of a bill for the year 1896-97 having been received by the Godhra Municipality in 1897-98, account for the decrease.
Decrease Rs. 1,626-3-8.

(7) *Grants and Contributions from Government for Medical purposes*.—Decrease due to the exclusion of the accounts of the Ranchodlal Dispensary at Ahmedabad and to the transfer of the Dohad Dispensary to the District Local Board.
Decrease Rs. 3,090.

(8) *Grants and Contributions from Local Funds for Educational purposes*.—Decrease due to less income from the one anna cess in Ahmedabad, and to no contribution having been received at A'nand before the end of the year.
Decrease Rs. 1,771-5-3.

(9). *Grants and Contributions from Government for Medical purposes.*—Decrease mainly in Hānsot and due to a contribution by the District Local Board towards the construction of a dispensary last year.
Decrease Rs. 7,000.

(10). *Grants and Contributions from other sources for General purposes.*—Decrease in Surat and Rānder.
Decrease Rs. 12,927-6-11.

(11). *Recoveries on account of services rendered to private persons.*—Decrease principally in Bāndra and is due to the fact that there were no large arrears to be collected, as was the case in 1897-98, and also to desertion of the town on account of plague.
Decrease Rs. 4,956-2-4.

(12). *Other Items.*—Decrease chiefly in Ahmedabad, Dohād, Broach, Bulsar and Bassein. In Ahmedabad and Dohad it is due to the repayment in the preceding year by the Public Works Department of savings. In the other Municipalities it is due to no recoveries of plague charges having been made from the people as before.
Decrease Rs. 9,685-12-5.

17. The fluctuations under the head "Extraordinary and Debt Account" have been explained as follows:—

(1). *Sale-proceeds of Government Securities.*—Necessitated in Broach and Rānder to defray plague charges.
Increase Rs. 6,486-3-10.

(2). *Loans from Government.*—Decrease represents the difference between the loan granted by Government to Bulsar last year and to Bhiwadi this year.
Decrease Rs. 32,000.

(3). *Loans raised in the Market from private persons.*—Decrease in Ahmedabad and Surat.
Decrease Rs. 74,500.

(4). *Realizations of Sinking Fund.*—The increase is in Ahmedabad.
Increase Rs. 43,200.

(5). *Advances.*—To contractors and others for work to be done.
Decrease Rs. 2,748-4-10.

(6). *Deposits.*—By contractors and others as security.
Decrease Rs. 1,21,251-15-9.

18. The following is a further analysis of the figures of receipts of the several Municipalities as compared with the preceding year:—

	1897-98.			1898-99.		
	Rs.	a.	p.	Rs.	a.	p.
Municipal Rates and Taxes	9,29,802	3	8	10,90,102	9	9
Realizations under Special Acts	13,352	1	9	11,415	0	11
Revenue derived from municipal property and powers apart from taxation	1,26,923	3	4	1,36,061	13	1
Grants and contributions (for general and special purposes)	1,45,903	11	10	1,33,160	14	7
Miscellaneous	69,900	4	10	55,258	6	1
Extraordinary and Debt	5,87,502	5	3	4,06,688	4	6
Total	18,73,394	14	8	18,32,787	0	11

19. The principal form of taxation was "House-tax," which was in force in 37 Municipalities. The other taxes levied are as under.

	Municipalities.
Octroi	16
Tax on animals and vehicles	19
Tax on professions and trades	7
Tolls (on roads and ferries)	19
Water-rate	5
Conservancy tax	12
Tax on boats	2
Pilgrim tax	0
Drainage tax	1
Tax for the removal of sullage water	1
Tax for the removal of dyers' waste water...	1

Of the total income of Rs. 18,32,737-0-11 received from all sources, Rs. 10,90,102-9-9 were derived from taxation, against Rs. 9,29,802-3-8 in the preceding year: indirect taxation having yielded Rs. 4,38,309-11-6 or 40·21 per cent. and direct taxation Rs. 6,51,792-14-3 or 59·79 per cent. as compared with 39·3 and 60·7 per cent., respectively, in the preceding year.

20. The subjoined table shows 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.	a.	p.	Rs.	a.	p.
Ahmedabad.	1	Ahmedabad	48·6	51·4	2	8	1	3	7	7
	2	Dholka	82·2	17·8	0	12	8	1	1	0
	3	Viramgám	54·5	45·5	1	2	10	1	8	9
	4	Parántij ... ..	...	100·0	0	9	0	0	14	2
	5	Modása ... ..	...	100·0	0	9	9	0	14	4
	6	Dhandhuka ... ..	...	100·0	0	13	1	1	5	8
	7	Gogha	89·3	10·7	0	5	11	0	9	1
	8	Sánand... ..	...	100·0	0	12	6	1	2	6
	9	Dholera ... ..	...	100·0	0	6	8	0	13	3
	10	Mandal ... ..	...	100·0	0	5	10	0	9	8
	11	Ránpur	45·4	54·6	0	10	10	1	6	10
		Total ...	46·8	53·2	1	12	4	2	7	10
Kaira.	12	Kaira ... ..	...	100·0	0	15	1	1	6	1
	13	Mehmadabad ... ..	...	100·0	0	11	3	1	2	7
	14	Nadiád	59·4	40·6	1	9	0	1	14	8
	15	Kapadvanj ... ..	...	100·0	0	12	0	1	0	11
	16	Dákor ... ..	...	100·0	0	9	9	1	4	6
	17	Borsad ... ..	...	100·0	0	4	8	0	9	2
	18	A'nand ... ..	...	100·0	0	6	4	0	9	6
	19	Umreth ... ..	...	100·0	0	9	4	1	0	0
	20	Od ... ..	...	100·0	0	5	6	0	13	1
	21	Mahudha ... ..	...	100·0	0	7	6	1	0	6
		Total ...	26·7	73·3	0	12	10	1	3	2
Panch Maháls	22	Godhra ... ..	...	100·0	0	12	0	1	9	9
	23	Dohád ... ..	...	100·0	0	14	0	1	3	3
		Total ...	...	100·0	0	12	10	1	7	0

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. a. p.	Rs. a. p.
Broach.	24	Broach	78.6	21.4	1 12 9	2 10 11
	25	Anklesvar	36.8	63.2	1 6 1	2 6 11
	26	Jambusar ... ..	...	100.0	0 11 5	1 0 6
	27	Hánsot ... ..	...	100.0	0 9 1	0 13 9
	28	A'mod ... ..	...	...	0 15 11	1 3 6
		Total	60.3	39.7	1 6 9	2 2 7
Surat.	29	Surat	43.8	56.2	2 9 7	5 9 6
	30	Ránder	36.2	63.8	1 1 6	1 13 0
	31	Bulsár	12.0	88.0	1 5 7	1 15 5
	32	Mándvi ... ..	...	100.0	0 13 2	1 7 6
		Total	41.2	58.8	2 4 11	4 12 0
Thána.	33	Thána	34.7	65.3	1 10 8	2 10 3
	34	Kurla	2.1	97.9	0 10 10	2 11 6
	35	Bándra ... ..	...	100.0	2 0 8	3 15 9
	36	Bassein	33.8	66.2	0 12 7	1 2 8
	37	Máhim Kelva	8.0	92.0	0 5 11	0 12 9
	38	Bhiwndi ... ..	...	100.0	0 15 2	1 11 3
	39	Kalyán	2.0	98.0	0 15 0	1 6 7
		Total	12.3	87.7	1 2 9	2 3 10
		GRAND TOTAL	40.2	59.8	1 8 10	2 9 8

21. It will be seen from the above that out of 39 Municipalities in the Division, 23 derive their entire income from direct taxation. The percentage of direct taxation on the whole has fallen from 60.7 to 59.8, but this is due to the abolition of 2 Municipalities in which direct taxation was the only source of income. Taking each district separately, it will be observed that Ahmedabad, Kaira and Thána show a decrease in the incidence of direct taxation. On the other hand, in Broach and Surat the incidence has slightly improved. In Ahmedabad and Viramgám the percentage of direct taxation has fallen from 52.3 and 46.5 to 51.4 and 45.5, respectively. In the Kaira District, Nádiád is the only Municipality which derives any income from indirect taxation. In Anklesvar the schedule of octroi duty was revised by Government Resolution No. 5755, dated 15th October 1898. This gave an increased income of about Rs. 1,000 and raised the percentage of indirect taxation from 33.3 to 36.8. The Municipality of Surat levied a water-tax for the first time and adopted a house-tax. Now all but two Municipalities (Dholka and Gogha) in this Division have accepted this mode of taxation. For Bulsár a revised scheme of house-tax was sanctioned by Government Resolution No. 5396, dated 27th September 1898. In Thána the revised scheme of house-tax came into force from 1st April 1898. In Kurla the spindle-tax and the house-tax were revised, and the water-tax was abolished during the year. In order to enable the Bhiwndi Municipality to defray plague expenses, the rate of house-tax has been enhanced by Government Resolution No. 1914, dated 18th April 1898.

22. Taking all the Municipalities in the Division together, the incidence of taxation per head was Rs. 1-8-10 and of the total income Rs. 2-9-8, against Rs. 1-4-11 and 2-10-1, respectively, in the preceding year. The burden of taxation was heaviest in Surat, *viz.*, Rs. 2-9-7, per head. Ahmedabad, Bándra, Broach, Thána, Nádiád, Anklesvar, Bulsár, Viramgám and Ránder follow next in order, varying from Rs. 2-8-1 to Rs. 1-1-6. In the remaining Municipalities the tax per head of population ranges between Re. 0-15-11 and Re. 0-4-8.

23. The following table shows the amount refunded by each Municipality under the refund rules sanctioned in Government Resolution No. 4732, dated 28th November 1882, which have been adopted by all the Municipalities in this Division levying octroi :—

Name of Municipality.	Octroi collections.		Refunds granted.		Percentage of refunds to collections.	REMARKS.
	Rs.	a. p.	Rs.	a. p.		
Ahmedabad	1,75,833	15 11	10,109	0 1	5.7	(1) This amount is exclusive of Rs. 37-6-1 returned as "savai". (2) Besides this an amount of Rs. 56,335-3-0 was refunded within 24 hours of transit. (3) An amount of Rs. 6,846-5-4 was refunded within 24 hours of transit, and has not, therefore, been taken into account. (4) This amount includes Rs. 327-9-0 refunded on tobacco more than octroi receipts on the article, during the year.
Dholka	10,758	13 0	20	2 11	0.2	
Viramgam	14,908	12 1	(1)218	1 11	1.5	
Gogha	2,124	10 7	7	10 3	0.4	
Ranpur	1,797	13 11	68	5 1	3.8	
Nadiad	26,953	4 0	5,204	8 0	19.3	
Broach	56,749	15 8	11,530	0 7	20.3	
Anklesvar	5,439	9 10	27	3 0	0.5	
Surat	1,23,509	3 6	(2)153	4 0	0.1	
Rander	4,328	7 2	(3).....	.....	.....
Bulsar	2,111	3 0	92	8 9	4.4	
Thana	10,094	10 5	(4)543	2 4	45.0	
Kurla	161	9 0	30	1 0	18.5	
Bassein	3,000	5 2	20	2 3	0.7	
Mahim-Kelva	816	10 3	6	7 0	2.0	
Kalyan	220	12 0	41	0 0	18.5	
Total	4,98,309	11 6	32,071	9 2	7.3	

24. The total amount refunded during the year was Rs. 32,071-9-2, or 7.3 per cent. against 6.8 per cent. of the total collections last year, showing an increase chiefly in Ahmedabad, Nadiad, Broach and Thana. Nadiad granted refunds amounting to Rs. 5,204-8-0 against Rs. 3,959-0-3 last year. In Broach also liberal refunds were granted, but in Anklesvar only Rs. 27-3-0. It is said that outside purchasers do not apply. In Surat in addition to the sum of Rs. 153-4-0 shown in the table, Rs. 56,335-3-0 was refunded on articles imported and exported within 24 hours. In Rander an amount of Rs. 6,846-5-4 was similarly refunded. As Thana had no funds in the preceding year wherewith to pay refunds claimed during that year, Rs. 876-13-5 on account of that year were paid in the year of report.

25. There are no bonded warehouses except at Nadiad where they have been built by the District Local Board. In Ahmedabad certain places and buildings outside the city walls have been recognized as private warehouses, and exports from them direct are allowed duty-free.

26. The following table shows the average consumption of the principal articles per head of population in each Municipality in which octroi was levied :—

No.	Municipality.	Grain	Sugar	Ghee	Oils	Class V	Class VI	Class VII	Class VIII
		(10 maunds).	(refined 7 seers and unrefined 20 seers).	(9 seers).	(7½ seers).	Drugs and Spices (Rs. 2-8-0).	Tobacco (6 seers).	Cloth (Rs. 12).	Metals (Rs. 2-8-0).
		M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.
1	Ahmedabad ...	9 20 69	0 12 32	0 10 27	0 1 50	...	0 1 67	15 8 2	2 0 8
2	Dholka ...	7 16 78	1 0 9	0 2 3	...	1 7 1	0 1 26	5 7 3	0 11 11
3	Viramgam ...	7 12 39	0 5 34	0 3 69	...	1 15 9	0 11 45	7 16 6	0 14 2
4	Gogha ...	5 20 30	0 4 37	0 5 56	0 1 42	1 0 3	0 0 72	1 7 8	0 3 6
5	Ranpur ...	...	0 13 33	0 3 41	...	1 1 3	0 6 71	7 2 1	1 5 10
6	Nadiad ...	7 8 9	0 24 58	0 4 42	0 2 1	1 14 4	0 3 60	7 9 2	2 4 10
7	Broach ...	9 23 46	0 20 37	0 4 29	0 2 32	0 5 2	0 4 22	9 0 10	3 7 10
8	Anklesvar ...	...	0 11 73	0 2 64	...	...	...	5 5 2	...
9	Surat ...	6 16 38	0 12 27	0 9 30	0 2 36	...	0 3 5	...	...
10	Rander ...	7 17 54	0 9 4	0 3 22	...	0 3 9	...	...	...
11	Bulsar ...	...	0 12 34	...	...	...	...	...	...
12	Thana ...	...	0 13 24	0 2 53	0 7 59	...	...	...	...
13	Kurla ...	...	...	...	...	...	...	...	...
14	Bassein ...	6 4 8	0 28 37	0 6 0	...	...	0 2 30	...	...
15	Mahim-Kelva ...	...	...	...	0 0 26	...	0 5 39	4 13 4	0 4 0
16	Kalyan ...	...	...	...	...	...	0 0 56	0 4 11	...
							0 4 74	...	...

Notes.—The standard of unrefined sugar for Dholka has been fixed at 30 seers, that of tobacco for Viramgam at 10 seers, and that of cloth for Ahmedabad at Rs. 15.

27. Compared with the standard of consumption fixed by Government the largest excesses are noted below:—

	1897-98.		1898-99.	
	M.	s. t.	M.	s. t.
<i>Sugar</i> (refined 7 seers and unrefined 20 seers; for Dholka 30 seers)—				
1 Dholka ..	0	33 64	1	0 9
<i>Ghee</i> (9 seers)—				
2 Ahmedabad ..	0	8 42	0	10 27
<i>Tobacco</i> (6 seers—for Viramgam 10 seers)—				
3 Viramgam ..	0	10 16	0	11 45
<i>Metals</i> (Rs. 2-8-0)—				
4 Broach...	4	7 10	3	7 10

The list of offenders is very small indeed: only four as compared with six in 1897-98. Ránpur, Nadiád and Thána no longer offend, but they are replaced by Ahmedabad, Dholka and Viramgam. The excess in metals in Broach continues to be high, but not as high as in the preceding year.

28. The above excesses have been explained by the Municipalities concerned as under:—

Sugar in Dholka due to an unusually large number of marriages this year.

Ghee in Ahmedabad ascribed to an increase in the population, and to a large number of dinner parties in the marriage season.

Tobacco in Viramgam is not satisfactorily explained. The Municipality has been wakened up on the point.

Metals in Broach.—No explanation furnished, but the President reports that every effort is being made to bring it to the proper level.

29. The following table exhibits the expenditure incurred by the Municipalities during the year under report as compared with the preceding year:—

No.	Items.	Expenditure in 1897-98.		Expenditure in 1898-99.		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.) ...	62,265	2 7	56,977	13 3	.....	.....	5,287	5 4
2	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.) ...	54,208	5 6	50,245	14 4	.....	.....	3,962	7 2
3	Collection of tolls (on roads and ferries) ...	2,272	13 1	2,226	3 7	.....	.....	46	9 6
4	Survey of land... ..	4,334	10 5	3,283	12 10	.....	.....	1,050	13 7
5	Refunds... ..	26,111	11 9	32,886	13 0	6,775	1 3	.....	.....
6	Pensions and gratuities	851	13 7	1,530	5 4	678	7 9	.....	.....
<i>B.—Public Safety.</i>									
1	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	20,577	10 0	22,590	6 7	2,313	12 7	.....	.....
2	Lighting (establishment, purchase of lamps and oil, repairs, &c.) ...	75,701	6 11	64,163	12 9	.....	.....	11,537	10 2
3	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts, &c.)	3,185	13 0	2,229	6 7	.....	.....	956	6 5
4	Rewards for destruction of wild animals and snakes	48	3 5	48	13 5	0	10 0	.....	.....

No.	Items.	Expenditure in	Expenditure in	Increase.	Decrease.
		1897-98.	1898-99.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>C.—Public Health and Convenience.</i>					
1	Water-supply	3,09,019 7 2	1,71,286 6 7	.....	1,37,733 0 7
2	Drainage	24,257 3 6	27,561 13 5	3,304 9 11	.....
3	Conservancy	2,91,879 0 5	2,87,629 6 6	.....	4,349 9 11
4	Hospitals and Dispensaries	85,646 15 5	66,354 9 0	.....	19,292 6 5
5	Vaccination	5,944 1 2	5,578 6 10	.....	365 10 4
6	Markets and slaughter-houses	4,281 11 11	13,764 3 6	6,472 7 7	.....
7	Pounds	5,236 15 9	3,891 12 6	.....	1,345 3 3
8	Dak bungalows and serais	789 5 10	515 9 10	.....	273 12 0
9	Arboriculture, public gardens and experimental cultivation	11,905 3 8	11,550 8 6	.....	354 10 9
10	Registration of births and deaths	1,297 4 11	1,700 7 9	403 2 10	.....
11	Public Works—				
	(a) Establishment	7,379 2 10	6,964 9 1	.....	414 9 9
	(b) Buildings	23,707 11 0	11,999 12 11	.....	11,707 14 1
	(c) Roads	1,02,764 12 1	82,017 0 8	.....	20,747 11 5
	(d) Stores	4 5 3	49 3 9	44 14 6	.....
12	Plague or other epidemic charges ... ..	.....	1,63,461 3 8	1,63,461 3 8	.....
<i>D.—Public Instruction.</i>					
1	Schools and Colleges	1,81,066 15 5	1,73,481 3 10	.....	7,585 11 7
2	Contributions	10,348 8 9	10,917 15 1	569 6 4	.....
3	Libraries, museums, menageries, &c.	3,348 13 9	2,705 13 0	.....	643 0 9
<i>E.—Contributions.</i>					
1	For general purposes	5,603 7 0	5,768 8 7	165 1 7	.....
<i>F.—Miscellaneous.</i>					
1	Interest on loans	81,252 9 7	87,515 2 8	6,262 9 1	.....
2	Discount	72 15 3	919 7 8	846 8 5	.....
3	Actual cost of works done for private individuals	2,221 4 1	2,480 9 7	259 5 6	.....
4	Other items	3,04,449 15 5	35,029 3 6	.....	2,69,420 11 11
<i>G.—Extraordinary and Debt.</i>					
1	Investment in securities (other than for sinking fund) ... ..	.....	4,500 0 0	4,500 0 0	.....
2	Investment in Savings Banks	500 0 0	.....	.....	500 0 0
3	Payments to Sinking Fund	17,113 0 0	18,224 0 0	1,111 0 0	.....
4	Repayment of Loans	20,398 9 10	84,190 2 7	63,791 8 9	.....
5	Advances	54,699 10 10	40,133 3 7	.....	14,566 7 3
6	Deposits	1,45,932 8 9	2,10,201 14 0	64,269 5 3	.....
	Total	19,53,679 5 5	17,66,765 12 3	3,25,228 3 0	5,12,141 12 2
	Net decrease ... ..	.....	.....	.....	1,86,913 9 2

30. The total expenditure amounted to Rs. 17,66,765-12-3 against Rs. 19,53,679-5-5 in the preceding year, showing a decrease of Rs. 1,86,913-9-2. Omitting the extraordinary and debt account, the ordinary expenditure was Rs. 14,09,516-8-1 against Rs. 17,15,035-8-0. Thus the real decrease is Rs. 3,05,518-15-11, and is principally due to smaller expenditure on "Water-supply," "Hospitals and Dispensaries," "Roads" and "Other items."

31. 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 III to Income, Column 11, Form II.	Collection of taxes and tolls— Column 4, Form III to total Income from Municipal Rates and Taxes, Column 5, Form II.	Lighting— Column 5, Form III to Income, Column 11, Form II.	Conservancy— Column 6, Form III to Income, Column 11, Form II.	Public Works— Column 6, Form III to Income, Column 11, Form II.
Ahmedabad	1	Ahmedabad	3.0	4.6	2.4	18.7	5.5
	2	Dholka	4.2	12.4	5.2	18.1	6.9
	3	Virangám	4.3	8.1	5.4	19.1	11.9
	4	Parántij	5.2	2.9	4.9	14.8	3.3
	5	Modása	7.3	2.9	4.9	9.9	7.3
	6	Dhandhuka	5.8	2.6	4.3	14.2	0.7
	7	Gogha	8.8	12.0	10.5	14.1	1.9
	8	Sánand	4.4	1.9	5.7	17.9	3.7
	9	Dholera	5.4	2.2	4.5	16.5	4.1
	10	Mandal	8.9	...	2.9	12.0	0.2
	11	Ránpur	5.2	8.7	3.4	9.3	45.9
		Total	3.4	4.9	2.9	18.3	6.3
Kaira	12	Kaira...	3.9	3.7	9.3	22.7	12.7
	13	Mehmadabad	7.7	0.4	5.9	11.2	3.5
	14	Nadiid	4.4	5.0	8.2	14.7	3.4
	15	Kapadvanj	4.5	2.3	8.9	16.8	9.6
	16	Dákor...	7.4	4.4	5.2	21.8	3.2
	17	Borsad	7.7	...	6.1	22.9	2.2
	18	A'nand	9.5	0.2	8.2	17.5	5.9
	19	Umreth	4.7	2.1	4.9	16.7	3.7
	20	Od	7.3	...	2.9	14.7	...
	21	Mahudha	5.2	0.4	4.4	8.3	2.8
		Total	5.30	3.3	7.7	16.3	4.8
Panch Maháls.	22	Godhra	7.6	2.2	5.4	11.7	35.5
	23	Dohad	3.9	2.1	6.3	13.0	19.0
		Total	6.3	2.1	5.7	12.5	29.6
Broach	24	Broach	4.0	4.9	7.9	22.9	6.8
	25	Anklesvar	3.5	7.5	5.6	12.1	1.4
	26	Jambusar	4.4	...	5.9	18.5	6.5
	27	Hánsot	11.5	0.9	5.5	12.4	1.0
	28	A'mod...	5.1	...	9.4	19.8	4.6
		Total	4.2	4.5	7.3	20.4	5.3
Surat	29	Surat	1.7	5.4	2.9	10.4	3.1
	30	Ránder	4.6	6.6	7.2	17.3	5.8
	31	Bulsár	3.3	1.5	5.5	19.1	4.4
	32	Mándvi	4.1	2.0	4.2	10.4	10.6
		Total	1.9	5.4	2.4	11.0	3.3
Thána	33	Thána...	2.6	5.9	2.9	15.7	7.7
	34	Kurla	2.5	1.9	1.3	15.7	0.6
	35	Bándra	2.9	4.9	2.5	26.9	7.2
	36	Bassein	3.5	6.2	3.6	8.8	14.7
	37	Máhim-Kelva	3.8	11.3	5.7	10.4	4.0
	38	Bhiwndi	3.3	1.5	3.2	11.9	4.4
39	Kalyán	4.5	3.6	6.5	27.9	10.9	
		Total	3.0	4.8	3.0	19.5	6.7
		Grand Total	3.1	4.8	3.5	15.7	5.5

32. The charges on account of general administration do not rise above 7 per cent. except in a few small Municipalities. At Hânsot they have risen from 4·4 to 11·5, which is due to a decrease in income.

33. As in the preceding year the collection charges are highest in Dholka, but the percentage has fallen from 14 to 12·4. Then follow in order Gogha, Máhim-Kelva, Rânpur, Viramgám, Anklesvar, Rânder, Bassein, Thána, Surat and Nadiád. The charges in these Municipalities vary from 12 to 5 per cent. of the amount of tax collected. The charges in the remaining Municipalities are between 4·9 to 0·2 per cent., and it is satisfactory to note that on the whole the percentage has fallen from 6·1 to 4·8.

34. The total percentage of lighting charges has fallen from 4 to 3·5. In the following Municipalities it has fallen :—

Viramgám	from	9·4 to 5·4.
Parántij	„	6·4 to 4·9.
Modâsa	„	8·2 to 4·9.
Mehmadabad	„	7·1 to 5·9.
Dâkor	„	12·6 to 5·2.
Od	„	8·5 to 2·9.
Mahudha	„	7·5 to 4·4.
Anklesvar	„	10·7 to 5·6.
A'mod	„	11·6 to 9·4.

and risen in

Sânand	from	4·4 to 5·7.
Kaira	„	6·6 to 9·3.
Anand	„	7·7 to 8·2.
and Bulsâr	„	2·3 to 5·5.

35. The percentage of charges under "Conservancy" varies from 27·9 in Kalyán to 8·3 in Mahudha, thus showing that with a few exceptions all the Municipalities in the Division have spent a fair proportion of their income on conservancy arrangements.

36. The percentage of expenditure on public works has fallen from 7·1 to 5·5. It was highest in Rânpur and lowest in Mândal.

37. The following explanations are given by the Municipalities concerned of the variations in the different items of expenditure :—

General Administration.—The decrease is widely spread and chiefly due to grain compensation being given last year, but not this year.

Collection of taxes.—As above.

Survey of land.—The decrease is in Surat.

Refunds.—Increase chiefly in Nadiád, Broach and Thána on account of octroi.

Fire.—Increase chiefly due to the purchase of stand pipes, nozzles, hoses, &c., by Surat for the new water works.

Lighting.—Decrease widely spread and reported to be chiefly due to the reduction in the price of kerosine oil.

Water-supply.—Decrease in Mahudha, Dohad, Surat and Bândra.

38. In Ahmedabad a third engine was set up at the head water works and the pipe service has been extended inside and outside the city. During the year, 699 new house-connections were taken, making a total of 16,934 at the end of the year. The average daily consumption of water has gone up to 26,38,573 gallons against 23,02,371 gallons in the preceding year.

39. Schemes for the supply of good water in Dholka and Viramgám are engaging attention. At Dholera, the Executive Engineer, Ahmedabad, has received funds to complete the work of clearing the present source of water-supply of silt. Nadiád, Kapadvanj, Dákor and Godhra could make no progress towards improving their water-supply, for want of funds, beyond making ordinary repairs. In Broach a new well was built for the use of the Bhangis. In Surat the work of laying distribution pipes was finished and house-connections were allowed from July 1898. The total number of connections taken up to the end of the year was 1,100. Distribution pipes have also been laid from the Surat Water Works to Ránder; sites for stand posts and service cisterns have been selected, and water will be supplied to the people shortly. In Thána plans and estimates have been prepared to increase the catchment area of the Pokhrán Tank and to provide it with filter beds. In Kalyán also plans and estimates for a system of good water-supply have been prepared by the Sanitary Board, but the estimated cost, about Rs. 1,75,000, is almost prohibitive. The remaining municipalities in the Division seem to have made due efforts to keep the sources of their water-supply clean and in a proper state of repair.

40. *Drainage*.—The increase occurs in Ahmedabad and is due principally to the increase in the consumption of firewood in the pumping engines. The experimental portion of the drainage is working satisfactorily, and almost all the houses in this area are connected with sewers. During the year 26 private latrines were connected with the drainage system, making a total of 81. The plans and estimates for extending the drainage scheme to the whole of the city having been returned by Government for modification, revised plans and estimates have been submitted to Government. It has been decided to entrust the work to the Public Works Department. The raising of a loan of Rs. 8,00,000 for this purpose has been sanctioned by Government and the work will be commenced as soon as the final plans and estimates are approved by the Public Works Department. At Dholka the construction of the Western Drainage Channel and the work of draining off stagnant water from the Maláv Tank will be done through the agency of the Public Works Department during the current year. The Viramgám Municipality spent a sum of Rs. 786 on its drainage works. In Nadiád Rs. 7,000 has been set apart for the execution of a circular drain round the town, but on account of plague the project could not be taken in hand. Kapadvanj and Dákor are not in a position to undertake a drainage scheme, and the question of providing regular drainage to the town of Broach has remained in abeyance on account of plague. The introduction of water-works in Surat makes the question of a drainage scheme for the city imperative, but looking to the present financial condition of the Municipality it is difficult to say when the scheme can be undertaken. The drainage works of Thána have had to be put off for want of funds. Of the other smaller municipalities some have fortunately good natural drainage and the few that are badly drained are too poor to take up any costly scheme.

41. *Conservancy*.—The decrease chiefly occurs in Viramgám, Nadiád, Dákor, Broach, Anklesvar and Bándra. In Ahmedabad the system of removing rubbish in sacks by means of wheel-barrows introduced last year works satisfactorily. 4 new wheel-barrows and 6 carts for the removal of foul water were made during the year. Besides, the Municipality constructed 2 new latrines and 10 urinals. Viramgám spent Rs. 384-7-6 on new carts. In Sánand 2 new latrines were built and carts with casks provided for watering roads. Three sweepers and one cart were newly engaged by Gogha to meet the extra work on account of plague. In Kaira a temporary establishment was employed to keep the town clean as a preventive measure against plague. In Kapadvanj 4 new carts were purchased and the rate of pay of Bhangis was raised, and in Mahudha 1 new latrine was built. In Jambusar 10 new dust bins were supplied and the sweeper establishment was strengthened. In Surat the introduction of the open privy system necessitated an increase of sweepers by 120. The sweepers in Ránder were increased by 6. On the whole, conservancy is better looked after everywhere than was the case before plague broke out.

42. *Hospitals and Dispensaries.*—The decrease is distributed over several Municipalities, the principal among them being Ahmedabad, Viramgám, Mándal and Dohad. In Ahmedabad it is due to the exclusion of charges on account of the Ranchodlal Dispensary and plague. In Viramgám to a transfer of medicines from the branch dispensary, which was closed in the previous year. In Mándal to payment for the new dispensary building in the preceding year. In Dohad to the transfer of the dispensary to the District Local Board.

43. *Markets and Slaughter-houses.*—The increase occurs in Ahmedabad and Surat, due in the former to the erection of a new market and in the latter to extraordinary repairs.

44. *Pounds.*—The decrease is chiefly in Ahmedabad and Broach, owing to special repairs in the former and to a new pound in the latter last year.

45. *Registration of Births and Deaths.*—The expenditure amounted to Rs. 1,700-7-9 against Rs. 1,297-4-11 in the preceding year.

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

District.	Number.	Name of Municipality.	Births.	Deaths.	Births deduced per mille of population.	Deaths deduced per mille of population.
Ahmedabad ...	1	Ahmedabad ...	4,905	6,297	33·96	43·59
	2	Dholka ...	836	664	50·69	40·26
	3	Viramgám ...	617	751	26·58	32·36
	4	Parántij ...	355	238	40·45	27·12
	5	Modása ...	300	242	43·07	34·74
	6	Dhandhuka ...	456	294	47·62	30·70
	7	Gogha ...	257	177	40·06	27·59
	8	Sánand ...	307	236	39·44	30·31
	9	Dholera ...	292	251	28·94	24·88
	10	Mándal ...	340	265	42·34	32·96
	11	Ránpur ...	253	183	43·34	31·35
		Total ...	8,918	9,598	36·01	38·76
Kaira ...	12	Kaira ...	417	316	41·28	31·28
	13	Mehmadabad ...	428	363	54·58	46·29
	14	Nadiád ...	1,475	1,253	50·77	43·13
	15	Kapadvanj ...	871	596	58·83	40·26
	16	Dákor ...	342	489	36·05	51·54
	17	Borsad ...	882	521	72·54	42·85
	18	Anand ...	523	389	56·76	42·22
	19	Umreth ...	760	727	48·60	46·49
	20	Od ...	378	339	46·77	41·94
	21	Mahudha ...	512	342	54·26	36·24
		Total ...	6,586	5,335	52·36	42·40
Panch Maháls...	22	Godhra ...	624	1,431	42·48	97·41
	23	Dohad ...	524	472	47·87	43·12
		Total ...	1,148	1,903	44·78	74·23
Broach...	24	Broach ...	1,601	2,457	39·86	61·17
	25	Anklesvar ...	327	780	30·58	72·95
	26	Jambusar ...	536	536	44·37	44·37
	27	Ilánsot ...	195	110	43·95	24·79
	28	Amod ...	205	255	40·95	50·94
		Total ...	2,864	4,138	39·57	57·2

District.	Number.	Name of Municipality.	Births.	Deaths.	Births deduced per mille of population.	Deaths deduced per mille of population.
Surat ...	29	Surat	4,322	4,074	39·76	37·48
	30	Ránder	432	421	39·55	38·54
	31	Bulsár	282	633	21·70	48·69
	32	Mándvi... ..	203	201	51·19	50·69
		Total ...	5,239	5,329	38·36	39·75
Thána ...	33	Thána	347	937	19·88	53·63
	34	Kurla	347	883	30·25	76·99
	35	Bándra	364	1,149	19·87	62·73
	36	Bassein	169	589	14·97	52·17
	37	Máhim-Kelva	220	504	20·91	47·89
	38	Bhiwndi	397	1,903	27·59	132·27
	39	Kalyán	315	565	28·96	48·35
	Total ...	2,159	6,530	22·70	68·65	
	Grand Total ...	26,916	32,833	38·28	46·69	

It will be seen that the birth-rate per mille has risen from 36·49 to 38·28 and is generally reported to be due to more careful registration of vital statistics. The number of deaths per mille was almost the same as last year, *viz.*, 46·69 against 46·27.

With the important exception of plague there was no epidemic, but measles and cholera appeared in mild forms in the Ahmedabad, Kaira, Panch Maháls and Thána Districts.

The lowest death-rate recorded is 24·79 at Hánsot against 24·49 at Parántij in 1897-98. The highest birth-rate is 72·54 in Borsad against 57·27 in Kapadvanj last year. The lowest record is 14·97 in Bassein against 16·49 in Thána in the preceding year. The registration of births and deaths has unmistakably improved of late, and this result may be due to the system of giving rewards to informers of breaches of the by-laws on the subject and to the close attention paid everywhere to these statistics since the plague began.

Ahmedabad	27	Umreth	7	47. By-laws for the registration of births and deaths are in force in all the Municipalities in the Division, and 250 prosecutions for breaches of them were instituted in the 29 Municipalities as per margin.
Dholka	59	Mahudha	3	
Viramgám	1	Godhra	13	
Parántij	11	Dohad	13	
Modása	2	Broach	2	
Dhanhduka	1	Anklesvar	1	
Sánand	14	Jambusar	2	
Dholera	4	Hánsot	1	
Mándal	13	Amod	2	
Kaira	7	Bulsár	2	
Mehmádad	5	Thána	6	
Nadiád	17	Bassein	2	
Kapadvanj	14	Máhim-Kelva	1	
Borsád	12	Kalyán	5	
Anand	3		250	

Decrease, Rs. 11,707-14-1.

48. *Public Works Buildings.*—The decrease occurs in Dákor, Broach, Hánsot and Surat.

Decrease, Rs. 20,747-11-5.

49. *Public Works Roads.*—This also is a decrease.

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

Name of Municipality.	Income from Tolls during 1898-99.			Expenditure on Roads during 1898-99.		
	Rs.	a.	p.	Rs.	a.	p.
Ahmedabad...	20,713	1	6	23,569	1	7
Dholka ...	1,553	10	0	1,146	6	2
Viramgám ...	2,901	9	9	3,875	1	0
Gogha ...	167	13	1	58	13	6
Nadiád ...	4,637	8	0	1,316	0	5
Godhra ...	515	8	4	7,152	6	7
Dohad ...	1,667	8	0	2,121	14	3
Broach ...	3,738	14	0	5,483	12	6
Anklesvar ...	2,908	5	0	354	10	0
Surat ...	52,919	2	11	14,405	8	5
Ránder ...	2,637	1	4	1,138	5	10
Bulsár ...	5,400	0	0	1,104	3	9
Mándvi ...	773	0	8	597	14	9
Thána ...	4,650	0	0	3,552	15	4
Bándra ...	8,200	0	0	4,623	12	4
Bassein ...	2,125	0	0	1,930	14	11
Máhim-Kelva ...	121	0	0	339	11	6
Bhiwndi ...	5,480	8	0	1,070	14	0
Kalyán ...	1,948	0	0	1,748	10	2
Total ...	1,23,057	10	7	75,591	1	0

It is unfortunate that during the year, as in the preceding year, the expenditure on roads in several Municipalities should not represent a fair proportion of the receipts from tolls; but for this, plague and its demands are in a large measure responsible. Compelled to husband resources, the Municipalities had to ignore the claims of roads along with many other necessities.

51. *Plague or other Epidemic charges.*—In the preceding year the expenditure on plague was shown under the head “Miscellaneous,” but it has now been transferred to this head in conformity with paragraph 7 of Government Resolution No. 3622, dated 18th August 1899.

52. *Public Instruction—Schools and Colleges.*—The decrease occurs in Kaira, Dákor, Surat and Anklesvar, and is reported to be due to vacancies in the teaching staff as also to the discontinuance of the payment of grain compensation during the year.

53. *Interest on Loans.*—The increase is due to the water-works loan at Surat and an increased loan at Bulsár.

54. *Other items.*—The decrease is made up chiefly of plague charges.

55. *Investment in Securities.*—The increase is due to investments made by Ránder, Kurla and Máhim-Kelva.

56. *Payments to Sinking Fund.*—The increase is due to Ahmedabad.

56. *Repayment of Loans.*—Ahmedabad, Surat, Bulsár and Thána had to pay larger instalments during the year.

58. *Advances.*—The decrease is in Surat and Thána.

Increase, Rs. 64,269-5-9.

59. *Deposits.*—The increase is in Nadiád, Surat, Ránder and Bádra.

60. A statement showing the financial position of Municipalities in debt to Government or the public as required by Government Resolution No. 5434, dated 28th September 1893, is submitted. In all, nine Municipalities were in debt at the end of the year as shown below :—

			Rs.	a.	p.
Ahmedabad	...	...	12,00,363	15	11
Nadiád	...	...	2,000	0	0
Godhra	...	...	6,447	11	4
Anklesvar	...	...	1,000	0	0
Surat	...	...	6,46,000	0	0
Bulsár	...	...	83,983	10	7
Thána	...	...	6,747	0	2
Bádra	...	...	67,053	15	3
Bhiwndi	...	...	3,975	4	5

The financial condition of Ahmedabad and Nadiád are good and the instalments of loans due by them are regularly paid on as they fall due. Godhra has been shaken by the plague, but its finances are still essentially sound and with better times all claims will be met. Anklesvar has been kept solvent by a substantial grant by Government and the District Local Board for plague charges. This Municipality borrowed Rs. 2,000 from Government which was repaid within the year. At the end of the year it had a debt of Rs. 1,000 only which will be paid in the current year. In Surat, the income from all sources excluding deposits and loans exceeded that of the previous year by Rs. 92,392. The expenditure is being limited to absolute necessities. This economy and the grant-in-aid of Rs. 1,05,000 made by Government towards plague expenditure have done much to restore the equilibrium. Bulsár has had to submit to an enhanced house-tax. The financial condition of Thána is still indifferent; but with its increased income from house and water-taxes and by careful management it should be able to get out of debt in due time. There is little change in Bádra and Bhiwndi. They are, however, making strenuous efforts to recover their position. Both received liberal contributions from the District Board for plague, and have also raised the rates of house-tax.

61. With reference to paragraph 10 of Government Resolution No. 2232, dated 1st June 1895, regarding the position and prospects of the Mofussil Municipalities with respect to the raising of loans for large works, I have the honour to report as follows :—

In the Ahmedabad District, Ahmedabad has very good credit. In the year under report sanction has been accorded to the raising of a loan of Rs. 8,00,000 for the extension of drainage. Dholka had to borrow only Rs. 2,000 out of the loan of Rs. 4,000 sanctioned by Government for drainage work. In Viramgám it would be impossible to raise a loan without the help of additional taxation. Nadiád and Kapadvanj have a yearly surplus over ordinary expenditure. Broach had to spend a considerable sum on plague. It has a fair balance. Surat and Bulsár have no credit to spare. During the year Government had to assist each of them with liberal grants-in-aid for plague. All other Municipalities but those mentioned can only just keep themselves going.

62. The total amount of the balances for collection outstanding at the close of the year was Rs. 1,56,022-10-4 against Outstanding balances. Rs. 1,59,866-15-5 in the preceding year, showing a decrease of Rs. 3,844-5-1. The amount outstanding in each district is as under:—

			Rs.	a.	p.
Ahmedabad	...	...	90,628	4	9
Kaira	...	...	2,215	7	6
Panch Maháls	...	...	677	12	0
Broach	...	...	3,923	4	0
Surat	...	...	31,901	7	8
Thána	...	...	26,641	6	5
Total	...	...	1,56,022	10	4

63. The amount is distributed over the following heads :—

			Rs.	a.	p.
House-tax	...	...	40,082	11	1
Wheel-tax	...	...	7,520	5	9
Conservancy, Halálkhor and privy taxes	...	...	59,661	7	1
Tax for the removal of sullage water	...	...	11,461	12	0
Tax for the removal of dyers' waste water	...	...	148	4	0
Water rate	...	...	30,585	9	0
Drainage tax	...	...	2,983	1	10
Miscellaneous items	...	...	3,579	7	7
Total	...	...	1,56,022	10	4

Of the large arrears of Rs. 90,628-4-9 in the Ahmedabad District, Rs. 86,186-10-1 relate to the Municipality of Ahmedabad. In order to collect or otherwise clear off these heavy arrears the Municipality has appointed a Sub-Committee with requisite temporary establishment. In Viramgam also special measures are said to have been taken to recover the outstandings, which amount to Rs. 3,433-5-8. Rs. 2,063-2-6 and Rs. 3,685 had remained uncollected in Borsad and Broach, respectively, but the greater portion has since been recovered. The arrears in Surat have been reduced from Rs. 44,154-5-9 to Rs. 31,164-5-0. The Collector reports that efforts are being made to still further reduce these arrears and to improve the collection staff and system which are in a large measure responsible for the arrears. There are arrears in all the Municipalities of Thána District which are reported to be due to plague. Some of these arrears have, however, since been recovered and steps to recover the rest are in progress.

64. The subjoined table shows the opening and closing balances of each Municipality in the Division :—

District.	No.	Name of Municipality.	Balance on hand on 1st April 1898.	Balance on hand on 1st April 1899.	Remarks.
			Rs. a. p.	Rs. a. p.	
Ahmedabad.	1	Ahmedabad ...	* 92,544 10 9	41,394 11 6	*Inclusive of Rs. 29,036-4-4 lent on the security of Government promissory notes during the last year the amount having been since recovered.
	2	Dholka ...	5,827 10 1	7,892 15 7	
	3	Viramgam ...	2,147 15 8	9,569 1 11	
	4	Parántij... ..	1,770 10 6	1,994 13 11	
	5	Modása ...	1,224 3 3	1,489 10 11	
	6	Dhandhuka ...	414 10 6	1,902 5 5	
	7	Gogha ...	.....	92 11 7	
	8	Sánand ...	5,811 9 2	7,635 13 2	
	9	Dholera ...	1,587 5 8	1,519 0 10	
	10	Mandal ...	2,814 0 10	2,212 13 6	
	11	Ránpur ...	1,974 11 8	230 10 2	
		Total ...	1,15,617 8 1	75,934 12 6	
Kaira.	12	Kaira ...	45 3 4	216 8 10	
	13	Mehmadabad ...	698 4 8	1,415 13 7	
	14	Nadiád ...	11,770 6 2	21,885 0 3	
	15	Kapadvanj ...	8,877 13 3	7,628 8 11	
	16	Dákor ...	129 5 7	1,074 0 10	
	17	Borsad ...	805 0 3	71 3 10	
	18	Anand ...	1,434 6 10	179 10 4	
	19	Umreth ...	729 9 5	1,032 11 0	
	20	Od ...	2,232 10 3	3,462 7 3	
	21	Mahudha ...	5,575 8 6	8,966 11 8	
		Total ...	32,298 4 3	45,932 15 6	
Panch Maháls.	22	Godhra ...	7,017 3 4	6,329 14 2	
	23	Dohád ...	1,058 1 10	2,539 1 3	
		Total ...	8,075 5 2	8,868 15 5	

District.	No.	Name of Municipality.	Balance on hand on 1st April 1898.			Balance on hand on 1st April 1899.			Remarks.	
			Rs.	a.	p.	Rs.	a.	p.		
Broach.	24	Broach	4,911	5	3	2,961	9	6		
	25	Anklesvar	931	14	3	1,175	14	8		
	26	Jambusar	3,543	4	5	3,833	4	8		
	27	Hánsot	1,836	3	1	1,509	12	8		
	28	Amod	2,983	12	0	3,450	5	8		
		Total ...	14,206	7	0	12,930	15	2		
Surat.	29	Surat	30,798	9	0	1,24,112	1	11		
	30	Ránder	4,718	5	9	1,507	7	4		
	31	Bulsár	10,462	5	10	4,755	14	1		
	32	Mándvi	2,324	13	3	2,923	5	1		
		Total ...	48,304	1	10	1,33,303	12	5		
Thána.	33	Thána	838	6	5	3,793	12	10		
	34	Kurla	838	9	6	1,718	4	10		
	35	Bándra	877	15	2	5,940	10	1		
	36	Bassein	2,085	8	5	1,998	2	0		
	37	Mahim Kelva	952	0	8	438	3	3		
	38	Bhiwndi	284	11	10	1,575	0	5		
		39	Kalyán	7,339	15	0	5,256	9	7	
		Total ...	13,217	3	0	20,718	11	0		
		Grand Total ...	2,31,718	13	4	2,97,690	2	0		

65. The total balance at the close of the year amounted to Rs. 2,97,690-2-0 against Rs. 2,31,718-13-4 in the preceding year.

In Ahmedabad, the balance is exclusive of Rs. 4,264-6-11 of the Water Works Depreciation Fund and Rs. 75,756-12-6 of the Sinking Fund. Dholka, Viramgám and Sánand are all husbanding their resources for special works. The reduction in Ránpur is due to a contribution of Rs. 1,700 towards the construction of the dispensary building. Nadiád has provided Rs. 10,000 in the budget for plague and Rs. 7,000 for drainage. The smallness of the balance in Borsad is due to house-tax uncollected on account of the revision of the rates during the year. The attention of the Municipality has been drawn to the orders requiring that the balance shall not fall below the average charges of two months. In Mahudha, the balance is accumulated for the construction of a school building. Besides its small cash balance, Broach has Rs. 50,000 invested in Government paper. The balance in Surat includes Rs. 48,111-13-1 on account of deposits of contractors. Ránder and Bulsár had to spend their balances on plague debts. The increase in the cash balances in Thána and Bándra is due to strict economy. Threatened by plague everywhere it behoved all local bodies to curtail their expenditure.

66. Except Umreth and Godhra the accounts of all Municipalities were as usual audited by paid or unpaid private individuals or by selected Municipal Commissioners. The President of the Umreth Municipality explains that the Municipality had duly appointed a kárkún of the A'nand Mámlatdár's Kacheri to audit the accounts but the Collector could not spare him when required and other arrangements could not be made before the end of the year. According to information furnished, the necessary audit was made shortly after the close of the year. The accounts of Godhra remained unaudited at the end of the year, because the two auditors could not finish it on account of the evacuation of the town.

67. The wants of the Municipalities are almost the same as reported in 1897-98, viz., water-supply, drainage and improved conservancy. Owing to want of funds and in view of large plague expenses no material progress could be made towards supplying these wants during the year under report.

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

Number.	Name of Municipality.	Cases reported.		Number convicted.	
		Under Section 84.	Others.	Under Section 84.	Others.
1	Ahmedabad	62,823	6,311	4,815	4,270
2	Dholka	85	158	18	155
3	Viramgám	1,323	204	...	188
4	Parántij	31	72	...	63
5	Modása	14	37	14	37
6	Dhandhuka	496	19	160	16
7	Gogha	...	28	...	27
8	Sánand	247	57	...	54
9	Dholera	279	32	9	18
10	Mándal	87	47	...	36
11	Ránpur	115	4	83	...
	Total	65,500	6,969	5,099	4,864
12	Kaira	128	115	121	107
13	Mehmadabad	69	67	1	63
14	Nadiád	1,793	486	50	449
15	Kapadvanj	281	115	2	111
16	Dákor	58	56	...	50
17	Borsad	1	74	...	50
18	A'nand	208	22	...	18
19	Umreth	357	65	1	59
20	Od	273	7	...	6
21	Mahudha...	829	53	3	53
	Total	3,997	1,060	178	966
22	Godhra	2	138	...	101
23	Dohad	134	149	1	79
	Total	136	287	1	180
24	Broach	3,844	119	...	105
25	Anklesvar	...	59	...	52
26	Jambusar...	32	32	32	32
27	Hánsot	337	1	...	1
28	A'mod	223	13	13	11
	Total	4,436	224	45	201
29	Surat	39,877	544	7,119	155
30	Ránder	250	...	1	...
31	Bulsár	1,097	16	...	14
32	Mándvi	44	2	...	1
	Total	41,268	562	7,120	170
33	Thána	...	19	...	13
34	Kurla	61	5	...	5
35	Bándra	265	10	...	2
36	Basscin	887	49	1	48
37	Máhim Kelva	372	4	...	2
38	Bhiwndi	...	38	...	38
39	Kalyán	378	52	50	52
	Total	1,963	177	51	160
	Grand Total	1,17,300	9,279	12,494	6,541

69. Of the total number of prosecutions instituted, 1,17,300 were under Section 84 of the Municipal Act. The number was largest in Ahmedabad, viz., 62,823. Then follow in order Surat, Broach, Nadiád, Viramgám and Bulsár. In 36,859 cases under Section 84 the complaints were withdrawn on payment of the amounts due and in 9,279 convictions were obtained. In all 19,035 prosecutions resulted in convictions. The total number of cases remaining undisposed of at the end of the year was 67,496 of which 44,862, were in Ahmedabad, 1,973 in Broach and 19,195 in Surat.

70. All the Municipalities in the Division have framed rules under Section 32 of Bombay Act II of 1884. The model rules framed by the Legal Remembrancer and circulated with Government Resolution No. 734, dated 14th February 1890, are with slight alterations to suit local circumstances being gradually adopted.

71. With reference to Government Resolution No. 2573, dated 2nd July 1889, the following is a summary of the reports of the several Collectors:—

Ahmedabad.

Mr. Pratt reports:—

“This Municipality stands on a different footing to all the others both as working independently of the direct control of Government officers and on account of its size and importance. The President and many of the members devote a considerable amount of time and trouble to the furthering of the public weal by the administration of the Municipality. In view of the exceptional amount of unofficial energy, ability and public spirit which are devoted to municipal administration I class this Municipality as good.”

“All the other Municipalities except Gogha, which has an energetic non-official President, depend much for their efficiency on the official Vice-Presidents and Presidents. The administration of all the town Municipalities may be classed as fair.”

Kaira.

The Collector, Mr. Kabraji, classifies the Municipalities as follows:—

Kapadvanj	} Good.
Nadiád	...	...	...	...
Kaira	...	...	...	...
Dákor	...	...	...	...
Mehmadabad	} Fair.
A'nand	...	...	...	...
Od ...	...	...	...	...
Borsad	} Indifferent.
Umreth	...	...	...	...
Mahudha	...	...	...	...

and makes the following observations:—

“The administration of the first two Municipalities was as efficient as could be desired. In Kapadvanj the Vice-President Ráo Sáheb Maganlal has been doing good work as before and has preserved the efficiency of municipal management by his great personal interest in all municipal matters. At Nádiád the matters have improved and I have not come across any question in which any party feeling gained the upper hand in municipal administration. Mr. Desái readily adopted all my suggestions for taking precautions against plague and did every thing in his power to keep the town of Nádiád immune from plague. For these reasons I assign the first place to these bodies.”

“The Municipalities in the 2nd group are mostly administered by Government officers. The non-official element hardly take sufficient interest in municipal work, and any degree of efficiency that exists there, is due to the interest the local Government officers take in the management. The work of these bodies is, however, good on the whole as far as the funds permit, which are generally insufficient. The municipal administration of Kaira has greatly improved since the arrival of Ráo Bahádar Becharlul, who takes great personal interest in the affairs of the body.”

“The Municipalities in the last group are not as yet free from the factious spirit of the non-official members. Some unseated members of the Umreth Board still involve it in litigation and hamper the work of administration in various ways. Both these places suffer, as no Government Executive Officer permanently resides in these towns.”

Panch Maháls.

The Acting Collector, Mr. Rendall, remarks that the administration of both the Municipalities in this district, viz., Godhra and Dohad, may be classed as fair. This district is not far advanced and both towns are mere centres of local

traffic and little else. There is not much public spirit, and though as members of a deliberative body the Municipal Commissioners show fairly sound sense and discretion, yet during the prevalence of plague lately, they were conspicuous by flight and absence, leaving everything to official vigour.

Broach.

Mr. Kennedy classifies the administration of the Municipalities as follows—

Broach	...	...	...	...	Very good.
Anklesvar	...	...	...	...	} Good.
Jambusar	...	...	...	...
A'mod	...	...	...	...	} Fair.
Hánsot	...	...	...	...

and makes the following observations:—

"I cannot too highly appreciate the most valuable services which the Honourable Ráo Bahádur Chunilál Venilál, C.I.E., renders to the Broach Municipality as Vice-President. The Municipal Secretary continues to deserve the favourable mention made of him last year."

"The Presidents and Vice-Presidents of the other town Municipalities are not wanting in giving their careful attention to the affairs of these Municipalities, and it is satisfactory to note that Hánsot with its limited funds has been able to continue to maintain its position as a fair Municipality."

Surat.

The Collector, Mr. Weir, makes the following remarks:—

"The administration of the Surat Municipality cannot, in my opinion, be termed more than moderate. This is to be attributed partly to the inefficiency of the Municipal Establishment and partly to the enormous weight of detail which is thrown upon the managing and other executive Committees."

"The administration of the Bulsár, Ránder and Mándvi Municipalities must also be called moderate. The official Presidents and Vice-Presidents backed up to a certain extent by the non-officials are responsible for the administration and the reforms which are effected. These administrations fail with regard to details, but with the present class of municipal servants this is inevitable."

Thána.

Mr. Barrow classifies the Municipalities in his district in the following order:—

Bándra	} Fair.
Thána ...	...	...	...	...
Kurla	} Indifferent.
Kalyán ...	...	...	...	...
Máhim Kelve	...	...	...	...
Bhiwndi	} Bad.
Bassein...	...	...	...	...

and makes the following remarks:—

"You will note that since last year I have moved Bhiwndi from the "Bad" to the "Indifferent" class; the present Vice-President takes an interest in the Municipality and has succeeded in improving it a little. With this exception I have nothing to add to my last year's report."

"Bassein was so hopelessly bad that it has been suspended for five years under Government Resolution No. 2489, dated 14th June 1899.

72. In conformity with paragraph 2 of Government Resolution No. 1738, dated 30th March 1897, it is gratifying to report that the extension of the provisions of the Bombay Municipal Servants' Act V of 1890 to the Municipal District of Broach has had the desired effect of improving the attendance of the establishment and keeping them in check.

I have the honour to be,

Sir,

Your most obedient Servant,

F. S. P. LELY,

Commissioner, N. D.

No. P.—46 of 1900.

GENERAL DEPARTMENT.
Camp Páchora, 2nd January 1900.

FROM

THE HONOURABLE MR. P. C. H. SNOW, C.I.E., I. C. S.,
Acting Commissioner, C. D.

TO

THE SECRETARY TO GOVERNMENT.

SIR,

I have the honour to submit the Annual Report on the working of the Municipalities in the Central Division for the year 1898-99, together with Statistical Statements I to IV compiled in my office in the prescribed forms. Printed copies of the reports of the several Municipalities will be submitted later on.

2. The number of Municipalities in the Division was the same as in the preceding year, namely 62.

3. The following table gives the date of the establishment of each Municipality :—

District.	Serial Number.	Name of Municipality.	Date of establishment.
Ahmednagar ...	1	Ahmednagar ...	In 1854.
	2	Bhingár ...	" 1857.
	3	Sangamner ...	" 1860.
	4	Vámbari ...	1st September 1885.
	5	Kharda ...	22nd January 1890.
Kl.ándesh ...	6	Amalner ...	1st May 1864.
	7	Párola ...	11th June 1864.
	8	Erandol ...	1st September 1866.
	9	Dharangaon ...	Do.
	10	Bhadgaon ...	22nd October 1869.
	11	Máheji ...	22nd February 1871.
	12	Chopda ...	1st January 1870.
	13	Shirpur ...	Do.
	14	Síndkheda ...	1st May 1864.
	15	Betávad ...	1st June 1864.
	16	Sávida ...	1st August 1883.
	17	Yával ...	31st August 1883.
	18	Bhusával ...	12th July 1882.
	19	Jalgaon ...	24th November 1864.
Násik ...	20	Dhulia ...	1st December 1862.
	21	Songir ...	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 ...	31st December 1889.
	27	Ráver ...	6th June 1892.
	28	Málegaon ...	4th August 1863.
	29	Yeola ...	1st August 1858.
Násik ...	30	Násik ...	1st May 1864.
	31	Sinnar ...	1st January 1860.
	32	Igatpuri ...	1st December 1868.
	33	Trimbak ...	1st November 1866.

District.	Serial Number.	Name of Municipality.	Date of Establishment.
Poona ...	34	Poona City ...	In 1856.
	35	Sásvad ...	4th January 1869.
	36	Jejuri ...	28th December 1868.
	37	Báramati ...	1st January 1865.
	38	Indápur ...	Do.
	39	Sírúr ...	1st July 1868.
	40	Talegaon Dábháda...	15th June 1866.
	41	Lonávla ...	1st April 1877.
	42	Khed ...	13th January 1863.
	43	A'landi ..	21st November 1869.
	44	Junnar ...	1st May 1861.
45	Poona Suburban ...	12th February 1884.	
Sátára ...	46	Sátára City ...	1st August 1853.
	47	Wái ...	5th December 1855.
	48	Rahimatpur ...	1st October 1853.
	49	Karád ...	15th September 1855.
	50	Islámpur ...	16th November 1853.
	51	A'shta ...	9th December 1853.
	52	Tásgaon ...	1st May 1867.
	53	Vita ...	30th March 1854.
	54	Máyni ...	6th August 1854.
	55	Mhasvad ...	1st July 1857.
56	Malcolmpeth ...	1st May 1867.	
57	Sátára Suburban ...	1st April 1890.	
Sholápur ...	58	Sholápur ...	1st June 1853.
	59	Bársi ...	24th August 1865.
	60	Karmála ...	1st May 1867.
	61	Pandharpur ...	19th October 1855.
	62	Sángola ...	10th January 1855.

4. The total population of the several municipal districts in the Division according to the census of 1891 is 751,407.

5. There was no change in the boundaries of any of the Municipalities during the year.

6. The following table shows such changes in the constitution of Boards as occurred during the year of report :—

Year.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1897-98	494	407	901	221	680	81	820
1898-99	504	401	905	223	682	82	823
More	10	...	4	2	2	1	3
Less	6	...	...	...	...	...

7. The only fact calling for remark is the net increase of 4 in the total number of members. It is due to the addition of 8 to the number of nominated members on the Poona City Municipal Board and to the reconstitution of the Sinnar Municipality in the Násik District, which is now composed of 9 nominated members in lieu of 7 nominated and 6 elected Commissioners.

8. The triennial term of the Municipalities of Ahmednagar, Bhingár, Poona City, Sátára and Sholápur expired during the year 1897-98; but as explained in para: 8 of the last year's report, fresh elections could not be held in time owing to the prevalence of plague, and the Boards were allowed to continue in office until 30th September 1898. The new Boards entered upon their duties

on 1st October 1898, but that of Ahmednagar was constituted afresh in April 1899, the previous elections having been set aside by the District Judge on a technical ground at the instance of one of the unsuccessful candidates. Particulars on the points indicated in Government Resolution No. 2617, dated the 1st September 1887, regarding the general elections held in the different municipal districts during the year have been embodied in the subjoined table:—

District.	Serial Number.	Name of Municipality.	Number of wards.	Number of voters entitled to vote.	Number of voters who actually recorded their votes.	Remarks.
Ahmednagar.	1	Ahmednagar ...	12	1,427	699	Percentage of voters who appeared at the polls:— 48.75 44.8
	2	Bhingár... ..	General...	245	110		Do. do.
Poona	3	Poona City ...	16	7,138	2,751	Do. do.
			General ...	1,295	840	Do. do.
Sátára	4	Sátára ...	1	100	72	Do. do.
			2	91	68	Do. do.
			3	165	94	Do. do.
			4	115	55	Do. do.
			5	117	88	Do. do.
			6	96	70	Do. do.
			7	52	36	Do. do.
			8	45	26	Do. do.
Sholápur	5	Sholápur ...	1	851	415	Do. do.
			2	510	246	Do. do.
			3	312	215	Do. do.
			4	427	322	Do. do.
			5	190	116	Do. do.
			6	399	187	Do. do.

Judged by these figures the elections in the Sátára and Sholápur Districts were, with a few exceptions, well contested. The same remark is applicable to the general elections in Poona City, but those by wards did not apparently arouse much interest, although the voters belong to selected classes, such as Honorary Magistrates, Fellows and Graduates of the University, Barristers-at-Law, &c. In Ahmednagar and Bhingár there was a larger attendance at the polls than at the ward elections in Poona City, but there was not the same keen rivalry for seats as that displayed in the majority of the municipal towns in the Sholápur and Sátára Districts.

9. The following table shows the number of meetings held by each Municipal Board during the year:—

District.	Serial 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.	
Ahmednagar.	1	Ahmednagar...	25	4	4	8	32	12.54	4.94	
	2	Bhingár ...	13	4	7	4	34	9.7	3.4	
	3	Sangamner ...	13	4	11	6	35	10.4	4.1	
	4	Vambori ...	13	4	2	5	24	8.6	3.3	
	5	Khánda ...	12	4	4	5	17	8	4	
	6	Amalner ...	13	4	5	6	23	8	4	
	7	Parola ...	15	4	4	5	33	10	4	
	8	Erandol ...	15	4	3	6	40	11	4	
	9	Dharangaon ...	15	4	1	4	28	11	3	
	10	Bhadgaon ...	13	4	6	6	15	9	3	
	11	Máheji ...	...	...	...	...	...	...	...
Khandesh ...	12	Chopda ...	15	4	4	6	15	13.25	5.8	Temporary Municipality and was not constituted during the year.
	13	Shirpur ...	13	4	11	5	52	10	4	
	14	Sindkheda ...	13	4	7	5	18	8	3	
	15	Betavad ...	13	4	5	5	25	10	5	
	16	Sávla... ..	13	4	5	5	18	8.7	3.8	
	17	Yával ...	13	4	3	6	20	9	3	
	18	Blhusával ...	13	4	9	5	22	10	3	
	19	Jalgaon ...	13	4	6	7	27	9.53	3.63	

2 Adjourned meetings.

District.	Serial 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.		
Násik	20	Dhulia ...	25	4	6	6	76	15	5	2 Adjourned meetings.	
	21	Songir ...	13	4	...	6	19	10.7	4.7		
	22	Taloda ...	13	4	1	5	18	11	4		
	23	Sháháda ...	13	4	4	5	24	10.5	4		
	24	Prakásha ...	13	4	1	5	17	8.2	4		
	25	Nandurbár ...	13	4	5	5	22	10	4		
	26	Faizpur ...	13	4	1	7	8	10	6		
	27	Ráver... ..	13	4	5	5	13	8.5	3.6		1 Adjourned meeting.
	28	Málegaon ...	19	4	6	7	47	13.1	5.6		12 Adjourned meetings.
	29	Yeola ...	19	4	6	7	38	11.7	4.6		
30	Násik... ..	25	4	6	6	23	15.7	4.39			
31	Sinnar ...	9	4	7	6	13	6	8	do.		
32	Igatpuri ...	13	4	6	6	14	8.6	3.1	do.		
33	Trimbak ...	10	4	...	5	28	6	3.5	do.		
Poona	34	Poona City ...	38	4	27	7	51	20	5.9	14 Adjourned meetings.	
	35	Sásvad ...	13	4	3	6	11	10	5		
	36	Jejuri ...	13	4	6	6	24	10	4		
	37	Barámati ...	13	4	12	6	52	9.4	4.2		2 Adjourned meetings.
	38	Indápur ...	13	4	5	6	13	10.6	5.46		1 do.
	39	Sirur ...	13	4	14	5	30	8.6	4.2		1 do.
	40	Talegaon-Dábháda ...	13	4	7	5	50	9.1	3.7		1 do.
	41	Lonávia ...	13	4	5	6	27	8	4.3		5 do.
	42	Khed ...	13	4	5	5	10	8	4		
	43	Alandi ...	13	3	4	5	42	9.8	4		
44	Junnar ...	17	4	16	7	25	11	5	9 Adjourned meetings.		
45	Poona Suburban ...	17	4	2	5	22	11	4.3			
Sátára	46	Sátára City ...	25	4	7	6	46	17	4.9	1 Adjourned meeting.	
	47	Wai ...	17	4	13	6	18	7	4.2	9 Adjourned do.	
	48	Rahimatpur ...	13	4	2	5	40	7.75	3.4	1 do.	
	49	Karad ...	13	4	10	6	32	9.75	3.59	17 do.	
	50	Islámpur ...	13	4	6	6	18	11	4.5		
	51	Ashta ...	13	4	4	6	28	9	4.1	2 Adjourned meetings.	
	52	Tusgaon ...	13	4	5	7	30	8.9	5.2	6 do.	
	53	Vita ...	13	4	3	7	18	9	5		
	54	Mányi ...	13	4	3	5	35	8	4	3 Adjourned meetings.	
	55	Mhasvad ...	13	4	2	7	42	9	4	2 do.	
56	Malcolmpeth... ..	10	3	1	5	11	6	4			
57	Sátára Suburban ...	13	4	...	5	9	9.25	3.4			
Sátápur	58	Sholápur ...	26	4	9	9	21	15.3	6.3	4 Adjourned meetings.	
	59	Bársi ...	16	4	3	6	15	8.5	4		
	60	Karmála ...	12	4	8	...	17	7.5	3.5	1 Adjourned meeting.	
	61	Pandharpur ...	18	3	13	6	44	10	5.3	3 do.	
	62	Sángola ...	12	4	3	6	36	7.9	4.1	2 do.	

10. It will be observed that all the Municipalities, with the exception of those of Alandi and Pandharpur, held the requisite number of quarterly general meetings. No explanation of the omission has been given on behalf of the defaulting Municipalities. The Malcolmpeth Board held only 3 quarterly general meetings, but as a Hill Station Municipality it is exempt from the obligation imposed on other bodies under Section 27 (1) of Act II of 1884 of holding the full number of 4 meetings in the course of a year.

11. The average attendance at general meetings shows on the whole some improvement as compared with the figures of the preceding year and was fairly satisfactory. In only 3 municipal districts was the average below 50 per cent. of the full complement of members.

12. The number of meetings held by the several Managing Committees was apparently sufficient for the requirements of business and the average attendance was in most cases satisfactory.

13. The additions to, or alterations in, schedules of taxation sanctioned during the year are noted below:—

(1) *Ahmednagar*.—The levy of a revised wheel-tax was sanctioned in Government Resolution No. 1915 of the 1st April 1898:

(2) *Bhingár*.—The revision of the conservancy cess was sanctioned in Government Resolution No. 884 dated the 25th February 1899 :

(3) *Khárda*.—The house, toll and wheel-taxes sanctioned by Government were levied for the first time during the year under report :

(4) *Jalgaon*.—The revision of the toll-tax was sanctioned in Government Resolution No. 4604 of the 17th August 1898 :

(5) *Poona City*.—The levy of enhanced water-rate was sanctioned in Government Resolution No. 5363 of 26th September 1898 :

(6) *Junnar*.—The levy of house-tax according to rental value was sanctioned in Government Resolution No. 1343 dated 5th March 1898 :

(7) *Wái*.—The levy of wheel and toll-taxes was sanctioned by Government Resolution No. 4151 of 22nd July 1898 :

(8) *Pandharpur*.—The levy of a water-rate was sanctioned in Government Resolution No. 465 dated 30th January 1899.

14. The subjoined table exhibits the gross income and expenditure during the year under review of each Municipality in the Division :—

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	Gross Income 1898-99.			Gross Expenditure 1898-99.			
				Rs.	a.	p.	Rs.	a.	p.	
Ahmednagar.	1	Ahmednagar	36,083	85,842	13	10	98,769	10	3	
	2	Bhingár	5,490	6,319	14	7	6,283	5	0	
	3	Sangamner	9,783	15,076	13	11	15,630	12	11	
	4	Vámbori	5,159	4,715	5	9	4,588	1	5	
	5	Khárda	6,059	3,008	8	2	3,073	13	3	
			Total ...	62,524	1,14,963	8	3	1,28,345	10	10
Khándesh ...	6	Amalner	7,963	7,163	9	1	7,154	0	10	
	7	Párola	14,478	8,931	9	5	7,733	10	10	
	8	Erandol	12,557	11,216	11	1	8,311	9	11	
	9	Dharangaon	14,357	10,296	0	11	9,100	4	9	
	10	Bhadgaon	7,268	6,015	2	4	5,526	13	10	
	11	Máheji	999	.....			.....
	12	Chopda	15,655	10,130	15	5	10,266	13	8	
	13	Shirpur	10,142	9,553	6	4	9,738	5	10	
	14	Sindkheda	4,713	3,462	5	11	4,692	11	3	
	15	Betávad	3,372	2,527	7	8	2,432	6	10	
	16	Sávda	7,142	8,924	7	3	9,947	7	7	
	17	Yával	10,801	8,777	14	10	8,797	1	11	
	18	Bhusával	11,445	15,842	3	6	14,427	11	6	
	19	Jalgaon	14,672	31,475	7	3	27,622	9	1	
	20	Dhulia	21,838	77,491	13	10	1,14,971	15	5	
	21	Songir	4,267	2,281	3	11	2,007	15	3	
	22	Taloda	8,095	5,492	8	2	4,682	0	6	
	23	Sháháda	6,615	6,638	0	2	10,617	5	3	
	24	Prakásha	3,684	2,031	7	6	1,990	15	3	
	25	Nandurbár	7,666	13,197	7	0	11,560	10	0	
	26	Faizpur	9,535	6,638	2	4	5,727	12	8	
	27	Ráver	6,788	1,418	8	0	1,270	11	3	
			Total ...	204,102	2,49,536	7	11	2,78,581	1	5
	Násik ...	28	Málegaon	15,502	23,516	6	3	20,257	7	10
		29	Yeola	18,861	85,384	8	11	89,881	0	6
		30	Násik	21,429	74,394	4	11	55,775	6	2
		31	Sinnar	8,319	13,950	0	8	13,831	13	10
32		Igatpuri	7,544	9,841	12	11	9,011	4	6	
33		Trimbak	4,984	5,170	6	3	4,933	15	1	
		Total ...	78,739	2,12,267	7	11	1,93,693	15	11	

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	Gross Income, 1898-99.			Gross Expenditure, 1898-99.			
				Rs.	a.	p.	Rs.	a.	p.	
Poona...	34	Poona City ...	118,790	3,51,904	8	8	3,32,696	0	8	
	35	Sásvad ...	6,388	6,338	12	11	5,933	4	9	
	36	Jejuri ...	3,469	1,694	13	9	1,118	7	3	
	37	Báramati ...	5,410	12,179	9	4	20,880	3	7	
	38	Indápur ...	5,244	3,833	3	8	4,217	13	7	
	39	Sirúr ...	5,574	7,998	5	5	12,132	2	9	
	40	Talegaon-Dábháda ...	4,476	8,404	10	1	8,110	7	10	
	41	Lonávla ...	4,232	11,268	2	3	11,066	0	6	
	42	Khed ...	3,947	3,167	10	2	3,319	11	10	
	43	Alandi... ..	2,143	1,408	2	7	6,004	2	10	
	44	Junnar ...	11,984	10,543	15	0	10,706	8	1	
	45	Poona Suburban ...	6,700	37,749	11	6	35,948	15	4	
			Total ...	178,357	4,56,491	9	4	4,42,133	15	0
	Sátára ...	46	Sátára City ...	25,749	1,10,300	5	6	1,06,895	1	0
		47	Wái ...	12,473	13,011	7	5	11,430	13	0
48		Rahimatpur ...	6,670	3,124	5	9	4,149	14	8	
49		Karád ...	12,086	9,425	0	0	10,866	14	2	
50		Islámpur ...	10,657	5,847	8	10	6,045	14	4	
51		Ashta ...	11,403	6,013	1	2	3,865	5	10	
52		Tásgaon ...	11,261	9,901	7	7	10,021	12	5	
53		Vita ...	5,264	2,485	1	10	2,177	1	4	
54		Máyni... ..	4,189	1,804	3	2	1,660	1	6	
55		Mhasvad ...	6,415	4,356	1	9	4,395	1	3	
56		Malcolmpeth ...	3,443	13,538	6	0	19,602	12	4	
57		Sátára Suburban ...	3,353	11,580	5	8	11,953	3	9	
		Total ...	112,963	1,91,337	6	8	1,93,153	15	7	
Sholápur ...	58	Sholápur ...	62,829	2,53,342	2	0	2,27,375	11	3	
	59	Bársi ...	20,569	29,997	14	2	26,732	4	7	
	60	Karmála ...	6,115	8,589	4	7	8,713	1	10	
	61	Pandharpur ...	19,976	57,709	13	0	42,642	14	1	
	62	Sángola ...	5,733	5,321	14	11	6,120	10	2	
		Total ...	114,722	3,54,961	0	8	3,11,644	9	11	
		Grand Total ...	751,407	15,79,607	8	9	15,47,553	4	8	

15. The figures as they stand show an excess of expenditure over receipts in 26 Municipalities out of 62. If the items under "Extraordinary and Debt," which do not really affect the financial position of a Board, were excluded from both sides of the account the result is slightly more unfavourable, as in that case it would be found that in 27 Municipalities the expenditure exceeded the income. The excess is most marked in Ahmednagar City, Yeola, Poona City, Báramati, Sirúr, Alandi, Sátára, Malcolmpeth, Sátára (Suburb) and Sholápur. It was due to heavy expenditure incurred in Ahmednagar, Yeola, and Sholápur on water-supply; in Poona City on conservancy; in Alandi, Sátára, Malcolmpeth and Sátára Suburban, on plague measures; and in Báramati, on a new dispensary building. In Sirúr the repayment of advances obtained for plague purposes from Government accounts for the excess.

16. The following comparative statement shows the net income and the incidence of taxation per head of population in each municipal district under the heads "Indirect Taxation," "Direct Taxation" and "Miscellaneous" for the year under report and the preceding year:—

District.	Serial Number.	Name of Municipality.	Population according to Census of 1881.	INCOME FOR THE YEAR 1897-98 AND 1898-99.								INCIDENCE OF MUNICIPAL TAXATION PER HEAD.								
				Indirect Taxation.		Direct Taxation.		Miscellaneous.		Total.		Indirect.		Direct.		Miscellaneous.		Total.		
				1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
				5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Ahmednagar.	1	Ahmednagar...	36,083	24,952	29,953	10,020	15,640	15,204	14,907	50,196	60,500	0 11 0	0 13 3	0 4 5	0 6 11	0 6 9	0 6 7	1 6 0	1 10 9	
	2	Bhingar...	5,490	...	...	2,282	3,262	1,150	2,449	3,432	5,711	...	...	0 6 8	0 9 6	0 8 4	0 7 1	0 10 0	1 0 7
	3	Sangamner...	9,733	4,264	4,295	4,512	5,019	5,444	5,528	14,320	14,842	0 7 0	0 7 0	0 7 6	0 8 3	0 8 11	0 9 1	1 7 4	1 8 4	
	4	Vambari...	5,159	...	...	2,945	3,451	1,294	1,264	4,239	4,715	...	...	0 9 1	0 10 8	0 4 0	0 3 11	0 13 2	0 14 7
	5	Kharda...	6,059	...	...	2,450	2,785	362	224	2,813	3,009	...	...	0 6 5	0 7 4	0 0 11	0 0 7	0 7 5	0 7 11
		Total	62,524	29,236	34,248	22,209	30,157	23,454	24,372	74,899	88,777	0 10 2	0 11 11	0 5 8	0 7 8	0 6 0	0 6 2	1 3 2	1 6 8	
Khamblesh.	6	Amalner...	7,963	...	...	2,958	3,037	4,096	4,127	7,054	7,164	...	...	0 6 0	0 6 1	0 8 3	0 8 4	0 14 3	0 14 6
	7	Parola...	14,478	...	...	4,037	4,035	4,729	4,897	8,766	8,932	...	...	0 4 6	0 4 5	0 5 3	0 5 4	0 9 9	0 9 10
	8	Erandol...	12,557	...	...	5,084	6,360	4,086	4,825	9,170	11,185	...	...	0 6 6	0 8 1	0 5 2	0 6 1	0 11 8	0 14 3
	9	Dharamgaon...	14,367	...	...	4,322	4,988	4,988	5,062	9,310	10,196	...	...	0 4 10	0 5 8	0 5 6	0 5 7	0 10 4	0 11 4
	10	Bhadgaon...	7,268	...	...	1,799	2,318	3,569	3,727	5,368	6,045	...	...	0 3 11	0 5 1	0 7 10	0 8 2	11 9	0 13 4
	11	Máheji...	999	...	...	18	52	...	70	...	...	...	...	...	...	...	...	...	...
	12	Chopda...	15,655	1,548	1,678	4,120	4,361	4,434	4,092	10,097	10,131	0 1 7	0 1 8	0 4 3	0 4 5	0 4 6	0 4 2	0 10 4	0 10 4	
	13	Bhirpur...	10,142	2,522	2,890	2,904	2,925	3,382	3,643	8,803	9,458	0 4 0	0 4 6	0 4 7	0 4 7	0 5 4	0 5 8	0 13 4	0 14 11	
	14	Sindkherla...	4,713	...	...	1,912	1,597	2,289	1,865	4,201	3,462	...	...	0 6 6	0 5 7	0 7 9	0 6 4	0 14 3	0 11 9
	15	Betavad...	3,372	179	221	1,061	1,037	1,386	1,270	2,676	2,528	0 0 10	0 1 0	0 5 0	0 4 11	0 6 7	0 6 0	0 12 5	0 13 0	
	16	Sánda...	7,142	...	...	4,840	4,601	5,182	4,923	10,022	8,924	...	...	0 10 10	0 8 11	0 11 7	0 11 0	1 6 5	1 3 11
	17	Yával...	10,801	...	...	3,322	3,255	5,727	5,523	9,049	8,778	...	...	0 4 11	0 4 9	0 8 6	0 8 2	0 13 5	0 13 0
	18	Bhusaval...	11,445	...	...	8,388	6,675	8,725	9,167	17,113	15,842	...	...	0 11 8	0 9 3	0 12 3	0 12 9	1 7 11	1 6 2
	19	Jalgáon...	14,672	5,235	7,260	14,120	17,382	6,817	6,622	2,520	31,264	0 5 9	0 7 10	0 15 6	1 2 10	0 6 4	0 7 2	1 11 7	2 2 2	
	20	Dhulia...	21,888	26,950	28,915	31,976	33,913	23,903	14,424	82,864	77,252	1 3 9	1 5 1	1 7 4	1 8 9	1 1 5	0 10 6	3 12 5	3 8 8	
	21	Fongir...	4,267	...	...	1,651	1,402	1,024	879	2,675	2,281	...	...	0 6 2	0 5 3	0 3 10	0 3 8	0 10 0	0 8 7
	22	Taláda...	8,096	1,060	1,326	1,324	1,331	2,044	2,566	4,428	5,223	0 2 1	0 2 7	0 2 7	0 2 7	0 4 0	0 5 4	0 8 8	0 10 7	
	23	Sháháda...	6,615	1,512	1,569	2,289	2,303	2,626	2,718	6,427	6,590	0 8 8	0 3 9	0 5 6	0 5 6	0 6 4	0 6 8	0 15 6	0 15 11	
	24	Frakasha...	3,684	181	233	998	999	717	799	1,896	2,031	0 0 9	0 1 0	0 4 4	0 4 4	0 3 1	0 3 5	0 8 2	0 8 10	
	25	Nandurbár...	7,666	4,196	5,148	4,436	3,744	2,753	4,230	11,385	13,122	0 8 9	0 10 8	0 9 3	0 7 9	0 5 9	0 8 10	1 7 9	1 11 6	
	26	Faizpur...	9,535	...	...	2,897	3,233	3,052	3,405	6,949	6,638	...	...	0 4 10	0 6 5	0 5 2	0 5 8	0 10 0	0 11 2
	27	Ráver...	6,788	...	...	...	...	1,093	1,419	1,093	1,419	...	...	...	...	0 2 7	0 3 4	0 2 7	0 3 4
		Total	244,102	43,438	49,240	1,04,456	1,09,042	95,679	90,183	2,43,573	2,48,465	0 7 7	0 8 7	0 8 2	0 8 7	0 7 6	0 7 0	1 3 0	1 3 5	
	Násik.	28	Málegaon...	15,602	3,225	6,346	6,910	7,681	11,408	8,188	21,543	22,215	0 3 4	0 6 7	0 7 1	0 7 11	0 11 9	0 8 5	1 6 3	1 6 11
		29	Yával...	18,861	8,235	10,112	16,432	12,155	10,314	6,234	35,081	28,501	0 7 1	0 8 7	0 13 11	0 10 4	0 8 9	0 5 4	1 13 9	1 6 3
		30	Násik...	24,429	10,093	14,422	28,728	29,732	12,369	8,772	52,090	62,926	0 7 2	0 9 5	1 2 10	1 3 6	0 8 1	0 5 9	2 2 1	2 2 8
		31	Sinnar...	8,319	1,979	10,582	2,268	3,378	4,367	13,960	0 3 10	1 4 4	0 4 4	0 6 6	0 8 5	1 10 10
32		Igatpuri...	7,514	...	...	5,773	7,050	1,838	2,792	7,611	9,842	...	...	0 12 3	0 14 11	0 3 11	0 5 11	1 0 2	1 4 10
33	Trimbak...	4,084	...	...	2,791	3,179	1,898	1,491	4,689	4,670	...	...	0 10 11	0 12 5	0 7 5	0 5 10	1 2 4	1 2 3	
	Total	78,739	22,553	30,850	62,613	70,379	40,215	30,555	1,25,381	1,32,114	0 6 2	0 8 5	0 12 9	0 14 3	0 8 2	0 6 5	1 9 5	1 10 10		

District.	Serial Number.	Name of Municipality.	Population according to Census of 1891.	INCOME FOR THE YEARS 1897-98 AND 1898-99.								INCIDENCE OF MUNICIPAL TAXATION PER HEAD								
				Indirect Taxation.		Direct Taxation.		Miscellaneous.		Total.		Indirect.		Direct.		Miscellaneous.		Total.		
				1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	
				5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
				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.	
Poona.	34	Poona City ...	1,18,790	1,05,637	1,51,461	83,709	1,01,141	61,092	63,353	2,50,438	3,15,965	0 14 8	1 4 5	0 11 3	0 13 7	0 8 3	0 8 6	2 1 9	2 10 7	
	35	Sasvad ...	6,888	3,306	3,997	...	...	2,603	2,342	5,909	6,339	0 8 3	0 10 0	...	...	0 6 6	0 5 10	0 14 10	0 15 11
	36	Jejuri ...	3,489	877	710	...	659	701	326	1,078	1,695	0 1 9	0 3 3	...	0 3 0	0 3 2	0 1 6	0 5 0	0 7 10	
	37	Birānati ...	5,410	4,837	6,852	773	862	7,018	5,466	12,628	12,180	0 14 4	1 1 4	0 2 3	0 2 7	1 4 9	1 0 2	2 5 4	2 4 0	
	38	Indāpur ...	5,244	1,420	1,530	1,152	1,252	941	902	3,513	3,634	0 4 4	0 4 8	0 3 6	0 3 10	0 2 10	0 2 9	0 7 0	0 11 3	
	39	Sirur ...	5,374	2,998	3,930	159	2,075	2,549	1,993	5,706	7,908	0 8 7	0 11 3	0 0 5	0 5 11	0 7 4	0 5 9	1 0 5	1 6 0	
	40	Talegaon Dabhada ...	4,478	2,755	3,697	1,593	3,006	1,845	1,702	6,493	8,405	0 9 10	0 13 3	0 6 9	0 10 9	0 6 7	0 6 1	1 7 2	1 14 0	
	41	Lonavla ...	4,232	...	...	5,935	6,503	1,963	2,036	7,898	8,589	...	...	1 6 5	1 8 7	0 7 5	0 7 8	1 13 9	2 0 3
	42	Khed ...	3,947	...	...	1,325	1,380	1,787	1,788	3,112	3,168	...	...	0 5 4	0 5 7	0 7 3	0 7 3	0 12 7	0 13 10
	43	Alandi ...	2,113	...	...	637	643	2,241	715	2,878	1,358	...	...	0 4 9	0 4 10	1 0 9	0 5 4	1 5 6	0 10 1
	44	Junnar ...	11,984	...	...	5,050	4,857	3,268	4,852	8,313	9,709	...	...	0 6 9	0 6 6	0 4 4	0 6 6	0 11 1	0 12 2
	45	Poona Suburban ...	6,700	5,930	7,874	10,210	10,302	8,121	8,862	24,261	27,038	0 14 2	1 2 10	1 8 5	1 8 7	1 3 5	1 5 2	3 9 11	4 0 7	
			Total ...	1,78,357	1,27,200	1,79,051	1,10,843	1,32,680	94,124	94,337	3,32,227	4,06,068	0 13 1	1 0 1	0 9 11	0 11 11	0 8 5	0 8 5	1 13 10	2 4 5
	Satara.	46	Satara ...	25,749	18,853	22,398	10,290	10,827	12,155	11,382	41,298	44,607	0 11 8	0 13 11	0 6 5	0 6 8	0 7 6	0 7 0	1 9 7	1 11 8
47		Wai ...	12,473	6,253	6,958	2,922	2,852	3,015	2,572	12,190	12,412	0 8 0	0 8 11	0 3 9	0 3 7	0 3 10	0 3 2	0 15 7	0 15 11	
48		Rahimatpur ...	6,670	991	572	980	986	1,769	1,566	3,740	3,124	0 2 5	0 1 4	0 2 4	0 2 4	0 4 3	0 3 9	0 8 11	0 7 5	
49		Karad ...	12,086	2,758	3,747	3,032	3,277	2,770	2,046	8,560	9,070	0 3 8	0 4 11	0 4 0	0 4 4	0 3 8	0 2 8	0 11 4	0 12 0	
50		Islampur ...	10,657	...	...	3,119	3,213	2,957	2,562	6,076	5,775	...	...	0 4 8	0 4 9	0 4 5	0 3 10	0 9 1	0 8 8
51		Ashta ...	11,403	...	...	2,809	1,482	2,482	4,504	5,291	5,986	...	...	0 3 9	0 2 0	0 3 6	0 6 3	0 7 4	0 8 4
52		Tisgaon ...	11,261	3,371	4,524	1,492	1,599	2,457	2,706	7,326	8,829	0 4 9	0 6 5	0 2 1	0 2 3	0 3 6	0 3 10	0 10 4	0 12 6	
53		Vita ...	5,264	516	201	1,029	264	1,192	1,017	2,737	1,485	0 1 7	0 0 7	0 3 1	0 0 9	0 3 7	0 3 1	0 8 3	0 4 6	
54		Mayni ...	4,189	...	...	759	750	1,88	1,054	1,047	1,804	...	...	0 2 11	0 2 10	0 1 1	0 4 0	0 3 11	0 6 10
55		Mhasvad ...	6,415	1,068	1,069	567	1,874	1,500	1,343	2,835	4,285	0 2 8	0 2 8	0 1 5	0 4 8	0 3 0	0 3 4	0 7 1	0 10 8	
56		Malcolmpeth ...	3,443	...	...	6,282	5,609	14,572	7,859	20,654	18,538	...	...	1 13 2	1 10 3	4 2 9	2 4 6	5 15 11	8 14 9
57		Satara Suburban ...	3,353	...	...	1,301	1,554	6,406	4,206	7,707	5,760	...	...	0 6 2	0 7 4	1 14 6	1 4 0	2 14 9	1 11 5
			Total ...	1,12,063	33,810	39,502	24,582	31,317	51,063	42,827	1,19,455	1,16,676	0 4 6	0 5 7	0 4 9	0 4 10	0 7 3	0 6 0	1 0 11	1 0 6
Sholapur.		58	Sholapur ...	62,329	41,555	5,406	25,616	48,792	26,401	29,207	93,572	1,30,405	0 10 8	0 18 5	0 6 7	0 12 6	0 6 9	0 7 6	1 8 0	2 1 6
	59	Barsi ...	20,569	...	...	21,078	24,995	5,780	5,003	26,858	29,998	...	...	1 0 5	1 3 5	0 4 5	0 3 11	1 4 11	1 7 4
	60	Karmala ...	6,115	4,268	4,882	1,427	1,616	2,033	2,091	7,728	8,589	0 11 2	0 12 9	0 3 9	0 4 3	0 5 4	0 5 6	1 4 8	1 6 6	
	61	Pandharpur ...	19,976	15,905	21,881	8,908	24,206	28,873	11,482	33,686	57,569	0 12 9	1 1 6	0 7 2	1 3 5	1 6 1	0 9 2	2 11 0	2 14 1	
	62	Saugola ...	5,733	1,612	791	861	1,570	3,463	2,783	5,933	5,144	0 4 6	0 2 3	0 2 5	0 4 4	0 9 8	0 7 9	1 0 7	0 14 4	
			Total ...	1,14,722	63,340	79,960	57,890	1,01,179	66,550	50,566	1,87,780	2,31,705	0 8 10	0 11 2	0 8 1	0 14 0	0 9 3	0 7 0	1 10 2	2 0 4
		GRAND TOTAL ...	7,51,407	3,19,637	4,12,881	3,92,593	4,77,784	3,71,085	3,33,140	10,83,315	12,23,805	0 6 10	0 8 9	0 8 4	0 10 2	0 7 11	0 7 1	1 7 1	1 10 1	

17. The total income of all the Municipalities taken together under the three heads referred to amounted to Rs. 12,23,805 against Rs. 10,83,315 in 1897-98, showing an increase of Rs. 1,40,490. The total income is made up of Rs. 4,12,881 from indirect taxation, Rs. 4,77,784 from direct taxation and Rs. 3,33,140 from miscellaneous sources of revenue.

18. The realizations from octroi duties which form the principal item of receipts under indirect taxation, were higher in 30 out of the 33 municipal districts in which they were levied during the year. Under the other heads, viz. "Direct and Miscellaneous," there has been an increase in the former and a decrease in the latter. The incidence of total taxation per head of population for the Division as a whole has risen from Rs. 1-7-1 in 1897-98 to Rs. 1-10-1 in 1898-99.

19. The following table shows under each head the income from all sources of the several Municipalities in the Division during the year under report as compared with realizations in the preceding year:—

No.	Items.	1897-98.	1898-99.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
A.	Municipal Rates and Taxes—				
	1. Octroi	3,19,637 0 0	4,12,881 1 6	93,244 1 6	.....
	2. Tax on houses and lands ...	1,74,247 11 4	1,90,265 9 6	16,017 14 2	.....
	3. Tax on animals and vehicles ...	15,689 6 6	16,510 10 3	841 3 9	.....
	4. Tax on professions and trades...	455 13 4	407 4 0	.....	48 9 4
	5. Tolls (on roads and ferries) ...	49,601 14 8	58,416 15 2	8,815 0 6	.....
	6. Water-rate	54,610 4 11	72,505 14 2	17,895 9 3	.....
	7. Lighting-rate	105 3 6	107 9 0	2 5 6	.....
	8. Conservancy (including scavenging and latrine rates) ...	69,484 13 11	88,630 3 4	29,145 5 5	.....
	9. Trade registration fees including loom factory and cotton manufacture tax	10,873 7 8	15,362 15 11	4,489 8 3	.....
	10. Punitive Police rates	7,984 15 1	10,923 5 1	2,938 6 0	.....
	11. Dog tax	86 3 0	60 0 0	.....	26 3 0
	12. Pilgrim tax	19,473 2 6	24,593 2 0	5,119 15 6	.....
B.	Realizations under special Acts ...	9,595 9 9	8,391 5 6	.....	1,204 4 3
C.	Revenue derived from Municipal property and powers apart from taxation—				
	1. Rents of lands, houses, serdis and dak bungalows... ..	15,241 4 10	10,546 9 7	.....	4,694 11 3
	2. Sale-proceeds of lands and produce of lands, &c. ...	11,269 15 9	9,806 12 9	.....	1,463 3 0
	3. Conservancy receipts (other than taxes and rates) ...	51,967 0 3	59,611 3 3	7,644 3 0	.....
	4. Fees and revenue from educational institutions	29,991 8 0	28,695 11 8	.....	1,295 12 4
	5. Fees and revenue from medical institutions	2,271 7 11	3,159 12 0	888 4 1	.....
	6. Fees and revenue from markets and slaughter-houses ...	55,265 7 9	60,931 7 9	5,666 0 0	.....
	7. Fees for temporary occupation of Municipal land	370 0 6	1,213 10 11	843 10 5	.....
	8. Miscellaneous fees	561 3 1	1,255 3 3	694 0 2	.....
	9. Fees for stone quarry, &c. ...	2,457 7 0	2,243 0 6	.....	214 6 6
	10. Fines under Municipal and other Acts	11,902 1 9	5,245 3 8	.....	6,716 14 1
	11. Interest on investments for general, educational and medical purposes	6,081 6 8	902 13 1	.....	5,178 9 7
	12. Premium on loans ... ..	.....	291 1 3	291 1 3	.....
D.	Grants and contributions for general and local purposes from Government, from Local Funds, and from other sources	1,19,337 2 1	1,19,906 2 8	519 0 7	.....
E.	Miscellaneous—				
	1. Recoveries on account of services rendered to private individuals ...	6,464 6 1	4,967 5 2	.....	1,797 0 11
	2. Other items	43,198 6 10	16,273 1 7	.....	31,925 5 3
F.	Extraordinary and Debt—				
	1. Sale-proceeds of Government Securities and withdrawals, from Savings Bank	8,364 15 3	56,946 15 9	48,582 0 6	.....
	2. Loans from Government	1,71,559 9 6	90,000 0 0	.....	81,559 9 6
	3. Loans raised in the market from private individuals ...	93 8 9	45,000 0 0	44,906 7 3	.....
	4. Advances—(a) Permanent	100 0 0	1,178 5 9	1,078 5 9	.....
	(b) Other	2,16,246 3 1	1,16,632 5 4	.....	99,613 13 9
	5. Deposits	1,07,202 9 5	46,044 11 5	.....	1,21,167 14 0
	Total	16,46,831 11 8	15,79,607 8 9	2,89,622 6 10	3,56,896 9 9
	Net decrease ... ..	.....	.....	.....	67,274 2 11

20. The total receipts amounted, it will be seen, to Rs. 15,79,607-8-9 against Rs. 16,46,881-11-8 in the preceding year, showing a decrease of Rs. 67,274-2-11, which, however, is nominal. Omitting the figures under the "Extraordinary and Debt Account" there was a net increase of Rs. 1,40,490-4-10, due to larger receipts under (1) Octroi; (2) Tax on houses and lands; (3) Tolls on roads and ferries; (4) Water-rate; (5) Conservancy rates; (6) Trade Registration fees; (7) additional Police rates; (8) Pilgrim Tax; (9) Conservancy receipts other than those derived from rates and cesses; (10) Fees from markets and slaughter houses; and (11) Sale of Government securities and withdrawal of deposits from Savings Banks to meet extraordinary outlay. The following are the principal causes of the increase under each of the heads indicated above:—

(1) *Octroi*—(Rs. 93,244-1-6).—The increase is more or less general, but was principally contributed by the Municipalities of Ahmednagar, Jalgaon, Dhulia, Mālegaon, Nāsik, Yeola, Poona City, Sātāra, Sholāpur and Pandharpur. It was due to resumption of trade consequent on the disappearance of plague during the year.

(2) *Taxes on houses and lands*—(Rs. 16,017-14-2).—The increase principally occurred in the Municipalities of Ahmednagar, Erandol, Nāsik, Sinnar, Igātpuri, Trimbak, Poona City, Sirūr and Malcolmpeeth and was partly due to the collection of arrears and partly to the demand for the year under report having been realized in full.

(3) *Tolls*—(Rs. 8,815-0-6).—The increase is principally noticeable in Jalgaon, Nāsik and Bārsi. In Jalgaon it was due to the introduction of the revised toll tax; and in Nāsik and Bārsi to brisker trade owing to the year being a favourable one.

(4) *Water-rate*—(Rs. 17,895-9-3).—The increase was chiefly realized in Sholāpur and was due to collection of arrears of past years, the city having enjoyed complete immunity from plague throughout the year.

(5) *Conservancy Cess*—(Rs. 29,145-5-5).—The increase is noticeable in the Municipalities of Ahmednagar, Nāsik, Poona City and Sholāpur and was due in all places, except Poona City, to the recovery of arrears of former years. In Poona City the increase followed the introduction of a revised conservancy cess.

(6) *Trade Registration fees, &c.*—(Rs. 4,489-8-3).—The increase principally occurred in Poona City and was the result of an improved state of trade.

(7) *Punitive Police rates*—(Rs. 2,938-6-0).—The increase mainly took place in Sinnar and Karād and was due to the imposition of additional Police in those towns.

(8) *Pilgrim Tax*—(Rs. 5,119-15-6).—The increase was almost entirely confined to Pandharpur and may be ascribed to the resumption of the three big annual fairs of Ashadhi, Kartiki and Maghi which had been closed during the previous two years on account of plague.

(9) *Conservancy receipts other than taxes and rates*—(Rs. 7,644-3-0).—The increase principally appears in the accounts of the Poona City, Poona Suburban and Sholāpur Municipalities and was due in all to larger sales of poudrette manure.

(10) *Fees and revenue from markets and slaughter-houses*—(Rs. 5,666-0-0).—The increase mainly occurred in Poona City, Junnar and Sholāpur. In Poona City, it was due to the occupation of a larger number of market stalls during the year under report; in Junnar, to the recovery of fees for stalls for the whole of the year, as compared with realizations made for four months only in the preceding year in which the fees were first introduced; and in Sholāpur, to larger collections than in the preceding year in which there had been a considerable falling off in receipts owing to the plague.

(11) *Sale-proceeds of Government Securities and withdrawals from Savings Banks*—(Rs. 48,582-0-6).—The increase under this head was of

course nominal. It was caused by the sale of Government promissory notes and the withdrawal of monies deposited in the Bank of Bombay to meet expenditure on account of the plague or instalments of loans.

21. On the other hand, there was a considerable diminution in the receipts under (1) Rent of lands, houses &c.; (2) Fines under Municipal and other Acts; (3) Interest on investments for General, Educational and Medical purposes; (4) Other items; (5) Loans from Government; (6) Advances; and (7) Deposits. The following explanation has been furnished regarding the falling off under each of these heads:—

(1) *Rent of houses and lands (Rs. 4,694-11-3).*—The decrease appears mainly in Malcolmpeth and was due to a large number of station bungalows having remained vacant during the cold season.

(2) *Fines under Municipal and other laws (Rs. 6,716-14-1).*—The decrease principally occurred in Poona City and was due to fewer prosecutions having been instituted for breaches of sanitation rules.

(3) *Interest on investments &c. (Rs. 5,178-9-7).*—The decrease occurred in Dhulia and Yeola, where no interest on funds invested in promissory notes was drawn during the year.

(4) *Other items (Rs. 31,925-5-3).*—The decrease, which appears chiefly in the accounts of the Dhulia, Mālegaon, Nāsik and Pandharpur Municipalities, was due to the absence in the previous year of receipts similar to those credited to this head in the year under report.

(5) *Loans from Government—(Rs. 81,559-9-6).*—The decrease was mainly due to the Ahmednagar, Poona City and Sātāra Municipalities not having drawn any loan from Government during the year under report as they had done in 1897-98.

(6) *Advances (Rs. 99,613-13-2).*—The decrease is accounted for by the fact that the Municipalities of Ahmednagar, Nāsik, Sinnar, Igatpuri, Sirūr and Sholāpur, which had drawn advances from Government to meet plague expenditure in 1897-98, had no occasion to apply for funds during the year of report.

(7) *Deposits (Rs. 1,21,157-14-0).*—This is necessarily a fluctuating item and calls for no special remarks.

22. In the following table the expenditure incurred by Municipalities during the year under report is contrasted with the outlay in the previous year:—

No.	Items.	1897-98.		1898-99.		Increase.		Decrease.	
		Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
A.	General Administration and Collection Charges—								
	1. General Administration (office establishment, inspection, Honorary Magistrate's establishments &c.)	81,039	12 11	82,663	10 6	1,623	13 7	.....	.....
	2. Collection of taxes (establishment, purchase of books and paper, money-boxes, repairs to out-posts &c.)	70,588	2 6	67,657	9 8	.....	.....	2,930	8 10
	3. Collection of tolls on roads and ferries	7,757	7 0	7,863	14 6	106	7 6	.....	.....
	4. Survey of land ... ..	.....	.....	148	1 5	148	1 5	.....	.....
	5. Refunds	26,542	11 0	42,746	1 1	16,203	6 1	.....	.....
	6. Pensions and gratuities	1,219	19 10	2,806	3 6	1,586	8 8	.....	.....
B.	Public Safety—								
	1. Fire (establishment, purchase of fire-engines, buckets, repairs &c.)	8,062	14 10	7,380	13 2	.....	.....	682	1 8
	2. Lighting (establishment, purchase of lamps and oil, repairs &c.)	53,850	10 3	41,778	12 6	.....	.....	12,071	13 9
	3. Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts &c.)	7,259	12 8	11,092	15 0	4,733	2 4	.....	.....
	4. Rewards for destruction of wild animals and snakes	140	1 9	141	5 2	1	3 5	.....	.....

No.	Items.	1897-98.			1898-99.			Increase.			Decrease.			
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
C.	Public Health and Convenience—													
	1. Water-supply (Capital outlay, establishment &c.) ...	1,37,296	0	9	1,24,580	7	2	.....				12,715	9	7
	2. Drainage (Capital outlay, establishment, repairs &c.) ...	22,263	3	8	37,319	13	7	15,056	9	11	.....		
	3. Conservancy (including road cleaning and watering) and latrines ...	2,95,139	11	6	2,72,662	7	0	.....				22,477	4	6
	4. Hospitals and dispensaries ...	72,432	2	2	2,13,684	4	4	1,41,252	2	2	.....		
	5. Vaccination ...	6,847	3	10	7,233	11	10	406	8	0	.....		
	6. Markets and slaughter-houses.	15,744	14	9	13,187	5	11	.....				2,557	8	10
	7. Pounds...	2,833	6	7	2,415	6	11	.....				417	15	8
	8. Dak bungalows and serais ...	2,669	11	4	1,648	1	11	.....				1,021	9	5
	9. Arboriculture, public gardens and experimental cultivation ...	8,095	4	7	7,624	4	4	.....				471	0	3
	10. Registration of births and deaths ...	1,832	14	11	2,098	3	10	265	4	11	.....		
	11. Public Works—													
	(I) Establishment ...	9,147	1	9	7,610	8	3	.....				1,536	9	6
	(II) Buildings ...	13,546	14	6	10,534	6	6	.....				3,012	8	0
	(III) Roads ...	51,021	3	1	64,776	7	3	13,755	4	2	.....		
	(IV) Stores ...	1,213	2	1	682	0	7	.....				531	1	6
D.	Public Instruction ..	1,89,298	6	8	1,82,496	7	10	.....				5,801	14	5
E.	Contributions for general purposes.	3,786	9	0	4,860	11	0	1,074	2	0	.....		
F.	Miscellaneous ...	3,25,768	9	6	52,007	9	4	.....				2,73,761	0	2
G.	Extraordinary and Debt:—													
	1. Investments in Securities and Savings Banks ...	6,527	12	3	93,499	4	9	86,971	8	6	.....		
	2. Payment to Sinking Fund ...	.....			.....			.....
	3. Repayment of loans ...	41,668	7	1	32,951	14	10	.....				8,716	8	3
	4. Advances:—													
	(a) Permanent ...	759	11	0	800	0	0	.....				459	11	0
	(b) Others ...	79,864	3	3	83,920	4	2	4,056	0	11	.....		
	5. Deposits ...	1,81,203	11	4	66,260	0	10	.....				1,14,943	10	6
	Total ...	17,24,421	8	11	15,47,553	4	8	2,87,240	3	7	.....	4,64,108	7	10
	Net Decrease ...	.....			.....			.....				1,76,868	4	3

23. The expenditure of all the Municipalities in the Division amounted to

<p><i>Decrease:—</i></p> <p>(1) Collection of Taxes;</p> <p>(2) Street-lighting;</p> <p>(3) Water-supply;</p> <p>(4) Conservancy;</p> <p>(5) Markets and Slaughter-houses;</p> <p>(6) Public Works;</p> <p>(7) Public Instruction;</p> <p>(8) Miscellaneous;</p>	<p><i>Decrease:—continued.</i></p> <p>(9) Repayment of Loans;</p> <p>(10) Deposits.</p> <p><i>Increase:—</i></p> <p>(1) Refunds;</p> <p>(2) Police;</p> <p>(3) Drainage;</p> <p>(4) Hospitals and Dispensaries;</p> <p>(5) Roads;</p> <p>(6) Investments;</p> <p>(7) Other items.</p>	<p>Rs. 15,47,553-4-8 as compared with the previous year's total of Rs. 17,24,421-8-11. There was, it will be observed, a net decrease of Rs. 1,76,868 4-3. The heads under which there was an increase or a decrease are noted separately in the margin and the causes of the more important fluctuations are given below:—</p>
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(1) *Collection of taxes (Rs. 2,930-8-10).*—The decrease took place principally in Násik and Pandharpur, caused in both places by reductions in the cost or strength of establishments.

(2) *Street-lighting (Rs. 12,071-13-9).*—The decrease was more or less general throughout the Division, but is principally noticeable in the accounts of the Ahmednagar, Poona City, Poona Suburban and Pandharpur Municipalities. It was due (i) to a fall in the price of kerosine oil, (ii) to a reduction in the number of lamps lighted and (iii) to economies in the cost of lighting establishments.

(3) *Water-supply (Rs. 12,715-9-7).*—The decrease appears against Ahmednagar and Dhulia, where smaller expenditure on the improvement of water-supply was incurred during the year.

(4) *Conservancy (Rs. 22,477-4-6).*—The decrease was more or less general, but was most marked in Ahmednagar, Dhulia, Jalgaon, Málgaon, Yeola, Násik, Sholápur, Bársi and Pandharpur. It may be ascribed generally to the comparative cheapness of fodder, to reduced expenditure on plague measures, to economies in establishment, to smaller purchases of dead-stock, &c.

(5) *Markets and slaughter-houses (Rs. 2,557-8-10)*.—The decrease is confined to the Poona City Municipality and was due to less expensive repairs having been executed to the existing markets, &c.

(6) *Public Works Buildings (Rs. 3,012-8-0)*.—The decrease principally occurred in the Lonávla, Alandi and Poona Suburban Municipal Districts, in which building operations on a much smaller scale were carried out during the year; but was counterbalanced to some extent by an increase in Malcolmpeth where accommodation was provided for the office of the Superintendent.

(7) *Public Instruction (Rs. 5,801-14-5)*.—The decrease mainly occurred in Poona City and Pandharpur and was due partly to the reduction of the staff of teachers and partly to smaller expenditure having been incurred on the construction of school buildings.

(8) *Miscellaneous (Rs. 2,73,761-0-2)*.—The decrease is nominal as the charges on account of plague which were shown under this head in the previous year have now been transferred to the head "Public Health and convenience."

(9) *Repayment of loans (Rs. 8,716-8-3)*.—The decrease is mainly confined to Islámpur. The local Municipality having liquidated during the previous year the debts due to Government, it had no payment to make during the current year. There is, however, a corresponding increase under this head of Rs. 7,000 and Rs. 2,000, respectively in Yeola and Poona City, due to the payment of instalments of loans obtained by the Municipalities from Government for plague purposes.

(10) *Deposits (Rs. 1,14,943-10-6)*.—The decrease is due to repayment of deposits held by the Poona Suburban Municipality.

Increase.

24. (1) *Refunds (Rs. 16,203-6-1)*.—The increase mainly occurs in Dhulia and Poona City and was due to re-exportation from these towns in larger quantities of articles which had paid duty on importation. Greater facilities for claiming refunds are also said to have been afforded to traders by the Municipalities.

(2) *Police (Rs. 4,733-2-4)*.—The Sinnar Municipality contributes to the increase under this head. It is ascribed to the cost of additional Police for the year 1897 recovered during the year under report.

(3) *Drainage (Rs. 15,056-9-11)*.—The increase occurred in Poona City and Pandharpur. In the former place it was brought about by the cost incurred in repairing old drains and in the latter by charges on account of new drains.

(4) *Hospitals and Dispensaries (Rs. 1,41,252-2-2)*.—The decrease is nominal, and was due to the transfer to this head of the items of plague expenditure which were shown in the previous year under "Miscellaneous."

(5) *Roads (Rs. 13,755-4-2)*.—The increase took place in Poona City, Sholápur and Pandharpur, but principally in Poona City. Heavy expenditure was incurred in all these places on old and new roads.

(6) *Investments (Rs. 86,971-8-6)*.—The increase is chiefly noticeable in the Municipalities of Jalgaon, Dhulia, Nandurbár and Báraмати. It was everywhere nominal, being the result of the transfer to this head of the sums invested in Government securities which were previously exhibited in the accounts as cash balances.

(7) *Other advances (Rs. 4,056-0-11)*.—This item also represents a nominal increase. It occurred in Sholápur and was the result of an adjustment in the accounts by which an advance from Government was converted into a regular loan.

25. The following table gives the particulars called for by Government in their Resolution No. 5434, dated the 28th September 1898, regarding the financial position of such of the Municipalities in the Division as are in debt to Government:—

Statement showing the Financial Position of the Municipalities

1	2	3	4	5	6		7	8
					From Government.	In the open Market.		
			Rs. a. p.		Rs. a. p.			AHMEDNAGAR
Ahmednagar...	Improvement of water-supply of Vadgaon aqueduct.	G. R. No. 4109 of 1st December 1896.	1,07,000 0 0	27th February 1897. 27th March 1897. 13th July 1897. 21st September 1897.	40,000 0 0 30,000 0 0 30,000 0 0 7,000 0 0		30 years...	4½ per cent.
	For plague expenses.	G. R. No. 4276, dated 7th October 1897.	37,200 0 0	During the year 1897-98. 10th April 1897. 29th April 1897. 22nd May 1897. 1st October 1897. 8th October 1897. 20th October 1897.	7,200 0 0 5,000 0 0 5,000 0 0 10,000 0 0 1,000 0 0 3,000 0 0 6,000 0 0		5 years ...	4 per cent.
	Do.	Advances for plague expenses made by the Collector from amounts sanctioned (vide G. R. No. 4836 dated 5/25-P. dated 30th August 1898).	47,159 9 6	27th November 1897. 9th December 1897. 21st December 1897. 28th December 1897. 11th January 1898. 25th January 1898. 15th February 1898. 3rd March 1898. 16th April 1898.	2,000 0 0 6,000 0 0 3,000 0 0 3,000 0 0 3,000 0 0 10,000 0 0 1,159 9 6 5,000 0 0 15,000 0 0			
	Do.	G. R. No. 1180, dated 6th March 1899.	38,280 0 0	1897-98 ... 6th March 1897.	22,224 15 1 11,055 0 0			
	Do.	G. R. No. 1115-P, 1370, dated 22nd February 1898.	2,000 0 0	6th August 1897. 27th September 1897. 10th December 1897. 8th February 1898. 15th February 1898. 1898-89 ...	272 8 0 134 1 7 500 0 0 500 0 0 43 6 5 500 0 0		2 years ...	Not fixed
				1897-98 ...	7,423 13 10 (a)			
Vambori ...	To cover shortage of revenue, nominally to pay for water-works.	Allotted by the Collector from the grant of Rs. 7,000 sanctioned by G. R. No. 1058 of 16th April 1897.	500 0 0	20th July 1897.	500 0 0		2 years ...	
Sangamner ...	For improvement of roads.	G. R. No. 2308 of 28th June 1878, F. D.	6,000 0 0	1878-79 ...	6,000 0 0		20 years...	4½ per cent.
Dhulia ...	For Dhulia water-works.	G. Rs. F. D. No. 4648 of 14th December 1892, No. 508 of 8th February 1893, and No. 809 of 6th March 1893.	2,50,000 0 0	31st March 1893. 28th March 1894. 30th June 1894.	2,50,000 0 0		30 years...	4½ per cent.
Jalgaon ...	To meet plague expenditure.	Paragraph 2 of G. R. No. 686 of 5th February 1898.	6,000 0 0	4th March 1898.	6,000 0 0		1½ years ..	4 per cent.
Nalgaon ...	Plague operations.	G. Rs. No. 5262 of 15th December 1897 and No. 824 of 28th February 1898, F. D.	5,000 0 0 5,000 0 0	10th December 1897. 16th February 1898.	5,000 0 0 5,000 0 0		This sum, viz., Rs. 10,000	
Yenda ...	Water-supply	G. R. No. 2816 of 29th June 1897, F. D.	50,000 0 0	16th October 1897.	10,000 0 0		2 years ...	Without interest.

(a) Being the amount of the apportioned share of the plague expenditure incurred by Government on account of the Municipalities concerned.

in the Central Division for the year ending 31st March 1899.

9		10			11			12			
Security.		In cases in which Sinking Funds have been formed.			In cases in which there are no Sinking Funds.			Postponement sanctioned.			
Whether secured on the general revenues or on a particular tax and if so, the income from the tax.	Secured on Mortgage.	Amount (with interest) accumulated during previous year.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at the end of year.	Of Instalment.	Of Interest.	Total.	Authority.
DISTRICT.					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
General Revenues.	10,700 0 0	.....	10,700 0 0	6,534 8 8	2,299 3 1	8,833 11 9	G. R. No. 871, dated 22nd May 1898.
Do.	37,200 0 0	.....	37,200 0 0	4,141 0 0	.....	4,141 0 0	.....
Do.	32,159 9 6	.....	47,159 9 6	.....	.....	.....	.....
Do.	22,224 15 10	.....	33,280 0 0	.....	.....	.....	.....
Do.	2,000 0 0	2,000 0 0	.....	.....	.....	.....	.....
Do.	7,423 13 10	.....	7,423 13 10	.....	.....	.....	.....
Do.	599 0 0	250 0 0	250 0 0	.....	.....	.....	.....
Do.	The Municipality has	already paid all but	the last instalment	which fell due on 30th	June 1899.						
DISTRICT.											
General Revenues.	2,34,390 2 6	4,764 1 3	2,50,128 1 3	.....	.....	.....	.....
Do.	6,000 0 0	2,000 0 0	4,000 0 0	.....	.....	.....	.....
DISTRICT.											
was given as an advance and is not yet converted into a Loan so the remaining columns are blank.											
General Revenues.	10,000 0 0	7,500 0 0	2,500 0 0	.....	.....	.....	.....

1	2	3	4	5	6		7	8
					Source from which borrowed.			
Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which the Loan was taken up.	From Government.	In the open Market.	Period for which required.	Rate of Interest.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
NASIK								
Nasik ...	Plague operations.	G. R. No. 5151 of 10th November, 1898 F. D.	50,000 0 0	18th November 1897. 4th December 1897. 17th November 1897. 22nd February 1898. 4th April 1898. 30th March 1898.	5,000 0 0 15,000 0 0 5,000 0 0 5,000 0 0 5,000 0 0 15,000 0 0	.....	5 years ...	4 per cent ...
Sinuar ...	Do.	G. R. No. 163-P. 189 of 16th January 1898, G. D.	5,000 0 0	28th December 1898.	5,000 0 0	.....	These sums were given as	
Igatpuri ...	Do.	G. R. No. 4391. of 16th October 1897.	15,000 0 0	23rd September 1897. 3rd November 1897. 1st December 1897.	5,000 0 0 5,000 0 0 5,000 0 0	.....	
Trimbak ...	Do.	G. R. No. 3609-P. 3941 of 24th June 1898, G. D.	500 0 0	19th April 1898.	500 0 0	.....	
POONA								
Poona City ...	Plague operations and improvement on sanitation.	G. R. No. 2431 of 2nd June 1897.	25,000 0 0	3rd July 1897 ... 29th November 1897. 21th February 1898.	10,000 0 0 10,000 0 0 5,000 0 0	.....	5 years ...	4 per cent ...
Talegaon Dabhada ...	For water-works.	G. R. No. 227, of 26th January 1883.	28,500 0 0	1st November 1883.	.....	28,500 0 0	To be repaid in 40 equal instalments (half yearly) of Rs. 1,135 and Rs. 187-40 each payable on 1st May and 1st November each year.	5 per cent ...
Junnar ...	Do.	G. R. No. 1028 of 20th April 1887, F. D. G. R. No. 963 of 18th March 1883.	4,700 0 0 33,000 0 0	10th May 1897. 1st November 1883.	..... .....	4,700 0 0 33,000 0 0	24 years; G. R. No. 4074 of 24th September 1897, F. D.	Do. ...
SATARA								
Satara City ...	Far Kas water-works.	G. R. No. 8740 of 18th December 1880.	3,00,000 0 0	1st January 1881.	.....	3,00,000 0 0	32 years ...	Part at 7 per cent. " 6-8 " " 6-8 " " 6-0 " " 5-8 " " 5-6 "
Mhaswad ...	For plague operations.	G. R. No. 116 of 10th January 1898, F. D.	15,000 0 0	1st February 1898.	15,000 0 0	.....	5 years ...	4 per cent ...
Mhaswad ...	For a school house.	G. R. No. 1534 of 11th May 1886.	1,500 0 0	30th January 1897.	1,500 0 0	.....	12 years ...	4½ per cent ...
SHOLAPUR								
Sholapur ...	For water-works.	G. R. No. 3026 of 30th October 1878.	1,93,894 0 0	.....	.....	1,93,894 0 0	20 years ...	7 per cent ...
	Famine relief working shed for plague operations.	G. R. No. 3382, of 8th September 1897.	{ 5,000 0 0 5,000 0 0 }	11th October 1897.	{ 5,000 0 0 5,000 0 0 }	.....	2 years 2 months and 21 days.	4 per cent ...
	For plague operations.	G. R. No. 6594 and 6552 dated 26th November 1897 and 20th January 1898.	55,000 0 0	2nd December 1897. 24th January 1898. 4th February 1898.	25,000 0 0 10,000 0 0 20,000 0 0	.....	Nearly 6½ years.	Do. ...
	Do.	G. R. No. 3721 dated 20th August 1898, F. D.	85,000 0 0	.....	.....	.....	9½ years ...	5 per cent ...

9		10			11			12			
Security.		In cases in which Sinking Funds have been formed.			In cases in which there are no Sinking Funds.			Postponement sanctioned.			
Whether secured on the general revenues or on a particular tax and if so, the income from the tax.	Secured on Mortgage.	Amount (with interest) accumulated during previous year.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at the end of year.	Of Instalment.	Of Interest.	Total.	Authority.
					Rs. a. p.	Rs. a. p.	Rs. a. p.				
DISTRICT—contd.											
General Revenue.	50,000 0 0	...	60,000 0 0	.....	.....	.....	.....
<p>advance and are not yet converted into a loan, so the remaining columns are left blank.</p>											
DISTRICT.											
General Revenue.	25,000 0 0	2,263 1 7	22,716 14 8	.....	.....	.....	.....
Do.	14,069 8 0	1,135 0 0	13,827 8 0	.....	.....	.....	.....
Do.	1,967 12 0	187 4 0	1,780 8 0	.....	.....	.....	.....
House tax income from this source is Rs. 4.80.	30,000 0 0	1,000 0 0	29,000 0 0	.....	.....	.....	.....
DISTRICT.											
General Revenue.	1,46,530 0 0	8,910 0 0	1,44,620 0 0	.....	.....	.....	.....
Income from water cess.	15,000 0 0	1,370 8 8	13,629 7 3	.....	.....	.....	.....
General Revenue.	1,432 1 3	98 13 5	1,353 3 10	.....	.....	.....	.....
DISTRICT.											
On the General Revenue.	14,000 0 0	10,000 0 0	4,000 0 0	.....	.....	.....	.....
Do.	10,000 0 0	.....	10,000 0 0	To be repaid with interest on 1st January 1900 as per Government Resolution No. 352, dated 9th September 1897.			
Do.	55,000 0 0	.....	55,000 0 0	To be repaid by yearly instalment of Rs. 11,000 commencing from 1st January 1901 and 1st July, being the dates fixed for the payment of interest; vide Government Resolution No. 3721, P. D., of 20th August 1898.			
Do.	45,000 0 0	.....	45,000 0 0	To be repaid by yearly instalment of Rs. 10,000 commencing from the 8th year after the date of the loan, and bi-annual instalment of interest on 1st January and 1st July; vide Government Resolution No. 3721, dated 20th August 1898, P. D.			

26. The position of Municipalities in the different districts as indicated by the figures embodied in the foregoing statement may be briefly described.

Ahmednagar District.

The liabilities of the Nagar Municipality are heavy. At the end of the year under report they amounted to Rs. 2,39,640, *viz.*, Rs. 1,22,000 on account of the loan raised to meet the cost of water-works and Rs. 1,17,640 representing chiefly debts due to Government on account of plague charges. The latter item however has been reduced by remissions to the extent of Rs. 60,000 granted by Government, but plague has broken out again and the Municipality has not only to face additional expenditure for stamping it out but considerable loss of revenue due to the exodus of the rate-payers from the town. The decrease in receipts is so serious that advances aggregating Rs. 7,000 have had to be obtained from Government to enable the Municipality to carry on ordinary administration; and an emergency loan of Rs. 15,000 has since been granted to enable the Municipality to pay off certain charges connected with water-works, the persons to whom the money was due having threatened to file civil suits against the Board. Further remissions will in all probability have to be made by Government and a loan will also have to be granted from the Public Funds to meet other liabilities which have accumulated, including arrears of instalments on account of the previous loan.

The Bhingár Municipality was also involved in comparatively heavy liabilities on account of the plague, but it has already repaid the advance obtained from Government less sanctioned remissions amounting to Rs. 4,000, and is now contemplating a loan for repayment of other portions of its plague debt. If the town is not again troubled with plague, its financial condition will doubtless steadily improve.

Of the other three Municipalities in the district, that of Kharda is entirely free from debt, while the Vámbori and the Sangamner Boards are nearly so.

Khándesh District.

The Dhulía Municipality has been repaying regularly its instalments on account of its water-works loan. The Jalgaon Municipality has so far not had occasion to borrow any money. It had obtained an advance of Rs. 6,000 from Government on account of plague expenditure, but one-half has been remitted and the other half the Board has repaid to Government. It has now no unliquidated liabilities to meet, but it is pledged to an expensive water-supply scheme, a portion of which is being executed with Famine labour at Government expense. The Board must raise a loan for repayment of the charges now being met from Provincial Funds and for completion of the works on the termination of the famine.

Násik District.

The Násik Municipality suffered most severely from plague. It had to obtain advances aggregating Rs. 50,000 from Government, but secured remissions to the extent of Rs. 35,000. For the repayment of the balance of Rs. 15,000 it has imposed additional taxation. It has had in contemplation the construction of works for an adequate supply of water to the permanent as well as the pilgrim population, and will have in the course of the next few years to raise a heavy loan for the purpose.

The Yeola Municipality borrowed Rs. 10,000 from Government to meet plague charges. It has already repaid $\frac{3}{4}$ ths of the advance and it is proposed to liquidate the balance of Rs. 2,500 during the current financial year.

The Igatpuri Municipality received an advance of Rs. 15,000, of which a sum of Rs. 11,500 has been remitted by Government. For the repayment of the balance of Rs. 3,500 a special sanitary cess is about to be imposed.

The Málgaon, Sinnar and Trimbak Municipalities have been allowed no remissions. The plague advances drawn by them will be converted into regular loans, repayable from the proceeds of additional taxation.

Poona District.

The Poona City and the Talegaon-Dábháda and Junnar Municipalities are the only bodies in this district which are in debt. The liabilities of the Poona City Board, entirely due to plague exigencies, amounted to Rs. 5,37,879-3-3 at the end of the year 1898-99. The whole of this is made up of advances granted by Government or of expenditure incurred by Government officers on behalf of the Board. Remissions to the extent of Rs. 3,75,000 have been sanctioned, but as the city has recently passed through a plague epidemic severer than either of the previous ones, involving proportionately heavy expenditure, further help will no doubt be given by Government. The net liabilities will have to be converted into a regular loan repayable by means of additional taxation.

The Talegaon-Dábháda and Junnar Municipalities are indebted to private individuals, in both cases for money borrowed for water-works. The instalments are being regularly paid.

Sátára District.

The financial condition of the Sátára City Municipality is far from satisfactory. Besides advances amounting to Rs. 1,10,633-11-7 taken from Government up to 31st March 1899 for plague expenditure, the Municipality has obtained a regular loan of Rs. 15,000 from Government for meeting plague charges and has also borrowed in the open market a sum of Rs. 3,00,000 on account of water-works. The balance of the loan remaining to be discharged is Rs. 1,44,620. Government have granted remissions to the amount of Rs. 70,000 on account of plague charges and have allowed the Municipality a term of 10 years within which the balance of Rs. 45,000 should be repaid. The Board is about to impose additional taxation to obtain the means of meeting the Government demand in instalments, but the term fixed will have to be extended, especially as instalments of both the loans referred to above have been in arrears since January 1899.

The Mhasvad Municipality is the only other Board in the district involved in debt, which however is very small. The Board borrowed Rs. 1,500 in 1895 for the construction of a school-house, out of which a sum of Rs. 98-13-5 has been paid. The balance will be repaid as the instalments fall due.

Sholápur District.

The total liabilities of the Sholápur Municipality amounted to Rs. 1,14,000 at the end of the year 1898-99. Since the close of the year Government have sanctioned a grant of Rs. 50,000 as a contribution to the municipal plague expenditure. The Municipality proposed to repay its plague debts by raising the requisite funds in the open market, but it has so far not succeeded. It may become necessary for Government to grant the loan. No other Municipality in the district is in debt on any account.

27. The subjoined table exhibits the percentage of expenditure on account of (i) establishments and (ii) the cost of octroi collections during the year under report, compared with the previous year's percentages:—

District	Serial Number	Name of Municipality	Total Income in 1898-99.	Office Establishment, Inspection, Honorary Magis rates, Establishments, &c.	Percentage of Contn'ts 4 to 5.	Percentage in 1897-98.	Income from Octroi in 1898-99.	Percentage of cost of collection of Octroi in 1898-99.	Percentage of cost of collection of Octroi in 1897-98.
1	2	3	4	5	6	7	8	9	10
Ahmednagar.			Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	
	1	Ahmednagar	87,812 13 10	9,409 14 7	10.95	5.2	20,933 0 0	7.68	6.13
	2	Bhingár	6,319 14 7	549 10 10	8.6	12.6	.....	.....	.....
	3	Sanganner	15,976 13 11	919 8 11	5.48	4.5	4,295 0 1	2.45	2.02
	4	Vámbori	4,715 5 9	224 7 0	4.76	9.09	.....	.....	.....
	5	Kharda	3,008 8 2	348 0 0	11.56	9.9	.....	.....	.....
		Total	1,14,033 8 2	11,661 4	10.13	6.06	24,228 0 1	.....	.....

District.	Serial Number.	Name of Municipality.	Total Income in 1898-99.	Office Establishment, Honorary Magistrates' Establishments, &c.	Percentage of column 4 to 5.	Percentage in 1897-98.	Income from Octroi in 1898-99.	Percentage of cost of collection of Octroi in 1898-99.	Percentage of cost of collection of Octroi in 1897-98.	
1	2	3	4	5	6	7	8	9	10	
			Rs. a. p.	Rs. a. p.			Rs. a. p.			
Khandesh.	6	Amalner	7,163 9 1	466 2 2	6	7	.....	.....	.....
	7	Parola	8,931 0 5	410 0 0	7	7	.....	.....	.....
	8	Erandol	11,216 11 1	553 0 0	4	5	.....	.....	.....
	9	Dharamgaon	10,290 0 11	638 5 8	6	6	.....	.....	.....
	10	Bharguon	6,045 2 4	288 0 0	5	5	.....	.....	.....
	11	Shihe i .. .. .	.....	.....	.....	.....	.....	.....	.....
	12	Chopda	10,130 15 5	605 1 0	6	5	1,077 8 9	17	15	
	13	Shirpur	9,353 6 4	591 12 4	6	7	2,839 9 0	17	18	
	14	Shindkheda	3,462 5 1	330 0 0	10	9	.....	.....	.....
	15	Betavud	2,527 7 3	310 3 5	13	12	220 15 0	No special	Establishment.	
	16	Sivda	8,954 7 3	715 0 1	8	7	.....	.....	.....
	17	Yaval	8,777 14 10	390 0 0	6	5	.....	.....	.....
	18	Bhusaval	15,842 3 6	563 5 0	4	4	.....	.....	.....
	19	Jalgaon	31,475 7 3	1,725 14 9	6	6	7,259 11 0	18	30	
	20	Dhulia	77,401 13 10	2,441 11 7	3	3	28,915 6 8	10	10	
	21	Songir	2,281 3 11	267 1 2	12	11	.....	.....	.....
	22	Taloda	5,492 8 2	481 15 7	8	9	1,326 7 0	No special	Establishment this year.	
	23	Shahada	6,638 0 2	343 14 11	6	6	1,509 0 3	16	19	
	24	Prakassha	2,011 7 6	268 8 0	13	14	232 14 9	No separate	Establishment.	
	25	Nandurbār	13,197 7 0	476 15 0	4	3	5,148 2 0	.....	.....
	26	Faizpur	6,538 2 4	701 4 0	10	10	.....	.....	.....
	27	Raver	1,418 8 0	284 4 6	20	26	.....	.....	.....
			Total	2,49,536 7 11	13,001 7 2	5	5	49,230 10 0
	Nasik.	28	Malegaon	23,516 6 3	804 9 7	3.4	2.6	6,345 15 0	10.3	26.5
		29	Yeola	85,334 8 11	1,553 9 8	1.8	3.5	10,111 14 9	11.8	12.5
		30	Nasik	74,364 4 11	3,953 15 5	5.3	4.7	14,423 4 9	31.7	43.8
		31	Simmr	13,990 0 8	304 7 9	2.2	3.01
32		Ugatpuri	8,841 12 11	745 13 4	7.6	3.3	.....	.....	.....
33		Trimbak	5,170 6 3	247 12 8	6.7	8.5	.....	.....	.....
			Total	2,12,267 7 11	7,714 3 8	3.6	3.9	30,680 2 6
Poona.	34	Poona City	3,51,904 8 8	17,396 4 5	4.9	5.6	1,51,461 8 9	5.4	7.2	
	35	Wagwad	6,348 12 11	324 0 0	5.1	5.5	3,997 2 10	10.3	18.5	
	36	Jejuri	1,094 13 9	242 5 10	14.3	11.5	710 4 2	48.03	23.3	
	37	Baramati	12,179 9 4	478 0 0	3.9	3.2	5,851 10 4	19.9	23.2	
	38	Indapur	3,833 3 8	299 4 0	7.8	7.7	1,529 10 11	33.5	37.6	
	39	Sirur	7,098 5 5	606 0 0	8.7	2.3	3,590 3 0	13.5	17.2	
	40	Talegaon-Dabhada	8,104 10 1	438 13 2	5.2	9.4	3,697 8 9	22.4	26.9	
	41	Lonavla	11,203 3 8	553 11 3	4.9	4.03	.....	.....	.....
	42	Khed	3,167 10 2	192 0 0	6.06	7.7	.....	.....	.....
	43	Alandi	1,403 2 7	367 8 6	26.06	10.7	.....	.....	.....
	44	Juonar	10,543 15 0	526 0 0	4.9	6.08	.....	.....	.....
	45	Poona Suburban	37,749 11 6	2,723 12 3	7.2	9.8	7,873 9 8	.....	.....
			Total	4,50,491 9 4	24,231 9 5	5.3	4.4	1,70,051 6 5
	Satara.	46	Satara	1,10,300 5 6	2,582 5 3	2.3	2.02	22,398 4 9	14.07	16.32
47		Wai	13,011 7 5	637 11 4	4.8	9.6	6,909 7 6	11.4	15.7	
48		Rahimatpur	3,124 5 9	344 4 7	11	9.3	571 15 7	44	26.45	
49		Karad	9,425 0 0	307 11 7	4.2	10.8	3,746 12 7	.....	.....
50		Islampur	5,847 8 10	375 0 0	6.4	7.1	.....	.....	.....
51		Ashta	8,013 1 2	239 0 0	3.9	5.9	.....	.....	.....
52		Tasgaon	9,991 7 7	1,152 5 8	11.9	6.5	4,524 7 3	.....	.....
53		Vita	2,495 1 10	155 8 0	6.2	10.4	203 8 3	.....	.....
54		Mavni	1,804 3 2	351 7 0	21.1	22.2	.....	.....	.....
55		Mhasvad	4,356 1 9	442 9 5	10.1	10.4	1,063 12 6	.....	.....
56		Malcolmpeth	13,538 6 0	4,043 9 1	30.1	20.9	.....	.....	.....
57		Satara Suburban	11,520 5 8	603 6 8	5.7	12.1	.....	.....	.....
			Total	1,91,337 6 8	11,490 14 7	6.09	6.09	39,502 4 5
Sholapur.	58	Sholapur	2,53,342 2 0	9,555 9 7	3.77	3.08	52,406 6 0	11.31	13	
	59	Baisi	29,997 14 2	2,273 10 11	7.5	9.08	.....	.....	.....
	60	Karnala	8,589 4 7	400 15 8	4.6	5.56	4,681 8 1	21.15	23.4	
	61	Pandharpur	57,799 13 0	1,430 4 8	8.1	5.7	21,880 8 4	11.1	18.4	
	62	Sangola	5,321 14 11	614 5 9	9.6	8	791 8 9	25.3	18.4	
		Total	3,54,961 0 8	14,573 14 7	4.1	4.25	79,959 10 8	.....	.....
		GRAND TOTAL	15,79,607 8 9	82,663 10 6	5.2	4.92	4,12,881 1 6	.....	.....

28 It will be seen that the proportion of expenditure on establishments to total income is well within the prescribed limits, *viz.*, 25 per cent., in all Municipalities except those of Alandi and Malcolmpeth. In these places it rose from 10.7 and 20.9 to 26.06 and 30.1 respectively. The excess is due to a falling off in receipts.

As regards the ratio between cost of octroi collection and total octroi realizations, the Municipalities of Nasik, Jejuri, Indapur, Rahimatpur and Sangola have exceeded the prescribed limit, *viz.*, 25 per cent. In Nasik the excess is due to the pay and expenses of the octroi collecting establishment, which also collects the toll and pilgrim taxes, having been charged during the year under report solely, instead of proportionately as in previous years, to octroi. The high rates in Jejuri, Indapur, Rahimatpur and Sangola are apparently due to

the smallness of receipts from octroi, and are what may be looked for in petty municipal districts with a population chiefly agricultural. The Municipalities of Karád, Tásgaon, Vita and Mhasvad have not reported their percentages and the attention of the Collector will be drawn to this omission.

29. The following table shows the average consumption per head of population of dutiable articles in cases in which it has exceeded the revised standards fixed in Government Resolution No. 454 dated 24th January 1898 :—

District.	No.	Name of Municipality.	CLASS I.			Class III. —Oils of sorts.	Class V. —Drugs, Gums and Spices.	Class VI. —Tobac- co.	Class VII. —Cloth.	Class VIII.— Metals.
			Grain.	Sugar.	Chee.					
			Standard Consumption.							
			10 Maunds.	27 Seers.	9 Seers.	7½ Seers.	Rs. 2-8.	6 Seers.	Rs. 12.	Rs. 2-8
			M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.
Ahmednagar.	1	Ahmednagar ...	...	...	...	2 13 33	...	0 7 47	...	...
	2	Sangamner ...	...	...	...	0 8 70	...	...	...	...
Khándesh ...	3	Shirpur ...	...	...	...	2 21 28	...	...	...	...
	4	Jalgaon ...	3 6 64	...	...	5 21 23	5 0 3	...	...	2 11 8
	5	Dhulia ...	...	...	...	1 3 10	29 13 6	0 7 6	20 9 5	8 13 0
	6	Taloda ...	...	...	...	0 14 16	...	...	...	...
	7	Shaháda ...	...	...	...	...	3 9 5	...	...	...
Násik ...	8	Nandurbár ...	3 33 66	0 30 54	...	5 4 0	4 8 3	...	15 11 3	3 2 9
	9	Málegaon ...	...	...	...	0 14 75	...	...	12 6 2	...
	10	Yeola ...	...	...	...	3 11 61	...	...	...	...
Poona ...	11	Násik ...	12 23 68	...	...	1 15 53	3 4 10	...	...	3 0 11
	12	Poona City ...	...	...	...	5 34 0	...	...	...	...
	13	Sásvad ...	...	...	...	3 11 13	...	0 7 19	...	...
	14	Jejnri ...	...	...	...	0 23 22	...	...	...	...
	15	Barámáti ...	...	...	...	4 8 20	...	0 6 55	...	...
	16	Indápur ...	...	...	...	0 21 65	...	...	...	...
	17	Sirúr ...	13 20 25	...	...	0 18 30	...	...	...	...
Sátára ...	18	Talegaon Dá- bháda ...	...	...	...	2 7 40	5 14 8	...	12 8 2	...
	19	Sátára City ...	...	...	...	2 39 13	...	...	...	2 14 11
	20	Wái ...	...	...	...	2 38 37	...	...	...	...
	21	Rahimatpur ...	...	...	...	0 8 19	...	...	...	...
	22	Karád ...	...	...	...	0 9 30	...	...	26 11 8	...
	23	Tásgaon ...	...	...	...	1 20 10	...	...	...	...
Sholápur ...	24	Mhasvad ...	...	...	...	0 10 2	...	...	...	...
	25	Sholápur ...	...	...	...	4 20 15	2 12 7	...	...	7 9 2
	26	Karmála ...	16 37 54	...	...	4 60 32	...	...	18 12 5	...
	27	Pandharpur ...	12 11 14	...	...	36 38 50	4 3 11	0 6 75	...	...

30. The explanations offered regarding the excesses are summarized below :—

Grain.

The excess occurs in Jalgaon, Nandurbár, Násik, Sirúr, Karmála and Pandharpur, and is accounted for on the ground usually assigned *viz.*, that the people of neighbouring villages who made purchases of dutiable articles in these towns either did not claim refunds or were not entitled to them under the rules owing to the value of the quantity purchased in each case being below the fixed minimum. This point, however, was fully taken into account when the standard was revised last year and the argument, whatever force it might have had before, ceases to have any weight now.

Sugar.

The excess appears in Nandurbár alone, and is explained on the ground specified above.

Class III.

The excess is general. In Shirpur, Dhulia, Taloda and Nandurbár it was due to the fact already alluded to above and in Jalgaon to use of the

article in large quantities in the local factories. As regards the Municipalities of the Poona District, the Collector remarks as follows:—

“This notable excess leads to the inference that either the standard must be too low or the system of calculating the consumption of oil faulty. The excess is probably due to the fact that oil is very freely used by the lower classes as an article of food and that in most of the municipal towns a large quantity of oil-seeds is consumed by the cattle in the shape of oil-cakes.”

The excess in Sholápur is stated to be due to larger imports of oil-seeds but this hardly explains the matter sufficiently. The other Municipalities failed to account for the excesses for which they are responsible.

Class V.

The excess occurs in Jalgaon, Dhulia, Sháháda, Nandurbár, Násik, Talegaon-Dábháda, Sholápur and Pandharpur. In the first two Municipalities it was due to the fact that petty dealers who bought in the aggregate large quantities for retail sale in villages outside the municipal area claimed no refunds. In Nandurbár it was caused by purchases made by persons employed on the Tápti Valley Railway. In Násik it is accounted for by the fact that an unusually large number of marriages, resulting in increased consumption, took place during the year. As regards Talegaon-Dábháda it is explained that the apparent increase was due to higher prices, not to larger consumption. The residents of the Sholápur Municipal District are said to use spices more largely than those living in other localities but this explanation of the excess is hardly convincing. No explanation whatever is furnished in respect of Pandharpur.

Class VI.

The excess appears in Ahmednagar, Dhulia, Sásvad, Báraмати and Pandharpur and is stated to have been caused in all cases by the consumption of tobacco beyond municipal limits for which no refunds were claimed.

Class VII.

The Municipalities of Dhulia, Nandurbár, Málegaon, Talegaon-Dábháda, Karád and Karmála have exceeded the standard of consumption in respect of this article, cloth. In Dhulia and Málegaon it is supposed to have been due to large purchases made in connection with more than the usual number of marriage celebrations during the year. The excess in Nandurbár and Talegaon-Dábháda is ascribed to the purchase of cloth by the population of adjoining villages. That in Karád and Karmála has not been accounted for.

Class VIII.

Excess over the standard occurred in Jalgaon, Dhulia, Nandurbár, Násik, Sátára and Sholápur. In Dhulia one pressing and two ginning factories were started during the year and the large quantity of machinery imported in consequence sufficiently accounts for the increase. The other Municipalities furnish no explanation.

31. The subjoined table shows the expenditure incurred in each municipal district on street-lighting and the number of lamps lighted in each:—

District.	Serial Number.	Name of Municipality.	Number of Lights previously existing.	Description of Lights.	Number added or reduced during the year.	Cost incurred during the year.	Remarks.
						Rs. a. p.	
Ahmednagar.	1	Ahmednagar	375	Kerosine oil ... ..	...	2,129 0 9	
	2	Bbingár... ..	42	Do. ... ..	...	141 6 6	
	3	Sanganuor	72	Do. ... ..	...	432 12 2	
	4	Vámbori	50	Do. ... ..	...	339 0 10	
	5	Kharda	36	Do.	+ 10	177 15 9	
		Total	575		+ 10	5,220 4 0	

District.	Serial Number.	Name of Municipality.	Number of Lights previously existing.	Description of Lights.	Number added or reduced during the year.	Cost incurred during the year.	Remarks.	
						Rs. a. p.		
Khândesh ...	6	Amalner	70	Kerosine oil ...	...	302 8 0	
	7	Párola	60	Do. ... ..	...	403 15 3	
	8	Erandol	57	Do.	-2	333 6 6		
	9	Dharangaon	50	Do. ... ..	...	442 5 8	
	10	Bhadgaon	42	Do.	+2	281 9 0		
	11	Máheji	25	Do. ... ..	...	.....
	12	Chopda	120	Do. ... ..	...	809 5 8	
	13	Shirpur	75	Do. ... ..	...	564 7 3	
	14	Sindkheda	25	Do. ... ..	...	139 15 0	
	15	Betávad... ..	24	Do. ... ..	...	167 14 3	
	16	Sávda	53	Do. ... ..	...	304 11 0	
	17	Yával	40	Do. ... ..	...	353 12 6	
	18	Bhusával	96	Do.	+2	533 4 3		
	19	Jalgaon	205	Do. ... ..	...	1,731 6 6	
	20	Dbulia	259	Do. ... ..	...	2,397 11 8	
	21	Songir	31	Do.	-5	180 11 0		
	22	Taloda	40	Do. ... ..	...	141 0 3	
	23	Sháháda	40	Do. ... ..	...	292 14 0	
	24	Prakásha	36	Do. ... ..	...	217 8 3	
	25	Nandurbár	90	Do. ... ..	...	571 6 7	
	26	Faizpur	50	Do. ... ..	...	299 9 0	
	27	Ráver ... ..	...	Do. ... ..	...	104 8 11	
			Total ...	1,492		-3	10,573 14 6	
	Násik ...	28	Málegaon	123	Kerosine oil ...	+5	887 1 6	
		29	Yeola	143	Do.	1,369 13 4	
		30	Násik	349	Do.	+8	2,407 2 9	
		31	Sinnar	Do.	5 0 0	
32		Igatpuri	60	Do. ... ..	...	640 0 0	
33		Trimbak	40	Do.	-32	248 11 3		
		Total ...	720		-19	5,557 12 10		
Poona ...	34	Poona City	808	Kerosine oil ...	+4	7,290 5 7		
	35	Sásvad	22	Do. ... ..	...	168 0 0	
	36	Jejuri ... ..	...	Do. ... ..	...	.....
	37	Baránati	48	Do.	+8	223 8 6		
	38	Indápur	39	Do.	-9	208 4 9		
	39	Sídr	50	Do.	-5	237 6 3		
	40	Telegaon-Dábháda	27	Do. ... ..	...	375 6 3	
	41	Lonávis... ..	50	Do. ... ..	...	379 7 0	
	42	Khed	29	Do. ... ..	...	96 3 0	
	43	Alandi	68	Do.	-7	483 15 6		
	44	Junnar ... ..	...	Do.	+100	511 12 10	
45	Poona Suburban	298	Do.	+1	3,474 9 5			
		Total ...	1,439		+91	13,451 15 1		
Sáttra ...	46	Sáttra	166	Kerosine oil ...	-91	766 1 7	Not lighted throughout the year.	
	47	Wai	100	Do.	-100	.....	
	48	Bahimatpur	30	Do.	-10	51 2 3		
	49	Karád	53	Do. ... ..	...	346 0 4	
	50	Islámpur	50	Do.	-1	249 9 3		
	51	Ashta	18	Do. ... ..	...	34 6 6	
	52	Tásgoan... ..	30	Do. ... ..	...	157 11 3	
	53	Vita	32	Do. ... ..	...	35 0 0	
	54	Máyui	22	Do.	-11	32 0 0		
	55	Mhasvad	45	Do. ... ..	...	209 1 0	
	56	Malcolmpeth	126	Do.	-15	651 10 5		
57	Sáttra Suburban	48	Do. ... ..	...	281 14 3		
		Total ...	719		-223	2,814 8 10		
Sholápur ...	58	Sholápur	473	Kerosine oil ...	...	3,271 7 6	
	59	Bársi	205	Do.	-5	1,862 8 4		
	60	Karmála	24	Do.	+1	113 12 1		
	61	Phandarpur	335	Do. ... ..	...	735 15 4	
	62	Sángola	25	Do. ... ..	...	176 10 0	
		Total ...	1,066		-4	6,160 5 3		
		GRAND TOTAL ...	6,011		-133	41,778 12 6		
		Net number of lamps in the Division ...	5,853		...	.....

32. The total expenditure in the Division under this head amounted to Rs. 41,778-12-6 as against Rs. 53,850-10-3 in the previous year. The decrease of Rs. 12,071-13-9 is attributed partly to a fall in the price of oil and partly to the reduction in the number of lights which some of the Municipalities were compelled to effect in consequence of the burden of plague expenditure. Some Boards stopped street-lighting altogether for want of funds, and the reduction in expenditure would have been more marked, but for the fact that in 10 places additional lamps were brought into use.

33. In the following table the expenditure incurred by the several Municipalities in connection with Police arrangements is contrasted with the previous year's charges under the same head:—

District	Serial Number.	Name of Municipality.	NUMBER AND COST OF POLICE.				Increase.	Decrease.	Remarks
			Number.		Cost.				
			1897-98.	1898-99.	1897-98.	1898-99.			
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Ahmednagar.	1	Ahmednagar ...	2	2	377 5 0	351 5 0	.....	26 0 0	
	2	Bhingar ...	.....	.....	.....	.....	.....	.....
	3	Sanganner ...	.....	.....	27 15 0	5 9 3	.....	22 5 9	
	4	Vambori ...	.....	.....	.....	.....	.....	.....
	5	Khorda ...	.....	.....	9 4 6	20 15 0	11 10 6	.....
			Total ...	2	2	414 8 6	377 13 3	11 10 6	48 5 9
Khandesh.	6	Amalner ...	.....	.....	12 0 0	12 0 0	.....	.....
	7	Parola ...	.....	.....	52 11 6	12 6 6	.....	40 5 0	
	8	Erandol ...	.....	.....	12 0 0	12 0 0	.....	.....
	9	Dharangaon ...	.....	.....	8 2 7	20 1 0	11 14 5	.....
	10	Bhadgaon ...	.....	.....	.....	.....	.....	.....
	11	Maheji ...	.....	.....	17 1 0	.....	.....	17 1 0	
	12	Chopda ...	.....	.....	.....	.....	.....	.....
	13	Shirpur ...	.....	.....	11 4 0	8 0 0	.....	3 4 0	
	14	Sinkheda ...	.....	.....	15 0 0	15 0 0	.....	.....
	15	Betavnd ...	.....	.....	14 10 0	10 7 2	.....	4 2 10	
	16	Savda ...	.....	.....	.....	.....	.....	.....
	17	Yaval ...	.....	.....	11 4 0	11 4 0	.....	.....
	18	Bhusaval ...	.....	.....	12 10 6	6 2 0	.....	6 8 6	
	19	Jalgaon ...	.....	.....	.....	.....	.....	.....
	20	Dhulia ...	.....	.....	153 4 1	315 14 7	162 10 6	.....
	21	Songir ...	.....	.....	.....	.....	.....	.....
	22	Taloda ...	.....	.....	.....	.....	.....	.....
23	Shahada ...	.....	.....	6 0 0	6 0 0	.....	.....
24	Prakasha ...	.....	.....	7 0 6	6 0 0	.....	1 0 6		
25	Nandurbar ...	.....	.....	.....	.....	.....	.....
26	Faizpur ...	.....	.....	.....	.....	.....	.....
27	Raver ...	.....	.....	.....	9 11 6	9 11 6	.....	
		Total ...	.....	.....	333 0 2	444 14 9	184 4 5	72 5 10	
Nasik.	28	Malegaon ...	.....	.....	20 0 0	9 15 0	.....	10 1 0	
	29	Yeola ...	.....	.....	3,665 8 11	2,599 12 2	.....	1,065 12 9	
	30	Nasik ...	.....	.....	92 4 7	123 15 10	31 11 3	.....
	31	Sinnar ...	.....	.....	.....	6,977 9 5	6,977 9 5	.....
	32	Irattpur ...	.....	.....	.....	.....	.....	.....
	33	Trimbak ...	.....	.....	37 15 8	12 0 0	.....	25 15 8	
		Total ...	.....	.....	3,815 13 2	9,723 4 5	7,009 4 8	1,101 13 5	
Poona.	34	Poona City ...	.....	.....	16 4 9	776 3 0	759 14 3	.....
	35	Sasvad ...	.....	.....	.....	.....	.....	.....
	36	Jejuri ...	.....	.....	.....	.....	.....	.....
	37	Baramati ...	.....	.....	13 5 9	.....	.....	13 5 9	
	38	Indapur ...	.....	.....	.....	.....	.....	.....
	39	Sirir ...	.....	.....	.....	.....	.....	.....
	40	Talegaon-Dabhada ...	.....	.....	.....	.....	.....	.....
	41	Lonavla ...	.....	.....	.....	.....	.....	.....
	42	Khad ...	.....	.....	6 0 0	6 0 0	.....	.....
	43	Alandi ...	.....	.....	69 2 10	60 0 0	.....	9 2 10	
	44	Junnar ...	.....	.....	.....	237 5 0	237 5 0	.....
	45	Poona Suburban ...	.....	.....	152 8 1	41 5 3	.....	111 2 10	
		Total ...	.....	.....	257 5 5	1,120 13 3	997 3 3	133 11 5	

District	Serial Number.	Name of Municipality.	NUMBER AND COST OF POLICE.				Increase.	Decrease.	Remarks.							
			Number.		Cost.											
			1897-98.	1898-99.	1897-98.	1898-99.										
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
Sátára.	46	Sátára City ...	...	...	21	15	4	.....	.....	.....	21	15	4	
	47	Wai ...	...	...	.....	.....	.....	.....	.....	.....	.....	.....
	48	Rahimatpur ...	...	...	9	6	6	7	4	0	.....	2	2	0
	49	Karád ...	...	...	1,855	5	6	48	6	3	.....	1,806	15	3
	50	Islámpur ...	...	...	13	9	0	2	11	6	.....	10	13	6
	51	Ashta ...	...	...	22	0	6	2	9	6	.....	19	7	0
	52	Tásgaon ...	...	...	25	12	9	37	14	9	12	2	0	.....	
	53	Víta ...	...	...	12	6	6	2	9	0	.....	9	13	6
	54	Máyni ...	...	...	9	4	0	18	0	0	8	12	0	.....	
	55	Mhasvad ...	...	...	25	1	0	19	8	0	.....	5	9	0
56	Malcolmpeth ...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Sátára Suburban ...	...	...	9	1	0	21	4	0	12	3	0	.....		
		Total	2,003	14	1	160	3	6	33	1	0	1,876	11	7
Sholápur.	58	Sholápur ...	...	...	352	5	5	159	11	7	.....	192	9	10
	59	Bársi ...	...	...	.....	.....	.....	.....	.....	.....	.....	.....
	60	Karmála ...	...	...	62	13	11	6	2	3	.....	76	11	8
	61	Pandharpur ...	...	...	.....	.....	.....	.....	.....	.....	.....	.....
	62	Sángola ...	...	...	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	...	...	435	3	4	165	13	10	.....	269	5	6
		Grand Total ...	2	...	7,259	12	8	11,992	15	0	8,235	7	10	3,502	5	6
		Net Increase ...	...	...	.....	.....	.....	.....	.....	4,733	2	4	.....		

34. The total expenditure amounted to Rs. 11,992-15-0 as compared with Rs. 7,259-12-8 in the year before, showing an increase of Rs. 4,733-2-4. The cause of the increase has been explained in paragraph 24 above.

35. The subjoined table contrasts the aggregate outlay incurred during the years 1897-98 and 1898-99 under the heads "Conservancy," "Drainage" and "Water-supply" in each of the six districts of the Division :—

District.	Water-supply.		Drainage.		Conservancy.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmednagar ...	61,299 10 7	22,075 4 4	2,468 14 1	2,015 6 0	27,230 1 1	22,160 1 10
Khandesh ...	15,067 1 6	4,570 3 3	8,371 1 4	6,692 5 11	63,852 3 4	31,590 14 11
Nasik ...	11,124 4 6	31,304 15 10	1,949 5 9	2,351 7 11	38,767 3 6	26,987 2 11
Poona ...	21,164 6 5	26,199 7 6	7,205 12 2	19,340 2 4	1,07,242 1 4	1,39,379 3 1
Sátára ...	4,594 10 9	5,589 11 1	494 14 8	493 15 9	22,380 5 9	26,120 3 10
Sholápur ...	21,046 16 1	41,619 13 0	2,373 3 8	6,306 7 8	45,571 13 0	37,254 6 2
Total ...	1,37,296 0 9	1,24,580 7 2	22,263 3 8	37,810 13 7	2,95,139 11 6	2,72,662 7 0

36. The total expenditure under the three heads amounted to Rs. 4,34,562-11-9 as compared with the outlay in the preceding year to the extent of Rs. 4,54,698-15-11. "Water-supply" and "Conservancy" show a decrease, while there was much heavier expenditure under "Drainage." The causes of fluctuations under these heads have already been explained in paragraphs 23 and 24 above.

37. The charges on account of the construction, maintenance and repair of roads in the several Municipalities rose from Rs. 51,021-3-1 to Rs. 64,776-7-3. The Poona City Municipality contributes largely to the increase.

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

District.	Serial Number.	Name of Municipality.	BALANCE ON ACCOUNTS OF										Remarks.	
			House-tax.	Wheel-tax.	Conser- vancy and sale proceeds of night- soil.	Market dues.	Ground- rent.	Water-tax, lighting tax, and stall tax.	Loom tax and Factory tax.	Dog-tax and tax on animals.	Punitive 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.	Rs. a. p.		
Ahmednagar.	1	Ahmednagar ...	7,229 15 8	.....	11,930 4 9	8,320 11 6	.....	.....	.....	51 0 0	.....	27,591 15 11	
	2	Bhingdr ...	196 10 0	.....	91 0 0	.....	.....	18 6 0	31 0 0	5 0 0	.....	340 0 0	
	3	Sanganner ...	20 12 0	6 0 0	.....	.....	.....	.....	.....	.....	.....	26 12 0	
	4	Vakubori ...	157 8 5	.....	.....	.....	.....	.....	.....	.....	.....	157 8 5	
	5	Khards ...	300 0 0	.....	.....	.....	.....	.....	.....	.....	.....	300 0 0	
			Total ...	7,004 2 1	6 0 0	12,021 4 9	8,230 11 6	18 6 0	31 0 0	54 0 0	28,356 15 4	
Mhandaab.	6	Amalner ...	69 13 6	8 8 0	.....	.....	.....	2 6 0	.....	.....	.....	70 11 6	
	7	Parola ...	73 0 0	.....	.....	.....	.....	.....	.....	.....	.....	73 0 0	
	8	Eranded ...	681 7 3	160 1 3	.....	.....	.....	.....	.....	.....	.....	841 8 6	
	9	Dharangaon ...	600 10 0	.....	.....	.....	.....	.....	31 0 0	.....	.....	691 10 0	
	10	Bhachgon ...	874 0 0	.....	.....	.....	.....	123 4 0	.....	.....	.....	997 4 0	
	11	Mahelji	
	12	Chopda ...	10 8 0	.....	.....	.....	.....	.....	.....	.....	.....	10 8 0	
	13	Shirpur ...	11 14 0	.....	.....	.....	.....	.....	.....	.....	.....	11 14 0	
	14	Sindkheda ...	316 8 0	61 0 0	.....	.....	.....	.....	.....	.....	.....	377 8 0	
	15	Botavad ...	9 0 0	.....	.....	.....	.....	.....	.....	.....	.....	9 0 0	
	16	Savda ...	453 8 0	.....	227 0 0	.....	.....	.....	1 9 0	.....	.....	680 8 0	
	17	Yaval ...	120 14 0	.....	.....	.....	.....	.....	.....	.....	.....	120 14 0	
	18	Bhusaval ...	2,430 0 0	.....	.....	.....	.....	.....	.....	.....	.....	2,430 0 0	
	19	Jalgan ...	63 12 0	.....	.....	.....	.....	38 10 0	.....	.....	.....	102 6 0	
	20	Dhule	
	21	Songar ...	629 8 3	.....	.....	.....	.....	.....	.....	.....	.....	822 8 3	
	22	Taluda ...	8 8 0	.....	.....	.....	.....	.....	.....	.....	.....	8 8 0	
23	Shahada ...	1 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1 0 0		
24	Parkashe ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	Nandurbar ...	20 0 0	.....	.....	.....	.....	.....	.....	.....	.....	20 0 0		
26	Fuzapur ...	461 0 0	.....	.....	.....	.....	.....	.....	.....	.....	461 0 0		
27	Raver ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	7,082 15 0	229 9 3	227 0 0	.....	.....	166 19 0	31 0 0	.....	.....	7,736 5 3	
Nasik.	28	Malegaon ...	5 8 0	.....	116 8 0	.....	.....	.....	.....	.....	.....	121 0 0	
	29	Yeola ...	2,784 14 0	100 8 0	340 4 8	.....	.....	.....	.....	893 10 4	.....	3,479 4 10	
	30	Nasik ...	6,855 0 0	.....	8,120 0 0	.....	.....	.....	.....	.....	.....	14,975 0 0	
	31	Sunnar ...	148 12 0	.....	47 4 0	.....	.....	.....	.....	841 10 0	.....	1,037 10 0	
	32	Igatpur ...	285 14 8	.....	231 13 4	.....	.....	.....	.....	.....	.....	497 12 0	
33	Trimbak ...	281 4 0	28 0 0	41 0 0	.....	.....	.....	.....	.....	.....	360 4 0		
		Total ...	9,841 4 8	198 8 0	886 19 10	.....	.....	.....	.....	1,835 4 4	.....	20,490 14 10	
Poon.	34	Poona City ...	2,631 0 0	85 0 0	2,540 13 8	.....	.....	.....	.....	.....	.....	6,156 13 8	
	35	Sasvad	
	36	Jojuri ...	.....	.....	.....	76 0 0	.....	.....	.....	.....	.....	76 0 0	
	37	Baramati ...	6 1 0	11 0 0	.....	.....	.....	.....	.....	.....	.....	17 1 0	
	38	Indapur ...	67 2 0	.....	.....	.....	.....	.....	.....	.....	.....	67 2 0	
	39	Sirar ...	1,022 8 0	.....	1,242 0 0	697 0 0	.....	.....	.....	.....	.....	2,971 8 0	
	40	Talegaon ...	346 4 0	.....	94 4 6	.....	.....	2,342 12 0	.....	.....	.....	2,783 4 6	
	41	Lonavla ...	1,003 8 0	.....	275 13 0	.....	40 4 9	.....	.....	.....	.....	1,319 9 9	
	42	Khad ...	687 6 0	.....	.....	.....	.....	.....	.....	.....	.....	687 6 0	
	43	Alandi ...	51 12 0	.....	.....	.....	.....	.....	.....	.....	.....	51 12 0	
44	Junnar ...	2,082 14 1	.....	.....	.....	.....	.....	.....	.....	.....	2,082 14 1		
45	Poona Sub-urban ...	112 7 0	.....	117 5 3	.....	.....	.....	.....	.....	.....	229 12 3		
		Total ...	7,820 14 1	96 0 0	5,270 4 5	778 0 0	40 4 9	2,342 12 0	.....	.....	.....	16,348 3 3	
Satara.	46	Satara City ...	3,174 13 8	306 2 0	.....	1,200 0 0	.....	40 6 0	.....	.....	.....	5,721 8 8	
	47	Wai ...	46 4 0	.....	84 11 9	.....	.....	.....	.....	.....	.....	130 15 9	
	48	Rahimatpur ...	1 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1 0 0	
	49	Karad ...	1,118 8 0	.....	465 12 0	.....	28 6 0	.....	.....	.....	.....	1,607 12 0	
	50	Islampur ...	139 0 0	.....	.....	.....	.....	.....	.....	.....	.....	139 0 0	
	51	Ashta ...	2,345 8 0	.....	.....	.....	.....	.....	.....	.....	.....	2,345 8 0	
	52	Tasgaon ...	643 9 0	.....	.....	.....	.....	.....	.....	.....	.....	643 9 0	
	53	Vita ...	760 0 0	.....	.....	.....	.....	.....	.....	.....	.....	760 0 0	
	54	Meyni ...	263 0 0	.....	.....	.....	.....	.....	.....	.....	.....	263 0 0	
	55	Mhoad ...	760 0 0	.....	.....	.....	.....	.....	.....	.....	.....	760 0 0	
56	Maledupeth ...	1,108 4 6	218 8 0	183 15 6	.....	.....	.....	.....	.....	.....	1,635 12 0		
57	Satara Suburban ...	1,313 11 9	352 14 0	509 4 0	47 0 0	.....	.....	.....	28 0 0	.....	2,650 18 9		
		Total ...	10,663 10 11	678 8 0	1,513 11 3	1,247 0 0	28 8 0	40 8 0	.....	28 0 0	.....	14,389 14 2	
Sholapur.	58	Sholapur ...	.....	678 19 6	9,240 12 0	4,426 14 4	656 4 7	10,147 13 0	.....	.....	.....	81,357 8 11	Rs. 7,606-11-0 were since recovered.
	59	Barsi ...	398 0 0	.....	.....	.....	.....	.....	.....	.....	.....	398 0 0	
	60	Karmala	
	61	Pandharpur ...	.....	.....	49 5 0	.....	.....	.....	.....	.....	.....	49 5 0	
62	Sangli ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	398 0 0	678 12 6	9,289 1 0	4,426 14 4	656 4 7	10,147 13 6	.....	.....	.....	31,794 13 11	
		GRAND TOTAL ...	43,691 5 9	3,076 5 9	37,227 8 3	14,766 9 10	924 1 4	19,715 4 6	62 0 0	62 0 0	1,636 4 4	1,19,060 2 9		

39. The Divisional total exhibits an increase of Rs. 9,912-12-2 as compared with the corresponding figures for the preceding year. The outstandings in Ahmednagar, Nasik and Sholapur are exceedingly heavy and are principally due to evacuation of these towns during the prevalence of plague. Special measures have been taken for the recovery of the arrears, and in Nasik and Sholapur substantial sums have been realized during the current year; but in Ahmednagar at least a proportion of the arrears will in all probability have to be written off the accounts as irrecoverable.

40. The following table shows the opening and closing balances to the credit of each Municipality in the Division during the year under report:—

District.	Serial Number.	Name of Municipality.	Balance on 31st March 1898.			Balance on 31st March 1899.			Remarks.	
			Rs.	a.	p.	Rs.	a.	p.		
Ahmed-nagar.	1	Ahmednagar ...	15,886	2	6	2,959	6	1		
	2	Bhingár ...	155	10	1	192	3	8		
	3	Sangamner ...	1,484	15	6	931	0	6		
	4	Vámbori ...	48	2	10	175	7	2		
	5	Kharda ...	739	11	4	674	6	3		
		Total ...	13,314	10	3	4,932	7	8		
Khándeesh.	6	Amalner ...	3,135	6	3	3,144	14	6	Besides this, Rs. 3,200 are invested in Government Paper. The money is to be spent on construction of a slaughter-house.	
	7	Párola ...	7,349	7	8	8,547	6	3	The money is to be spent on water-supply.	
	8	Erandol ...	3,249	12	10	6,154	14	0	The money is to be spent on Municipal office and school buildings.	
	9	Dharangaon ...	1,218	9	1	2,414	5	3		
	10	Bhadgaon... ..	1,390	12	2	1,909	0	8		
	11	Máheji ...	1,183	15	7	1,183	15	7		
	12	Chopda ...	5,001	6	11	4,865	8	8	Besides this, Rs. 500 are invested in Government Paper. The money kept for unforeseen charges.	
	13	Shirpur ...	6,497	14	10	6,312	15	4	The money is to be spent on construction of a slaughter-house and markets.	
	14	Sindkheda... ..	2,851	13	5	1,621	8	1	Besides this, Rs. 1,000 are invested in Government Paper.	
	15	Betávad ...	1,175	11	3	1,270	12	1		
	16	Sávida ...	4,336	12	10	3,313	12	6	The money is to be spent on a slaughter-house.	
	17	Yával ...	2,507	0	10	2,487	13	9		
	18	Bhusával ...	7,990	6	11	9,404	14	11	The money is to be spent on building sites.	
	19	Jalgaon ...	2,407	5	6	6,260	3	8	Besides this, Rs. 1,700 are invested in Government Paper. The balance is to be spent on water-supply.	
	20	Dhulia ...	54,982	6	4	17,502	4	9	Besides this, Rs. 51,000 are invested in Government Paper. The balance is to be utilized on drainage.	
	21	Songir ...	1,933	2	7	2,206	7	3		
	22	Taloda ...	840	1	5	1,650	9	1		
	23	Sháháda ...	9,497	13	0	5,518	7	11	Besides this, Rs. 2,500 are invested in Government Paper. The money will be spent on Dispensary compound and school buildings.	
	24	Prakásha ...	891	11	0	932	8	3		
	25	Nandurbár ...	15,172	2	0	16,808	15	0	The money will be spent on water-supply.	
	26	Faizpur ...	1,091	11	11	2,002	1	7		
	27	Ráver ...	1,377	13	3	1,525	10	0		
			Total ...	1,36,083	5	7	1,07,038	12	1	

District.	Serial Number.	Name of Municipality.	Balance on 31st March 1898.			Balance on 31st March 1899.			Remarks.
			Rs.	a.	p.	Rs.	a.	p.	
Násik.	28	Málegaon... ..	1,621	1	7	4,880	0	0	Besides this, Rs. 3,000 are invested in Government Securities and the Bank of Bombay.
	29	Yeola	6,273	3	11	1,773	12	4	Besides this, Rs. 69,280-3-8 are invested in Government Securities and the Bank of Bombay.
	30	Násik	1,944	6	2	20,563	4	11	
	31	Sinnar	898	8	10	1,026	11	8	
	32	Igátpuri	170	13	0	1,001	5	5	
	33	Trimbak	152	11	2	389	2	4	
			Total	11,060	12	8	29,634	4	8
Poona.	34	Poona City	8,227	9	8	37,436	1	8	
	35	Sásvad	2,191	8	1	2,597	0	3	
	36	Jejuri	155	3	9	731	10	3	
	37	Báramati	13,010	7	1	4,309	12	10	Besides this, Rs. 6,000 are invested in Government Securities. To be spent on market.
	38	Indápur	1,584	0	3	1,199	6	4	
	39	Sirúr	4,996	15	8	863	2	4	
	40	Talegaon-Dábháda .	274	9	11	568	12	2	
	41	Lonávla	86	15	9	289	1	6	
	42	Khed	1,665	0	9	1,512	15	1	
	43	Alandi	8,782	2	11	4,186	2	8	Besides this, Rs. 600 are invested in Government Securities.
	44	Junnar	237	1	10	74	8	9	Besides this, Rs. 5,141-2-9 are deposited in Savings Bank and Government Securities.
45	Poona Suburban ...	10,314	1	1	12,114	13	3		
		Total	51,525	12	9	65,883	7	1	
Sátára.	46	Sátára City	2,228	10	2	5,633	14	8	
	47	Wái	170	2	6	1,750	12	11	
	48	Rahimatpur	1,227	10	6	202	1	7	
	49	Karád	2,783	9	7	1,341	11	5	
	50	Islámpur	3,308	8	8	3,110	3	2	
	51	Ashta	45	0	8	2,192	12	0	
	52	Tásgoan	1,371	4	2	1,250	15	4	
	53	Vita	276	0	2	584	10	8	
	54	Máyni	27	11	5	171	13	1	
	55	Mhasvád	1,487	10	10	1,448	11	4	
	56	Malcolmpeth	6,659	13	4	505	7	0	
57	Sátára Suburban ...	402	6	2	29	8	1		
		Total	19,989	2	2	18,222	9	3	
Sholápur.	58	Sholápur	4,980	15	5	30,947	6	2	
	59	Bársi	4,910	11	2	8,116	4	9	
	60	Karmála	3,027	1	0	2,903	3	9	
	61	Pandharpur	21,083	6	1	35,150	5	0	
	62	Sángola	2,565	9	1	1,766	13	10	
		Total	36,567	10	9	79,884	1	6	
		GRAND TOTAL ...	2,73,541	6	2	3,05,595	10	3	

41. The balances at the close of the year amounted, it will be observed, to Rs. 3,05,595-10-3. The previous year's total was Rs. 2,73,541-6-2. The

increase of Rs. 32,054-4-1 is contributed by most of the Municipalities in the Division. Besides the balances shown in the statement, the Amalner, Chopda, Sindkheda, Jalgaon, Dhulia, Sháháda, Málegaon, Yeola and Bírámáti Municipalities have funds invested in Government paper and the Savings Bank. Most of the surplus funds are held in reserve for expenditure on works connected with water-supply, drainage, &c.

42. The following table summarizes the most pressing wants in the different Municipal Districts in the Division, as ascertained from the past year's reports. Water-supply, drainage and latrine accommodation are the wants most generally felt; but in many cases the lack of adequate funds precludes the hope that the needed works will be provided within reasonable time:—

District.	Serial Number.	Name of Municipality.	Most pressing wants.
Ahmednagar ..	1	Ahmednagar ...	(1) Improvement of water-supply, (2) new site for night-soil manure depôt, (3) drainage, (4) new beef market, (5) more public latrines, (6) vaccination stations in the city, (7) better ventilated school building.
	2	Bhingár ...	(1) Municipal office, (2) drainage and (3) latrines.
	3	Sangamner ...	(1) Scientific drainage, (2) Municipal office, (3) school-houses, (4) market, (5) more latrines and (6) slaughter-house.
	4	Vambori... ..	(1) Surface drainage, (2) roads, (3) water-supply, (4) public latrines, (5) urinals and (6) market.
	5	Khánda ...	(1) Supply of good drinking water, (2) roads and gutters, (3) drains, (4) market, (5) latrines.
	6	Amalner ...	(1) Slaughter-house.
	7	Párola ...	(1) Water-supply.
	8	Erandol ...	(1) Municipal office, (2) school building.
	9	Dharangaon ...	.....
	10	Bhadgaon ...	(1) Quarters for dispensary servants.
Khándesh ..	11	Máheji ...	.....
	12	Chopda ...	.....
	13	Shirpur ...	(1) Slaughter-house, (2) market.
	14	Sindkheda ...	.....
	15	Betávad ...	.....
	16	Sánda ...	(1) Site for slaughter-house.
	17	Yával ...	.....
	18	Bhusával ...	(1) Building-site.
	19	Jalgaon ...	(1) Water-supply.
	20	Dhulia ...	.....
	21	Songir ...	(1) Water-supply.
	22	Táloda ...	.....
	23	Sháháda ...	(1) Dispensary compound, (2) school building.
	24	Prakásha ...	.....
	25	Nandurbár ...	(1) Water-supply.
	26	Faizpur ...	(1) Market
	27	Ráver ...	.....
Násik ...	28	Málegaon ...	(1) Water-supply, (2) drainage.
	29	Yeola ...	(1) Water-supply, (2) drainage, (3) public latrines, (4) beef and mutton markets, (5) road repairs.
	30	Násik ...	(1) Water-supply, (2) drainage, (3) market, (4) school-houses, (5) good roads.
	31	Sinnar ...	(1) Water-supply, (2) drainage.
	32	Igatpuri ...	(1) Water-supply, (2) drainage, (3) slaughter-house, (4) vegetable and grain market, (5) latrines.
	33	Trimbak ...	(1) Water-supply, (2) drainage, (3) latrines, (4) market.

District.	Serial Number.	Name of Municipality.	Most pressing wants.	
Poona ...	34	Poona City ...	(1) Improvement of water-supply in the shape of filter works, (2) drainage, (3) an extra-mural slaughter-house and (4) a spacious building for the Municipal office.	
	35	Sásvad ...	(1) Water-supply scheme.	
	36	Jejuri ...	(1) Improvement of water-supply and (2) office building.	
	37	Báramati ...	(1) Public latrines and (2) market.	
	38	Indápur ...	(1) Better conservancy, (2) dispensary building and (3) public latrines.	
	39	Sirúr ...	(1) Improvement of water-supply, (2) a fire-engine and (3) street-rollers.	
	40	Talegaon-Dábhada.	(1) Drainage, (2) public latrines, (3) office building and (4) a fire-pump.	
	41	Lonávli ...	(1) A cattle pound, (2) improvement of water-supply, (3) a school-house, (4) drainage and (5) sheds for conservancy carts and quarters for sweepers.	
	42	Khed ...	(1) Public latrines.	
	43	Alandi ...	(1) Improvement of water-supply.	
	44	Junnar ...	(1) Drainage, (2) public latrines, (3) good supply of potable water.	
	45	Poona Suburban...	(1) Street lamps and (2) public latrines.	
	Sátára ...	46	Sátára City ...	(1) Filter beds for Kas water, (2) more street lamps, (3) a public garden and a park, (4) impervious surface drainage, (5) public urinals and more latrines, (6) improvement to night-soil depôts and (7) entertainment of more Bhangis.
		47	Wái ...	(1) More public latrines, (2) urinals, (3) system of surface drainage, (4) good water-supply and (5) more night-soil carts.
		48	Rahimatpur ...	(1) Water-supply, (2) drainage and (3) a building for the dispensary.
49		Karád. ...	(1) Surface drainage, (2) city survey, (3) widening and improving the streets of the town, (4) more street lamps and (5) more latrines.	
50		Islámpur ...	(1) Metalled roads with built gutters, (2) water-supply, (3) a plot of ground for the storage of night-soil and (4) a city survey.	
51		Ashta ...	(1) City survey, (2) more metalled roads, (3) water-supply, (4) conservancy and (5) lighting.	
52		Tásgaon ...	(1) Public latrines and (2) gutters.	
53		Víta ...	(1) Dispensary and (2) sufficient water-supply.	
54		Máyni ...	(1) Dispensary.	
55		Mhasvad ...	(1) School-house, (2) water-works and (3) latrines.	
56		Malcompeth ...	(1) Water-supply and (2) prevention of landslips behind the bazar.	
57		Sátára Suburban...	(1) Water-supply and (2) better arrangement in connection with slaughter-houses.	
Sholápur	58	Sholápur...	(1) Water-supply, (2) drainage, (3) markets and (4) more public latrines.	
	59	Bársi ...	(1) Water-supply and (2) drainage.	
	60	Karmála...	(1) More cisterns, (2) satisfactory drainage, (3) improved road and (4) latrines.	
	61	Pandharpur ...	(1) An improved water-supply and (2) a bridge over the Bhima.	
	62	Sángola ...	(1) A new school-house, (2) latrines and (3) a bridge over the nála which divides the town.	

43. The number of births and deaths registered in municipal areas during the year of report are exhibited in the subjoined table:—

District.	Serial 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.	
								Rs. a. p.		
Ahmednagar.	1	Ahmednagar ...	36,083	653	18.09	1,215	33.67	95 2 6		
	2	Bhingar ...	5,490	168	30.6	110	20.03	.....	
	3	Sangannor ...	9,733	483	49.6	383	39.3	11 7 0		
	4	Vambori ...	5,159	264	49.2	156	30.2	18 0 0		
	5	Kharda ...	6,069	150	24.7	135	22.2	.....	
			Total ...	62,521	1,708	27.3	1,989	31.9	124 9 5	
Khandesh.	6	Amalner ...	7,963	241	30	252	31	.....	
	7	Parola ...	14,478	575	40	311	23	.....	
	8	Erandol ...	12,557	590	47	396	32	20 15 10		
	9	Dharamgaon ...	14,357	492	34	365	25	.....	
	10	Bhadgaon ...	7,268	334	46	208	29	.....	
	11	Maherji ...	999	...	...	...	...	.....
	12	Chopda ...	15,655	822	52	622	40	77 6 3		
	13	Shirpur ...	10,142	447	44	279	27	120 0 0		
	14	Sindkheda ...	4,713	247	52	178	37	.....	
	15	Betavadi ...	3,372	231	68	177	52	.....	
	16	Savda ...	7,142	419	58	243	34	.....	
	17	Yaval ...	10,801	356	33	279	26	.....	
	18	Bhusaval ...	11,445	284	24	282	24	.....	
	19	Jalgaon ...	14,672	508	35	522	36	.....	
	20	Dhulia ...	21,888	1,095	50	842	38	121 0 0		
	21	Songir ...	4,267	136	31	141	33	.....	
	22	Taloda ...	8,095	317	39	235	29	30 0 0		
	23	Shahada ...	6,615	201	30	250	39	.....	
	24	Prakasha ...	3,684	162	43	127	34	.....	
	25	Nandurbār ...	7,666	498	65	401	52	204 14 8		
	26	Faizpur ...	9,535	532	56	443	46	.....	
	27	Raver ...	6,788	Not	in working order	...	...	.....
			Total ...	204,102	8,487	43	6,563	32.1	599 4 9	
	Nasik.	28	Malegaon ...	15,502	936	60.37	571	36.18	81 0 0	
		29	Yerala ...	18,861	753	40	675	36	127 5 8	
		30	Nasik ...	21,429	742	30.4	1,183	48.4	
		31	Sinnar ...	8,319	205	24.6	339	40.7	
32		Igatpuri ...	7,544	149	19.75	233	33.54	.....	
33		Triubak ...	4,084	107	26.19	139	46.27	.....	
			Total ...	78,739	2,892	36.7	3,210	40.7	211 5 8	
Poona.	34	Poona City ...	118,799	1,737	14.6	4,137	34.85	227 2 0		
	35	Sasvad ...	6,388	326	51	195	30.05	.....	
	36	Jejuri ...	3,469	100	35	92	25	.....	
	37	Baramati ...	5,410	305	56.3	174	32.1	59 0 0		
	38	Indapur ...	5,244	111	21.2	79	15.06	.....	
	39	Sirur ...	5,574	128	22.9	99	17.7	.....	
	40	Talegaon Dabhada ...	4,476	153	34.2	126	28.2	2 10 6		
	41	Lunavia ...	4,232	144	34	154	36.3	.....	
	42	Khed ...	3,917	132	33.4	211	53.5	.....	
	43	Alandi ...	2,143	67	31.2	215	114.3	.....	
	44	Junnar ...	11,984	458	38.2	369	30.9	.....	
	45	Poona Suburban ...	6,700	199	29.7	164	24.4	275 8 0		
			Total ...	178,357	3,860	21.6	6,076	34.06	564 4 6	
Satara.	46	Satara City ...	25,749	583	22.64	742	28.81	90 7 9		
	47	Wai ...	12,473	493	39.5	557	44.6	.....	
	48	Rahimnagar ...	6,670	236	35.38	411	61.62	.....	
	49	Karad ...	12,086	332	27.4	308	25.4	.....	
	50	Islampur ...	10,657	246	23.8	544	51.1	.....	
	51	Ashta ...	11,403	294	25.9	205	18.0	.....	
	52	Tasgaon ...	11,231	433	38.4	373	33.1	105 0 0		
	53	Vita ...	5,264	120	22.7	265	50.3	.....	
	54	Mayani ...	4,189	156	37.2	156	37.2	.....	
	55	Mhasvad ...	6,415	188	29.3	154	24	60 0 0		
	56	Malechhapeth ...	3,443	92	26.7	68	19.7	.....	
	57	Satara Suburban ...	3,353	94	28	203	60.5	79 5 4		
			Total ...	112,963	3,257	28.8	4,086	36.1	334 13 1	
Sholapur.	58	Sholapur ...	62,329	997	15.99	1,629	25.99	31 9 0		
	59	Barsi ...	20,569	843	40.9	679	33.01	96 0 0		
	60	Karmala ...	6,115	235	38.2	191	31.2	34 8 5		
	61	Pandharpur ...	19,876	474	23.7	72	36.3	151 15 0		
	62	Sangola ...	5,733	213	37	85	15	.....	
		Total ...	114,722	2,822	24.6	3,302	28.7	263 14 5		
		GRAND TOTAL ...	751,407	23,026	30.64	25,235	33.45	2,098 3 10		

44. The average birth-rate per mille has risen from 24.2 to 30.64, while the death-rate has fallen from 60.6 to 33.45. The birth-rate per mille in the Division varied from 14.6 in Poona City to 68 in Betavád. The fluctuations in the death-rate are still more marked, ranging as they do from 15 in Sámgola to 114.3 in Alandi.

No explanation of the higher ratio of births and the lower ratio of deaths to population has been given, but the absence of famine conditions throughout the Division and of plague in a virulent form in some districts which were badly infected the previous year, probably accounts for the fact. Special establishments for the registration of vital statistics were entertained in Poona City, Bárámáti, Talegaon-Dábháda and Poona suburbs. Elsewhere the work was done by the ordinary municipal staff. The year's record was no doubt vitiated to a certain extent by plague, but it is clear that there is much room for improvement. The registration of births seems particularly defective. House-to-house inquiries regarding births and deaths are carried out in rural areas in some districts with satisfactory results and if this system were extended to municipal towns some improvement in registration would be secured.

45. The following table shows the number and results of criminal prosecutions instituted by the several Municipalities in the Division :—

District.	Serial Number.	Name of Municipality.	NUMBER OF CASES REPORTED.				Number convicted or punished.	Number remaining undisposed of at the close of the year.	Remarks.
			Prosecutions under Section 84.	Prosecutions under by-laws for registration of births and deaths.	Other prosecutions.	Total.			
Ahmednagar.	1	Ahmednagar ...	28,970	3	407	29,380	9,596	19,784	1,017 cases were withdrawn.
	2	Bhingár ...	1,335	...	8	1,343	72	254	
	3	Sangamner ...	37	1	64	102	102	...	
	4	Vámbori ...	...	...	3	3	3	...
	5	Khánda ...	...	...	8	8	8	...
		Total ...	30,342	4	490	30,836	9,781	20,058	
Khamblesh.	6	Amalner	14	14	14	...	* Compounded. 659 withdrawn.
	7	Párola ...	...	...	4	4	4	...
	8	Erandol ...	*318	...	28	346	26	...	
	9	Dharangaon ...	*84	...	4	88	4	...	
	10	Bhadgaon ...	...	...	2	2	2	...
	11	Maheji ...	...	...	...	...	...	...
	12	Chopda ...	...	7	8	15	15	...
	13	Shirpur ...	5	3	14	22	15	1	
	14	Sindheda ...	...	1	18	19	19	...
	15	Betavád ...	...	...	...	...	...	...
	16	Savda ...	385	...	...	385	2	315
	17	Yával ...	...	...	87	87	84	3
	18	Bhúsával ...	650	...	3	653	3	60	
	19	Jalgaon ...	12	11	11	34	27	...	
20	Dhulia ...	60	15	126	201	192	1		
21	Songir ...	...	...	1	1	1	...	
22	Taloda ...	...	18	2	20	18	...	
23	Sháháda ...	...	...	18	18	15	...	
24	Prakásha ...	...	...	...	...	...	...
25	Nandurbar ...	174	21	5	200	198	2		
26	Faizpur ...	647	...	16	663	39	413		
27	Ráver ...	...	...	3	3	3	...	
		Total ...	2,335	76	364	2,775	681	795	
Násik.	28	Málegaon ...	134	11	20	165	164	1	
	29	Yeola ...	2,366	12	10	2,388	2,133	255	
	30	Násik ...	7,486	15	12	7,513	329	7,184	
	31	Sinnar ...	855	...	12	867	698	169	
	32	Igatpuri ...	351	1	10	362	331	31	
33	Trimbak ...	327	2	5	334	218	116		
		Total ...	11,519	41	69	11,629	3,873	7,756	

District.	Serial Number.	Name of Municipality.	NUMBER OF CASES REPORTED.				Number convicted or punished.	Number remaining undisposed of at the close of the year.	Remarks.		
			Prosecutions under Section 84.	Prosecutions under bye-laws for registration of births and deaths.	Other Prosecutions.	Total.					
Poona.	34	Poona City ...	5,690	...	1,695	7,385	7,191	42	123 cases acquitted and 29 compounded, 61 cases were withdrawn, 71 do. do. 636 do. do. 444 do. do. 7 cases compounded.		
	35	Sisavadi ...	...	...	...	...	...	...
	36	Jejuri ...	...	...	...	...	...	...
	37	Barámati... ..	61	...	1	62	1	...			
	38	Indápur ...	73	...	...	73	...	2	
	39	Sirúr ...	...	...	2	2	2	...	
	40	Talegaon-Dabháda	1,400	...	...	1,400	20	744	
	41	Lonávla ...	218	...	17	235	210	25			
	42	Khed ...	...	...	29	29	29	...	
	43	A'landi... ..	...	...	1	1	1	...	
	44	Junnar ...	805	...	12	817	27	845			
	45	Poona Suburban...	210	...	...	210	146	57	
		Total ...	6,457	...	1,757	10,214	7,627	1,216			
	Sátára.	46	Sátára City ...	6,209	...	14	6,223	4,037		1,186	790 cases were discharged, 148 cases were withdrawn, 441 do. do.
		47	Wái ...	830	...	20	850	22		38	
48		Rahimatpur ...	150	...	...	150	...	2	
49		Karéd ...	1,705	...	...	1,705	2	929	
50		Islámpur... ..	577	...	12	589	46	102			
51		Asháta ...	164	...	10	174	4	42			
52		Tárgaon ...	627	...	...	627	...	463	
53		Vita ...	...	...	2	2	...	...	
54		Máyui ...	126	...	1	127	...	73			
55		Mhasvad ...	144	...	...	144	...	144	
56		Malcolmpeth ...	5	...	1	6	3	...			
57		Sátára Suburban.	200	...	...	200	...	...	
	Total ...	9,937	...	60	9,997	4,114	2,979				
Sholápur.	59	Sholápur... ..	10,794	...	136	10,930	1,923	6,020	2987 do. do.		
	59	Bársi ...	762	752	...	113	639 do. do.		
	60	Karmála...		
	61	Parulhapur ...	78	...	45	123	Not given		
	62	Sángola ...	1,108	4	...	1,112	35	438	639 do. do.		
	Total ...	12,732	4	181	12,917	1,958	6,571				
	GRAND TOTAL ...	75,322	125	2,921	78,368	28,034	39,355				

46. The total number of cases prosecuted during the year was 78,368, or 12,868 more than in the preceding year. The great majority of the cases—75,322 in number—were for the recovery of municipal dues. Breaches of the bye-laws regarding registration of births and deaths led to 125 prosecutions and the rest, 2,921 were for offences under the Municipal Act. Cases numbering 39,355 remained undisposed of at the close of the year: 28,034 ended in conviction: and the rest were either compounded or withdrawn. The largest number of prosecutions were instituted by the Ahmednagar, Násik, Poona City, Sátára and Sholápur Municipalities.

47. The usual audit of Municipal Accounts was carried out everywhere except in Ahmednagar, Násik and Trimbak where it was commenced during the year but remained unfinished at the end of the year. The state of the accounts in Yeola and Sátára is pronounced to be particularly unsatisfactory. A scrutiny of the books of the Yeola Municipality by the Collector of Násik disclosed embezzlements of Municipal funds by some of the members of the office establishment. The parties implicated were dismissed and criminal proceedings were instituted against one of them, who however absconded before he could be arrested. The frauds were rendered possible by neglect of duty on the part of the Municipal Secretary. This individual was first suspended and then dismissed, but it is reported that a majority of the Commissioners voted him a gratuity without the Commissioner's sanction as required by law. The matter is under

investigation. The frauds in Sātāra have not yet been reported to the Commissioner. No errors or irregularities of any importance in the accounts of any of the other Municipalities were discovered during the year.

48. With the exception of Mr. Hudson, who gives no opinion as to the working of the Municipalities in Ahmednagar, the Collectors of Districts have offered remarks on the subject which are quoted below with reference to Government Circular No. 2578 of the 2nd July 1889:—

Khāndesh.

The Collector classifies the Municipalities in this district as follows:—

Dhulia, Jalgaon—Good.

Amalner, Pārola, Dharangaon, Erandol, Bhadgaon, Chopda, Sindkheda, Sāvda, Yāval, Bhusāval, Shahāla, Prakāsh, Nandurbār, Faizpur, and Shirpur—Fair.

Taloda, Betāvād, Songir—Backward.

Rāver—This is a newly-established Municipality and the Collector is not yet in a position to offer any opinion as to the character of its work.

Nāsik.

Mr. Moore makes the following remarks with regard to each Municipality in his district:—

“Nāsik, Mālegaon and Sinnar may be reckoned as good owing to the general willingness of the Municipal Commissioners to recognize their responsibilities and the intelligence of some of them. (Sinnar is now a wholly nominated Municipality.)

“Igatpuri is fair.—It has distinctly intelligent Municipal Commissioners, but their intelligence sometimes takes the shape of resistance to legal claims on their exchequer. Trimbak is indifferent, the members being more intent on protecting class interests than furthering those of the Municipality. Yeola is distinctly bad. Any good work is due solely to the efforts of the official members, especially the Māmlatdār who is Vice-President. The elected members—mostly Hindus—seem to think the whole duty of Municipal Commissioners is to oppose, reason or no reason, any proposal emanating from Government or officials. Their tone is further embittered by the religious feud which is still vigorously maintained in the town.

“The elected Hindu members for some time previous to December 1898 had ruled the roost and the result was a welter of maladministration and speculation.

* * * * *

“I have no hesitation in saying that the conduct of the elected members of the Yeola Municipality is a blow to local self-government.”

Poona.

The Acting Collector, Mr. Sheppard, remarks:—

“The differentiation of the Municipalities in the District is the same as that given in the report for the previous year. Plague has continued to be the bugbear of Municipal administration and Bārāmāti is almost the only instance of a Municipality which has enjoyed the two-fold advantage of freedom from plague and the enjoyment of financial soundness. It has taken advantage of its position to contribute largely towards a new dispensary and dharmshāla.”

“Progress has been made towards the preparation of a complete drainage scheme for Poona City, and it is hoped that by means of a further loan it will shortly be carried out.”

“The Poona Suburban Municipality has continued to work harmoniously and economically.”

“The other Municipalities have worked as well as financial circumstances have allowed, and none have given any serious ground for complaint.”

Sātāra.

Mr. Dodgson writes:—

“All the Municipalities in this district were visited by me during the touring season. Almost all the Municipalities suffer from the same complaint, *viz.*, want of funds which, combined in most cases with want of energy and public spirit, means bad sanitation and inefficient administration. The plague has seriously affected the financial condition of the Sātāra City, Vīta, Karād, Tāsgaon and Sātāra Suburban Municipalities, partly by stopping trade and partly by the necessity of dealing with actual epidemic or of taking expensive

precautionary measures. I do not anticipate much, if any, change for the better in Municipal administration under the present law. Energy and promptness and public spirit are almost unknown qualities among the elected members and as long as they occupy half the seats, things are not likely to improve. The Sátára Suburban and Malcolumpeth Municipalities consist solely of nominated members and are pleasant exceptions to the ordinary run of Municipalities."

Sholápur.

Mr. Maconochie thus classifies the Municipalities in his district :—

Sholápur—Good.

Pandharpur, Karmála, SÁNGOLA—Fair.

Bársi—Bad.

General Remarks.

49. In the course of my tour last fair season I visited the following municipal towns :—

Sholápur, Poona, Bhusával, Yával, Ráver, Dhulia, Násik, Yeola and Ahmednagar.

On the whole I am of opinion that municipal work in the Central Division is improving in efficiency and am disinclined from personal knowledge of the district to adopt such a pessimistic view as that held by Mr. Dodgson regarding the majority of the Sátára Municipalities. Factions and intrigue exist to a large extent in that district but though in a certain degree hampering they do not always constitute a bar to municipal progress. The trade of the Sátára Municipality has been so ruined by plague in the town and district that it is useless to contrast its present condition with that of by-gone years. Poona City Municipality has been struggling under enormous difficulties but should plague happily hold off it will soon recover its wonted equilibrium. The Sholápur Municipality has always been an excellent one of late years and though hampered just now with plague charges &c. will no doubt continue to do good work. My personal inspection convinces me that the Municipalities with a population of from about eight to fifteen thousand inhabitants are invariably the dirtiest and worst administered. They are too large to be easily kept in a sanitary state and as a rule not large enough to produce the necessary public spirit and command of funds to ensure vigorous sanitation. Though agreeing generally with the remarks of the Collectors as to the great advantage derived from a strong official element I consider that in several of the Municipalities in this Division the elected members have done excellent work and thoroughly realized their responsibilities.

I have the honour to be,

Sir,

Your most obedient servant,

P. C. H. SNOW,

Acting Commissioner, C. D.

No. $\frac{P}{224}$ OF 1900.

FROM

R. M. KENNEDY, Esquire, I. C. S.,
Acting Commissioner, S. D.;

TO

THE SECRETARY TO GOVERNMENT,
General Department.

Belgaum, 14th February 1900.

SIR,

I have the honour to submit the Annual Administration Reports of the Municipalities in the Southern Division for the year 1898-99, with the remarks of the Collectors thereon. The usual statements (Nos. I to IV) of receipts and expenditure, &c., compiled in this office accompany.

2. The following table gives the date of 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	Athui ...	1st October 1853 ...	10,416
	4	Gokák ...	1st July 1853 ...	12,106
	5	Saundatti-Yellamma ...	1st January 1876 ..	8,930
	6	Yankanmardi ...	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 ...	19th December 1870 .	8,989
	11	Yámnur ...	28th January 1881 ...	Temporary Municipality.
	12	Nárgund ...	20th January 1871 ...	9,596
	13	Ránebennur ...	1st January 1858 ...	13,761
	14	Gudguddápur ...	22nd January 1878 ...	Temporary Municipality.
	15	Byádgi ...	16th September 1879 .	5,149
	16	Haveri ...	11th September 1879 .	6,758
		Total ...		1,53,588
Bijápur	17	Bijápur ...	7th June 1854 ...	16,759
	18	Bágalkot ...	1st March 1865 ...	18,031
	19	Ilkal ...	1st March 1868 ...	11,216
	20	Guledgud ...	15th July 1887 ...	15,481
		Total ...		61,430

District.	Serial No.	Name of Municipality.	Name of Municipality.	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 July 1866 ...	6,644
	24	Haliyál ...	26th March 1865 ...	6,180
	25	Honávar ...	1st October 1890 ...	6,207
	26	Bhatkal ...	Do. do. ...	5,940
	27	Gokarn ...	1st April 1870 ...	Temporary Municipality.
	28	Ulvi ...	26th January 1878 ...	Do.
			Total ...	50,264
Ratnágiri ...	29	Vengurla ...	1st May 1876 ...	10,134
	30	Rájápur ...	1st April 1876 ...	7,784
	31	Ratnágiri ...	Do. do. ...	14,303
	32	Chiplún ...	16th December 1876 ...	11,717
	33	Dápoli ...	21st June 1830 ...	2,693
			Total ...	46,631
Kolába ...	34	Alibág ...	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 ...	7,032
			Total ...	42,884
			Divisional Total ...	4,31,761

3. The number of Municipalities in the Division is the same as in the preceding year, namely, 35 permanent and 4 temporary.

4. No changes were made in the boundaries of any of the Municipalities during the year, except in Mahád, where the alterations published in Notification No. 2309 of 25th April 1898, page 81 of the *Bombay Government Gazette*, Part I-A, were brought into effect during the year. The extension of the municipal limits of Bijápur is still under consideration, and correspondence is going on on the subject between the Railway authorities and the Municipality. The proposals regarding the extension of the limits of Roha-Ashtami have recently been received from the Collector of Kolába but are awaiting further information called for from him.

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

Year.	<i>Ex-officio.</i>	Nominated.	Elected.	Total.	Official.	Non-official.	Europeans.	Natives.
1897-98 ...	...	296	241	537	119	418	28	509
1898-99 ...	4	298	234	536	118	418	17	519
More ...	4	2	...	...	...	...	...	10
Less ...	...	...	7	1	1	...	11	...

The decrease in 'Europeans' is mainly due to native officials having replaced European officials as Assistant Collectors, Medical Officers, &c.

It will be seen that the total number of members has decreased by one, which is accounted for as follows :—

	Decrease.	Increase.
Reduction in the number of Commissioners in the Municipalities of Ratnagiri (8), Chiplun (4), and Vengorla (1)—Government Resolution No. 6894 of 11th December 1897	16	...
Nomination of Commissioners for the temporary Municipalities of Yammur and Gudguddapur—Government Resolution No. 2231 of 20th April 1898 ... ..	...	14
Election of a Commissioner to fill up a vacancy on the Uran Municipal Board which had remained unfilled on 31st March 1898 ... ..	...	1
	16	15
	Net Decrease 1	

6. The subjoined statement shows the number of meetings held by the several Municipal Bodies during the year under report :—

District.	No.	Name of Municipality.	Number of Commissioners.	General Meetings.		Number of Members of the Managing Committee.	Number of Meetings held by the Managing Committee.	Average Attendance of Members at		Number of Members who failed to attend two-thirds of General Meetings.	Number of meetings adjourned for want of a quorum.		
				Quarterly.	Special.			General Meetings.	Managing Committee Meetings.		Quarterly.	Special General.	Managing Committee.
Belgaum.	1	Belgaum	25	4	4	6	17	15.2	4.4	9	2	2	...
	2	Nipani	13	4	2	4	18	8.1	2.8	5	3	...	...
	3	Athni	13	4	5	4	24	8.1	3.6	4	3	...	...
	4	Gokak	13	4	7	5	22	7.4	4.2	4	2	3	...
	5	Saumdatti-Yellamma	15	4	7	6	29	10	5	5	...	1	3
	6	Yamkanmardi	13	4	12	3	8	7.6	3.8	5	...	...	...
Dharwar.	7	Dharwar	24	4	12	9	42	13	4.9	9	1	5	24
	8	Hubli	24	4	9	9	65	10.2	6.3	21	4	9	...
	9	Gadag-Bettigeri	17	4	9	6	17	10.1	4.1	8	2	4	...
	10	Navalgund	13	4	8	5	26	9.2	4.7	2	...	...	...
	11	Yammur ... ..	...	...	...	...	...	...	...	...	...	...	...
	12	Nargund	13	4	7	5	15	9	4.7	6	2	1	...
	13	Ranebennur	13	4	6	5	18	8	3	3	3	1	1
	14	Gudguddapur ... ..	...	...	...	...	...	...	...	...	...	...	...
Bijapur.	15	Byadgi	13	4	6	6	15	10.1	4.3	2	1	...	3
	16	Haveri	13	4	5	6	24	9.1	4.2	3	1	...	3
	17	Bijapur	13	4	5	6	19	8	4	3	1	1	4
	18	Bagalakot	13	4	9	6	17	9.1	4.2	1	2	1	4
Kannara.	19	Ilkal	13	4	11	7	20	6.6	3.9	11	2	3	...
	20	Guledgad	13	4	5	5	24	7.8	4.1	1	...	2	...
	21	Karwar	16	4	3	5	21	12.2	3.2	6	1	...	3
	22	Kumta	13	4	6	5	43	7	8	7	3	6	...
	23	Sirsi	12	4	8	6	50	8.5	4.3	2	...	...	6
	24	Haliyal	13	4	7	5	17	8	3.9	4	...	...	...
	25	Honavar	13	4	...	5	15	11	3.8	2	2	...	3
	26	Bhatkal	11	4	4	5	18	6.8	3.6	2	1	...	...
27	Gokarn	12	...	4	...	5	Not given.	...	...	...	...	...
28	Uvi ... ..	...	Temporary.	...	...	...	...	...	...	...	...	...
Ratnagiri.	29	Vengorla	12	3	16	4	64	7.7	2.7	4	1	4	24
	30	Rajapur	12	3	8	5	24	8	3.9	...	...	4	4
	31	Ratnagiri	16	4	8	6	23	7.9	4.08	8	...	4	...
	32	Chiplun	12	4	35	4	37	8.1	4.8	5	1	7	...
	33	Dapoli	12	4	1	6	9	8.8	5	2	...	...	...
Kolaba.	34	Alibag	13	4	3	6	20	9.5	4.5	2	1	1	8
	35	Pen	13	4	20	5	22	9.4	4.2	2	0	2	4
	36	Roha Ashtami	13	4	3	6	20	9.5	4.4	1	...	...	6
	37	Mahad	13	4	13	7	23	9.8	5.2	5	1	1	2
	38	Paivel	13	4	11	6	11	8.2	4.5	4	...	4	...
	39	Uran	13	4	2	6	14	8.5	4.4	3	...	...	...
								Total.			161	40	66	102

7. It will be seen from the above statement that all the Municipalities held the 4 quarterly meetings required by Section 27 of Bombay Act II of 1884 except Vengurla and Rájapur where, it is stated, the April quarterly meeting was not held, as the President's appointment was not notified till the middle of May 1898. The reports of Nipáni, Alibág, Roha-Ashtami, Mahád and Uran have not stated whether the quarterly meetings were held in the prescribed months. Yamkanmardi and Hubli held their January quarterly meeting in February, as many of the Commissioners were absent from the towns owing to plague.

8. The provisions of Section 88 of the Municipal Act, with regard to quarterly and annual accounts as also to the Budget estimates, were complied with by all the Municipalities except Navalgund, Alibág and Mahád. In Alibág the accounts of the first two quarters and in Navalgund those of the last two were not audited before the close of the year.

9. The total number of Commissioners who failed to attend two-thirds of the general meetings was 161 against 157 in the preceding year. In Hubli only 3 out of the 24 members attended the required number of meetings, while at Ilkal so many as 11 out of 13 members failed to attend: the cause in the case of both Municipalities has been plague. In Kumta 7 out of 13 members and in Ratnágiri 8 out of 16 excused themselves from attending on the score of private business.

10. The number of quarterly general meetings adjourned for want of a quorum has risen from 29 to 40, while that of both the special general and the Managing Committee meetings decreased respectively from 108 and 121 to 66 and 102. The number of quarterly meetings adjourned at Hubli (4), Nipáni (3), Athni (3), Ránebennur (3), Kumta (3), Belgaum (2), Gokák (2), Gadág-Bettigeri (2), Nargund (2), Bágalkot (2), and Ilkal (2), is unsatisfactory. Dhárwar and Vengurla had 24 adjournments of their Managing Committee meetings and display unpunctuality and indifference on the part of the Committee members.

11. The average attendance at general meetings was fair throughout except at Hubli, Ratnágiri and Ilkal where it was below 50 per cent., and this is attributed to plague. Compared with the previous year, the average attendance shows a slight improvement, having risen in 15 Municipalities notably in Honávar, Byadgi, Alibág and Roha-Ashtami, and fallen in 12—chiefly in Ratnágiri and Vengurla. In 8 Municipalities it has remained almost stationary. The attendance at Managing Committee meetings was satisfactory everywhere, and all the Municipalities held a fairly sufficient number of such meetings except Yamkanmardi and Dápoli, which met only 8 and 9 times respectively during the year.

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

Belgaum.—Levy of octroi on cocoanuts, tamarind and salted fish, sanctioned by Government in their Resolution No. 3558 of 20th September 1894, was brought into force on 29th September 1898.

Bágalkot.—The levy of wheel-tax, sanctioned by Government Resolution No. 7169 of 23rd December 1897, was brought into force from 1st April 1898.

Gadag-Bettigeri.—The levy of tolls on laden carts and of wheel-tax was sanctioned by Government Resolutions Nos. 14 and 15 of 5th January 1899, but was not brought into force during the year under review.

Sirsi.—The levy of a toll of one anna on every laden cart entering the municipal limits, sanctioned in Government Resolution No. 4153 of 22nd July 1898, was brought into force on 21st October 1898.

Bhatkal.—Revised rates of octroi, sanctioned by Government Resolution No. 5198 of 17th September 1898, were levied from 1st November 1898.

Vengurla.—The levy of a wheel-tax, sanctioned in Government Resolution No. 7169 of 23rd December 1897, was brought into force on 1st April 1898.

Pen.—The enhanced rates of house-tax, sanctioned in Government Resolutions No. 1140 of 29th March 1894 and No. 618 of 14th February 1895, were extended for a further period of five years by Government Resolution No. 5754 dated the 15th October 1898.

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

No.	Items.	Income in 1898-99.	Income in 1897-98.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>A.—Municipal Rates and Taxes.</i>					
1	Octroi	2,17,156 0 11	1,96,653 6 3	20,502 10 3	.....
2	Tax on houses and lands	96,692 3 4	1,01,203 15 8	.....	4,511 12 4
3	Tax on animals and vehicles	10,414 12 8	10,071 7 6	343 5 2	.....
4	Tax on professions and trades	3,836 13 4	3,544 4 0	292 9 4	.....
5	Tolls on roads and ferries	18,736 4 8	17,527 4 9	1,208 15 6	.....
6	Water-rate	16,683 2 0	15,757 10 6	925 7 6	.....
7	Lighting-rate .....	.....	.....	.....	.....
8	Conservancy (including scavenging and latrine rates)	20,427 12 11	13,660 3 6	6,767 9 5	.....
9	Other taxes	3,826 7 0	3,451 4 9	375 2 3	.....
<i>B.—Realizations under Special Acts.</i>					
1	Pounds	4,306 3 2	4,260 2 2	46 1 0	.....
2	Hackney carriages	7 12 0	85 14 6	.....	78 2 0
3	Licenses for sale of spirits and drugs	137 8 0	135 0 0	2 8 0	.....
4	Other sources	234 13 10	246 6 3	.....	11 3 7
<i>C.—Revenue derived from Municipal Property and Powers apart from Taxation.</i>					
1	Rents of lands, houses, serais and dakhungalows	4,794 0 7	3,220 13 7	1,573 3 0	.....
2	Sale-proceeds of land and produce of land, &c.	5,015 5 3	4,266 11 9	748 0 6	.....
3	Conservancy receipts (other than taxes and rates)	3,294 0 2	3,041 7 1	252 9 1	.....
4	Fees and revenue from Educational Institutions	25,005 11 2	33,853 10 10	.....	8,847 15 8
5	Fees and revenue from Medical Institutions	2,381 10 7	3,558 13 4	.....	1,177 2 9
6	Fees and revenue from markets and slaughter-houses	28,055 15 11	26,864 8 4	1,191 7 7	.....
7	Fees and revenue from tramways .....	.....	.....	.....	.....
8	Other fees	4,636 0 8	2,000 8 6	1,735 8 2	.....
9	Fines under Municipal and other Acts	660 5 3	840 10 4	.....	180 5 1
10	Interest on investments	1,705 0 8	1,225 0 8	480 0 0	.....
11	Premium on loans .....	.....	.....	.....	.....
<i>D.—Grants and Contributions (for general and special purposes).</i>					
1	From Government	53,915 15 4	56,432 12 7	.....	2,516 13 3
2	From Local Funds	26,351 13 11	25,999 9 11	352 5 0	.....
3	Others	5,294 15 5	3,315 4 10	2,979 10 7	.....
<i>E.—Miscellaneous.</i>					
1	Recoveries for services rendered to private individuals	1,923 12 9	2,023 8 6	.....	104 11 9
2	Other items	29,512 5 9	6,975 5 9	22,537 0 0	.....
<i>F.—Extraordinary and Debt.</i>					
1	Sale-proceeds of Government Securities and withdrawal from Savings Banks .....	.....	.....	.....	.....
2	Loans from Government	75,750 0 0	17,250 0 0	58,500 0 0	.....
2b	Do. from private individuals	1,000 0 0	7,600 0 0	.....	6,600 0 0
3	Realizations of sinking fund for repayment of loans .....	.....	.....	.....	.....
4	Advances—				
	(a) Permanent	309 0 0	409 0 0	.....	100 0 0
	(b) Other	11,950 9 4	30,680 3 11	.....	18,729 10 7
5	Deposit	2,470 9 11	4,883 9 10	.....	2,412 15 11
	Total	6,76,487 2 1	6,00,943 11 0	1,20,814 9 4	45,271 2 3
	Net increase .....	.....	.....	75,543 7 1	.....

14. There was a net increase of Rs. 75,543-7-1, the total income exclusive of the opening balance being Rs. 6,76,487-2-1 against Rs. 6,00,943-11-0 in the preceding year. The increase occurs chiefly under (1) Octroi, (2) Conservancy, (3) Grants and Contributions (Others), (4) Miscellaneous (Other Items), and (5) Loans from Government. The following are the chief causes of increase under each of the above heads:—

Octroi (Rs. 20,562-10-3).—Under this head there has been a marked increase in Bijapur and Sirsi. In the former it is stated to be due to the good harvest of the year and the consequent increase in local traffic, the rayats having brought to an unusual extent their field produce to market to pay off the tagái instalments due from them to Government. In the latter it is ascribed to the levy of the duty on goods passing through the municipal limits to be sold outside such area which were hitherto left untaxed. This, however, cannot be said to be a real increase in income, as the amounts were refunded at the exit nakás, which has resulted in a corresponding increase in expenditure under "Refunds." Athni, Gadag-Bettigeri, Bágalkot, Kumta, Chiplún and Roha-Ashtami had increased income from octroi due more or less to larger traffic resulting from a favourable season and removal of plague restrictions.

Conservancy (Rs. 6,767-9-5).—The increase is almost wholly due to the recovery of past years' arrears of the Bhangi Cess in Belgaum.

Grants and Contributions (Others) (Rs. 2,979-10-7).—The increase is mainly the result of the realization of interest on certain Educational Endowment Funds transferred to the Dhárwár Municipality by Government Resolution No. 1708 of 13th November 1897, and to the generous contributions paid in Vengurla by the Proydent Association and by one Mr. Wasudeo Shitaram Náik—the former to build a school-house for the Anglo-Vernacular School No. 2, and the latter to construct another building for school No. 3 to commemorate the memory of his late brother. Athni also has contributed to the increase in the shape of subscriptions paid in to the Municipality by the well-to-do people to feed and nurse the plague-stricken poor during the year's epidemic there.

Miscellaneous—(Other Items) (Rs. 22,537).—The increase under this head is chiefly noticeable in Dhárwár, Hubli, Gadag-Bettigeri, Navalgund, and Ratnágiri, and, except in the case of the last named Board which has furnished no explanation, is due to the recovery of disinfection charges and inoculation fees. In Gadag-Bettigeri it was also due to the refund by Government of expenditure incurred for the construction and maintenance of the Railway observation camp. The popular contributions for plague expenditure at Yamkanmardi as well as increased miscellaneous receipts at Belgaum, Bijapur and Sirsi, have also helped to a slight extent to swell the income under this head.

Loans from Government (Rs. 58,500).—The increase under this head has occurred in Belgaum, Dhárwár, Hubli, Gadag-Bettigeri, Navalgund and Nargund. In Belgaum it was due to a larger amount having been advanced by Government to the Municipality during the year under report to meet expenditure on plague operations, while elsewhere it was due to loans raised by the Municipalities for the same purpose.

15. On the other hand, there has been an appreciable decrease under (1) Taxes on houses and lands, (2) Fees and Revenue from Educational Institutions, (3) Grants from Government (for general and specific purposes), (4) Loans from private individuals, (5) Advances (6) Others, and (6) Deposits.

Taxes on Houses and Lands (Rs. 4,511-12-4).—Decrease is chiefly noticeable in Dhárwár, Bágalkot, Gokák, and Saundatti-Yellamma and is due to the non-recovery of the tax on account of the absence of house-owners from the towns owing to plague. In Bágalkot, however, the non-recovery is stated to be due to want of industry on the part of the tax-collecting establishment.

Fees and Revenue from Educational Institutions (Rs. 8,847-15-8):—Decrease has occurred principally in Belgaum, Gokák, Dhárwár, Hubli, Gadag-Bettigeri, and Ilkal, which had to close their schools temporarily on account of the prevalence of plague. In Háveri also there is a decrease of Rs. 1,869, owing partly to a falling off in school attendance and partly to the fact that the receipts of 1897-98 included an item of Rs. 1,700 realized from the sale of the old Kánarese school-building.

Grants from Government for general and special purposes (Rs. 2,516-13-3).—The decrease under this head is noticeable chiefly in Uran and Guledgud. In the former, only Rs. 1,500 were granted for general purposes against Rs. 3,676 in 1898. In the latter, the decrease is merely nominal, being due to the fact that last year's receipts under the head included the grant for 1896-97 paid in 1897-98.

Loans from private individuals (Rs. 6,600-0-0).—The decrease is due to the absence of loans raised in the open market by any Municipality except Belgaum, which borrowed only a small loan of Rs. 1,000.

Advances (b) others (Rs. 18,729-10-7).—The decrease under this head has occurred chiefly in Dhárwár, Hubli, and Panvel. In Dhárwár and Panvel it was due to the absence of any recoveries of advances such as were made in the previous year, while in Hubli it is accounted for by smaller amounts having been received during the year on account of advance for plague expenditure and adjustment of advances made for the purchase of articles for house connections.

Deposits (Rs. 2,412-15-11).—The decrease is due to the smaller amounts received as deposits, especially by the Dhárwár and Hubli Municipalities.

16. The following table contrasts the expenditure incurred by the Municipalities during the year under report with that of the preceding year:—

No.	Items.	Expenditure in 1898-99.	Expenditure in 1897-98.	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.) ...	25,208 2 9	25,847 13 8	.....	639 10 11
2	Collection of taxes including bonded warehouses establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.) ...	35,667 0 6	37,041 7 7	.....	1,374 7 1
3	Collection of tolls on roads and ferries ...	2,631 9 2	2,558 10 4	72 14 10	.....
4	Survey of land ...	538 8 6	689 10 11	.....	151 2 6
5	Refunds ...	29,853 1 4	14,972 6 1	14,880 11 3	.....
6	Pensions and gratuities ...	587 0 0	72 0 0	515 0 0	.....
<i>B.—Public Safety.</i>					
1	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) ...	806 6 0	879 9 6	.....	73 3 6
2	Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	20,283 8 2	23,544 1 1	.....	3,260 8 11
3	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) ...	3,510 2 6	682 14 6	2,827 4 0	.....
4	Rewards for destruction of wild animals and snakes ...	160 0 9	367 15 6	.....	207 14 9
<i>C.—Public Health and Convenience.</i>					
1	Water-supply— Capital outlay ...	5 451 9 0	7,657 12 6	.....	2,206 3 6
	Establishment, repairs, &c. ...	23,016 10 10	17,448 13 2	5,567 13 8	.....
2	Drainage— Capital outlay ...	170 14 1	678 10 7	.....	507 12 6
	Establishment, repairs, &c. ...	2,262 0 5	1,562 11 9	699 4 8	.....
3	Conservancy (including road-cleaning, watering and latrines) ...	1,75,081 14 7	1,40,090 13 9	26,001 0 10	.....
4	Hospitals and dispensaries ...	39,809 0 4	51,284 10 9	.....	11,475 10 5
5	Vaccination ...	5,195 14 6	5,604 11 0	.....	418 12 6
6	Markets and slaughter-houses ...	1,985 7 3	2,355 9 3	.....	370 2 0
7	Pounds ...	1,196 7 3	1,229 13 5	.....	33 6 2

No.	Items.	Expenditure in 1893-94.	Expenditure in 1897-98.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>C.—Public Health and Convenience</i> —continued.					
8	Dak bungalows and serais	1,344 0 5	2,136 0 3	.....	791 15 10
9	Arboriculture, public gardens and experimental cultivation	1,304 15 4	906 8 8	398 6 8	.....
10	Registration of births and deaths ...	837 9 8	904 12 10	.....	67 3 2
11	Public Works—				
	I. Establishment... ..	3,125 8 4	3,242 2 9	.....	116 10 5
	II. Buildings	954 7 9	3,655 2 0	.....	2,700 10 3
	III. Roads	21,940 8 9	38,532 12 7	.....	13,588 3 10
	IV. Stores	374 0 8	340 10 0	33 6 8	.....
<i>D.—Public Instruction.</i>					
1	Schools and Colleges	1,41,609 12 2	1,43,383 0 11	.....	1,778 4 9
2	Contributions... ..	808 10 10	739 7 1	69 3 9	.....
3	Libraries, museums, menageries, &c..	907 13 6	750 6 6	157 7 0	.....
<i>E.—Contributions.</i>					
1	For general purposes... ..	675 4 10	675 11 11	.....	0 7 1
<i>F.—Miscellaneous.</i>					
1	Interest on Loans—				
	Previous year	212 6 10	11,711 8 0	.....	11,499 1 2
	Current year... ..	5,683 11 9	4,381 1 1	1,302 10 8	.....
2	Discount ... ..	.....	.....	.....	.....
3	Actual cost of works done for private individuals	1,496 12 9	2,205 1 11	.....	708 5 2
4	Other items	76,382 12 8	51,263 3 7	25,119 8 8	.....
<i>G.—Extraordinary and Debt.</i>					
1	Investments—				
	(a) In securities (other than for sinking fund)	500 0 0	1,500 0 0	.....	1,000 0 0.
	(b) In Savings Banks ... ..	.....	.....	.....	.....
2	Payments to sinking fund ... ..	.....	.....	.....	.....
3	Repayment of loans	9,139 1 11	9,195 14 0	.....	56 12 1
4	Advances—				
	(a) Permanent	309 0 0	569 0 0	.....	260 0 0
	(b) Other	5,267 5 10	9,546 13 1	.....	4,279 7 3
5	Deposits	2,478 12 6	4,033 12 0	.....	1,554 15 6
	Total	6,51,767 1 7	6,33,233 4 6	77,644 12 3	59,110 15 2
	Net Increase ... ..	.....	.....	18,533 13 1	.....

17. The total expenditure amounted to Rs. 6,51,767-1-7 against Rs. 6,33,233-4-6, showing a net increase of Rs. 18,533-13-1 noticeable chiefly under (1) Refunds, (2) Police (Establishment, purchase of clothing, lanterns, &c.), (3) Water-supply (Establishment, &c.), (4) Conservancy (including road cleaning, watering and latrines), (5) Miscellaneous (Other Items):—

Refunds (Rs. 14,880-11-3).—The increase under this head has chiefly occurred in Dhárwár, Hubli, Byádgi and Sirsi. In Dhárwár and Hubli it was in a great measure due to arrear claims for refund having been paid during the year under report. The number of applications for refund remaining undisposed of is, however, still considerable at Dhárwár. In Byádgi the increase was owing to a greater number of applications for refund received and disposed of during the year, while that at Sirsi was, as stated above, the result of the revised arrangement for levying at the entrance nákas duties on goods passing through the municipal limits and granting refunds at the exit nákas on such of the goods as actually passed those limits.

Police (Rs. 2,827-4-0) (Establishment, &c.)—The increase under this head has occurred chiefly at Guledgud owing to a large payment made by the Municipality into the Government Treasury on account of the salaries, &c., of the newly established Additional Police Post (Government Resolution No. 5967 of 2nd September 1893, Judicial Department.)

Water-supply (Establishment, &c.) (Rs. 5,567-13-8).—The increase is chiefly due to larger expenditure incurred by the Hubli and Ratnágiri Municipalities, the former on account of repairs to the pumping engine and

of payment of a fuel contractor's arrear bill, and the latter for repairs done last year to the Náchna water-works including the fees paid to Mr. Whiting, Water-engineering expert, for his professional advice. Bijápur and Rijápur also show increased expenditure under this head—the first on account of a special grant for repairs to the Begum Tank and the latter on account of special repairs to the reservoir.

(*Conservancy* (Rs. 26,001-0-10).—The increase under this head is almost wholly due to the larger outlay incurred by the Municipalities of Hubli, Gadag-Bettigeri, Navalgund and Bijápur, which spent respectively Rs. 22,360, Rs. 12,121, Rs. 1,014 and Rs. 1,055 more than in the preceding year. The increase is in all cases due to the expenditure on plague operations, of which details have been given in the reports of the respective Municipalities)

(*Miscellaneous—Other Items* (Rs. 25,119-8-8)—The increase under this head is distributed over as many as 19 Municipalities, but is particularly noticeable in Belgaum, Dhárwár, Hubli, Nargund, Ilkal and Haliyál, and except in Hubli is due to larger outlay incurred on plague operations during the year under report. At Hubli, however, it was due to a larger expenditure on account of law charges and office contingencies. There was a corresponding decrease under this head in 20 Municipalities—notably in Gokák, where it was due to the large sum of Rs. 12,600 advanced last year (on account of the preceding year) by the Municipality to the cloth shop opened for the purpose of giving relief to weavers.)

18. Simultaneously with the above increase an appreciable decrease has occurred under the following heads, namely, (1) Lighting, (2) Water-supply. (Capital Outlay), (3) Hospitals and Dispensaries, (4) Buildings (Public Works), (5) Roads, (6) Interest on loans for previous year and (7) Other Advances :—

(*Lighting* (Rs. 3,260-8-11).—There is a decrease under this head in most of the Municipalities, especially in Dhárwár, Hubli and Chiplún. In Dhárwár it is due to the non-payment of six months' bills for want of funds, in Hubli to the fact that no new lamps were purchased as in the preceding year, and in Chiplún to the non-purchase, during the year, of any kerosine oil, as there remained a stock purchased in 1897-98. There was, however, an apparent increase in Belgaum owing to payment of past year's kerosine bills in the year of report.)

(*Water-supply—Capital Outlay* (Rs. 2,206-3-6).—The decrease under this head is particularly noticeable in Belgaum, Athni and Chiplún. In Belgaum no expenditure—except of only one rupee—was incurred on this account, Rs. 841 having been spent under this head in the preceding year. In Athni and Chiplún it was due to the fact that no new wells were sunk as in 1897-98.

(*Hospitals and Dispensaries* (Rs. 11,475-10-5).—The decrease under this head is shared in by all the districts and has occurred in all the Municipalities (except 4—Nipáni, Gokák, Hubli and Mahád) and chiefly in Belgaum, Gadag-Bettigeri, Ránebennur, Guledgud, Sirsi, Bhátka, Vengurla, Alibag and Panvel. The reasons for the decrease are explained below :—

(*Gadag-Bettigeri and Vengurla*.—Temporary replacement of the Assistant Surgeon by an Hospital Assistant owing to the deputation of the former on plague duty.

Belgaum.—Closing of the Dispensary from 13th February 1899, and smaller purchases of European medicines.

Ránebennur.—Less amount spent on repairs to the Dispensary building.

Guledgud and Sirsi.—Temporary closing of the Dispensaries and less quantity of European medicines purchased.

Sirsi.—Temporary replacement of the Assistant Surgeon by an Hospital Assistant and non-payment of the establishment bills for December 1898 and January 1899 till after the close of the year.)

Alibág.—Non-payment of the annual contribution of Rs. 500 to the local Civil Dispensary for want of funds.

Panvel.—Smaller amount of medicines purchased.

Buildings (Rs. 2,700-10-3).—The decrease under this head has occurred chiefly in Byádgi and Vengurla. In the former it was due to no outlay having been incurred on this account during the year, whereas in the preceding year Rs. 1,406-12-5 were spent on the construction of the Municipal Office. In the latter only one rupee was spent during the year, against Rs. 653-5-1 in 1897-98 spent on the construction of a new bungalow for the Assistant Surgeon.

Roads (Rs. 13,583-3-10).—The decrease which chiefly occurred in Gokák, Hubli, Yámnur, Rájápur, Pen and Panvel was due to smaller outlay on the construction of, and repairs to, roads than in the preceding year. Nipáni, Gadag-Bettigiri, Bijápur, Sirsi and Uran on the other hand show an appreciable increase under this head.)

Interest on loans (previous year) (Rs. 14,499-1-2).—The decrease is due to the fact that Hubli and Rájápur did not pay interest on loans to as great an extent as in 1897-98 in which they respectively paid Rs. 10,223-5-0 and Rs. 1,440. No expenditure was incurred during the year under this head in any other Municipalities except Ratnágiri and Pen, which spent only Rs. 164-6-10 and Rs. 48 respectively.

Other Advances (Rs. 4,279-7-3).—Smaller advances were made by Dhárwár (Rs. 139-6-0), Hubli (Rs. 1,850-15-9) and Panvel (Rs. 783-15-4) against Rs. 2,410-3-0, Rs. 2,307-0-10 and Rs. 2,632-14-0 respectively in the preceding year and hence the decrease.

19. The following table gives the information called for in Government Resolution No. 5434 of the 28th September 1898 regarding the financial condition of the Municipalities in this Division, that are in debt to Government :—

Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which Loan was taken up.	Source from which borrowed.		Period for which required.	Rate of interest.	Security.		In cases in which Sinking Funds have been formed.			In cases in which there are no Sinking Funds.			Postponement sanctioned.				
					From Government.	In the open market.			Whether secured on the general revenues or on a particular tax and if so, the income from the tax.	Secured on mortgage.	Amount with interest accumulated during previous years.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at end of year.	Of instalment.	Of interest.	Total.	Authority.	
Gokak	For the purpose of giving relief to weavers during the famine of 1896-97.	Government Resolution (Financial Department) No. 3117 of 28th August 1897.	Rs. 5,000	19th October 1897	From Government.	...	2 years	4 percent per annum.	Secured on the General Revenues.	...	...	...	Rs. a. p. 5,000 0 0	Rs. a. p. 5,000 0 0 Interest 282 0 0	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. ....	...
Dhárwar	Construction of a reservoir for the improvement of the water-supply of the town.	Government Resolution (Financial Department) No. 4351 of 16th October 1876.	38,000	11,000 in 1876-77 5,000 in 1877-78 20,000 in 1878-79	Do.	...	20 years	4 1/2 percent.	Do.	...	...	...	Rs. a. p. 2,143 10 1	Rs. a. p.	Rs. a. p. 2,143 10 1	Rs. a. p. 2,143 10 1	Rs. a. p.	Rs. a. p. 2,143 10 1	Rs. a. p.	Rs. a. p. 2,143 10 1	Government Resolution, No. 305 Financial Department of 26th January 1898.
Do.	Plague purposes.	Government Resolution No. 3894 of 23rd June 1898. Government Resolution, No. 5171 of 11th November 1898. Government Resolution, No. 5728 of 16th December 1898.	10,000 10,000 10,000	8th June 1898 ... 3,000 6th August 1899 ... 2,000 5th September 1899 ... 5,000 31st October 1898 ... 10,000 16th December 1898 ... 10,000	Do.	...	Not yet fixed.	4 percent.	...	...	...	...	...	...	Rs. a. p. 30,000 0 0	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. ....	...
Habl	Water-works	Government Resolution (Financial Department) No. 1010 of 19th March 1891. Government Resolution (Financial Department) No. 1078 of 24th March 1891. Government Resolution, No. 1113 of 1st April 1891 (Financial Department).	1,95,000	Paid in 6 instalments between 21st of March 1891 and 31st March 1892.	Do.	...	30 years.	4 1/2 percent.	Secured on the General Revenues.	...	...	...	Rs. a. p. 2,22,555 10 9	Rs. a. p.	Rs. a. p. 2,22,555 10 9	Rs. a. p. 4,351 11 4	Rs. a. p. 10,014 15 11	Rs. a. p. 14,366 11 3	Rs. a. p.	Rs. a. p. 14,366 11 3	Government Resolution, No. 1172 of 6th March 1899.
Do.	Do.	Government Resolution (Financial Department) No. 424 of 31st January 1894.	47,000	21st February 1894	Do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do.	Plague purposes.	Government Resolution, No. 3449 of 31st July 1898 (Financial Department).	50,000	Paid in 5 instalments between 17th December 1897 and 28th June 1898.	Do.	...	5 years	4 percent.	Secured on the General Revenues.	...	...	...	Rs. a. p. 50,000 0 0	Rs. a. p.	Rs. a. p. 50,000 0 0	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. ....	...
Gadag-Bettigeri	Do.	Government Resolution (Financial Department) No. 1254 of 13th March 1899.	30,000	5,000 on 1st March 1899 being portion of the loan of Rs. 20,000.	Do.	...	Do.	Do.	Do.	...	...	...	...	...	Rs. a. p. 6,000 0 0	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. ....	...
Bijapur	To meet plagues and famine expenditure.	Government Resolution (Financial Department) No. 3372 of 20th December 1897.	5,000	1st March 1898	Do.	...	1 year	Do.	Do.	...	...	...	Rs. a. p. 5,162 1 5	Rs. a. p. 1,723 8 3	Rs. a. p. 3,448 9 2	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. ....	...
Pen	Water-works	Government Resolution, No. 12 of 30th January 1898.	10,000	16th April 1895	...	In the open market.	20 years	6 percent.	Do.	...	...	...	Rs. a. p. 2,500 0 0	Rs. a. p. 500 0 0	Rs. a. p. 2,000 0 0	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. ....	...
Janol	Do.	Government Resolution, No. 302 of 4th September 1892.	59,000	2nd November 1892	From Government.	...	30 years.	4 1/2 percent.	General Revenues and water tax. Income from the latter for 1892-93 was Rs. 2,92,15-1	...	...	...	Rs. a. p. 63,667 11 10	Rs. a. p. 66 9 8	Rs. a. p. 59,062 2 2	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. ....	...

20. The opening and closing balances of these Municipalities have been shown in the statement under paragraph 33. Gokák has paid off the whole debt of Rs. 5,000, with interest thereon, borrowed from Government during the last famine for the relief of weavers. As in last year, Government, in view of the heavy plague charges the Municipality has had to meet, in their Resolution No. 305 of 20th January 1899, Financial Department, allowed the Dhárwár Municipality to postpone the payment of the instalment (Rs. 2,143-10-1) of the loan of Rs. 36,000 granted for the construction of a tank for the improvement of water-supply. A further loan of Rs. 30,000 was granted to it to meet plague expenditure, so that the Municipality is now in debt to Government to the extent of Rs. 32,143-10-1. To suggest means for the payment of the whole debt, the Municipality appointed a Committee, called the "Ways and Means Committee," and the suggestions made in the direction of economy by this Committee have been adopted. The Collector, however, is silent on the subject, but he promises to submit shortly detailed proposals for the adjustment of the Municipal finances. Hubli has to pay Rs. 2,22,555-10-9 out of the earlier loan of Rs. 2,42,000 borrowed for its water-works. The payment of the instalment of Rs. 4,841-11-4 out of this loan as also of the interest thereon (Rs. 10,014-15-11) was allowed to be postponed by Government Resolution No. 1172 of 6th March 1899. The Municipality has already taken steps to revise its octroi schedule and to levy tolls on carts which, it is hoped, will considerably improve its embarrassed financial condition. The proposals will, in due course, be submitted to Government for sanction. Out of the loan of Rs. 20,000 sanctioned by Government in their Resolution No. 1254, dated 13th March 1899, for the Gadag-Bettigiri Municipality, Rs. 5,000 only have been taken up by that body. The Collector of Dhárwár states that the Municipality does not propose to take full and immediate advantage of the loan sanctioned, and observes that, in view of the fact that a grant of Rs. 7,500 has been sanctioned to the Municipality (Government Resolution No. 2807, dated 15th June 1899), it is questionable whether the full amount will be ultimately required. It is expected that the expenditure on plague measures there will not be very heavy. Out of the loan of Rs. 5,000 granted to the Bijápúr Municipality, Rs. 1,733-8-3 were repaid during the year, leaving a balance of Rs. 3,448-9-2. The financial position of this Municipality shows a marked improvement in spite of the depression of trade owing to plague, the octroi receipts having been increased in the year by over Rs. 10,000. The Collector remarks that, if the present improved conditions continue, the Municipality would be able to punctually pay the instalments of the balance of the loan. As regards Pen, the Collector thinks that if the taxes that fall in arrears be fully and regularly collected, the Municipality will be able to pay off the loan balance; but it will have to add to its income with a view to paying off its plague charges. The levy of a water-rate on a small scale is under contemplation by the Municipality. Panvel is seriously handicapped by heavy plague expenditure, but the Collector considers it can well afford to repay its existing water-works loan, provided the taxes are collected regularly and a separate loan is raised to repay to Government the plague expenditure it has incurred on behalf of the Municipality. It would be, however, necessary to have recourse to additional taxation to enable that body to liquidate fresh liability.

21. The subjoined table shows the Municipalities which levy tolls, the amount actually spent on roads, and the balance of toll receipts remaining unexpended at the close of the year :—

Name of Municipality.	Balance of toll receipts remaining unexpended on roads on 31st March 1898.	Toll receipts in 1898-99.	Cost of collection of tolls.	Amount spent on roads in 1898-99.	Amount of toll receipts remaining unexpended on the 31st March 1899.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Nipáni ...	3,920 8 8	2,436 14 0	220 6 10	910 5 7	5,226 10 8	* This includes Rs. 392-14-4 expended on roads from General Revenues. The real balance unspent out of the toll receipts is therefore Rs. 1,191-15-2.
Atuni ...	279 11 7	1,336 1 9	342 14 6	1,221 14 11	50 15 13	
Byadgi ...	.....	4,174 1 6	341 11 3	2,247 8 9	1,584 13 6*
Bágalkot...	960 7 4	1,045 8 9	Collected by the Octroi Establishment.
Karwar ...	.....	95 8 0	.....	430 9 2	.....

Name of Municipality.	Balance of toll receipts remaining unexpended on roads on 31st March 1898.	Toll receipts in 1898-99.	Cost of collection of tolls.	Amount spent on roads in 1898-99.	Amount of toll receipts remaining unexpended on 31st March 1899.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Kumta ...	.....	466 15 0	96 0 0	866 5 7	.....
Haliyal ...	.....	414 4 0	115 15 4	617 15 11	.....
Honavar ...	.....	30 2 0	5 15 8	367 14 11	.....
Bhatkal ...	.....	132 1 0	9 8 5	214 15 1	.....
Sirsi ...	.....	1,719 5 0	193 12 8	755 4 4	770 4 0	
Vengurla ...	168 14 11	1,350 14 6	266 9 0	695 15 10	567 4 7	
Rájapur ...	758 9 7	995 7 6	250 5 3	428 6 11	1,075 4 11	
Chiplún ...	653 2 9	2,145 6 6	307 2 0	904 7 5	1,586 15 10	
Dápoli ...	.....	.....	.....	66 6 6	.....
Alibág ...	14 5 9*	855 4 0	273 13 1	342 10 0	253 2 2	* This amount, according to last year's statement, should be Rs. 20-8-3. The Collector, however, states that Rs. 14-5-0 seems to be the correct figure.
Pen ...	.....	421 5 0	.....	566 13 9	.....
Roha-Ashtami ...	.....	565 12 6	103 2 9	281 6 1	176 3 8	
Mahád ...	.....	1,846 5 6	290 1 6	1,288 15 9	267 4 3	

22. A comparison of the above statement with the preceding year's will show that Sirsi is an addition to the number of toll-levying Municipalities. The expenditure on roads was less than the toll receipts in Nipáni, Athni, Byádgí, Sirsi, Vengurla, Rájapur, Chiplún, Alibág, Roha-Ashtami and Mahád. Of these, Nipáni, Byádgí, Rájapur and Chiplún have large balances unutilized. The growing tendency of the Nipáni Municipality to accumulate large balances and to spend money out of them on objects unconnected with roads being more than once remonstrated against, the President states that the Municipality have resolved to make up the sum so spent by releasing annually Rs. 1,000 from other sources and spending it exclusively on roads. The Collector, however, rightly observes that this resolution is likely to remain a paper resolution—a salve to the municipal conscience. The Collector should promptly discountenance such diversion of the toll funds from their proper objects. As regards Byádgí, Mr. McNeill observes that it has chronically to be reminded of Government orders on the subject, and that he has asked the President to call upon the Municipality to spend the full equivalent of net toll receipts on roads. The President has already taken steps to contribute Rs. 1,000 of the balance towards the cost of repairs of the Byádgí-Halihalli road. Rájapur has furnished no explanation of its having a large sum unutilized, while Chiplún, which states that steps have been taken to freely apply toll receipts towards the construction of roads, has yet Rs. 1,586-15-10 lying idle. It is hoped that the Collector will advise this and the Rájapur Municipality to devote all toll money to the legitimate uses. The Dápoli Municipality is being asked to report why no receipts from tolls were realized during the year, the income from tolls in 1897-98 being Rs. 315-4-0.

23. The following table, which has been compiled from special returns obtained from several Municipalities, exhibits the percentages of the costs of collecting octroi, and 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 year.	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.			
Belgaum ...	20,912 5 7	21,983 5 1	2,766 8 4	1,035 6 4	13.3	4.7	
Nipáni ...	6,144 2 11	4,106 8 0	592 10 7	220 8 10	9.1	5.3	
Athni ...	3,391 14 10	2,743 8 9	823 4 1	513 11 6	24.9	18.7	
Gokak ...	2,779 13 6	1,560 1 0	588 5 4	158 7 6	21.4	10	
Saundatti-Yalkamma ...	573 7 5	481 10 0	190 0 0	7 4 1	33.1	1.4	
Yankannardi ...	.....	784 12 0	.....	222 0 0	.....	27.9	
Total ...	39,711 13 3	31,667 10 10	4,910 12 4	2,155 4 3	12.6	6.8	Collected by the general establishment (calculated on the cost of the whole establishment).
Dhárwar ...	12,274 4 0	10,536 1 6	2,544 7 2	1,398 12 4	20.7	12.7	
Hubli ...	44,506 1 5	24,260 4 0	3,948 8 0	1,387 7 6	8.9	5.7	
Gadag-Bottigeri ...	11,994 0 9	8,341 0 0	2,075 0 11	324 14 1	17.3	3.8	
Navalkund ...	1,253 2 9	1,541 13 0	380 0 0	440 11 2	30.0	23.0	
Tumkur ...	.....	.....	.....	.....	.....	6.4	
Nargund ...	.....	1,554 12 0	.....	127 15 5	.....	7.2	
Raichennur ...	.....	3,789 6 0	.....	275 0 8	.....	.....
Gokakodapur ...	.....	.....	.....	.....	.....	.....
Byádgí ...	3,923 8 9	5,895 13 6	321 4 5	482 19 5	8.1	8.1	
Haveri ...	.....	2,660 13 6	.....	178 10 0	.....	6.58	
Total ...	73,753 1 8	59,203 15 6	9,346 4 6	4,757 1 9	12.5	8.03	

Name of Municipality.	Amount of Octroi collected during the year.	Amount of Taxes other than Octroi collected during the year.	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.			
Bijapur	26,281 3 11	5,274 5 4	1,839 2 4	858 3 11	6.9	6.7	
Bucalkot	13,981 13 11	5,357 3 4	1,480 6 3	342 6 0	10.4	6.3	
Ilkal	2,841 5 5	452 2 9	1,102 0 0	117 0 0	15.1	10.6	
Guledgud	3,026 2 3	3,309 8 0	802 6 8	279 13 4	26.5	8.4	
Total	46,130 9 6	14,393 3 5	5,209 15 3	1,097 8 0	11.2	7.6	
Karwar	3,911 6 9	4,594 7 0	407 5 9	313 7 0	10.4	6.8	
Kumta	7,713 7 2	2,254 6 4	953 3 6	270 13 10	12.4	11.9	
Sirsi	10,449 10 3	6,269 2 0	676 3 6	444 14 8	6.4	7.1	
Haliyal	1,310 3 3	3,496 13 3	366 13 3	342 6 6	27.9	9.7	
Honavar	2,611 8 7	915 2 0	521 5 6	182 12 10	19.1	19.8	
Bhatkal	2,561 12 1	1,262 0 0	734 11 6	462 8 10	28.6	38.9	* Calculated on the cost of the office establishment.
Gokarn	420 11 8	327 0 0	74 5 3	57 13 11	17.6	17.4	Calculated on the proportionate cost of the whole collecting establishment.
Ulvi ... ..	.....	.....	.....	.....	.....	.....
Total	28,938 11 0	19,116 14 7	3,732 15 7	2,106 14 4	12.8	11.01	
Vengurla	6,081 2 7	3,707 6 10	441 11 11	† 256 9 0	7.3	6.9	† On account of tolls alone, the house and wheel tax being collected by office establishment.
Rajapur	2,832 13 1	3,356 8 11	250 5 3	250 5 3	8.8	7.4	
Ratnagiri	2,779 11 8	5,895 4 2	605 9 1	205 12 0	21.7	3.4	
Chiplun	5,030 1 10	3,839 13 6	653 1 4	307 2 0	13.08	7.6	
Dapoli ... ..	.....	1,304 5 0	.....	108 4 3	.....	8.2	
Total	16,673 12 2	18,159 7 5	1,955 11 7	1,126 0 6	11.7	6.2	
Alibag	1,151 2 3	4,790 3 9	213 0 0	308 14 2	18.5	6.4	
Pen	2,515 7 4	5,057 13 6	453 6 5	210 3 1	18.01	4.1	
Roba-Ashdami	1,536 6 0	1,557 4 6	304 4 11	210 8 0	19.1	13.1	
Mahad	3,968 11 0	3,228 5 6	356 5 9	290 1 6	8.9	8.9	
Panvel	3,730 7 0	5,984 13 0	736 0 7	241 6 0	21.07	4.02	
Uran ... ..	.....	3,032 12 0	.....	208 12 4	.....	6.3	
Total	12,949 1 7	23,650 10 3	2,113 3 8	1,469 13 7	16.3	6.2	
GRAND TOTAL	2,17,156 0 11	1,06,167 14 0	27,191 14 11	12,714 10 5	12.5	7.6	

24. The above table will show that the percentage of the cost of collection on income from octroi has increased in Belgaum, Gokak, Saundatti-Yellamma, Dhárwár, Hubli, Navalgund, Ilkal, Haliyal and Ratnágiri. In Belgaum it is accounted for by the fact that the pay of the Octroi Inspector was increased since the 16th May 1898 and that twelve months' pay was debited to this head against seven months in the preceding year. In Gokak, Navalgund and Haliyal it is attributed to less receipts from octroi on account of the prevalence of plague, which paralyzed trade generally. The prohibition of the great annual fair and consequent decreased receipts caused the increased percentage at Saundatti-Yellamma; while the increase of pay to the octroi establishment explains that at Dhárwár. In Hubli and Ilkal the increase is too trifling to need any comment. Ratnágiri gives no special cause for its increase.

The limit of 25 per cent. laid down in Government Resolution No. 1297 of 4th April 1892 has been exceeded in the Municipalities of Saundatti-Yellamma, Haliyal, Navalgund, Guledgud and Bhatkal. In the case of the first two, the reasons given above explain the high percentage in them. As regards Navalgund, where the percentage was already high, the Collector states that steps are being taken for the reduction of the octroi establishment as remarked last year. Guledgud gives no reason for infringing the limit. The Collector has promised to draw the attention of the Municipality to this fact. In Bhatkal as a result of the introduction during the year of the revised octroi schedule the percentage has fallen from 30.7 to 28.6 and is expected to fall further next year, as the revised schedule will be in force during the whole instead of only a portion of the year as in the year of the report. The percentage of the cost of collection of taxes other than octroi also shows an increase in some of the Municipalities and is abnormal in Yamkanmardi and Bhatkal, where it is due to the cost having been calculated on the whole office establishment. The district percentages show slight variations, while that for the Division is almost stationary. Both are moderate and within the limit.

25. The following statement shows the number of lights in each Municipality and the expenditure incurred on account of street lighting:—

Name of Municipality.	Number of lights on the 31st March 1898.	Description of lights.	Number of lights added during the year.	Cost of lighting incurred during the year 1898-99.	Remarks.
				Rs. a. p.	
Belgaum	208	Kerosine ...	1	2,346 6 11	
Nipani	40	Do. ... ..	...	414 0 2	
Athni	70	Do. ... ..	...	407 4 5	
Gokak	60	Do. ... ..	...	.....	Not lighted during the year, amount being spent on plague measures.
Saundatti-Yellamma ...	33	Do. ... ..	...	203 8 6	
Yamkanmardi	10	Do. ... ..	...	47 5 0	
Total	421	.....	1	3,418 9 0	
Dharwar	331	Kerosine ...	-8	1,601 0 6	
Hubli... ..	366	Do.	-5	3,242 13 11	
Gadag-Bettigeri	146	Do. ... ..	...	1,308 15 9	
Navalgund	15	Do. ... ..	...	* 41 0 6	* Of these, Rs. 30-4-9 have yet to be paid.
Yamnur	20	Do. ... ..	...	.....	No fair having been held during the year, the lamps were not lighted.
Nargund	25	Do. ... ..	...	† 196 9 7	† Lighting put a stop to from January 1899.
Ranebennur	30	Do. ... ..	...	164 4 11	
Gudguddapur ... ..	...	Do.	2	5 12 0	
Byadgi	44	Do.	-14	183 15 0	
Haveri	25	Do.	1	152 14 4	
Total	1,002	.....	-24	6,897 6 6	
Bijapur	† 218	Kerosine ...	7	1,373 4 9	† 12 became unserviceable.
Bagalgot	140	Do. ... ..	...	811 0 6	
Ilkal... ..	63	Do. ... ..	...	289 8 9	
Guledgud	95	Do.	1	681 14 3	
Total	517	.....	8	3,105 12 3	
Karwar	72	Kerosine ...	7	882 14 2	
Kumta	93	Do. ... ..	...	620 2 3	
Sirsi	61	Do. ... ..	...	384 4 7	
Haliyal	50	Do. ... ..	...	376 7 11	
Honavar	25	Do. ... ..	...	206 9 7	
Bhatkal	20	Do.	10	243 1 1	
Gokarn	10	Do. ... ..	...	56 7 3	The total number is 42, but only a few were lighted during the year.
Ulvi	§ 6	Do. ... ..	...	.....	§ Not lighted during the year.
Total	310	.....	17	2,769 14 10	
Vengurla	113	Kerosine ...	...	898 9 0	
Rajapur ... ..	...	Do. ... ..	...	.....
Ratnagiri	23	Do. ... ..	...	322 0 6	
Chiplou	79	Do.	2	450 6 4	
Dapoli	35	Do. ... ..	...	157 0 6	
Total	260	.....	2	1,828 0 4	
Alibag	63	Kerosine ...	-33	237 11 2	33 were out of use.
Pen	55	Do. ... ..	...	475 5 3	
Roha-Ashtani	22	Do.	-4	131 13 3	4 were out of use during the year.
Mahad	57	Do. ... ..	...	418 1 7	
Paivel	66	Do. ... ..	...	419 6 9	
Uran	63	Do.	1	581 7 3	
Total	331	.....	-33	2,263 13 3	
Divisional Total	2,871	.....	-32	20,283 8 2	
Do. 1897-98	2,810	.....	61	23,544 1 1	

26. There were in all 2,871 lamps on 31st March 1898 against 2,810 on the corresponding date of the previous year. While in 1897-98 sixty-one new lights

were added, the number fell off by thirty-two in the year under review. Rajapur is the only Municipality in the Division which is now wanting in this provision for public safety. Gokak for want of funds and Yánnur and Ulvi on account of deficit of funds owing to the prohibition of the annual fairs did not light their lamps, while Gokarn used only a few. There was also no occasion for lighting on the Yellamma Hill, where the fair is usually held at Yellamma. At Ráne-bennur, Byádgi, and Roha-Ashtami a few of the lamps were not lighted owing to their being out of repair; while Ilkal had to content itself with lighting a smaller number owing to the difficulty of obtaining servants for the work on account of plague. Dhárwár and Hubli also show a decrease in the number of lights. Alibág reduced the number of lamps owing to want of funds. The expenditure on lighting fell from Rs. 23,544-1-1 in 1897-98 to Rs. 20,293-8-2 in the year under review.

27. The subjoined statement shows the outstanding balances on account of direct taxes on 31st March 1899 :—

No.	Name of Municipality.	OUTSTANDING BALANCES ON 31st MARCH 1899.									Total.	Remarks.
		House-tax.	Conservancy Cess.	Wheel-tax.	Dog-tax.	Ground rent.	Tax on animals.	Water-rate.	Shop-tax or shop-rents.	Miscellaneous.		
		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...	a) 495 2 3	a) 1,941 10 2	853 9 11	...	...	...	...	207 8 6	...	3,317 8 10	a) Rs. 6,754-0-2 written off.
2	Nipani ...	(b) 253 8 0	...	...	...	...	...	...	...	...	253 8 0	(b) Rs. 49 written off as
3	Arbui ...	953 1 0	...	...	...	...	...	...	...	...	953 1 0	irrecoverable.
4	Gokak ...	1,620 4 0	1,802 14 0	...	...	...	...	...	...	...	3,422 2 0	
5	Saundatti-Yellamma.	1,690 12 0	...	...	...	...	...	...	...	...	1,690 12 0	
6	Yamkanmardi ...	623 15 0	...	...	...	...	...	...	...	...	623 12 0	
	Total	6,635 7 3	3,744 8 2	633 3 14	...	...	...	...	207 8 6	...	10,270 11 10	
7	Dhárwár ...	10,647 9 4	...	1,560 10 0	...	1,113 14 1	...	...	4,130 9 0	...	17,452 10 5	
8	Hubli ...	5,104 13 4	...	730 10 0	...	...	...	4,796 8 10	...	...	10,732 0 2	
9	Gadag-Bettigeri ...	1,856 8 0	...	...	...	...	...	...	...	...	1,856 8 0	
10	Kavayannur ...	241 8 0	...	...	...	...	...	...	...	...	241 8 0	
11	Yánnur ...	...	...	...	...	...	...	...	...	...	...
12	Nargund ...	881 12 0	...	...	...	...	...	...	...	...	881 12 0	
13	Ránebennur ...	...	...	...	...	...	...	...	...	...	...
14	Godegadapur ...	...	...	...	...	...	...	...	...	...	...
15	Hvada ...	...	...	(c) 6 0 0	...	...	...	...	...	...	6 0 0	(c) Excess of Rs. 6 re-
16	Haveri ...	6 12 0	...	...	...	...	...	...	...	...	6 12 0	mitted.
	Total	13,827 14 8	...	2,297 4 0	...	1,113 14 1	...	4,796 8 10	4,130 9 0	...	31,166 2 7	
17	Bijapur ...	1,472 9 4	...	(d) 193 2 0	7 12 0	170 2 7	...	...	...	...	1,813 9 11	(d) Exclusive of Rs. 6-9-0
18	Bagalkot ...	2,417 12 0	...	176 0 0	...	...	...	...	...	...	2,632 12 0	mitted.
19	Ilkal ...	307 8 0	...	...	...	...	...	...	...	...	307 8 0	
20	Gaédgad ...	...	...	...	...	...	...	...	...	...	...
	Total	4,207 13 4	...	353 2 0	7 12 0	170 2 7	...	...	...	...	4,743 13 11	
21	Karwár ...	311 4 0	...	...	...	...	...	...	...	...	311 4 0	
22	Kuntá ...	1,208 4 8	80 12 0	...	...	...	...	...	...	...	1,286 0 8	
23	First ...	(e) 45 0 0	...	(g) 356 0 0	(h) 22 10 0	...	...	...	...	...	477 0 0	(e) Rs. 65-9-0 written off as
24	Haliyál ...	6 8 0	...	...	...	...	194 10 0	...	...	...	67 0 0	irrecoverable.
25	Honavar ...	187 8 6	...	...	...	...	...	...	...	...	187 8 6	(f) Rs. 65-8 written off as
26	Bhatkal ...	...	...	...	...	...	...	...	...	...	...	irrecoverable.
27	Gokarn ...	2 13 0	...	...	...	...	...	...	...	...	2 13 0	(g) Rs. 135 written off as
28	Ulvi ...	...	...	...	...	...	...	...	...	...	...	(h) Rs. 6 irrecoverable.
	Total	1,761 4 2	86 12 0	356 0 0	...	22 10 0	194 10 0	...	...	...	2,421 4 2	
29	Venzarlu ...	24 0 8	...	16 13 0	...	...	...	...	...	...	41 3 8	
30	Yennapur ...	294 14 3	...	...	...	...	...	...	...	...	294 14 3	
31	Ratnagiri ...	1,253 10 1	231 12 0	197 7 0	...	...	(i) 513 8 11	...	...	...	2,211 0 0	(i) including Rs. 396-5-4
32	Chiplu'a ...	3 5 0	...	...	...	...	...	...	...	...	3 5 0	house connection.
32	Depli ...	(j) 157 8 0	...	(k) 51 0 0	...	...	(l) 54 11 0	...	...	...	323 3 0	(j) Rs. 17
	Total	1,737 12 0	231 12 0	265 4 0	...	...	54 11 0	518 8 11	...	...	2,807 15 11	(k) Rs. 2 written off (l) Rs. 29
34	Alibág ...	1,056 2 4	984 12 0	...	...	...	...	...	...	...	1,374 14 11	
35	Pen ...	1,203 8 0	917 4 0	...	...	...	...	...	...	...	2,150 12 0	
36	Roha-Ashtami ...	(m) 122 8 0	...	...	...	...	...	...	...	...	122 8 0	(m) Rs. 17 remitted.
37	Muhad ...	...	93 8 0	...	...	...	...	...	...	...	117 8 0	
38	Parvel ...	1,114 4 8	542 12 0	...	...	...	2,434 12 0	488 14 0	...	...	4,580 10 8	(n) Of this Rs. 88-2-0 re-
39	Uran ...	5 8 0	4 0 0	...	...	...	...	...	...	...	9 8 0	mitted.
	Total	3,557 15 7	1,816 4 0	...	...	...	2,434 12 0	489 14 0	...	...	8,327 13 7	
	Grand Total	35,753 3 0	6,003 4 2	3,959 13 11	7 13	1,306 10 8	8,279 8 0	7,719 13 9	4,826 15 6	...	59,787 14 0	
	Grand Total for 1897-98	30,572 11 5	12,402 8 6	4,113 12 6	85 4 0	2,516 5 1	1,171 10 0	6,668 14 0	5,742 9 2	...	62,573 10 8	

28. The total outstandings (Rs. 59,797-14-0) under direct taxes on the 31st March 1899 show a somewhat satisfactory decrease of Rs. 2,775-12-8 as compared with the amount for the previous year, though they exhibit a considerable increase over the arrears of the normal year 1895-96 in which they were Rs. 38,421-13-6. Compared with the balances under the several heads in the preceding year larger outstandings in the year under report are chiefly observable under house-tax and water-rate. Under house-tax the increase is especially noticeable in Gokák, Saundatti-Yellamma, Dhárwár and Hubli. While in Gokák, Dhárwár, and Hubli the tax could not be collected with promptness owing to the absence of house-owners from the towns, the arrears at Saundatti-Yellamma, the President reports, were the result of supineness on the part of the Municipality, which did not take legal steps for their recovery. The increased arrears under water-rate occur chiefly in Hubli and were due to the same cause which led to the outstandings under house-tax. As regards the satisfactory reduction in the house-tax arrears at Belgaum the Collector rightly gives credit to the exertions of the Vice-President, Ráo Bahádur Lallubhai Gordbandas, who by judicious remissions managed to recover nearly the whole of the arrears of past years and the demands for the current year. Ránebennur, Guledgud and Bhatkal show, as usual, a clean bill of arrears, while the small outstandings at Byádgi, Háveri, Sirsi, Gokarn, Vengurla, Chiplún and Uran show that the collection of direct taxes is well attended to.

29. The following table contrasts the total outlay incurred in 1897-98 and 1898-99, under the heads of "Water-supply," "Drainage" and "Conservancy," in each of the districts of this Division :—

Name of District.	Water-supply.		Drainage.		Conservancy.	
	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum...	2,670 4 0	4,655 6 1	287 9 9	372 0 7	27,152 0 7	31,262 4 8
Dhárwár...	15,923 10 6	13,137 4 6	465 3 6	754 8 1	109,863 15 7	75,243 0 3
Bijápúr ...	1,814 14 11	1,252 4 6	1,180 5 10	27 10 9	15,892 11 1	16,737 4 4
Kánara ...	142 1 11	783 13 8	499 11 5	971 14 2	7,824 12 0	9,095 12 7
Ratnágiri ...	5,931 13 11	2,984 14 4	.....	.....	5,372 5 3	5,511 0 8
Kolába ...	1,985 6 7	2,292 15 0	.....	115 4 9	9,476 2 1	11,231 7 3
Total ..	28,468 3 10	25,106 9 8	2,432 14 6	2,241 6 4	175,091 14 7	149,080 13 9

30. It will be seen that the expenditure under all the three heads has increased. The causes of the increase under "Water-supply" and "Conservancy" have been already explained under expenditure in paragraph 17. The increase under drainage has chiefly occurred in Bijápúr, where a drain at a cost of Rs. 1,032 was constructed during the year. For further particulars as regards expenditure on capital outlay establishment and repairs, reference is requested to Statement No. III.

With reference to paragraph 2 of Government Resolution No. 6167 of the 10th November 1897, the Collector of Belgaum reports that there was no occasion for enforcement of the provisions of the Bombay Municipal Servants' Act of 1890 during the year.

31. The subjoined statement compiled from special returns called for from several Municipalities gives the expenditure incurred on education in the several Municipalities from their funds exclusive of Provincial and Local Board grants and school-fees :—

Name of Municipality.	No of schools in Municipal limits transferred 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 balances.	Percentage of column 10 to column 10.
			No.	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.	
Belgaum	11	1,092	64	7,292 11 3	1,059 7 5	180 0 0	8,532 2 8	3,925 6 2	4,806 12 6	63,096 3 1	7.3
Nipani	4	421	17	2,637 0 0	269 9 1	.....	2,905 9 1	1,673 9 11	1,231 15 2	13,086 10 7	8.4
Athni	5	500	23	3,927 13 3	618 12 0	.....	4,545 9 3	3,318 14 11	1,227 10 4	17,245 1 4	7.1
Goleak	5	435	20	3,508 0 11	477 12 10	73 8 6	4,058 6 3	2,339 1 5	1,719 4 10	8,750 2 2	19.6
Saundatti-Yelamona	2	327	13	2,112 0 0	311 4 1	.....	2,423 4 1	1,457 10 5	905 9 8	3,293 7 10	29.3
Yamkaumardi	1	143	6	908 0 6	25 0 0	.....	933 0 6	506 7 0	426 9 6	1,703 15 6	5.11
Total	28	2,918	143	20,385 9 11	2,760 13 5	252 8 6	23,399 15 10	12,221 1 10	10,177 14 0	1,07,175 8 6	9.4
Dhárwár	15	728	53	8,613 1 11	1,201 13 9	.....	9,814 15 8	4,143 15 5	5,671 0 3	73,362 5 7	7.7
Hubli	17	547	73	12,843 0 4	1,980 10 6	186 0 0	14,823 10 10	4,311 7 8	10,324 3 2	1,37,646 11 3	7.6
Gadag-Bettigeri	6	788	38	6,320 5 4	1,002 0 5	50 0 0	7,372 5 9	3,743 9 7	3,629 12 2	41,689 2 2	8.7
Nalgund	4	165	12	1,171 15 9	83 1 0	.....	1,255 0 9	1,132 15 6	102 1 3	6,841 7 6	1.1
Yánnur	.....	.....	.....	.....	.....	Temporary.	.....	.....	.....	.....	.....
Karagud	5	298	13	1,596 13 8	353 7 9	24 0 0	1,973 5 5	1,212 12 11	760 8 6	5,446 0 10	13.9
Ranebennur	5	415	16	2,238 0 0	494 9 7	.....	2,602 9 7	1,896 2 7	796 7 0	7,163 3 10	11.1
Gudguddapur	.....	.....	.....	.....	.....	Temporary.	.....	.....	.....	.....	.....
Ryadgi	2	223	10	1,165 7 3	244 7 1	.....	1,409 14 4	811 11 9	588 2 7	10,920 0 8	5.5
Haveri	3	343	11	1,760 15 0	199 0 8	.....	1,959 15 8	1,557 9 0	402 6 8	4,792 5 6	8.39
Total	59	3,465	230	35,379 11 3	5,454 2 9	260 0 0	41,093 14 0	18,810 4 5	22,283 9 7	2,89,761 4 11	7.6
Eijapur	7	652	25	3,593 7 10	626 11 1	125 13 6	4,546 0 5	2,619 0 5	1,927 0 0	36,471 14 5	6.2
Bagaikot	5	676	25	5,053 10 1	618 0 8	100 0 0	5,671 10 9	3,260 1 0	2,421 9 9	25,143 4 9	9.6
Ilkal	4	53	12	1,348 14 0	310 14 3	.....	1,679 12 8	694 0 10	981 11 10	6,698 11 3	11.2
Guledgud	4	505	20	2,897 1 2	237 14 5	.....	3,134 15 7	1,970 13 0	1,264 3 7	12,324 15 2	10.2
Total	20	1,916	82	12,893 1 1	1,913 6 10	225 13 6	15,032 7 5	6,437 14 3	6,894 9 2	82,621 13 7	7.9
Kárwar	9	641	30	4,203 11 0	471 15 2	.....	4,674 10 2	2,930 14 6	1,743 11 6	14,078 6 7	12.3
Kunita	9	691	24	5,771 4 6	630 10 3	60 0 0	6,401 4 9	3,719 5 0	2,682 9 9	17,081 5 2	17.2
Sirsi	6	493	22	4,439 2 2	473 13 5	60 0 0	4,972 15 7	2,938 13 9	2,034 1 10	23,274 1 4	8.7
Haliyal	4	283	12	1,859 13 10	230 12 3	.....	2,040 9 1	1,679 3 5	411 5 8	8,044 2 3	5.04
Honavar	3	347	13	1,683 1 6	294 7 4	.....	1,977 8 10	1,317 8 3	600 0 7	6,062 14 2	19.8
Bhatkal	2	262	8	1,198 2 10	201 11 0	.....	1,399 13 10	622 7 7	777 6 3	5,417 7 0	14.3
Gokarn	.....	.....	.....	.....	.....	Temporary.	.....	.....	.....	.....	.....
Ulvi	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	33	2,916	112	19,154 2 10	2,569 6 5	120 0 0	21,783 8 3	12,208 4 6	8,575 3 9	73,959 5 3	11.5
Venguria	6	610	31	5,373 3 8	3,371 10 3	50 0 0	8,744 13 11	5,708 11 6	3,033 3 5	19,943 6 5	16.04
Rajapur	1	228	7	989 5 8	220 12 0	10 0 0	1,220 1 8	680 5 0	539 12 8	7,945 14 11	6.7
Katnagiri	5	435	19	2,679 2 7	576 4 1	.....	3,255 6 8	2,201 9 6	1,053 13 2	15,179 4 3	6.9
Chiplau	4	419	20	3,274 0 1	342 9 8	25 0 0	3,641 9 9	2,098 3 10	1,543 5 11	11,891 15 10	12.5
Dapoli	1	187	5	62 13 2	104 12 4	12 0 0	969 0 6	86 4 9	83 4 10	3,617 8 1	2.2
Total	17	2,180	82	13,168 9 2	4,610 0 4	97 0 0	17,871 9 6	11,673 1 6	6,468 8 0	58,621 1 6	10.7
Alibag	2	304	15	3,006 0 10	446 3 4	.....	3,452 4 2	1,894 3 0	1,558 1 2	8,436 5 0	.....
Pen	4	261	22	4,769 4 1	1,167 11 7	150 0 0	6,086 16 8	4,728 7 10	1,358 7 10	14,211 13 1	.....
Roha-Ashitami	3	339	11	1,610 3 10	345 15 0	.....	1,957 2 10	1,550 0 0	407 2 10	5,216 14 1	.....
Mahad	4	502	21	3,773 0 6	635 11 10	50 0 0	4,458 13 4	3,380 19 10	1,327 14 6	13,009 2 1	.....
Panvel	5	291	20	4,567 9 10	849 10 3	.....	5,416 4 1	3,211 10 6	2,196 9 7	14,460 1 7	.....
Uran	5	350	12	1,974 10 8	597 11 9	.....	2,571 6 6	1,355 4 10	1,217 1 7	8,175 15 5	14.9
Total	23	2,026	101	19,700 13 9	4,334 15 9	200 0 0	24,134 13 6	16,070 8 0	8,665 5 0	83,510 3 10	12.6
Divisional Total, 1897-98	180	15,421	750	1,20,682 0 0	21,489 14 6	1,155 6 0	1,43,326 4 6	61,321 2 6	62,005 2 0	6,75,049 5 7	9.1
Do. 1897-98	189	17,118	768	1,23,329 1 9	20,571 13 6	714 0 7	1,44,013 15 10	66,494 5 3	58,119 10 7	5,98,968 4 3	9.7
+ or -	-3	-1,697	-13	-2,646 1 9	+917 1 0	+441 5 5	-1,287 11 4	-6,173 2 9	+3,385 7 5	+70,650 1 4	-0.6

32. The total number of schools and of pupils attending them fell during the year respectively from 183 and 17,118 to 180 and 15,421. The closing of one of the schools in each of the Municipalities of Ilkal, Guledgud and Kárwar accounts for the decrease in the number of schools, while the existence of plague, which necessitated the temporary closing of schools, caused the decrease in attendance in more than half the number of Municipalities—conspicuously in Dhárwár, Hubli, Gadag-Bettigeri, Ilkal, and Pen. The number of teachers and the aggregate cost on account of the teaching staff also decreased respectively by 13 and Rs. 2,646-1-9. The decrease in the former is noticeable chiefly in Dhárwár, where two of the teachers were transferred to other districts, two resigned, and five died of plague, and their places were not filled up till the close of the year. Decrease in the cost of the teaching staff has mainly occurred in Belgaum, but no explanation of it has been furnished. The reasons are, however, known: (i) the closing of schools during the worst of the plague epidemic and (ii) the utilization of the staff for plague work. The total municipal expenditure on education amounted to Rs. 1,43,326-4-6 against Rs. 1,44,613-15-10 in 1897-98, showing a decrease of Rs. 1,287-11-4, which has chiefly occurred in

Belgaum where less expenditure was incurred during the year on the teaching staff. The expenditure on education from sources other than school-fees and grants, however, shows an increase of Rs. 3,885-5-7, which is chiefly contributed by Dhárwár, Hubli and Gadag-Bettigeri, and was the result of a fall in receipts from school-fees as remarked last year. The percentage on total income (excluding opening balance) of expenditure on education from revenue derived from sources other than school-fees and grants was almost the same as in the previous year, though in some individual cases such as Gokák (19·6), Saundatti-Yellamma (29·3), Yamkanmardi (25·11), Kumta (17·2), Vengurla (16·04), and Alibág (18·4), the schools absorbed an undue share of municipal revenue, though without encroaching upon other important duties of a Municipality. As regards progress in female education, Háveri and Bijápur, and as regards that in the education of low-caste boys, Háveri and Dápoli, are the only Municipalities which have given any information. In Bijápur a woman was entertained in the girls' school to give instruction in sewing, especially with a view to make the school more attractive, but the object did not meet with appreciable success. It may be remarked that owing to the prevalence of plague during the last three years, and the consequent temporary closing of schools and the deputation of teachers on plague duty, the education in most of the municipal schools has greatly, but unavoidably, suffered.

33. The statement given below shows the opening and closing balances of each of the Municipalities in the Division for the year under report :—

No.	Name of Municipality.	Opening balance in 1898-99.			Closing balance in 1898-99.			Explanation as to why the money has remained unexpended.
		Rs.	a.	p.	Rs.	a.	p.	
1	Belgaum	4,977	4	8	8,248	9	6	
2	Nipáni	1,340	10	6	1,438	3	6	
3	Athni	3,228	10	10	4,822	10	8	
4	Gokák	3,334	10	1	501	2	7	
5	Saundatti-Yellamma...	15,474	3	10	9,302	11	8	
6	Yamkanmardi	1,832	9	6	1,357	3	1	
	Total	30,188	1	5	25,670	9	0	
7	Dhárwár	1,545	8	2	3,852	4	1	
8	Hubli	4,775	3	11	8,398	2	8	
9	Gadag-Bettigeri	1,258	2	9	1,030	1	5	
10	Navalgund	385	1	6	2,647	2	10	
11	Yamnur	1,355	13	0	478	15	0	
12	Nargund	523	12	10	801	1	5	
13	Ránebennur	2,331	6	2	233	10	3	
14	Gudguddápur	793	5	2	639	12	10	
15	Byádgi	4,035	9	1	4,397	1	9	
16	Háveri	2,460	8	6	1,838	12	6	
	Total	19,464	2	1	24,317	0	9	
17	Bijápur	16,628	9	7	25,310	5	5	
18	Bágalkot	3,146	14	2	7,297	0	11	
19	Ilkal	1,167	8	3	2,529	13	5	
20	Guledgudd	2,666	0	2	2,584	14	11	
	Total	23,607	0	2	37,722	2	8	

No.	Name of Municipality.	Opening balance in 1898-99.	Closing balance in 1898-99.	Explanation as to why the money has remained unexpended.
		Rs. a. p.	Rs. a. p.	
21	Kárwár	1,724 0 9	3,000 12 1	Exclusive of Rs. 10,000 invested in Government Securities.
22	Kumta	5,499 5 9	5,263 4 6	
23	Sirsi	3,492 3 4	9,661 9 11	Exclusive of Rs. 12,500 invested in Government paper.
24	Haliyál	2,822 14 0	2,307 4 0	* Shown last year as Rs. 448-4-11. The Collector states it should be Rs. 448-5-0.
25	Honávar	*448 5 0	528 7 8	
26	Bhatkal	1,465 8 4	1,874 7 10	† Most of this will be spent on water-works.
27	Gokarn	445 13 6	647 0 5	
28	Ulvi	3,052 13 9	†3,037 3 9	
	Total	18,951 0 5	26,320 2 2	
29	Vengurla	1,843 13 4	2,326 15 1	
30	Rájapur	1,444 15 5	2,456 1 6	
31	Ratnágiri	320 4 0	266 7 4	
32	Chiplún	5,290 9 10	6,506 2 0	
33	Dápoli	940 7 0	1,410 1 9	
	Total	9,840 1 7	12,965 11 8	
34	Alibág	532 0 4	363 12 0	
35	Pen	2,550 14 8	2,241 10 4	
36	Roha-Ashtami	380 11 1	845 15 9	
37	Mahád	1,536 14 5	1,403 7 5	
38	Panvel	1,802 13 10	1,288 7 5	
39	Uran	4,381 5 1	4,868 2 5	
	Total	11,184 11 5	10,961 7 4	
	Grand Total	1,13,237 1 1	1,37,957 1 7	

34. The closing balances show a falling off in the case of 17 Municipalities—notably in Gokák, Saundatti-Yellamma, Yámnur and Ránebennur. In Gokák it is attributed to the heavy expenditure incurred on plague measures, and to the non-realization of taxes in full owing to the absence of the people from town, which decreased the receipts directly, and consequently the closing balance. The Collector of Belgaum remarks that the abnormal state of things approaching bankruptcy will not be improved unless the Municipality pays particular attention to the collection of direct taxes. At Saundatti-Yellamma, though the closing balances have been considerably reduced, they amount to a large sum of over Rs. 9,000, which is intended to be spent on the improvement of water-supply. The President, however, observes that it is a question whether the amount will be spent on this object or will dwindle away, owing to there being recently no annual income at Yellamma for expenditure on plague, which is threatening. The trifling income of Rs. 7-4-0 at Yámnur owing to non-realizations, during the year, from capitation tax and booth-fees consequent on the stoppage of the fair, coupled with the fact that the Municipality had to incur a usual expenditure of Rs. 884-2-0, accounts for the small balance at the close of the year. The expenditure on plague measures is the main cause of the fall in the closing balance at Ránebennur. As the financial condition of the Municipality is not good, the Collector intends to make an enquiry, and try to arrive at equilibrium by economy rather than by borrowing. Bijápur has hoarded a large balance of Rs. 25,310-5-5 and has given no reason for it. It is presumed that it has done so to meet sudden demands should plague unfortunately break out in the town. Though the balances appear large in Belgaum and Hubli, they are quite insufficient to meet plague expenditure, and both the Municipalities are already in debt to Government. Bágalkot has kept sufficient funds to meet exigencies of expenditure on plague. The increases in balances at other places are trifling and do not call for special remark.

35. The subjoined statement summarizes the wants of the several Municipalities as gathered from their reports :—

No.	Name of Municipality.	Wants.
1	Belgaum	1, improvement of roads; 2, adequate water-supply; 3, good drainage.
2	Nipáni	1, pipes for distribution of water; 2, road improvements; 3, additional public latrines.
3	Athni	1, improvement of water-supply; 2, construction of new roads and repairs to old ones; 3, increase of street lamps; 4, extension of public latrines; 5, drainage; and 6, watering roads and streets.
4	Gokák	1, a building for the Municipal office; 2, enclosure for a cattle market; 3, a slaughter-house; 4, a market for the sale of meat and fish; 5, a vegetable market; 6, street lightings.
5	Saundatti-Yellamma	1, increase in the number of existing dharmshálas; 2, a division of the road from Saundatti to the hill to avoid a steep gradient; 3, more wells for the use of cattle and pilgrims on the hills; 4, improved water-supply at Saundatti.
6	Yemkanmardi	1, improvement of water-supply; 2, school-house to be enlarged; 3, public latrines; 4, improvement of road-side gutters.
7	Dhárwár	1, fire-pump; 2, substitution of bhangi latrines for pit privies; 3, good and large building for Municipal office; and 4, construction of a fresh water well.
8	Hubli	1, a comprehensive system of drainage; 2, extension of distribution of water-pipes; 3, filtration of Unkal tank water; 4, additional public latrines; 5, filling in of the fort ditch; 6, a suitable building for Anglo-Vernacular School in a healthy locality.
9	Gadag-Bettigeri	Sufficient accommodation in the school-house; 2, additional latrines; 3, construction of slaughter-houses; 4, road-side gutters. President adds mutton and cotton markets.
10	Navalgund	1, improved water-supply; 2, construction of new drains; 3, public latrines; 4, new school-house; and 5, surface drainage.
11	Yámnur	Ditto
12	Nargund	Ditto
13	Ráncheonur	1, improvements to roads; 2, improvement of water-supply; 3, a building for Municipal office.
14	Gudguddápur	1, market; 2, public latrines; 3, metalled roads; and 4, good gutters.
15	Byádgí	Maintenance of roads; water-supply.
16	Haveri	1, dispensary; 2, public latrines; and 3, market.
17	Bijápur	1, sufficient water-supply; 2, masonry gutters and metalled roads; 3, public latrines; 4, a new school building.
18	Bágalkot	Mutton market.
19	Hkal	1, a cotton market; 2, a system of surface drainage; 3, additional latrines; 4, gutters.
20	Guledgud	1, office building; 2, good roads; 3, gutters; and 4, latrines.
21	Kárwár	1, improved water-supply; 2, slaughter-house; 3, a Municipal house; 4, an improved system of drainage; 5, repairs to roads; 6, construction of roads; 7, road-side gutters.
22	Kumta	1, a site for the deposit of town sweepings; 2, a dharmshála and waiting-room at bandar; 3, extensions to schools; 4, repairs to markets; 5, construction of gutters.
23	Kumta	1, school buildings; 2, an Assistant Surgeon for the Hospital; and 3, a pier.
24	Sirsi	1, a building for Anglo-Vernacular School; 2, mutton and fish market; 3, slaughter-house; 4, a well in the Bidaki Bail.
25	Haliyál	Improvement of water-supply.
26	Honávar	1, 15 street lamps; 2, three nákas; 3, improved roads and gutters.
27	Bhatkal	A building for the Hindustani school.
28	Gokaru	} No wants of importance exist.
29	Ulvi	
30	Vengarla	
31	Rájápur	Repairs to school building.
32	Rájápur	1, repairs to water works; 2, public latrines; 3, vegetable and fish market; 4, a dam in the bed of the river to prevent part of the town being washed away.
33	Ratnágiri	1, improvement of water works; 2, construction of school buildings; 3, closing of the nála passing through the town.
34	Chiplún	1, a separate dispensary building; 2, a building for the Municipal office; 3, public latrines; and 4, two school buildings.
35	Dápoli	Fish market.
36	Alibág	Deepening the Veshvi tank; 2, land for depositing refuse; 3, additional dust-bins; 4, repairs to roads; 5, construction of fish market.
37	Pen	Fire-engine.
38	Roha-Ashtani	1, sufficient water-supply; 2, a dispensary; 3, more public latrines; 4, more dust-bins.

No.	Name of Municipality.	Wants.
37	Mahád	Better water-supply and an embankment to protect the town from being inundated.
38	Pauvel	1, a complete system of drainage; 2, a dispensary; 3, house-connections; 4, vegetable market, and buildings for the Municipal office and the English school.
39	Uran	No wants of importance.

36. It may be remarked that these wants have almost remained the same in most of the Municipalities for the last three years. The reason is that they have been handicapped by heavy expenditure on plague, which has made it impossible for them to, look to these being supplied with. And it only seems a question of time when they can be supplied, at any rate so long as the finances of the Municipalities are crippled by expenditure on plague.

37. The subjoined table points out the results of the registration of births and deaths in the Municipalities in this Division :—

No.	Name of Municipality.	Births.	Rate per mille.	Deaths.	Rate per mille.	Remarks.
1	Belgaum	460	16·4	2,842	101·6	
2	Nipáni	274	23·3	251	21·4	
3	Atbni	566	54·3	323	31·009	
4	Gokák	334	32·5	1,126	93·009	
5	Saundatti-Yellamma ..	314	35·1	244	27·3	
6	Yamkanmardi	197	34·1	460	79·6	
7	Dhárwár	937	28·53	1,741	53·01	
8	Hubli	1,112	21·14	3,786	71·98	
9	Gadag-Bettigeri	818	34·2	1,284	53·7	
10	Navalgund	212	23·6	710	73·9	
11	Yámnur	Temporary.				
12	Nargund	241	25·1	460	47·9	
13	Ránebennur	574	41·7	379	27·5	
14	Gudguddápur	Temporary.				
15	Byádgi	235	45·6	152	29·5	
16	Háveri	251	37·14	265	39·21	
17	Bijápur	644	38·42	462	27·56	
18	Bágalkot	679	37·6	496	27·5	
19	Iikal	162	14·4	474	42·2	
20	Guledgud	611	39·4	484	31·2	
21	Kárwár	419	28·7	271	18·5	
22	Kumta	313	29·2	248	23·1	
23	Sirsi	179	26·9	262	33·4	
24	Haliyál	228	36·8	320	51·7	
25	Honávar	202	32·5	160	25·7	
26	Bhatkal	179	30·01	151	25·4	
27	Gokaru					
28	Ulvi	Temporary.				
29	Vengurla	351	34·6	258	25·4	
30	Rájápur	186	23·9	233	29·9	
31	Ratnágiri	371	25·9	239	20·9	
32	Chiplún	336	28·6	309	26·3	
33	Dápoli	74	27·4	61	22·7	
34	Ahoág	73	12·3	228	38·5	
35	Pen... ..	156	20·9	246	32·9	
36	Roha-Ashtami	150	28·7	93	17·8	
37	Mahád	187	27·2	140	20·3	
38	Pauvel	176	16·8	500	47·9	
39	Uran	167	23·7	147	20·9	
	Total	12,428	28·7	19,865	46·009	
	Total for 1897-98	12,605	29·19	11,908	34·52	
	- or +	-177	-·49	+4,957	+11·489	

38. Compared with the preceding year there was a decrease of 177 in the number of recorded births and an increase of 4,957 in that of deaths. The birth-rate per mille in the Division ranged from 12·3 at Alibág to 54·3 at Athni, and the death-rate from 17·8 at Roha-Ashtami to 101·6 at Belgaum. More births were recorded during the year in 18 Municipalities, particularly in Athni, Byádgi, Bijápur, Bágalkot, Guledgudd, Haliyál, Vengurla and Chiplún. The rise in the number of births at Athni, Bijápur, Guledgudd and Vengurla seems to be the result of more accurate registration. Chiplún attributes it to the strict enforcement of by-laws. Byádgi and Bágalkot furnish no explanation for their large figures, while as regards Haliyál, the Collector remarks that the figures furnished by the Municipality are not accurate. On the other hand, there was a considerable decrease in the number of births recorded in Dhárwár, Hubli, Ilkal, Bhatkal and Rájápur. No special reason is ascribed to the fall in the first two Municipalities, but it appears to be due to the exodus caused by plague; as regards the remaining three Municipalities, the Collectors concerned do not consider their figures to be reliable. The birth-rates recorded at Belgaum, Panvel and Alibág are abnormally low, and show much room for improvement. The attention of the Collectors concerned is being invited to the matter.

As regards the death-rate, while all the Municipalities in the three coast Districts, with the exception of Sirsi, show an appreciable decline, Belgaum, Gokák, Saundatti-Yellamma, Yamkanmardi, Dhárwár, Hubli, Gadag-Bettigeri, Navalgund, Nargund, Háveri, Ilkal and Guledgudd in the three above Ghát Districts show a rise, the figures in Belgaum, 106·6 per mille, being phenomenal.

The increase in the number of deaths in all the Municipalities except Saundatti-Yellamma, Guledgudd, Háveri and Sirsi is mainly ascribed to plague as well as to more careful registration owing to the introduction of the plague supervising staff in almost all the Municipalities. Saundatti-Yellamma and Guledgudd give no reason for the increase, while Háveri attributes it to cholera and small-pox. Cholera was also one of the factors of the increase at Gadag-Bettigeri. The rise in Sirsi is reported to be due to inaccurate registration.

It will be seen from the statement of municipal prosecutions given in the following paragraph that 67 prosecutions for failure to comply with the bye-laws regarding the registration of births and deaths were instituted, of which 50 resulted in conviction against 21 out of 50 in the preceding year. Special attention seems to have been paid to this matter by the Municipalities of Dhárwár, Hubli, Kumta, Sirsi, Honávar and Chiplún. But the bye-laws in most of the other Municipalities are reported to be a dead-letter and indicate that the Municipalities do not appreciate their importance.

Most of the Municipalities are silent on the point as to whether the reward system referred to in Government Resolution No. 408, dated 21st January 1898, has been introduced in them and how far the village officers co-operate with the Municipal authorities in securing prompt and accurate registration of births and deaths. In the Municipalities where the system of reward has been introduced, it remains as yet a dead letter. In Belgaum, Saundatti-Yellamma, Kumta and Alibág it is reported that none availed themselves of the rewards. In Dhárwár, the reason given by the President that the system has not yet been given effect to owing to plague operation is not satisfactory. In Sirsi and Ilkal, the Presidents of the Municipalities complain that the village officers do not co-operate with the Municipal authorities in this matter. It appears that the reward system has not yet been properly explained to the people, and the Collectors are, therefore, being requested to give wide publicity to it. They are also requested to ask the Municipalities to give detailed information on this subject in their reports in future.

39. The following statement gives the number of prosecutions with their results instituted by the several Municipalities in the Division :—

No.	Name of Municipality.	Number of prosecutions instituted for the recovery of Municipal dues.	Number of such cases ending in conviction.	Number of such cases remaining undispensed of at the close of the year 1898-99.	Number of prosecutions for breach of bye-laws regarding registration of births and deaths.	Number of such cases ending in conviction.	Number of prosecutions for other offences under the District Municipal Acts.	Number of such cases ending in conviction.	Remarks.
1	2	3	4	5	6	7	8	9	10
1	Belgaum	11,622	10,790	832	...	...	...	...
2	Nipáni	46	46	...	2	2	24	24	
3	Athni ... ..	...	...	...	...	...	20	20	
4	Gokák	31	4	(A)	3	3	4	8	(A) 27 cases were withdrawn.
5	Saundatti-Yellamma	30	30	...	...	...	...	...
6	Yamkanmardi	2	2	...	...	...	1	...	
7	Dhárwár	(B) 3,841	12	2,617	5	3	(C) 374	195	(B) 1,277 withdrawn and 35 acquitted. (C) 46 acquitted and 133 pending.
8	Hobli	3,319	53	1,285	18	16	55	32	
9	Gadag-Bettigeri	96	3	93	...	...	(D) 136	97	(D) 32 withdrawn and 7 acquitted.
10	Navalgund	10	10	...	...	...	...	...
11	Yámnur... ..	...	...	Temporary.	...	...	...	...
12	Nargund ... ..	...	...	...	...	...	(E) 1	...	(E) Discharged.
13	Ránebennur	(F) 15	...	...	1	1	1	1	(F) 14 withdrawn and 1 discharged.
14	Guddeguddápur... ..	...	...	Temporary.	...	...	...	...
15	Byádgi	3	...	(G) 3	...	...	...	...	(G) Withdrawn, dues being paid in April last.
16	Háveri	(H) 58	7	2	...	...	(I) 2	1	(H) 49 withdrawn, amounts being paid. (I) One remained undispensed of at the end of the year.
17	Bijápur... ..	495	237	244	...	...	69	35	
18	Bágalkot	(J) 580	11	231	1	1	76	42	(J) 229 withdrawn and the rest acquitted and discharged.
19	Ital ... ..	...	...	...	...	...	1	1	
20	Guledgudd ... ..	...	...	...	...	...	3	3	
21	Kárwár... ..	199	146	53	...	...	...	...
22	Kumta	(K) 115	...	...	(L) 5	1	...	...	(K) 4 Discharged. (L) Compromised.
23	Sirsi	(M) 413	...	...	(N) 7	5	7	...	(M) 412 withdrawn, dues being paid and 1 acquitted (N) One remained undispensed of at the end of the year.
24	Halyál	(O) 27	3	...	...	...	...	...	(O) 24 withdrawn, amount due being paid.
25	Honávar	190	4	30	7	5	3	2	
26	Bhatkul... ..	(P) 260	...	...	(Q) 2	1	...	...	(P) Withdrawn. (Q) 1 Discharged.
27	Gekarn ... ..	...	...	...	...	...	...	...
28	Ulvi ... ..	...	...	Temporary.	...	...	...	...
29	Vengurla	(R) 70	4	15	2	2	(S) 8	5	(R) 51 compounded. (S) Compromised.
30	Rájapur ... ..	...	...	...	...	...	...	...
31	Ratn-giri	1,396	34	761	...	...	5	5	
32	Chiplun	(T) 32	...	2	13	10	5	4	(T) 30 withdrawn, dues being paid before the hearing of the cases.
33	Dápoli ... ..	...	...	...	...	...	...	...
34	Alibag	(U) 380	1	188	...	...	(V) 6	3	(U) 190 withdrawn, 1 discharged. (V) 3 pending.
35	Pen	2	2	...	...	...	7	7	
36	Roha-Ashtami	(W) 249	3	89	...	...	...	...	(W) Rest withdrawn.
37	Mahád	189	169	20	(X) 1	...	61	48	(X) 1 discharged.
38	Fauvel	(Y) 582	13	64	...	...	2	...	(Y) 505 were withdrawn.
39	Uran	14	...	1	...	...	...	...	13 withdrawn, arrears being paid.
	Total	24,266	11,584	6,430	67	50	871	535	
	Total for 1897-98	27,804	4,410	14,201	50	21	1,118	583	

40. The total number of offences reported during the year was 25,204, against 28,972 in the preceding year. Of these 24,266 were on account of Municipal dues, 67 for breach of bye-laws regarding registration of vital statistics and 871 for other offences under the Municipal Acts. The cases that ended in con-

viction were respectively 11,584, 50 and 535. Nearly half the total number of prosecutions for municipal dues occurred in Belgaum, Dhárwár, Hubli, Bijápur, Bágalkot, Sirsi, Bhatkal, Ratnágiri, Alibág, Roha-Ashtami and Panvel also instituted a large number of prosecutions on this account. The number disposed of by the Bench Magistrates at Belgaum was large, being more than 10,000. It is hoped that the remaining 832 will be disposed of soon. Dhárwár, Hubli and Ratnágiri have still a large number of cases undisposed of. It is to be regretted that the special Magistrates at Dhárwár did not show as much activity in their work as in the last year. The District Magistrate, however, has distributed the cases among the Magistrates with a view to their early disposal. Ratnágiri and Hubli are silent on the subject of the large number of pending cases. The Collectors will be asked to take measures for their speedy disposal. Bágalkot has since been provided with a special Magistrate and should, therefore, have no difficulty in disposing of the pending cases and realizing its dues. The Bench of Magistrates at Bijápur may be depended on for clearing off the arrears there. Dhárwár, Gadag-Bettigeri, Bijápur and Bágalkot are the only Municipalities where a large number of prosecutions for other offences under the District Municipal Act were instituted.

Audit of Accounts.

41. The duty of auditing the accounts was carried out before the close of the year in all the Municipalities except Navalgund, Nargund, Bijápur, Vengurla, Bágalkot and Uran. In Navalgund and Nargund the audit of accounts has since been completed, and it is reported that no serious errors were discovered. Bijápur, Vengurla and Uran have not yet communicated the results of their audit, and the Collectors concerned are being reminded on the subject. As regards Vengurla, however, the Collector reports that at the time of the examination of its accounts by his office as well as by that of the Assistant Collector no important mistakes were detected. In Bágalkot the accounts were not audited at all, and the reason given is that two auditors were appointed to audit the accounts, but one of them declined to do the work, and the accounts remained to be audited. This is unsatisfactory, and the Collector is being requested to call upon the Municipality to have its accounts audited as soon as possible and to report the result.

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

Number.	Name of Municipality.	Incidence of Octroi.	AVERAGE CONSUMPTION PER HEAD.							
			Grain. Standard 10 Maunds.	Sugar. Standard 17 Sers. 7 Sers. Refined, 20 Sers. Unrefined.	Ghee. Standard 9 Sers.	Oils and Oil Seeds proper Standard 7½ Sers.	Class V.— Drugs, Gums and Spices Standard Rs. 2-8-0	Class VI.— Tobacco. Standard 6 Sers.	Class VII.— Cloth. Standard Rs. 13.	Class VIII.— Metals. Standard Rs. 2-8-0.
1	2	3	4	5	6	7	8	9	10	11
		Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	Rs. s. p.	Rs. s. p.
1	Belgaum	0 11 21	6 37 17	0 33 31	0 0 42	0 11 06	1 12 2	0 6 19	8 13 10	0 18 10
2	Niponi	0 11 6	5 13 34	.....	0 0 42	.....	2 0 1	.....	11 7 11	1 4 8
3	Athoi	0 12 8	10 38 76	.....	0 4 06	7 9 1	0 15 8	0 7 58	.....	0 11 10
4	Gokak	0 3 8	4 8 12	0 27 34	.....	1 3 79	0 4 8	0 2 9	11 12 6	0 4 5
5	Saundatti-Yellamma	0 7 0	0 21 28	0 5 76	0 0 15	0 0 14	0 3 11	0 0 40	4 0 10	0 1 3
6	Dhárwár	0 5 10	4 26 39	0 25 53	0 0 3	0 1 02	2 12 11	.....	4 1 8	0 11 9
7	Hubli	0 19 8	5 39 17	0 37 33	0 4 6	0 6 11	4 8 8	0 1 8	5 14 9	0 4 6
8	Gadag-Bettigeri	0 7 11	7 9 19	0 22 17	0 4 61	0 3 20	0 15 3	.....	1 6 4	2 8 10
9	Navalgund	0 3 3	1 30 42	0 9 25	.....	0 11 70	0 6 2	.....	1 12 2	0 0 3
10	Bvadi	0 8 0	6 39 68	.....	0 0 36	0 22 63	.....	.....	10 9 10	0 2 2
11	Bijapur	1 7 8	24 31 46	0 9 32	0 1 79	0 9 33	1 12 3	0 4 77	2 3 9	1 4 4
12	Bágalkot	0 11 6	7 3 3	0 4 11	0 6 44	0 5 24	2 9 8	0 6 11	3 3 6	0 3 0
13	Dkal	0 3 11	3 37 66	0 37 16	0 0 46	0 0 62	1 12 0	0 3 6	3 10 11	0 1 4
14	Guleigund	0 3 1	1 6 69	0 1 3	0 2 9	0 3 72	0 8 8	0 2 18	3 10 10	0 6 6
15	Karwar	0 4 1	2 39 66	0 1 71	0 0 36	0 1 71	0 0 7	0 1 31	2 8 2	0 5 8
16	Kumta	0 9 8	8 7 73	0 16 24	0 0 67	0 12 18	1 7 5	0 3 66	7 14 4	3 7 3
17	Sral	0 14 19	9 6 27	0 17 35	0 1 71	0 11 6	0 6 7	.....	.....	1 2 5
18	Haliyál	0 8 3	2 33 2	0 1 66	.....	0 8 57	2 8 3	0 1 75	1 10 10	.....
19	Hoswar	0 5 10	6 11 12	1 20 5	0 0 8	0 3 76	0 12 7	0 3 09	4 15 9	0 11 9
20	Bhatkal	0 0 6	4 25 55	0 2 32	0 0 35	0 3 9	0 12 3	0 0 8	6 3 7	0 8 11
21	Gokarn	0 1 6	0 39 44	0 8 25	0 0 15	0 1 21	0 3 0	0 0 5	0 15 11	0 11 6
22	Vengurla	0 4 3	7 18 79	0 8 26	0 3 39	0 35 0	2 7 4	0 10 19	5 8 5	2 2 6
23	Bijapur	0 5 10	4 25 62	0 2 49	0 4 6	0 19 43	6 11 4	0 17 2	5 15 1	0 8 9
24	Ratnágiri	0 3 1	3 35 11	0 5 41	0 1 8	0 6 38	0 6 2	0 4 53	4 9 11	0 9 9
25	Chiplun	0 7 0	6 26 11	0 20 51	0 1 63	1 2 15	0 14 4	.....	8 9 10	1 6 11
									M. s. t.	
26	Alibág	0 3 2	7 2 50	0 36 23	0 5 25	0 11 34	.....	0 6 74	.....	.....
									Rs. s. p.	
27	Pen	0 5 5	13 7 17	0 9 26	0 4 72	0 0 45	.....	0 6 14	1 10 7	0 4 7
28	Roha-Ashtami	0 4 19	10 19 20	0 1 27	.....	0 4 63	.....	0 1 62	2 14 0	0 5 11
									M. s. t.	
29	Mahád	0 9 3	7 19 12	0 9 11	0 2 70	1 14 60	1 20 22	.....	.....	.....
									M. s. t.	
30	Panvel	0 5 9	5 29 79	0 22 25	0 5 39	0 19 42	.....	0 6 35	0 12 34	1 8 3

43. Compared with the previous year the incidence of total octroi shows an increase in 19 of the 30 octroi-levying Municipalities and was due mainly to increased receipts under the head. The incidence was highest at Bijápur, viz., Rs. 1-7-8, and as usual lowest in Gokarn (Re. 0-1-6).

The decided increase in refunds granted in Nipáni, Dhárwár, Hubli, Byádgi, Bijápur and Sirsi indicates that the refund rules were more liberally worked there than in the preceding year. Belgaum, Kárwár, Kumta, Honávar, Ratnágiri, Roha-Ashtami and Mahád also to some extent paid more attention to the refund rules. In the remaining Municipalities the rules seem to be indifferently worked. In Dhárwár more than 350 and in Hubli more than 500 applications for refunds remained undisposed of at the close of the year. The former have since been disposed of, and the amounts will, it is reported, be paid shortly to the parties concerned. Most of the latter are said to be pending for absence of parties claiming the refunds. In Bágalkot the decrease in refunds granted was due to 82 applications having remained pending at the close of the year.

The following are the instances in which the standards of consumption sanctioned by Government Resolution No. 454 of 24th January 1898, have been exceeded:—

Grain (10 maunds).—The standard of consumption under this head was exceeded at Athni, Bijápur, Pen and Roha-Ashtami. The excess at Bijápur was considerable and is attributed by the Collector, Mr. Bagnell, to the fact that the importation of this article was much more than in the previous year and that the dealers withheld the grain from the market in order to sell it or export it at higher prices. This explanation is hardly intelligible, unless the large grain dealers somehow anticipated famine and laid schemes for large profits. Pen gives no explanation for the excess of more than 3 maunds over the fixed standard. The consumption at Athni and Roha-Ashtami was not much exceeded.

Sugar.—For all Municipalities, except Belgaum and Gokák, } 27 seers.
7 seers for refined and 20 seers for unrefined sugar ... }

For Belgaum and Gokák 7 seers for refined and 30 seers } 37 seers.
for unrefined sugar ... }

Hubli, Ilkal Honávar and Alibág exceeded the sanctioned standards. The excess of 10 seers at Hubli is attributed by the Vice President to the fact that people there consume more unrefined sugar than in other parts, and that large quantities remain in stock in the town, and that small quantities of the article are sold by retail outside the limits without refunds claimed on them. Honávar has furnished no explanation of the abnormal excess consumption under this head. Ilkal and Alibág are also silent on the point.

Oil and Oil-seeds (7½ seers).—The Municipalities where the limit of consumption was exceeded, are given in the table below, with particulars as regards the quantity imported and the refunds granted:—

Name of Municipality.	Gross Imports.	Quantity on which refunds were granted.	Net Imports	Average rate of consumption per head.
	Maunds.	Maunds.	Maunds.	Mds. s. t.
Belgaum	8,270	.....	8,270	0 11 66
Athni	75,260	.....	75,260	7 9 1
Gokák	13,309	.....	13,309	1 3 78
Navalgund	2,668	.....	2,668	0 11 70
Byádgi	11,818	8,785	3,063	0 23 63
Bijápur	5,231	1,289	3,942	0 9 33
Kumta	6,856	3,581	3,275	0 12 18
Sirsi	4,682	2,842	1,840	0 11 6
Haliyál	1,358	12	1,346	0 8 57
Vengurla	42,090	33,222	8,868	0 35 0
Rájápur	3,833	30	3,803	0 19 43
Chiplún	12,468	99	12,369	1 2 18
Alibág	1,682	.....	1,682	0 11 34
Mahád	9,684	262	9,422	1 14 69
Pauvel	5,086	.....	5,086	0 19 42

The standard rate has been exceeded more than twice in Panvel and Rájápur, more than thrice in Byádgi and Vengurla, and more than five times in Gokák and Chiplún, while it is unusually large in Athni and Mahád. Panvel attributes this excess to larger importation and at the same time to no refunds having been claimed, and Byádgi to the fact that retail purchasers do not take the trouble of applying for refunds. The President of the Mahád Municipality promises to make enquiry into the matter and report the result. Athni, Gokák, Vengurla, Rájápur and Chiplún have failed to give any explanation of the excess, and the Presidents as well as the Collectors are silent on the point. The Collectors should have called for an explanation from the Municipalities, and they are now being requested to do so.

Drugs, Gums and Spices (Rs. 2-8-0).—Dhárwár, Hubli, Bágalkot, Haliyál and Rájápur show an excess over the prescribed standard. No explanation is given by any of them of this excess.

Tobacco (6 seers).—The standard rate has been exceeded in Belgaum, Athni Bágalkot, Vengurla, Rájápur, Alibág, Pen, Panvel, and notably at Rájápur; and though the excess is explained nowhere, it seems to be due to the lax working of the refund rules.

Cloth (Rs. 12).—Nowhere has the standard been exceeded.

Metals (Rs. 2-8-0).—Gadag-Bettigeri and Kumta are the only Municipalities which show a slight excess.

44. The following statement, compiled from special returns called for from the several Municipal Bodies, gives the information as regards the expenditure incurred on plague measures:—

Name of Municipality.	PLAQUE.				
	Establishment.	Medicines.	Disinfectants.	Miscellaneous (Observation Camps, Hospitals, &c.).	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	6,356 15 1	.....	3,396 8 2	3,193 8 2	12,946 10 5
Nipáni	4 13 9	.....	30 0 0	178 1 0	212 14 9
Athni	438 7 7	127 14 0	.....	427 13 7	994 3 2
Gokák	419 8 5	65 2 0	499 7 10	411 9 8	1,395 11 11
Saundatti-Yellamma	149 0 0	.....	63 7 11	133 1 2	346 6 1
Yamkanmardi	114 8 6	87 12 0	53 8 0	35 6 3	291 2 9
Total ...	7,488 5 4	280 12 0	4,042 10 11	4,380 4 10	16,187 1 1
Dhárwár	8,696 13 0	1,150 7 8	5,229 12 6	17,704 7 3	32,781 8 3
Hubli	13,079 5 1	306 13 0	6,102 10 9	36,282 13 4	55,771 10 2
Gadag-Bettigeri	6,908 5 7	1,847 13 0	260 8 0	10,101 11 4	19,113 5 11
Navalgund	21 2 6	.....	1,050 15 3	461 0 8	1,533 2 0
Yannur ... ..	.....	.....	.....	.....	.....
Nargund ... ..	.....	.....	136 1 0	940 12 1	1,116 18 1
Ránebennur	623 5 0	.....	102 12 1	621 9 4	1,347 10 5
Gudguddápur ... ..	.....	.....	.....	.....	.....
Byádgi	175 6 3	.....	15 5 0	442 8 8	633 3 11
Háveri	284 0 10	.....	81 8 4	643 8 7	1,009 1 9
Total ...	29,788 6 3	3,396 1 6	12,979 8 11	67,238 6 10	1,13,311 7 6
Bijápur	1,848 7 0	118 13 0	33 10 10	716 14 7	2,717 13 5
Bágalkot... ..	1,190 3 3	9 6 0	21 10 0	472 3 5	1,693 6 8
Ilkal	717 8 5	46 13 0	466 0 4	1,057 5 5	2,287 6 2
Guledgud	211 14 10	.....	.....	120 10 10	332 9 8
Total ...	3,967 12 6	175 0 0	521 5 2	2,367 2 3	7,031 3 11
Kárwár	416 5 10	.....	.....	309 2 6	724 8 4
Kumta	185 10 1	.....	9 5 4	83 14 1	273 13 6
Sirsi	324 9 0	10 8 0	30 15 1	77 15 0	443 15 1
Haliyál	660 1 8	174 14 4	106 2 8	247 4 8	1,223 7 4
Honávar	19 8 0	.....	12 2 0	62 11 7	94 6 7
Bhatkal	117 0 5	3 10 0	4 9 6	45 7 3	179 11 2
Gokarn	46 4 4	.....	.....	25 13 10	72 2 2
Ulvi ... ..	.....	.....	.....	.....	.....
Total ...	1,669 7 4	189 0 4	263 2 7	691 4 11	3,012 15 3

Name of Municipality.	PLAGUE.				
	Establishment.	Medicines.	Disinfectants.	Miscellaneous (Observation Camps Hospitals, &c.)	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Vengurla... ..	443 14 2	2 0 0	45 6 3	235 4 2	726 8 7
Rájapur ... ..	.....	.....	.....	10 11 0	10 11 0
Ratnágiri	11 0 11	.....	76 5 0	1,866 13 2	1,464 3 1
Chiphin	85 6 11	.....	.....	26 1 5	111 8 4
Dápoli	19 4 0	.....	.....	.....	19 4 0
Total	559 10 0	2 0 0	121 11 3	1,638 13 9	2,322 3 0
Alibág ... ..	.....	.....	.....	300 9 9	300 9 9
Pen	452 15 6	.....	28 9 6	472 3 4	953 13 4
Roha-Ashtami	64 1 6	.....	14 2 0	108 15 9	187 3 3
Mahád	145 12 0	.....	.....	95 12 9	241 3 9
Panvel	872 15 3	.....	.....	351 12 11	1,224 12 2
Uran	138 0 0	.....	.....	.....	138 0 0
Total	1,673 12 3	.....	42 11 6	1,329 6 6	3,045 14 3
Grand Total for 1898-99.	45,143 5 8	3,951 13 10	17,971 2 4	77,845 7 1	1,44,910 12 11
Do. for 1897-98.	18,664 2 0	616 0 6	3,261 4 4	39,812 10 11	62,348 1 9
Difference (+ or -)	+26,478 3 8	+3,335 13 4	+14,709 14 0	+38,032 12 2	+82,562 11 2

45. The total expenditure (1,44,910-12-11) in connection with plague incurred by the several Municipalities in the Division during the year was more than double that in 1897-98 and amounted to 21·4 per cent. of the municipal income, exclusive of opening balance. The Municipalities of Belgaum, Dhárwár, Hubli and Gadag-Bettigeri, where the epidemic was most severe, had to spend a very large proportion of their income in suppressing the plague. There was also a deal of pressure on the resources of smaller Municipalities such as Gokák, Navalgund, Nargund, Ránebennur, Háveri, Bijápur, Bágalkot, Ilkal, Haliyál, Ratnágiri, Pen and Panvel. Belgaum, Dhárwár, Hubli, Gadag-Bettigeri, Alibág and Panvel obtained grants-in-aid from Government. Hubli and Gadag-Bettigeri have raised loans of Rs. 50,000 and 20,000 respectively from Government, while Belgaum, Nipáni, Dhárwár, Ratnágiri, Ilkal, and Ránebennur have since applied for loans to meet plague expenditure. The heavy expenditure on plague operations has rendered additional taxation necessary in Dhárwár, Hubli, Gadag-Bettigeri, Ránebennur and Ilkal. It will be seen that all the Municipalities have spent varying amounts in connection with plague. The larger Municipalities spent their funds on plague measures without demur, and on the whole all the Local Bodies seem to understand their responsibility with regard to plague, and the measures for its prevention and suppression.

46. The information required by Government Circular No. 2578 of the 2nd July 1889 regarding the differentiation of Municipalities with reference to their efficiency of administration is given below :—

Belgaum.

The Municipality of Belgaum had another trying and anxious year to pass through on account of a second epidemic of plague severer and more prolonged than the first. Municipal administration had to be subordinated to plague administration, which absorbed nearly one-fifth of the entire municipal revenue, affecting it directly by increasing the expenditure on account of plague and indirectly by diminishing the house-tax, octroi and conservancy receipts. The Collector and President states, however, that but for the Vice-President Ráo Bahádur Lallubhai's keen interest and wise economy in the management of municipal affairs, the Municipality would never have weathered the storm so successfully as it has done. He further observes that the repayment of the plague charges borne by Government in the first instance, but debitable to the Municipality, will probably prevent the latter for some years from undertaking any large improvement. He commends highly the name of Ráo Sáheb G. G. Uchgaonkar for his loyal and unremitting co-operation at great personal risk

and sacrifice in the plague suppression measures. Government have already conferred on him the well-merited title of Ráo Sáheb for his good services in this cause last year. Nipáni continues to do good work, the majority of the members taking much interest in their duties. Athni maintains its prestige for efficient administration, and to the energy of its Vice-President Ráo Sáheb D. L. Gadgil and also of Mr. N. B. Shetti the success of the plague preventive measures is said to be largely due. Plague told heavily on the resources of the Municipality of Gokák, which is on the verge of bankruptcy, and the Collector states that this cannot be improved unless it pays particular attention to the collection of direct taxes. The Collector recommends the name of Nirvanappa Balapa Ghodgeri, to whose tact and influence is attributed the successful evacuation of the town. As regards Saundatti-Yellamma, which is split up by factions, the Collector states that there seems to be a considerable want of efficiency on the part of the Municipality, and that some of the members showed a want of public spirit when plague measures had to be undertaken. The small Municipality of Yamkanmardi continues to maintain its popularity, and is doing what good work it can with its very limited income.

Dhárwár.

The heavy expenditure incurred on plague measures, coupled with the large outstandings on account of house-tax and wheel-tax, considerably embarrassed the finances of the Municipality of Dhárwár. Its administration during the year cannot be regarded as satisfactory. The absence of a large number of Commissioners from the general meetings, the postponement of more than one-half of its Managing Committee meetings for want of a quorum, and the large number of undisposed of applications for refunds, as also of prosecutions under the Municipal Act indicate a want of aptitude and energy on the part of the Municipal Body. Mr. McNeill, however, remarks that it has shown great patience under very great trials, and commends the names of Messrs. R. S. Málápur and R. B. Karandikar for their excellent work in connection with plague. The administration of the Húbli Municipality during the year, as Mr. Westropp, the President, observes, was one continued struggle with financial difficulties due to the large outlay incurred on plague, the situation being made worse by abnormal outstandings of direct taxes due to the exodus of the townspeople from fear of plague; and the Collector observes that "with a recrudescence of plague (then) imminent, the prospects are not altogether bright." He states that a number of Commissioners rendered valuable services in dealing with the epidemic, and brings to prominent notice the good work done by the Vice-President, Dr. Cardoz, to whom another year's intelligent and efficient administration of the Municipality is said to be largely due. Gadag-Bettigeri also had its share of the financial strain on account of heavy plague expenditure, but the Collector thinks that as now 96 per cent. of the people are inoculated, plague charges will not be heavy in the immediate future, and that the levy of the wheel-tax and of the one-anna toll newly brought into force will considerably improve its financial condition. The President recommends the names of Mr. Manvi, the Vice-President, and Messrs. Gurappa Alur, Rajiwappa Dumbal and Holiappa Bulla for the zeal they displayed in municipal affairs. The administration of the Navalgund Municipality is reported to be fair. The chief want of Nargund, says the Collector, is a capable Vice-President who will carefully enquire into and remove the chief administrative defects. The sanitation of the town is said to be fair. Though three of the four quarterly meetings had to be adjourned for want of a quorum, the recovery of the year's taxes in full and the effective plague preventive measures indicate that Ránebeanur administered its municipal affairs thoroughly well. The Collector congratulates the Byádgi Municipality on its immunity from plague throughout the year, and on the economic management of its plague measures. Háveri, which could just provide for its primary wants, is said to be on the verge of bankruptcy owing to the heavy expenditure it had to incur on plague measures, which, however, successfully kept out the epidemic. The Collector regards the management of Háveri careful and prudent, and remarks that the Hospital Assistant did good work. Yámnur and Gudguddápur had practically no administration since the fairs were prohibited owing to plague.

Bijápur.

Mr. Bagnell, the Collector and President, observes that the members take a real interest in the affairs of the Municipality of Bijápur, and the Vice-President, Ráo Sáheb Raghvendra Krishna, exercises a most diligent and intelligent supervision. He adds that the Municipality rendered commendable assistance in plague operations. The one great defect of this Municipality is its bad conservancy, and the Collector thinks that it will be a hard matter to remedy it owing to the inveterate habits and prejudices of the people. As regards Bágalkot, the insanitary condition of the town and the large outstandings of house-tax do not speak well for the municipal administration. The plague preventive measures, however, are said to have been excellent. Now that a special Magistrate has been appointed by Government Resolution No. 6524 of 19th September 1899, Judicial Department, to dispose of municipal cases, it is hoped that the Municipality will not allow its taxes to remain uncollected. Of Ilkal Mr. Bagnell observes that it has been steadily going down-hill, that the expenditure for some years past has exceeded the income, and that, therefore, the former should be reduced, or the latter increased by further taxation. The Collector states that steps are being taken in that direction. Referring to the subject of plague, Mr. Bagnell states that plague was almost culpably neglected and concealed by the machinations of the Chairman until the whole town of Ilkal was poisoned from end to end. Due notice is being taken by the Collector of the conduct of the Chairman. Guledgud is too poor to look to the improvement of its water-supply and conservancy—the two chief wants of the town. The Collector states that the Vice-President and the Hospital Assistant deserve credit for the special interest taken by them in municipal affairs. Mr. Bagnell thinks that a resident Magistrate will do much good in this notoriously factious town.

Kánara.

Kárwár, with its small income, manages to provide for its primary wants by a careful and economic management of its funds. Kumta is said to be in a thriving condition, and manages its affairs quietly and efficiently under its energetic Vice-President, Mr. G. V. Bhagvat. Having regard to the fact that there are many other equally important wants to be looked after, this Municipality seems to spend more than it can really afford to do in the cause of education, more than one-half of the total educational charges being borne by it. The President of the Sirsi Municipality, Mr. Pundlikráo N. Pandit, says the Collector, deserves credit for his exertions in the recovery of arrears of revenue due for past years and for the attention paid to sanitation and to the general condition of the town. Of Haliyál Mr. Boyd speaks very disparagingly, and says that municipal arrangements there are not at all satisfactory and that absolutely no public spirit is shown by the Commissioners, who could not even work the plague surveillance system properly. Honávar works smoothly under its President, Ráo Sáheb Narayanráo Udiawar, who, the Collector remarks, gives praiseworthy attention to every detail of administration. The Municipality of Bhatkal is a poor one, and though it keeps up its schools and roads in a moderately good manner and collects its taxes promptly, it neglects the sanitation of the town. The non-official members seem to take little interest in its affairs. The administration of the temporary Municipalities of Gokarn and Ulvi needs no special remarks. At the former place the fair passed off quietly, and at the latter it was prohibited on account of the prevalence of plague in the surrounding districts.

Ratnágiri.

The great drawback of Vengurla is its factious spirit, and Mr. Bomanji rightly observes that if the Commissioners would only leave their private quarrels outside the municipal office when they enter it, the result would be a decisive gain all round. He, however, adds that the affairs are fairly looked after, the town is kept clean, and that the Municipal Commissioners show a certain amount of public spirit. Apathy and want of supervision are said to be the characteristics of the Rájápur Municipality, which is not particular about improving its administration, and is content to remain as the dirtiest Municipality in the district. It does not light its streets, does not improve its conservancy by employing bhangis, and is indifferent to sanitation. The outlook at Ratnágiri,

the Collector says, is not a cheerful one on account of the heavy expenditure it had to incur on plague. Its administration also leaves much to be desired. That the Municipal Commissioners should have turned their backs and run away from the town when plague prevailed there, is to be regretted. Mr. Bomanji, however, mentions two exceptions of Messrs. S. Phadke and V. Namjoshi, whom he commends highly for the valuable assistance given by them in the plague suppression measures. Chiplún administered its affairs satisfactorily, realizing all its dues with promptness; and the Collector congratulates the President, Ráo Sáheb R. B. Patki, for the year's quiet administration. Dápoli is a very poor Municipality and can hardly manage to look to its primary wants of street lighting, road repairs &c. The Collector thinks that considering that the town has a very small population of 2,693 souls, that it has few hopes of rising in importance in the near future, and that it has a very limited income, a Municipality is a superfluity for Dápoli; the extension to it of Part III of the Village Sanitation Act would be desirable.

Kolába.

On account of its continued inefficient administration, the Alibág Municipality was suspended for a year by Government in their Resolution No. 2260 of 30th May 1899. Its financial condition is engaging the Collector's attention. The President states that Pen keeps its roads in good condition and the town clean. The water-supply is reported to be sufficient and the financial condition fair. The non-official members, however, discredited themselves by running away when plague broke out in the town. Mr. Arthur hopes they will not exhibit such cowardice again. Roha-Ashtami, the Collector remarks, has no debt, and judging from the figures of income and expenditure, its financial position is fairly sound. The municipal affairs of Mahád, observes the Collector, are well managed and its financial condition is sound. The town is always in danger from floods, and the Executive Engineer, after personal inspection, can only suggest the selection of a new site above high flood level as the only remedy against the danger. The President, Mr. Ghosal, I. C. S., observes that the financial condition of Panvel is very precarious on account of the heavy expenditure on plague, and the non-official Commissioners, with a few exceptions, take little interest in the administration of its affairs. They rendered little help when plague broke out in the town. As regards Uran, both the Collector and the President agree in thinking that the Municipality managed its affairs well. The town remained free from plague during the year.

General Remarks.

47. Having taken charge of this Division only a short time ago, I am not in a position to offer any remarks based upon personal experience and personal observation. I have, however, had the advantage of the Honourable Mr. Achyut Bhaskar Desai's experience. The principal event of the year was supersession of the Alibág Municipality during the year, for a period of one year, on account of its continued inefficient administration. The affairs of the Municipality are being managed by the Collector. In the Ratnágiri District Rájápur shows no improvement, and Haliyal in Kánara also appears this time on the black list. In Saundatti-Yellamma and Panvel the non-official members seem to have rendered little help when plague broke out in these towns; at Ratnágiri and Pen some of the Municipal Commissioners ran away during the plague scare, while at Ilkal the Chairman of the Managing Committee was himself concerned in concealing the existence of plague for days together. With these exceptions, all the other Municipalities did their duties satisfactorily. They had to struggle hard with the epidemic, and they heartily co-operated with Government by placing their resources freely at the disposal of Government authorities. I am of opinion that on the whole, considering the difficulties of the period under review, the work of the year may be regarded as satisfactory.

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

R. M. KENNEDY,
Acting Commissioner, S. D.

No. 2909 of 1899.

GENERAL DEPARTMENT.

13th November 1899.

MEMORANDUM.

The Commissioner in Sind has the honour to submit the Annual Administration Report on the working of the Municipal Boards in the Province of Sind for the year ending 31st March 1899, together with statistical tables Nos. I to IV, compiled in his office in the forms prescribed by the Government of India. A printed compilation containing the reports submitted by the several Municipalities in Sind, together with the remarks of the respective Collectors, Deputy Commissioners and the Commissioner on the report, will be submitted later.

In accordance with the orders contained in Government Circular No. 3290, dated the 29th July 1899, regarding the curtailment of reports, the tabular Statements which are merely extracts from Statements Nos. I, II, III or IV appended to this report have been omitted.

I and II.—Date of Establishment and Population.

2. This information will be found in Statement I.
3. The population of Karáchi, Hyderabad and Jacobabad includes, as usual, the population in Cantonment limits.
4. The total number of Municipalities was the same as in the preceding year, *viz.*, 25, and the total population consequently also remained the same, *viz.*, 350,218.

III.—Boundaries.

5. The boundaries of the Karáchi Municipality underwent a change during the year and the revised limits were published at page 24 of the *Sind Official Gazette*, Part I.-A., dated the 22nd December 1898. There was no change in the boundaries of the other Municipalities.

IV.—Meetings.

6. The following table exhibits the number of meetings of the 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.		Meetings of the Managing Committee.	AVERAGE ATTENDANCE AT MEETINGS.			Number of persons not attending two-thirds of Meetings.	Remarks.
					Quarterly.	Special.		Quarterly gen-eral.	Special.	Managing mittee.		
Karáchi.	1	Karáchi ...	34	10	4	31	53	24.25	19.87	7.75	22	
	2	Ketri ...	13	6	4	8	26	7.75	7.87	4.34	3	
	3	Mánjhand... ..	10	4	4	3	25	6.75	6.66	3.36	...	
	4	Sehwan ...	12	6	4	3	34	7.25	8.66	4.18	3	
	5	Bulak ...	10	5	4	2	24	6.7	6.5	4.2	4	
	6	Tatta ...	12	7	4	(a) 8	36	8.2	7.5	4.43	5	(a) Exclusive of
	7	Keti Bandar ...	10	6	4	6	24	5.75	5.83	3.5	6	2 adjourned.
Hyderabad.	1	Hyderabad ...	25	9	4	(b) 6	33	16.3	14	7.1	14	(b) Exclusive of
	2	Tando Md. Khán... ..	10	6	4	1	49	6	8	3	5	4 adjourned.
	3	Hala ...	10	6	4	11	21	6	5.55	3.48	1	
	4	Mitiari ...	(c) 8	5	4	9	24	5.50	5.77	3.66	2	(c) One vacancy.
	5	Tando Alahyár ...	10	6	4	9	21	6	6.44	3.52	2	
	6	Tando Adam ...	9	4	4	25	35	6.50	5.69	4.29	2	
	7	Nasarpur ...	8	5	3	16	23	5.66	4.56	3.48	3	

District.	No.	Name of Municipality.	Number of Commissioners.	Number of Members of the Managing Committee.	GENERAL MEETINGS.		Meetings of the Managing Committee.	AVERAGE ATTENDANCE AT MEETINGS.			Number of persons not attending two-thirds of Meetings.	Remarks.
					Quarterly.	Special.		Quarterly General.	Special.	Managing Committee.		
Shikarpur.	1	Shikarpur ...	30	6	5	26	35	19.60	17.65	4.53	12	(d) Exclusive of 6 adjourned. (e) Exclusive of 19 adjourned. (f) Exclusive of 21 adjourned. (g) Exclusive of 3 adjourned.
	2	Sukkur ...	30	6	(d) 3	(e) 19	(f) 61	21.33	18.89	5.28	22	
	3	Garhi Yasin ...	12	6	4	6	24	8.50	8.33	3.95	3	
	4	Rohri ...	12	6	4	(g) 1	29	8.25	9.0	4.29	8	
	5	Ghotki ...	12	5	4	3	26	9	9	3.34	12	
	6	Larkhana ...	12	6	4	1	26	10	11	4.73	2	
	7	Kambhar ...	12	6	4	5	24	7.25	6.8	4.12	7	
	8	Rato-dero ...	12	6	4	3	24	6.5	6.6	4.6	7	
Thar and Parkar.	1	Umarkot ...	12	6	4	2	50	6.75	5.0	4.48	6	
	2	Mithi ...	12	7	4	3	24	7.25	7.66	4.66	6	
Upper Sind Frontier.	1	Jacobabad...	14	6	4	1	30	10.75	9.0	4.66	3	

7. The Municipalities of Sukkur and Nasarpur were the only ones that failed to hold four quarterly general meetings. The Sukkur Municipality held 6 adjourned meetings in addition to 3 quarterly general meetings and transacted business at all of them, the reasons assigned for the adjournments being that there was too much business for one meeting. No reason has been assigned by the President of the Nasarpur Municipality for the failure to hold the required number of meetings.

All the Municipalities held special meetings, the large number of these meetings in the case of Tando Adam, Shikarpur and Sukkur, and the single meeting in the case of Tando Muhammad Khan, Rohri, Larkhana and Jacobabad being especially noticeable. The number of meetings is still very large for Tando Adam and Shikarpur, but it is an improvement on the previous year's record.

8. The Managing Committees of Hala and Tando Alahyar held 21, and of Nasarpur 23, meetings instead of 24 as required by the rules. The figures indicate an improvement on last year's record except perhaps in the case of Hala. The Collector of Hyderabad fully appreciates the needs of these small Municipalities and will give them the stimulus needed.

9. The average attendance at the general meetings was on the whole satisfactory. There was a slight falling off in the case of Kotri, Manjhand, Tando Muhammad Khan, Tando Alahyar, Rohri, Umarkot, Mithi and Jacobabad; on the other hand the attendance in the case of Karachi, Bubak, Keti Bandar, Hyderabad, Hala, Matiari, Tando Adam, Nasarpur, Shikarpur, Sukkur, Garhi Yasin, Ghotki, Kamba and Ratodero was in some degree better than in the preceding year.

10. The total number of members who failed to attend $\frac{2}{3}$ rd of the meetings was 150 against 144 in 1897-98. There was a marked improvement in the attendance of the members in the Municipalities in the Hyderabad District. Manjhand was again the only Municipality in which there were no defaulters. In Sukkur, Rohri and Rato-dero the percentage of failures was the same as last year, viz., 73, 66 and 58 per cent., respectively, while in Karachi it fell from 81 per cent. in 1897-98 to 64 per cent. in the year under report. When reviewing the reports of the Municipalities separately the Commissioner will again take the opportunity of remarking on the shortcoming of the defaulters.

11. The statement showing the constitution of the municipal bodies in Sind is given in Statement No. I appended to this report. The total number of Municipal Commissioners was the same as in the preceding year, viz., 351, out of whom 272 are nominated and 79 elective members.

12. The elective system obtains in six Municipalities, *viz.*, Karáchi, Kotri, Hyderabad, Shikárpur, Sukkur and Jacobabad. The triennial terms of office of all the Municipalities in Sind, with the exception of Karáchi, Hyderabad, Sukkur and Shikárpur expired at the close of the year and new Boards were appointed from the 1st April 1899. The result of the elections at Kotri, and Jacobabad will therefore be given in the report for 1899-1900. The triennial terms of the Larkhána, Kambar and Ratodero Boards expired on the 31st December 1898 and of the Úmarkot and Mithi Boards on the 30th September 1898, but in all these cases the terms were extended to the 31st March to admit of the new boards taking office from the 1st April.

V.—Imposts.

13. The following changes were made in the schedule of taxation in the following Municipalities :—

Karáchi—The octroi duty of 2 annas per maund on wheat and flour and of 1 anna per maund on bran was abolished, and in their place a terminal charge of $\frac{1}{2}$ pie per maund was sanctioned to be levied from the 1st October 1898. At the same time a terminal charge of 3 pies per maund was sanctioned on cotton.

The following articles of merchandise were included in the schedule of octroi duties and the terminal charge shown against each item was sanctioned with effect from the 1st November 1898 :—

Wool	...	...	...	6 pies per maund.
Hides	...	...	...	1 anna do.
Skins	...	...	...	1 do. do.

The following changes were made in the imposition of direct taxation :—

From 1st October 1898.

- (a) Increase of wheel tax by 50 per cent.
- (b) Imposition of cycle tax of Rs. 6 per annum.
- Special Plague taxes for 3 years from the 1st January 1899.*
- (c) 3 per cent. plague house-tax on all houses, buildings and lands except those of which the aggregate assessed annual value does not exceed Rs. 100 and which form the sole rateable property of the owner.
- (d) 1 per cent. plague water-tax on all houses, buildings and lands which have no water connection except those of which the aggregate assessed annual value does not exceed Rs. 50.
- (e) Extra plague water-supply charges on houses, buildings, and land having connections with the Municipal water-mains, except houses, buildings and lands, the assessed annual value of which does not exceed Rs. 100 and which are the sole rateable property of the owner and have only a half-inch domestic connection.

(1) Domestic purpose :—

$\frac{1}{2}$ inch connection	Rs. 1 per mensem.
$\frac{3}{4}$ do.	Rs. 2 do.
1 do.	Rs. 4 do.

Trade or domestic garden purpose :—

$\frac{1}{2}$ inch connection	Rs. 2 per mensem.
$\frac{3}{4}$ do.	4 do.
1 do.	8 do.

(2) An extra plague water-supply charge at the rate of $1\frac{1}{2}$ annas per 1,000 gallons on water supplied through meter for agricultural purposes, and of 3 annas per 1,000 gallons for water supplied for all other trade purposes.

(3) An extra charge of 3 annas per 1,000 gallons on water supplied to the Railway, the Port Trust and the Military authorities.

The following increases were made in the miscellaneous fees and rents levied by the Municipality:—

(a) The minimum rent for a staff in the Empress, Boulton and Lyari Markets was fixed at Rs. 3 per mensem, and for sittings in the Empress and Boulton Markets was increased from 1 to 2 annas per diem and from Rs. 1-4-0 to Rs. 3 per mensem.

(b) The following fees were sanctioned for animals brought for sale within market precincts:—

On each horned cattle 1 anna per day.
On each sheep or goat 3 pies do.

(c) The following fees were sanctioned for allowing camels or donkeys, whether loaded or not, to sit or stand on the open ground in front of the Lyari Market:—

For each camel 3 pies per day.
For each donkey 1 pie do.

(d) The fees for the use of the Frere Hall were increased from Rs. 15 to Rs. 25 for first night; Rs. 10 to Rs. 15 for second night; Rs. 5 to Rs. 10 for third and succeeding nights.

(e) Entrance fees on carriages, horses and camels entering the municipal garden:—

				Rs.	a.	p.
Annual	ticket	...	...	12	0	0
Half-yearly	do.	...	...	7	8	0
Monthly	do.	...	...	1	8	0
Single entrance	do.	...	...	0	2	0

With reference to paragraph 2 of Government Resolution No. 2305, dated the 6th June 1899, directing the addition of a chapter to this report in which information should be furnished on the action taken during the year to confine octroi taxation to articles which are consumed locally in sufficient quantities to yield an appreciable income from a light duty and to prevent the tax from degenerating into a transit duty, the Commissioner begs to state that a thorough examination is being made into the octroi schedules of the Municipalities in Sind, but it has not been completed yet. The Commissioner does not anticipate that the examination will be prejudicial to the Municipalities, as, except perhaps in the case of a few items in the schedules of the five principal Municipalities, there are no objectionable octroi taxes in Sind. But the subject will be fully dealt with in the next report.

Shikarpur.—An octroi duty of 1 anna 3 pies per maund was levied on wheat from the 1st May 1898.

Sukkur.—An octroi duty of 1 anna 6 pies per maund on fresh fruit except melons, and of 6 pies per maund on sugarcane was levied from the 1st September 1898.

The Bandar fees were raised from 2 to 3 pies per maund, and water-tax levied at the trade-rate for water used for the construction of new buildings from the same date.

Larkhna.—Flour and warm cloth were included in the octroi schedule.

14. The following statement contrasts the income of the several Municipalities for the year 1898-99 with that of the preceding year:—

Income.

Details.	1898-99.			1897-98.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1. Municipal Rates and Taxes—												
Octroi	13,89,009	11	9	11,45,634	12	6	2,42,374	15	3	.....	.....	.....
Tax on houses and lands	69,615	1	4	80,151	14	9	.....	.....	.....	10,536	13	5
Tax on animals and vehicles	40,253	4	4	31,669	11	8	8,583	8	8	.....	.....	.....
Tax on profession and trade	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tolls on roads and ferries	4,821	15	6	3,943	14	0	878	1	6	.....	.....	.....
Water-rate	1,42,955	8	9	1,29,381	9	5	13,573	15	4	.....	.....	.....
Lighting-rate	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conservancy (including scavenging and latrine rates)	58,772	3	2	72,394	1	9	16,358	1	5	.....	.....	.....
Other taxes	621	8	0	477	8	0	144	0	0	.....	.....	.....

Details.	1898-99.			1897-98.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
2. Realizations under Special Acts—												
From pounds	9,098	1	8	8,433	3	6	664	14	2	.....	
„ hackney carriages ... ..	.....			44	12	3	.....			44	12	3
„ licenses for the sale of spirits and drugs	105	0	0	137	8	0	.....			32	8	0
„ Other sources (i. e., vaccination fees)	574	8	0	322	10	0	251	14	0	.....	
3. Revenue derived from Municipal property and powers apart from taxation—												
Rents of houses, lands, serais, dāk bungalows, &c.	42,932	15	6	41,279	5	9	1,653	9	9	.....	
Sale-proceeds of lands and produce of lands	47,596	11	0	44,575	2	7	3,021	8	5	.....	
Conservancy receipts (other than taxes and rates)	4,201	12	6	7,208	3	3	.....			3,006	6	9
Fees and revenue from Educational institutions	14,201	6	3	11,075	13	1	3,125	9	2	.....	
Do. from Medical institutions	486	11	11	650	14	7	.....			164	2	8
Do. from markets and slaughter-houses.	79,792	10	4	73,008	0	8	6,694	9	8	.....	
Do. from tramways	3,407	15	4	3,413	15	4	.....			6	0	0
Other fees	36,516	4	2	18,857	1	3	17,659	2	11	.....	
Fines under Municipal and other Acts.	4,620	10	8	8,901	14	6	.....			4,281	3	9
Interest on investments	4,978	11	0	5,357	3	5	.....			278	8	5
Premium on loans ... ..	.....			0	14	9	.....			0	14	9
4. Grants and Contributions for general purposes—												
From Government	38,907	1	3	37,390	1	11	1,516	15	4	.....	
Do. Local Funds	28,135	13	9	40,398	3	4	.....			12,262	6	7
Do. other sources	6,250	0	0	1,322	0	0	4,928	0	0	.....	
5. Miscellaneous—												
Recoveries on account of services rendered to private individuals	27,611	8	1	12,614	7	1	14,996	12	0	.....	
Other items	22,773	15	9	13,841	0	7	8,932	9	2	.....	
6. Extraordinary and Debt—												
Sale-proceeds of Government Securities and withdrawals from Savings Banks.	17,930	0	0	22,747	8	7	.....			4,817	8	7
Loans. { Government	3,00,000	0	0	2,85,000	0	0	15,000	0	0	.....	
{ Raised in the market from private individuals	1,50,500	0	0	28,000	0	0	1,22,500	0	0	.....	
Realizations of Sinking Funds for repayment of loans ... ..	.....			1,00,033	6	11	.....			1,00,033	6	11
Advances. { Permanent	245	0	0	502	5	2	.....			257	5	2
{ Other	56,731	10	9	89,366	14	3	.....			32,635	3	6
Deposits... ..	77,598	15	3	46,937	14	0	30,571	1	3	.....	
Grand Total ..	27,10,051	6	0	23,64,974	6	9	5,13,434	4	0	1,69,357	4	9
Increase ... ..	.....			.....			3,45,076	15	3	.....	

15. The total gross income of the Municipalities in Sind amounted to Rs. 27,10,051-6-0 as against Rs. 23,64,974-6-9 in the preceding year, showing an increase of Rs. 3,45,076-15-3. Deducting the income under Extraordinary and Debt for the two years, *viz.*, Rs. 6,02,915-10-0 in 1898-99 and Rs. 5,72,588-0-11 in 1897-98, the receipts compare as follow :—

	Rs.		
1897-98	17,92,386
1898-99	21,07,135
Increase in 1898-99	<u>3,14,749</u>

The increase is made up of Rs. 2,71,381 under Rates and Taxes, Rs. 24,417 under Revenue from municipal property and powers apart from taxation, and Rs. 23,929-5-2 under Miscellaneous.

The principal detailed heads under which increases occur are (1) Octroi, (2) Tax on animals and vehicles, (3) Water-rate, (4) Conservancy (including scavenging and latrine rates), (5) Rents of houses, lands, serais and dāk bungalows, (6) Sale proceeds of lands and produce of lands, (7) Fees from Educational institutions, (8) Revenue from markets and slaughter-houses, (9) Other fees. (10) Recoveries on account of services rendered to private individuals, and (11) Other items.

16. The following are the chief causes that have been assigned for the increases under the above heads.

17. *Octroi.*—The gross octroi receipts, the refunds paid away, and the net realizations of the several Municipalities are given in Statement III appended to this report. It will be seen that while the increase in octroi receipts was Rs. 2,42,374-15-3, the increase in refunds amounted to Rs. 1,76,151-11-3. Deducting the octroi refunds from the gross octroi receipts, the realizations for the two years were as follow:—

				Net Octroi Receipts.		
				Rs.	a.	p.
1897-98	...	...	...	5,78,339	6	1
1898-99	...	...	...	6,35,622	10	1
Increase in 1898-99	...	...	...	57,223	4	0

Increase in the gross octroi receipts occurs chiefly in Karáchi (Rs. 1,50,804), Hyderabad (Rs. 28,654), Shikárpur (Rs. 9,675) and Jacobabad (Rs. 13,283).

In Karáchi and Shikárpur the improvement in octroi revenue is due to enhanced taxation. The principal items which contributed to the increase in Karáchi, were—

				Rs.
(a) Grain, including wheat, bran and flour	...	...	...	1,32,000
(b) Ghi	...	...	...	12,671
(c) Cotton, wool, hides and skins	...	...	...	13,358
				<u>1,58,119</u>

In the case of Hyderabad, the increase is more apparent than real: in the preceding year the revenue from octroi fell considerably below the normal, whereas during the year under report, owing to the freedom which the town enjoyed from plague, the receipts regained their normal proportion.

The imports of dutiable articles into Jacobabad, especially from Baluchistan, increased considerably in 1898-99; but the nature of the trade appears to have been largely transit, as out of the gross octroi receipts of Rs. 56,134, nearly half (Rs. 27,690) was refunded.

Among the minor Municipalities, Kotri shows an increase of Rs. 1,317, Tando Adam Rs. 1,463, and Garhi Yásin Rs. 2,744. On the other hand there was a falling off in the octroi receipts in Sukkur of Rs. 5,682, which was due to the system of bonding ghi and oil introduced from the 1st September 1898.

18. *Tax on animals and vehicles*—Increase Rs. 8,588.—Of this, the Karáchi Municipality was responsible for Rs. 6,717, due to the enhancement of the wheel-tax by 50 per cent. and the imposition of a tax on cycles from the 1st October 1898. Small increases occur in the other Municipalities where the absence of plague and the consequent revival of local industries caused an increase in wheel traffic.

19. *Water-rate*—Increase Rs. 13,573.—The increase is due almost entirely to Karáchi, where there was a rise of Rs. 15,717, of which the special plague water-rate, levied by this Municipality from the 1st January 1899, contributed Rs. 7,501.

20. *Conservancy (including scavenging and latrine rates)*—Increase Rs. 16,358.—An increase of Rs. 14,401 occurs in Karáchi. The sanitation tax levied by this body since the 1st of January 1898, instead of Hálálkore cess, yielded a revenue of Rs. 24,860 in 1898-99. Small increases occur also in Hyderabad, Shikárpur and Lárkhána.

21. The increases under Nos. 5, 6 and 7 are small, and are due to ordinary fluctuations in income.

22. *Revenue from Markets and Slaughter-houses*—Increase Rs. 6,694.—The enhanced income under this head is due to a great extent to better receipts in Karáchi, Hyderabad, and Sukkur, and, in a lesser degree, in Kotri and Shikárpur. The improvement in Karáchi is accounted for by the increased rates charged by the Municipality for sittings and stalls in the municipal markets during the year; and in the other places named it is due to increase in trade, keener competition for market stalls, recovery of arrears, and the repopulation of the towns by the return of the inhabitants who had left owing to plague.

23. *Other fees—Increase Rs. 17,659.*—The Bandar fees at Sukkur, which were raised from 2 to 3 pies per maund, yielded an increased income of Rs. 16,943.

24. *Recoveries on account of services rendered to private individuals—Increase Rs. 14,996.*—This increase is really on account of recoveries of plague expenditure in Karáchi, such as cost of lime-washing houses, rent of huts, &c., on account of which Rs. 20,627 were collected by the Municipality.

25. *Other Items—Increase Rs. 8,932.*—The Karáchi Municipality recovered a sum of Rs. 12,394 during the year for stores, &c., supplied to the Malir Detention Camps in previous years, and hence the increase which is mainly confined to this Municipality.

26. On the other hand, there was a falling off in the revenue from—

1. Tax on houses and lands.
2. Conservancy receipts (other than rates and taxes).
3. Fines under Municipal and other Acts.
4. Contributions for general purposes from Local Funds.

27. *Tax on houses and lands—Decrease Rs. 10,536.*—The decrease is nominal rather than real. During 1897-98, the Karáchi Municipality collected Rs. 21,695 on account of arrears for 1895 to 1896 in respect of Port Trust properties. Further, the Sukkur Municipality show a decrease of Rs. 3,177; but it is explained that this is due to the fact that no collections were made for the year 1898-99, the amount collected being the arrears of previous years. It is also stated that the assessment not having been completed till after the close of the year, the collection of the demand, which amounts to Rs. 10,429, had to be deferred and will be made during 1899-1900.

28. *Conservancy receipts other than rates and taxes—Decrease Rs. 3,006.*—As this is an item of fluctuating revenue, the decrease does not call for any remarks.

29. *Fines under Municipal and other Acts—Decrease Rs. 4,281.*—The sub-joined statement shows the number of prosecutions instituted and convictions secured under the Municipal and other Acts :—

Name of Municipality.	Number of cases reported.	Number convicted.	Cases under Section 84 of District Municipal Act.		Remarks.
			Reported.	Convicted.	
Karáchi	29,652	18,018	29,539	17,974	
Kotri	34	31	3	3	
Mánjhand	1	2	Nil.	Nil.	
Schwán	4	4	Do.	Do.	
Bubak	2	1	Do.	Do.	
Tatta	55	49	Do.	Do.	
Keti-Bandar	11	11	Do.	Do.	
Hyderabad	6,510	2,745	6,417	2,685	
Tando Mahamrad Khán	46	43	Nil.	Nil.	
Hála	5	5	Do.	Do.	
Matiári	29	29	Do.	Do.	
Tando Allahyár	30	30	Do.	Do.	
Tando Adam	20	20	Do.	Do.	
Nasarpur	24	24	Do.	Do.	
Shikárpur	652	*669	135	135	* Including 29 cases pending from the previous year.
Sukkur	306	303	20	20	
Garhi Yásin	25	21	13	10	
Rohri	211	211	173	173	
Ghotki	24	23	2	1	
Lárhána	169	165	Nil.	Nil.	
Kambar	18	16	Do.	Do.	
Rato-dero	14	14	Do.	Do.	
Umarkot	5	5	Do.	Do.	
Mithi	6	6	Do.	Do.	
Jacobabad	150	117	9	9	
Total	38,022	22,565	36,344	21,010	

The majority of the cases it will be noticed were prosecutions under Section 84 of the Municipal Act. The decrease in the amount realised from Fines is due to fluctuation in the amounts recovered which in the majority of cases appear to have been small. Although the number of cases reported in Karáchi under Section 84 of the Municipal Act was greater than in the preceding year, it is noticed that the number of convictions secured was less.

30. *Contributions for general purposes from Local Funds—Decrease Rs. 12,262.*—In 1897-98, both the Hyderabad and Sukkur Municipalities received grants of Rs. 10,000 each from Local Funds towards their plague expenditure, whereas during the year under report no extraordinary contributions were received from the same source. This deficit is partially compensated for by the increase of Rs. 1,516 under the head "Contributions from Government" and of Rs. 4,928 from "Other sources."

31. *Extraordinary and Debt.*—The total amount received under this head was Rs. 6,02,915-10-0 as against Rs. 5,92,588-0-11 in the preceding year, or an increase of Rs. 30,327-9-1. The Karáchi Municipality received a loan of Rs. 3,00,000 from Government (*vide* Appendix) as an advance towards plague expenditure and were also permitted to overdraw Rs. 1,00,000 from the Bank of Bombay to enable them to pay off arrears due on account of Octroi refunds. The overdraft was repaid at the end of the year. The Hyderabad Municipality raised only Rs. 500 during the year of the 5 per cent. loan of Rs. 1,15,500 sanctioned in Government Resolution No. 5433 of 27th December 1897, for the Water Works plant. Owing to the tightness of the money market, they were obliged to raise a temporary loan of Rs. 50,000 at interest varying from 7½ to 8 per cent. The total amount raised in Hyderabad during the year was thus Rs. 50,500.

32. The following table shows the incidence of taxation and income per head of population in each District as well as for the whole Province:—

Name of District.	1898-99.		1897-98.	
	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.
Karáchi	3 11 6	8 12 3	3 10 10	6 14 5
Hyderabad	2 1 2	3 10 8	1 12 5	3 3 6
Shikárpur	2 0 5	3 8 10	1 13 5	4 12 3
Thar and Párkár	1 8 5	2 9 10	1 8 4	2 7 11
Upper Sind Frontier	2 11 0	4 3 7	2 12 10	3 15 1
For the whole of Sind	2 11 3	5 9 10	2 8 1	5 2 1

There was a slight rise in the incidence of taxation in Karáchi, Hyderabad and Shikárpur and a decrease in the Upper Sind Frontier. The taxation in the Thar and Párkár District remained stationary. In the five leading Municipalities, *viz.*, Karáchi, Hyderabad, Sukkur, Shikárpur and Jacobabad, the incidence of taxation varies from Re. 1-5-6 (octroi net) and Re. 1-8-5 (all taxation) to Rs. 2-4-9 and Rs. 4-0-3, respectively. The net income per head of population in all the five Districts, except in the Shikárpur District, shows an increase over the preceding year's figures.

33. The consumption per head of population of all the articles liable to octroi duty will be seen from Statement IV, appended to this Report. The most striking excesses are the following:—

Grain (10 maunds).

	M.	s.	t.
Bubak	11	20	33
Tando Mahammad Khán	14	2	19
Tando Allahyár	12	37	5
Tando Adam	20	23	67
Garhi Yásiu	17	18	25
Rato-dero	22	26	4

Sugar, refined, (7 seers).

			M.	s.	t.
Tando Muhammad Khán	1	2 53
Matiári	0	15 18
Tando Alahyár	0	18 23
Tando Adam	1	14 15
Lárbhána	0	11 67
Kambar	0	16 30
Ráto-dero	0	37 4
Jacobabad	0	12 74

Sugar, unrefined, (20 seers).

Tando Muhammad Khán	...	...	...	0	21 21
Lárbhána	...	...	...	0	39 40

Ghi (9 seers).

Tatta	...	...	...	0	15 9
Hyderabad	...	...	...	0	10 48
Tando Adam	0	14 57
Sbikárpur	0	12 60
Mithi	0	12 9

Oil of sorts (7½ seers).

Kotri	0	15 8
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Tobacco (6 seers).

Hyderabad	0	9 8
Tando Muhammad Khán	0	10 17
Tando Adam	0	10 58
Kambar	...	...	...	0	8 48
Umarkot	...	...	...	0	9 4

Cloth (Rs. 12).

				Rs.	a.	p.
Hyderabad	...	...	...	17	13	6
Tando Muhammad Khán	...	...	...	60	2	0
Háia	...	...	...	19	8	2
Matiári	...	...	...	15	9	5
Tando Alahyár	...	...	...	56	4	8
Tando Adam	...	...	...	48	8	2
Ghotki	...	...	...	17	9	10
Lárbhána	...	...	...	28	9	2
Kambar	...	...	...	19	6	4
Ráto-dero	...	...	...	18	4	11
Umarkot	...	...	...	28	3	6
Jacobabad	...	...	...	17	14	1

Metals (Rs. 2-8-0).

Tando Muhammad Khán	...	...	...	3	14	2
Tando Adam	...	...	...	5	4	19
Larkhána	...	...	...	4	0	0
Umarkot	...	...	...	4	1	9

34. In view of the remarks made in the concluding portion of paragraph 39 of last year's report, much attention was devoted to the question of the adequacy of the standards of consumption, as fixed in Government Resolution No. 454, dated 24th January 1898, from the point of view of the actual working of the octroi schedules of the different Municipalities; and, judging from the figures quoted above, and the explanations advanced by the Presidents of the offending Municipalities, the Commissioner is disposed to doubt whether a hard-and-fast

standard for all Municipalities is a true criterion whether octroi taxation is being properly directed. For example, in the Municipalities in the Lárkhána Division, *viz.*, Lárkhána, Kambar and Ráto-dero, it is noticed that the consumption of grain per head in Ráto-dero is more than double the standard, whereas in Kambar and Lárkhána it is within the limit; as regards refined sugar and cloth, all the three Municipalities exceed the standard considerably. It is explained that the establishment of a rice-threshing machine in Ráto-dero attracted large quantities of grain into the town, the greater portion of which has still to be exported. The presence of plague in Sind has also interfered with the distribution of commodities from rural centres, thus causing a rise in the incidence of consumption in some places and a falling off in others.

Then in regard to cloth, the Municipalities in the Hyderabad District, *viz.*, Tando Alahyár, Tando Muhammad Khán and Tando Adam, are the chief offenders. Two cloth merchants from Karáchi are reported to have opened branches in Tando Muhammad Khán during the year, a fact which tended to increase the accumulations already in that town, which is one of the centres of the cloth trade in Lower Sind; and no refunds were paid on cloth exported, either because no claims were preferred, or the purchases were below the minimum on which refunds are paid. In Hála also no refunds were paid. It is a noted fact that although the minima refunds paid are in most cases so low as 4 annas, and facilities are provided for the payment of refunds, in a large number of cases where the amount is small, they are not claimed.

The Commissioner thinks therefore that the standards should be given another trial and the result noticed in the next report.

35. The following statement shows the municipal expenditure in the Province during the year 1898-99 as compared with that of the preceding year:—

Details.	Expenditure in 1898-99.			Expenditure in 1897-98.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1.—General Administration and collection charges—												
General Administration, office establishment, inspection, Honorary Magistrate's establishment, &c. ...	74,415	0	3	76,862	11	1	.....	.....	.....	2,447	10	10
Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, &c., &c. ...	69,610	0	2	69,946	14	2	.....	.....	.....	336	14	0
Collection of tolls on roads and ferries ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Survey of land ...	8,090	10	8	8,374	5	1	.....	.....	.....	283	10	10
Refunds ...	7,43,438	10	6	5,67,427	1	10	1,76,011	8	8	.....	.....	.....
Pensions and Gratuities... ..	3,479	6	5	2,855	5	5	624	1	0	.....	.....	.....
2.—Public Safety—												
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	3,629	0	5	3,595	6	5	33	10	0	.....	.....	.....
Police (establishment, purchase of clothing, &c.) ...	82	3	1	79	15	0	2	4	1	.....	.....	.....
Lighting (establishment, purchase of lamps, oils and repairs) ...	45,652	0	6	49,753	8	2	.....	.....	.....	4,101	7	8
Reward for destruction of wild animals ...	12	2	0	10	10	0	1	8	0	.....	.....	.....
3.—Public Health and Convenience—												
Water-supply. { Capital outlay ...	1,11,714	6	4	29,484	15	8	82,229	6	8	.....	.....	.....
{ Establishment, repairs, &c. ...	68,835	15	0	61,753	13	1	7,082	1	11	.....	.....	.....
Drainage. { Capital outlay ...	10,490	7	6	35,073	8	8	.....	.....	.....	24,583	1	2
{ Establishment, repairs, &c. ...	34,392	2	5	27,210	0	5	7,182	2	0	.....	.....	.....
Conservancy (including road cleaning and watering &c.) ...	2,87,001	5	3	5,45,340	9	2	.....	.....	.....	2,58,339	3	11
Hospitals and Dispensaries ...	64,576	9	11	61,671	0	10	2,904	9	1	.....	.....	.....
Vaccination ...	9,766	9	3	8,847	14	7	918	10	8	.....	.....	.....
Markets and Slaughter Houses ...	36,603	7	1	18,830	6	0	17,773	1	1	.....	.....	.....
Pounds ...	741	7	8	424	4	3	317	3	5	.....	.....	.....
Dak bungalows and seráis ...	4,071	12	2	4,257	5	1	.....	.....	.....	186	8	11

Details.	Expenditure in 1898-99.			Expenditure in 1897-98.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
3.—Public Health and Convenience—contd.												
Arboriculture, public gardens and experimental cultivation ...	35,215	7	11	35,676	3	8	.....	.....	.....	460	11	4
Registration of births and deaths ...	2,247	12	0	2,023	0	10	224	11	2	.....	.....	.....
Public Works, { Establishment ...	7,419	2	10	10,479	8	9	.....	.....	.....	3,060	5	11
{ Buildings ...	12,501	7	0	13,232	7	8	.....	.....	.....	781	0	8
{ Roads ...	1,08,681	6	10	77,763	10	3	80,917	13	7	.....	.....	.....
{ Stores... ..	23	0	0	.....	.....	.....	23	0	0	.....	.....	.....
Plague	2,85,916	14	7	.....	.....	.....	2,85,916	14	7	.....	.....	.....
4.—Public Instruction—												
Schools and Colleges	1,21,619	7	0	1,07,146	12	11	14,473	10	1	.....	.....	.....
Contributions	18,699	1	6	24,707	7	9	.....	.....	.....	6,008	6	3
Libraries, Museums, &c. ...	13,242	5	1	15,178	15	7	.....	.....	.....	1,936	10	6
5.—Contributions for general purposes ...												
27,302	3	3	14,498	3	4	12,864	0	11	.....	.....	.....	.....
6.—Miscellaneous—												
Interest on { Interest due on account of previous years ...	2,285	0	0	.....	.....	.....	2,285	0	0	.....	.....	.....
Loans. { Interest due on account of current year ...	66,336	6	1	69,454	5	8	.....	.....	.....	3,117	15	7
Discount ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Actual cost of work done for private individuals	4,041	10	6	6,224	6	6	.....	.....	.....	2,182	12	0
Other Items... ..	60,414	13	8	1,88,903	12	3	.....	.....	.....	1,28,458	14	7
7.—Extraordinary and Debt—												
Investments ... { In securities other than Sinking Funds ...	.....	.....	.....	4,000	0	0	.....	.....	.....	4,000	0	0
{ In Savings Bank... ..	.....	.....	.....	13	5	0	.....	.....	.....	13	5	0
Payment to Sinking Funds ...	43,421	4	8	11,998	4	2	31,423	0	1	.....	.....	.....
Repayments of loans	1,27,232	0	0	1,08,618	0	2	18,613	16	10	.....	.....	.....
Advances ... { Permanent ...	545	0	0	95	0	0	450	0	0	.....	.....	.....
{ Other... ..	21,632	13	11	1,02,313	13	11	.....	.....	.....	60,681	0	0
Deposits	76,587	13	9	40,815	12	11	35,771	16	10	.....	.....	.....
Total	26,12,001	5	4	24,04,881	12	10	7,28,048	3	8	5,21,028	11	2
Increase ... ..	.....	.....	.....	.....	.....	.....	2,07,119	8	6	.....	.....	.....

36. The total expenditure during the year amounted to Rs. 26,12,001-5-6 against 24,04,881,-12-10 in 1897-98, showing an increase of Rs. 2,07,119-8-4. Omitting the expenditure under Extraordinary and Debt, the actual increase was Rs. 2,05,554-13-9, to which the following heads chiefly contributed :—

- (1) Refunds..
- (2) Water-supply.
- (3) Drainage Establishment.
- (4) Hospitals and Dispensaries.
- (5) Markets and Slaughter-houses
- (6) Roads.
- (7) Plague.
- (8) Schools and Colleges.
- (9) Contributions for general purposes.

37. The following statement shows the percentages of head office establishment, and establishment for collection of taxes, to the total net income of the several Municipalities in Sind :—

Name of Municipality.	Total Net Income.	Head Office Establishment.	Octroi and other Establishment.	Percentage of 1898-99.			Percentage of 1897-98.		
				Head Office.	Octroi, &c.	Total.	Head Office.	Octroi, &c.	Total.
				Rs. a. p.	Rs. a. p.	Rs. a. p.			
Karachi ...	11,04,478 4 5	34,778 12 6	35,655 14 7	3.14	3.22	6.36	5.07	4.13	9.2
Kotri ...	24,801 9 8	830 14 3	835 1 0	3.39	3.39	7.33	4.38	4.40	7.78
Maujhand...	2,142 8 4	169 13 5	202 3 9	7.93	9.48	17.89	6.93	7.19	14.12
Schwan ...	12,523 9 1	570 14 0	580 0 0	4.63	4.65	9.18	3.85	5.66	9.51
Bubak ...	4,487 7 6	527 6 10	864 7 5	11.75	7.90	19.65	11.10	8.53	19.68
Tatta ...	25,100 11 2	1,125 2 0	1,135 1 10	4.48	4.52	9.00	3.72	3.52	7.24
Keti Bandar	5,884 7 4	398 10 2	694 11 7	6.79	9.92	16.70	7.69	9.86	17.55
Hyderabad	2,69,647 13 11	8,924 14 1	6,525 14 6	3.31	2.42	5.73	3.02	2.60	5.62
Tando Muhammad									
Khan ...	9,257 5 2	707 5 8	776 6 10	7.69	8.39	16.3	6.57	5.82	12.39
Hala ...	5,246 7 4	405 8 0	295 13 6	7.73	5.64	13.37	5.94	4.74	10.68
Matiari ...	6,120 0 3	758 2 6	506 6 11	12.31	8.21	20.52	11.12	6.84	17.96
Tando Alahyar	10,903 4 2	890 6 3	596 0 0	8.17	5.47	13.64	6.17	4.83	11.00
Tando Adam	11,596 8 1	815 9 3	752 13 0	7.04	6.49	13.53	4.90	3.21	8.11
Nasarpur ...	3,723 4 6	327 9 5	323 0 0	8.81	8.81	17.62	5.27	7.13	12.40
Shikarpur	1,18,315 8 3	6,200 4 11	4,279 7 2	5.24	3.61	8.86	5.14	3.64	8.78
Sukkur ...	1,74,901 0 7	10,529 12 1	7,266 13 4	6.02	4.15	10.17	3.79	2.48	6.27
Garhi Yasin	12,929 12 3	605 2 8	720 1 1	4.68	7.11	11.79	4.69	6.46	11.15
Rohri ...	27,282 7 3	949 13 5	1,129 0 11	3.43	4.13	7.61	3.96	4.00	8.02
Ghotki ...	8,000 7 1	367 15 1	660 5 10	4.60	8.25	12.85	2.60	2.72	5.32
Larkhana...	39,149 15 2	1,717 6 8	1,475 10 2	4.38	3.76	8.14	3.60	3.66	7.26
Kambar ...	11,437 7 3	5,575 5 0	621 12 3	4.87	5.43	10.80	3.37	3.59	6.96
Fatohero...	9,328 10 1	389 9 0	456 5 8	4.12	4.89	9.01	3.84	4.79	8.63
Umarkot ...	13,561 8 10	360 0 0	534 6 9	2.65	3.94	6.59	2.82	11.43	14.25
Mithi ...	3,416 9 8	60 0 0	426 2 6	1.70	12.13	13.83	1.45	6.61	8.07
Jacobabad	52,376 1 2	1,442 9 0	2,720 1 7	2.75	5.20	7.95	2.69	5.09	7.78
Total ...	19,66,631 6 4	79,428 14 0	69,519 1 2	4.03	3.53	7.56	4.43	3.77	8.20

38. The cost of the head office establishments and of the octroi and other tax-collecting establishments in Sind were 4.03 and 3.53 per cent., respectively, of the total net income of all the Municipalities as against 4.43 and 3.77 per cent., respectively, in 1897-98. The most noticeable increases in the percentage of the cost of head office and octroi establishments to the total net revenue occur in Maujhand, Tando Muhammad Khan, Nasarpur and Mithi. The income of these Municipalities is not capable of much expansion, whereas the cost of the establishments maintained is a constant factor; hence the wide fluctuations in the percentages.

39. *Refunds—Increase Rs. 1,76,011.*—The increase occurs in Karachi (Rs. 1,78,867), Hyderabad (Rs. 1,957), Shikarpur (Rs. 5,923) and Jacobabad (Rs. 14,805). In all these cases it is due in a great measure to payment of arrears, the arrears of refunds paid in Karachi having been Rs. 57,000. Sukkur, however, shows a decline of Rs. 23,800, which is ascribed to the fact that since the 1st September 1898 ghi and oil, on which large refunds were paid every year, were bonded so as to obviate the payment of refunds on the quantity exported again from the town.

40. *Water-supply: Capital Outlay—Increase Rs. 82,229, and Establishment, Increase Rs. 7,082.*—This first-named increase was brought about by the Hyderabad Municipality having spent a sum of Rs. 1,03,484 during the year in the purchase of new machinery for the Fort lift from Messrs. Simpson & Co., London, and laid a 7" main from the Fort to the Cantonment so as to do away with the necessity for a separate lift for the Cantonment supply. This large outlay was in some degree compensated by the savings effected by other Municipalities under the same head, viz., Sukkur Rs. 16,615 and Karachi Rs. 5,020.

The increase under Establishment is explained by the facts that the Shikarpur Municipality utilised Rs. 4,556 of their income in paying off the arrears due by them for repairs to wells in former years; and that $\frac{1}{3}$ rd share of establishment charges of the General Public Works Establishment of the Karachi Municipality and also a share of their Engineer's salary were debited to this head for the first time.

41. As remarked last year, Karachi, Hyderabad and Sukkur are the only towns in Sind in which an artificial system of water-supply exists; elsewhere the water-supply is principally derived from the Indus, canals and wells.

During the inundation season, canal water is drunk in most of the municipal towns. The Shikárpur Municipality do not propose to change their system of water supply at present. The drinking water there is taken from wells and is declared to be wholesome.

42. During the year, notwithstanding the scarcity of rain, a continual supply of pure water was maintained at the water-works in Karáchi until the 16th January 1899, when owing to the lowness of the water level at the Málir and Dumlot it was considered necessary to stop the night supply on the main lines. New lines were laid to the Lawrence Road and Keamari plague Camps during the year, but no addition has been made to the ordinary distribution mains. The important work of the 8-inch direct Keamari line from the Preedy Road junction still remains in abeyance for want of funds.

43. In Hyderabad the scheme for a high level reservoir for the town has not yet been matured. The erection of the engines at Gidu will be completed in a few months.

44. The extension of the gallery at the head water-works at Sukkur was completed during the year; still the chief want of this Municipality is a permanent and reliable water-supply. The water-works have not proved entirely satisfactory. The water is pure and the scheme of distribution good, but the supply is insufficient, especially when the river Indus subsides. There are, besides, 38 municipal, private and railway wells in Sukkur which are used for drinking purposes.

45. *Drainage Establishment—Increase Rs. 7,182—Hospitals and Dispensaries—Increase Rs. 2,9¼4.*—The increase does not call for any remarks, as it was due to ordinary fluctuations.

46. *Markets and Slaughter-houses—Increase Rs. 17,778.*—This is chiefly due to the construction of a new market in Jacobabad at a cost of Rs. 20,290.

47. *Roads—Increase Rs. 30,917.*—Under this head an increase of Rs. 16,533 occurs in Karáchi, Rs. 6,763 in Hyderabad and small increases in the minor Municipalities. The reasons for the increase in Karáchi are: (1) that whereas in former years the cost of street-watering was debited to Public Health and Convenience, this year the charge has been borne against Roads; and (2) to the increased cost of metalling roads on which Rs. 30,928 were expended. In Hyderabad the increase is due to the purchase of a steam roller at a cost of Rs. 5,990.

48. *Plague—Increase Rs. 2,85,915.*—This sum represents the expenditure incurred by the Municipalities in the Karáchi District only on plague measures, which was not shown separately in the preceding year. In the other districts the expenditure on plague measures has not been shown separately, but included in "Other Items," for the reason mentioned in paragraph 54.

49. *Schools and Colleges—Increase Rs. 14,473.*—This is made up of small increases in almost all the Municipalities; Hyderabad spent Rs. 2,312 more on public instruction in 1898-99 and Shikárpur Rs. 6,304.

50. *Contributions for general purposes—Increase Rs. 12,864.*—During 1898-99 the Karáchi Municipality paid for the first time a sum of Rs. 12,075 to the Cantonment authorities, according to arrangement, for repairs to, and the maintenance of Cantonment roads.

51. Of the items under which there was decreased expenditure, the following are conspicuous:—

- (a) Drainage (capital outlay), decrease Rs. 24,593.
- (b) Conservancy, decrease Rs. 2,58,339.
- (c) Other items, decrease Rs. 1,28,458.

52. The decrease under Drainage is due to Karáchi (Rs. 16,286) and Sukkur (Rs. 8,528). In Karáchi the Municipality were unable, owing to financial pressure, to spend much money on drainage works. The estimate to complete them is 13 lakhs, and the Government of India are urging that the

work should be done for the better sanitation of the Sudder Bazaar; but the work has had to be postponed owing to the pressure of plague charges. In the year 1897-98 two large surface drains were constructed in Old Sukkur for the removal of waste water from pipe connections at a cost of Rs. 10,595-15-11; whereas in the year under report there was no such expenditure.

53. As remarked last year, special expenditure was incurred by all the principal Municipalities in 1897-98 on conservancy and kindred works, owing to the prevalence of plague in the Province. During the year under report the same degree of attention was bestowed on these works, but the expenditure was considerably curtailed. The Shikárpur District having remained free from plague, the cost of the precautionary measures adopted there was naturally very much less than in 1897-98; the decrease in Hyderabad alone was Rs. 72,550. The plague expenditure of the Municipalities in the Karáchi District has been shown separately.

54. The orders in paragraph 7 of Government Resolution No. 3622, dated 18th August 1899, directing that expenditure on account of plague should be shown in future under Public Health and Convenience and not under Other Items, were received after most of the Municipalities had already submitted their reports. Their attention has been called to these orders, and plague expenditure will be uniformly-classed in future reports.

55. "Other Items" shows a decrease of Rs. 1,28,458, of which Rs. 12,460 occur in Shikárpur, Rs. 77,856 in Sukkur, Rs. 3,305 in Karáchi, Rs. 2,309 in Hyderabad, and Rs. 3,367 in Lárkhána. The expenditure incurred by the Municipalities in the Shikárpur District on account of plague measures has been again debited to Other Items and the decreases against Sukkur and Shikárpur are due to curtailed plague expenditure.

56. *Registration of Births and Deaths.*—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 1000 of Population.	Number.	Per 1000 of Population.
Karáchi	105,199	3,652	37.19	6,988	71.16
Kotri	7,909	205	25.92	187	23.64
Mánjhand... ..	2,541	139	54.64	80	31.45
Sehwan	4,624	168	36.33	161	34.82
Bubak	2,876	173	60.15	127	44.15
Tatta	8,969	350	40.14	300	33.45
Keti Bandar	2,503	61	24.37	55	21.97
Hyderabad	58,048	2,218	40.6	1,070	30.6
Tando Muhammad Khán	4,126	142	34.42	118	28.6
Hála	5,058	183	36.18	99	19.57
Matiári	5,815	116	19.95	73	12.55
Tando Alahyár	4,308	74	17.18	75	17.41
Tando Adam	5,033	145	28.80	125	24.83
Nasarpur	3,914	58	14.82	54	13.79
Shikárpur... ..	42,004	1,728	41.13	1,583	37.68
Sukkur	29,302	979	33.41	681	23.24
Garhi Yásin	5,959	232	38.93	157	26.34
Rohri	8,786	405	46.09	152	28.68
Ghotki	3,243	172	53.03	119	36.69
Lárkhána	12,019	467	38.85	401	33.36
Kambar	5,311	171	32.01	187	35.01
Rato-dero	3,549	160	45.08	113	31.83
Umarkot	3,702	151	40.7	166	44.8
Mithi	2,991	146	48.81	96	32.09
Jacobabad... ..	12,306	258	20.81	415	33.48
Total for the Province	350,213	12,563	35.87	11,282	40.77

57. As remarked last year, Karáchi and Hyderabad are the only Municipalities which maintain establishments for the registration of vital statistics; elsewhere the work is done by the municipal staff in addition to other duties. The highest death-rates recorded are those for Karáchi (71·16), Bubak (41·15) and Umarkot (44·8), and the lowest Matiári (12·55) and Nasarpur (13·79). There is a marked disproportion between the births and deaths in Mánjhand, Bubak, Hála, Rohri and Ghotki. Special endeavours were made in all the Municipalities to secure correct figures, and the results are on the whole satisfactory. With a view to the enforcement of the bye-laws rewards were offered by three Municipalities in the Hyderabad District (Tando Alahyár, Hála and Nasarpur) for information of failure on the part of the inhabitants to register births and deaths, but none were claimed. Steps were also taken by the official President of these bodies to secure the co-operation of the influential citizens by dividing the town into wards and inducing the headmen to act as registrars. The Commissioner is confident that this energetic measure will be fruitful of good results. Already an improvement has set in, which promises to increase under judicious encouragement.

58. The following table shows the number of cases of infringement of the bye-laws relating to the registration of births and deaths during the year:—

	Cases reported.	Convictions secured.
Karáchi	26	21
Tatta	2	2
Hyderabad	6	6
Shikárpur	5	4
Sukkur	2	1
Lárkhána	11	10
Jacobabad	4	4

59. Bye-laws for the registration of births and deaths exist in all the Municipalities, and nearly all have adopted the rule requiring a report of death before the corpse is removed. The examination of corpses before disposal by burial or cremation has been discontinued in most places where the practice had been adopted.

60. The fluctuations under Extraordinary and Debt expenditure are explained as follows:—

61. *Payments to Sinking Funds, Increase Rs. 31,423.*—The payments made were by the Karáchi Municipality (Rs. 32,167) and the Sukkur Municipality (Rs. 11,253) towards their debts. In the preceding year no payment had been made by Karáchi, and hence the increase.

62. *Repayment of Loans, Increase Rs. 18,613-15-10.*—The repayments were made by Karáchi Rs. 1,16,732, Hyderabad Rs. 500, and Sukkur Rs. 10,000. Of the sum repaid by Karáchi, Rs. 1,00,000 was on account of the overdraft referred to in paragraph 31 of this report.

63. The increases and decreases under Advances and Deposits do not require detailed remarks as the Advances referred to are those made by the Municipality against future adjustment, and the Deposits are chiefly earnest money belonging to contractors.

64. Appended to this report is the statement showing the financial position of the Municipalities that are indebted to Government in respect of loans, in the form prescribed by Government Resolution No. 5434, dated 28th September 1893. The financial position of these Bodies was so fully set forth in the last report that the Commissioner will not dwell upon it at any length on this occasion.

65. *Karáchi.*—The balance of loans remaining on the 31st March 1899 to be paid by the Karáchi Municipality was Rs. 13,45,495-15-1 which is arrived at as follows:—

				Rs.	a.	p.
Loans raised in 1884	...	...	...	1,11,500	0	0
Do. 1887	...	...	...	3,00,000	0	0
Do. 1892-93 and 1893-94	...	...	...	6,00,000	0	0
Do. 1894-95 and 1895-96	...	...	...	1,00,000	0	0
Do. 1896-97 (plague expenditure)	...	...	...	50,000	0	0
Do. 1897-98 do.	...	...	...	1,50,000	0	0
Do. 1898-99	...	...	...	3,00,000	0	0
				<hr/>		
				16,11,500	0	0
<i>Less—</i>				Rs.	a.	p.
Total amount repaid on account of loans of 1884 and 1887 up to 31st March 1899	...	...	...	1,56,000	0	0
Amount paid to Government on account of one lakh loan of 1896-97 and 1897-98 up to 31st March 1899	...	...	...	12,604	0	11
				<hr/>		
				1,68,604	0	11
				<hr/>		
				14,42,895	15	1
<i>Less—</i>						
Amount vested in Government securities for Sinking Fund and deposited with the Accountant General up to 31st March 1899	...	...	...	97,400	0	0
				<hr/>		
Net balance of loans				13,45,495	15	1

The position of the Municipality is sound, but it requires assistance.*

66. *Hyderabad*.—The loan debts of the Hyderabad Municipality was Rs. 1,01,020-0-8 on the 31st March last made up as follows:—

				Rs.	a.	p.
Loan of 1897-98 for improving water-works plant raised in 1897-98	...	...	...	28,000	0	0
Loan of 1897-98 for improving water-works plant raised in 1898-99	...	...	...	500	0	0
Government plague loan	...	...	...	23,020	0	8
Temporary loan for water-works expenditure	...	...	...	50,000	0	0
				<hr/>		
				1,01,520	0	8
<i>Less</i> repayment on account of the water-works loan of 1897-98 (₹8,000)	...	...	...	500	0	0
				<hr/>		
Net balance of loans				1,01,020	0	8

The Municipality is in a position to discharge its present liabilities in due course, but its finances are not probably able to bear much further strain.

67. *Sukkur*.—No additional loans were taken up by the Sukkur Municipality during the year. Their liabilities on account of loans were Rs. 3,35,319-13-3 on the 31st March 1899, arrived at as follows:—

				Rs.	a.	p.
Water, works loan 1893, 20 years	...	...	...	2,00,000	0	0
Do. 1895, 30 do.	...	...	...	1,00,000	0	0
Plague loan of 1897-98	...	...	...	1,00,000	0	0
				<hr/>		
				4,00,000	0	0
<i>Less—</i>				Rs.	a.	p.
Credit of Sinking Fund in payment of 1893 loan on 31st March 1899	...	...	...	42,181	0	0
Credit of Sinking Fund in payment of 1895 loan on 31st March 1899	...	...	...	12,499	2	9
Amount repaid during 1898-99 on account of plague loan	...	...	...	10,000	0	0
				<hr/>		
				64,680	2	9
				<hr/>		
				3,35,319	13	3

* *Note*.—Since the above was written, the Commissioner has made definite proposals to Government regarding the assistance recommended (*vide* No. P-2516, dated 20th December 1899, and P-126, dated 5th February 1900, to the address of Government in the General Department).

The Municipality is in a position to discharge its liabilities, but its finances will not bear much strain.

68. With reference to paragraph 10 of Government Resolution No. 2232, dated the 1st June 1895, in which a report was called for on the position and prospects of Mofussil Municipalities in the matter of raising loans for carrying out large works of improvement, the Commissioner would again take the opportunity to mention that besides the Karáchi, Hyderabad and Sukkur Municipalities, the Shikárpur Municipality is probably the only one in the Province that is capable of undertaking any large project with the aid of a loan; but that Board have no intention at present of obtaining an artificial water-supply for the town.

69. The opening balances of Municipalities are given in column 4 of Statement No. II and the closing balances in column 11 of Statement No. III.

70. The total closing balance of the Municipalities amounted to Rs. 3,68,599-6-4 as against Rs. 2,70,809-5-8 in the preceding year. Tatta, Ketí Bandar, Lárkhána and Umarkot continue to have substantial balances to their credit. The Tatta Municipality requires the large balance for meeting the wants of the town, the chief of which is a better water-supply. The precarious position of the Ketí Bandar Municipality renders it imperative on that Municipality to maintain a substantial balance for any emergency that may arise; the improvement of the water-supply is also one of the pressing wants of the town towards which a portion of the balance will be devoted. The Lárkhána Municipality propose to devote a portion of its balance to the construction of two additional granaries, this work having been unavoidably delayed during the year. The work of paving the streets was taken in hand during the year and will be soon completed.

71. The balances outstanding at the close of the year were as follows:—

	Rs.	a.	p.
Karáchi	33,526	9	3
Sehwan	5	0	0
Bubak	73	12	0
Tatta	9	0	0
Shikárpur	3,864	2	7
Sukkur	10,519	5	3
Garhi Yásin	569	7	9
Lárkhána	97	8	9
Kambar	103	7	0
Rato-dero	26	10	2

Of the arrears in Karáchi, Rs. 23,622 are on account of 1897-98 and Rs. 9,904 on account of 1898-99. The arrears are being recovered by magisterial process.

72. Of the outstandings shown against Sukkur, Rs. 10,308-13-3 are on account of house-tax, the collection of which was delayed owing to the assessment lists not having been completed during the year; and Rs. 210-8-0 on account of water-rate.

The property of each Municipality is detailed in the respective reports of the Municipalities.

73. The wants of the several Municipalities are many, the principal being those relating to water-supply, drainage and street improvements. The following deserve special attention:—

Karáchi.—Extension of drainage works, widening of streets and reconstruction of some of the very insanitary portions of the Native town.

Tatta.—An improved water-supply.

Kotri.—An efficient system of drainage and metalling of the roads.

Hyderabad.—Improvement of the water works; an efficient drainage system.

Shikárpur.—Metalling of suburban roads.

Sukkur.—A reliable water-supply; an efficient drainage system for Old Sukkur.

Lárkhána.—Construction of granaries; metalling of the roads.

74. The accounts were audited by the Special Government Auditor, Sind, and, in some cases, also by stipendiary auditors, but no serious errors were detected.

75. *General Remarks.*—The following is a summary of the reports received from the Collectors and Deputy Commissioners regarding the differentiation of Municipalities.

Karachi District.—Mr. Sladen writes :—

“ Last year’s remarks still hold good. The administration of the Karachi Municipality under the guidance of its non-official President, assisted by an able Secretary, has been efficiently conducted. Of the minor Municipalities, those at Tatta, Kotri and Sehwan are the more important, in which some interest is taken in municipal affairs by the members. But the state of efficiency depends on the *Vice-President*, who is usually the Mukhtiárkar of the *táluka*, and the official members. The other three at Bubak, Mánjhand and Ketí Bandar are small, and are to all intents and purposes entirely managed by local Government officials.”

Hyderabad District.—Mr. Barrow writes :—

“ So far as I can judge, I think the Municipalities of the Hyderabad District may be classified as follows :—

Hyderabad	} Fair.
Tando Muhammad Khán	...	...	...	...
Tando Adam	...	...	...	...
Hála	} Indifferent.
Tando Alabyár	...	...	...	...
Matiári	} Bad * * * *
Nasarpur	...	...	...	...

“ Generally speaking, unofficial members leave everything to the official members, although there are a few exceptions. In Hyderabad itself I have observed signs of a desire to put off consideration of important and responsible matters and to subordinate the interests of the Municipality to that of private individuals.”

Shikárpur District.—Mr. Mules writes :—

“ In only two of the Municipalities in this district the elective system is in force. These are Shikárpur and Sukkur. Of all these Municipalities, the Sukkur Municipality ranks first in importance. The members on the whole are punctual in attendance, and business is regularly and expeditiously despatched. The financial position is, however, bad, owing to difficulties caused by heavy plague expenditure. The Municipality has had in consequence to resort to fresh taxation. The unsatisfactory state of the water-supply during the cold weather, owing to the limited quantity obtainable from the water works, is a source of great anxiety to the town’s people, and endeavours are being made to improve matters, but it will cost a large sum. Owing to want of money, urgent works both new and for maintenance, have had to be neglected, and the roads, once excellent, are in particular now so bad as to be a discredit to the Municipality.”

“ *Shikárpur.*—The financial position of the Municipality is certainly not very brilliant owing to plague expenditure on preventive measures. Continued apathy of some of the members is noticeable and has been for many years, and there is much passive private resistance and obstruction to sanitation.”

“ *Larkhána* is a centre of considerable importance in the grain trade. Compulsory vaccination was introduced recently, and has so far worked well. The financial condition of the Municipality continues satisfactory.”

“ The other Municipalities have worked well. Their financial position is sufficiently strong. The registration of vital statistics in the municipal towns is on the whole satisfactory.”

Thar and Párkar.—Mr. Lucas writes :—

“ There are only two Municipalities in this district, Umámkot and Mithi. Both consist of entirely nominated members. The bulk of the revenue in the case of each Municipality is derived from octroi. The Municipalities have paid attention to conservancy, lighting education, &c., in their respective towns, and spent sums, proportionate to their means, on ‘ medical institution ’ also. The financial condition of both the Municipalities is satisfactory, especially of Umámkot. * * * *
The administration of both the institutions may be described as fairly efficient, but dependent on official supervision.”

In regard to the Jacobabad Municipality, which is the only one in the Upper-Sind Frontier, the Deputy Commissioner observes that the attendance of members was satisfactory ; that lighting, water-supply and sanitation received adequate attention ; that markets and slaughter-houses are kept clean, and fully supply *all* the wants of the people ; that the registration of vital statistics is carefully done ; and that the financial condition of the Municipality is sound.

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

STATEMENT.

Statement of the Financial Position of the Karachi, Hyderabad,

(Fide Government Resolution No. 5434,

1	2	3	4	5	6		7	8
					SOURCES FROM WHICH BORROWED.			
Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which Loan was taken up.	From Government.	In the open Market.	Period for which required.	Rate of Interest.
Karachi ...	(1) Water-works ... (2) Boulton Market. (3) Empress Market (4) Lyari Tramway (5) Victoria Museum	Government Resolution No. 8210, dated 3rd September 1883. Government Resolution No. 4269, dated 4th December 1883. Government Resolution No. 1441, dated 21st April 1894.	5,00,000	1884-85. Rs. 1,11,500 1887-88. Rs. 3,00,000 Balances not raised.	Nil.	In the open Market.	30 years...	Rs. 1,11,500 at 5 per cent. Rs. 3,00,000 at 6 per cent.
Do. ...	Drainage Works ...	Government Resolution No. 4672, dated 25th November 1892.	6,00,000	Rs. 5,96,000 in 1892-93 and Rs. 4,000 in 1893-94.	Nil.	Do. ...	30 years...	at 4½ per cent. ...
Do. ...	New Reservoirs for Water-works.	Government Resolution No. 2771, dated 27th August 1894.	1,00,000	Rs. 90,000 in 1891-95 and Rs. 10,000 in 1895-96.	Nil.	Do. ...	30 years...	at 4 per cent. ...
Do. ...	Plague Loan ...	Government Resolution No. 2599, dated 14th June 1897.	1,00,000	Rs. 25,000 on the 19th February 1897; Rs. 25,000 on the 23rd March 1897, and Rs. 50,000 on the 15th April 1897.	Government.	Nil.	10 years...	at 4 per cent. ...
Do. ...	Plague Advance of Funds.	Government Resolution No. 4300, dated 9th October 1897.	1,00,000	25th August 1897.	Government (temporarily).	Nil.	10 years...	at 4 per cent. (so long as the advance is outstanding to Government).
Do. ...	Do. ...	Government Resolution No. 3103, dated 14th April 1898.	20,000	10th May 1898 ...	Government.	Nil.	...	at 6 per cent. ...
Do. ...	Do. ...	Government Telegram, dated 13th May 1898.	53,000	18th May 1898 ...	Do.	Nil.	...	at 6 per cent. ...
Do. ...	Do. ...	Government Resolution No. 2311, dated 23rd May 1898.	27,000	28th May 1898 ...	Do.	Nil.	...	at 6 per cent. ...
Do. ...	Do. ...	Government Resolution No. 3659, dated 27th June 1898.	50,000	28th June 1898 ...	Do.	Nil.	...	at 6 per cent. ...
Do. ...	Do. ...	Government Telegram, dated 22nd August 1898.	50,000	24th August 1898...	Do.	Nil.	...	at 6 per cent. ...
Do. ...	Do. ...	Government Telegram, dated 26th November 1898.	1,00,000	29th November 1898.	Do.	Nil.	...	at 6 per cent. ...
Hyderabad...	Improving Water-works Plant.	Government Resolution No. 5433, dated 27th December 1897 and Government Resolution No. 580, dated 7th February 1898.	1,15,500	August 1898...	Do.	500	20 years...	at 5 per cent. ...
Do. ...	Plague Expenditure.	Government Resolution No. 3690, dated 7th August 1899.	23,020 0 8	7th August 1898 ...	Do.	.....	...	.....
Do. ...	Do. ...	Government Resolution No. 2719, dated 20th June 1899.	50,000	1st July 1898 ...	.....	50,000	1 year ...	3, 7½ and 7 per cent., respectively.
Bukkur ...	Construction of Water-works.	Government Resolution No. 3707, dated 24th October 1893.	2,00,000	12th December 1893.	.....	2,00,000	20 years...	5 per cent. ...
Do. ...	Do. ...	Government Resolution No. 3162, dated 13th September 1895.	1,00,000	28th October 1895.	.....	1,00,000	30 years...	5 per cent. ...
Do. ...	Plague Expenses ...	Government Resolution No. 3091, dated 15th July 1897.	1,00,000	5th May 1897 ...	1,00,000	.....	10 years...	4 per cent. ...

(a) This refers to the 1884-85 loan.

and Sukkur Municipalities for the year ending 31st March 1899.

dated 28th September 1898.)

9		10			11			12			
SECURITY.		IN CASES IN WHICH SINKING FUNDS HAVE BEEN FORMED.			IN CASES IN WHICH THERE ARE NO SINKING FUNDS.			POSTPONEMENT SANCTIONED.			
Whether secured on the General Revenue or on a particular tax, and if so, the income from the tax.	Secured on mortgage.	Amount (with interest) accumulated during previous years.	Amount paid during the year.	Balance of Loan.	Amount outstanding at the commencement of the year.	Amount repaid during the year.	Balance at end of the year.	Of Instalments.	Of Interest.	Total.	Authority.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
General Revenues of the Municipality.	Nil.	97,400 0 8	.....	2,00,000 0 0	(a) 60,000 0 0	4,500 0 0	55,500 0 0	Nil.	Nil.	Nil.	Nil.
Do.	Nil.		.....	6,00,000 0 0	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
Do.	Nil.		1,00,000 0 0	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	95,881 15 10	8,486 0 9	87,395 15 1	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	1,00,000 0 0	.....	1,00,000 0 0	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	.....	.....	20,000 0 0	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	.....	.....	53,000 0 0	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	.....	.....	27,000 0 0	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	.....	.....	50,000 0 0	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	.....	.....	50,000 0 0	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	.....	.....	1,00,000 0 0	Nil.	Nil.	Nil.	Nil.
General Revenues.	.....	.....	.....	.....	28,000 0 0	500 0 0	27,500 0 0	Nil.	Nil.	Nil.	Nil.
Do. ....	.....	.....	.....	.....	.....	.....	23,020 0 8	Nil.	Nil.	Nil.	Nil.
Do. ....	.....	.....	.....	.....	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
General Revenues of the Municipality.	Nil.	(b) 32,000 0 0 (c) 479 4 0	(d) 8,250 0 0 (e) 1,421 12 0	1,57,819 0 0	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	32,479 4 0	9,701 12 0	.....	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	(b) 10,000 0 0 (c) 81 10 9	(d) 2,000 0 0 (e) 417 8 0	87,500 13 3	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	10,081 10 9	2,417 8 0	.....	.....	.....	.....	Nil.	Nil.	Nil.	Nil.
Do.	Nil.	.....	.....	.....	1,00,000 0 0	10,000 0 0	90,000 0 0	Nil.	Nil.	Nil.	Nil.

(b) Government Promissory Notes of 34 per cent. loan.
(c) Annual instalments from Municipal Revenue.

(d) Cash.
(e) Interest realized on Investments.

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

STATEMENT No. 1

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Northern Division during the year ending 31st March 1899.

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	33	7	25	4	29	
	2	Dholka ...		16,494	...	8	7	15	4	11	1	14	
	3	Viramgam ...		26,209	...	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	...	12	
	8	Sinand ...		7,784	...	10	...	10	6	4	1	9	
	9	Dholera ...		10,088	...	10	...	10	6	4	...	10	
	10	Mandal ...		8,030	...	10	...	10	6	4	...	10	
	11	Ranpur ...		5,838	...	10	...	10	6	4	...	10	
		Total ...		247,626	...	107	42	149	55	94	8	141	
Kaira ...	12	Kaira ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	10,101	...	7	7	14	3	11	...	14	
	13	Mehmadabad ...		7,842	...	10	...	10	6	4	1	9	
	14	Nadiad ...		29,048	...	9	9	18	4	14	...	18	
	15	Kapadvanj ...		14,805	...	7	7	14	3	11	1	13	
	16	Dakor ...		9,487	...	10	...	10	6	4	2	8	
	17	Borsad ...		12,159	...	10	...	10	6	4	1	9	
	18	Anand ...		9,214	...	10	...	10	6	4	...	10	
	19	Umreth ...		15,838	...	10	...	10	6	4	...	10	
	20	Od ...		8,082	...	8	...	8	5	3	...	8	
	21	Mabudha ...		9,436	...	10	...	10	6	4	1	9	
				Total ...		125,812	...	91	23	114	51	63	6	108
Panch Mahals ...	22	Godhra ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	14,691	...	6	7	15	4	11	2	13	
	23	Dohad ...		10,947	...	6	6	12	3	9	...	12	
		Total ...			25,638	...	14	13	27	7	20	2	25
Broach ...	24	Broach ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	40,163	...	13	13	25	6	19	5	20	
	25	Ankleshvar ...		10,692	...	7	6	13	3	10	...	13	
	26	Jambusar ...		12,079	...	9	...	9	5	4	1	8	
	27	Hansot ...		4,436	...	9	...	9	5	4	...	9	
	28	Amol ...		5,006	...	9	...	9	5	4	1	8	
		Total ...		72,381	...	47	18	65	24	41	7	68	
Surat ...	29	Surat ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	108,693	...	15	15	30	7	23	4	26	
	30	Rander ...		10,921	...	7	6	13	3	10	1	12	
	31	Bulsar ...		12,999	...	8	7	15	4	11	...	15	
	32	Mandvi ...		3,965	...	7	6	13	3	10	...	13	
		Total ...		136,578	...	37	34	71	17	54	5	66	
Thana ...	33	Thana ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	17,455	...	11	10	21	3	19	...	21	
	34	Kuria ...		11,469	...	6	6	12	2	10	...	12	
	35	Bandra ...		18,317	...	8	8	16	4	12	4	12	
	36	Bassein ...		11,291	...	7	7	14	3	11	2	12	
	37	Mahim-Kelva ...		10,522	...	9	8	17	3	14	...	17	
	38	Bhiwandi ...		14,387	...	8	7	15	4	11	...	15	
	39	Kalyan ...		1,685	...	8	7	15	3	12	1	14	
		Total ...		95,126	...	57	53	110	22	88	7	103	
		GRAND TOTAL.		703,161	...	353	183	536	176	360	35	501	

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Central Division during the year ending 31st March 1899.

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.
Ahmednagar...	1	Ahmednagar	Acts VI of 1873 and II of 1884.	36,088	...	13	12	25	5	20	5	20	
	2	Bhingar	Do.	5,490	...	7	6	13	3	10	1	12	
	3	Sangarner	Act XXVI of 1850	9,733	...	7	6	13	3	10	1	12	
	4	Vambori	Act VI of 1873	5,159	...	7	6	13	2	11	1	12	
	5	Khanda	Do.	6,059	...	12	...	13	5	7	1	11	
		Total		62,524	...	40	30	70	18	58	9	67	
Khandesh ...	6	Amalner	Bombay Act VI of 1873	7,903	...	7	6	13	3	11	...	13	
	7	Parola	Do.	14,478	...	8	7	15	4	11	...	16	
	8	Arandol	Do.	12,557	...	8	7	15	3	12	...	15	
	9	Dharangaon	Do.	14,357	...	8	7	15	3	12	...	15	
	10	Bhadgaon	Do.	7,469	...	7	6	13	3	10	...	13	
	11	Maheji	Do.	990	...	...	...	...	...	...	...	...
	12	Chopda	Do.	15,655	...	8	7	15	3	8	1	14	
	13	Shirpur	Do.	10,142	...	7	6	13	3	10	1	12	
	14	Sindkheda	Do.	4,718	...	7	6	13	4	9	1	12	
	15	Betavadi	Do.	3,372	...	7	6	13	3	10	1	12	
	16	Savda	Do.	7,142	...	7	6	13	3	10	1	12	
	17	Yaval	Do.	10,301	...	7	6	13	3	10	1	12	
	18	Bhusaval	Do.	11,445	...	7	6	13	2	11	2	11	
	19	Jalgaon	Do.	14,672	...	7	6	13	3	10	1	12	
	20	Dhulia	Do.	21,889	...	13	12	25	4	21	1	24	
	21	Songir	Do.	4,267	...	7	6	13	3	10	...	13	
	22	Taloda	Do.	8,095	...	7	6	13	3	10	...	13	
23	Shahada	Do.	6,615	...	7	6	13	3	10	...	13		
24	Prakasba	Do.	3,684	...	7	6	13	3	10	...	13		
25	Nandurbar	Do.	7,666	...	7	6	13	3	10	...	13		
26	Faizpur	Do.	6,535	...	7	6	13	2	11	1	12		
27	Raver	Do.	6,788	...	7	6	13	2	11	1	12		
		Total		204,102	...	157	136	293	66	227	12	281	
Nasik ...	28	Malegaon	Bombay Acts VI of 1873 and II of 1884.	18,502	...	10	9	19	5	14	1	18	
	29	Yeola	Do.	18,501	...	10	9	19	4	15	...	19	
	30	Nasik	Do.	24,429	...	13	12	25	6	19	4	21	
	31	Sonar	Do.	9,319	...	9	...	9	6	3	...	9	
	32	Igatpuri	Do.	7,544	...	7	6	13	2	11	3	10	
33	Trimbak	Do.	4,084	...	10	...	10	3	7	1	9		
		Total		78,739	...	59	36	95	26	69	9	88	
Poona...	34	Poona City	Acts XXVI of 1850, VI of 1873 and II of 1884.	118,790	...	18	20	38	10	28	6	32	
	35	Savnd	Do.	6,398	...	7	6	13	4	9	1	12	
	36	Jejuri	Acts XXVI of 1850 and VI of 1873.	3,489	...	7	6	13	2	11	1	12	
	37	Baramati	Do.	5,410	...	7	6	13	3	10	1	12	
	38	Indapur	Act VI of 1873	5,254	...	7	6	13	4	9	1	12	
	39	Siror	Act XXVI of 1850	5,574	...	7	6	13	3	10	3	10	
	40	Talegaon Dabhada	Do.	4,470	...	7	6	13	3	10	1	12	
	41	Lonavla	Acts VI of 1873 and II of 1884.	4,232	...	7	6	13	2	11	4	9	
	42	Khed	Act XXVI of 1850	9,947	...	7	5	12	3	9	1	11	
43	Alandi	Do.	2,143	...	7	6	13	3	10	1	12		
44	Junnar	Act VI of 1873 and II of 1884.	11,984	...	9	8	17	4	12	1	16		
45	Poona Suburban	Do.	6,700	...	9	8	17	5	12	7	16		
		Total		178,357	...	99	89	188	46	142	28	190	
Satara...	46	Satara City	Bombay Acts VI of 1873 and II of 1884.	25,749	...	13	12	25	4	21	2	23	
	47	Wai	Do.	12,478	...	9	8	17	4	13	1	16	
	48	Rahimnagar	Do.	6,679	...	7	6	13	5	8	1	12	
	49	Karad	Do.	12,086	...	7	6	13	4	9	1	12	
	50	Islampur	Do.	19,657	...	7	6	13	3	10	1	12	
	51	Ashta	Do.	11,408	...	7	6	13	2	11	1	12	
	52	Taagaon	Do.	11,201	...	7	6	13	3	10	...	13	
	53	Vita	Do.	8,264	...	7	6	13	3	10	...	13	
	54	Miyari	Do.	4,189	...	7	6	13	3	10	...	13	
	55	Mhasavadi	Do.	4,415	...	7	6	13	3	10	...	13	
	56	Malcolmpeth	Do.	3,443	...	10	...	10	3	7	3	7	
57	Satara Suburban	Do.	3,353	...	13	...	13	9	4	8	5		
		Total		112,963	...	101	68	169	46	123	18	151	
Sholapur	58	Sholapur	XXVI of 1850, Bombay Acts VI of 1873 and II of 1884.	62,329	...	13	13	26	7	19	3	24	
	59	Bafra	Bombay Act XXVI of 1850.	20,580	...	8	8	16	3	13	2	14	
	60	Karmala	Acts VI of 1873 and II of 1884.	6,115	...	6	6	12	4	8	1	11	
	61	Pandharpur	Do.	19,976	...	9	9	18	4	14	...	18	
62	Saugole	Do.	5,733	...	6	6	12	3	9	...	12		
		Total		114,722	...	42	42	84	21	63	6	78	
		GRAND TOTAL		751,497	...	504	461	965	223	742	82	820	

P. C. H. SNOW,
Acting Commissioner, C. D.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Southern Division during the year ending 31st March 1893.

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.		
Belgaum ...	1	Belgaum ...	Bombay Acts VI of 1873 and II of 1884 (Amendment Act).	27,952	...	13	12	25	6	19	3	22			
	2	Nipani ...		11,728	...	7	6	13	2	11	...	13			
	3	Athni ...		10,416	...	7	6	13	3	10	...	13			
	4	Gokak ...		12,106	...	7	6	13	3	10	...	13			
	5	Saundatti-Yellamma ...		8,930	...	8	7	15	3	12	1	14			
	6	Yamkanardi ...		5,772	...	7	6	13	2	11	...	13			
		Total ...			76,904	...	49	43	92	19	73	4	88		
Dharwar...	7	Dharwar ...			32,841	...	12	12	24	4	20	1	23		
	8	Hubli ...			52,595	...	12	12	24	4	20	3	21		
	9	Gadag-Bettgeri ...			23,899	...	9	8	17	4	13	1	16		
	10	Navalgund ...			8,989	...	7	6	13	3	10	...	13		
	11	Yamnur ...			Temporary Municipality.	9,596	...	7	6	13	3	10	...	13	
	12	Nargund ...			13,761	...	7	6	13	3	10	1	12		
Bijapur ...	13	Ranebennur ...			Temporary Municipality.	5,149	...	7	6	13	2	11	1	12	
	14	Gudguddapur ...			6,758	...	7	6	13	3	10	1	12		
	15	Byadgi ...			153,588	...	82	62	144	30	114	9	135		
	16	Haveri ...			16,759	...	7	6	13	5	8	1	12		
Kánara ...	17	Bijapur ...			18,034	...	7	6	13	3	10	...	13		
	18	Buḡalkot ...			11,216	...	7	6	13	4	9	...	13		
	19	Ikka ...			15,481	...	7	6	13	3	10	...	13		
	20	Guledgudd ...			61,490	...	28	24	52	15	37	1	51		
Kánara ...	21	Karwar ...			14,579	...	8	8	16	3	13	...	16		
	22	Kumta ...			10,714	...	7	6	13	3	10	...	13		
	23	Sirai ...			6,644	...	6	6	12	2	10	...	12		
	24	Haliyal ...			6,180	...	7	6	13	3	10	1	12		
	25	Honavar ...			6,207	...	7	6	13	3	10	...	13		
	26	Bhatkul ...			5,940	...	6	5	11	3	8	...	11		
	27	Gokarn (temporary)...			...	2	10	...	12	4	8	...	12		
	28	Ulvi Do. ...			...	2	14	...	16	4	12	1	15	
		Total ...			50,264	4	65	37	106	25	81	2	104		
Ratnagiri ...	29	Vengurla ...			10,134	...	6	6	12	3	9	...	12		
	30	Rajapur ...			7,784	...	6	6	12	3	9	...	12		
	31	Ratnagiri ...			14,303	...	8	8	16	4	12	...	16		
	32	Chiplun ...			11,717	...	6	6	12	2	10	...	12		
	33	Dapoli ...			2,693	...	6	6	12	1	11	...	12		
		Total ...			46,631	...	32	32	64	18	51	...	64		
Kolaba ...	34	Alibag ...			5,888	...	7	6	13	3	10	...	13		
	35	Pen ...			7,462	...	7	6	13	3	10	...	13		
	36	Roha-Ashtami ...			5,212	...	7	6	13	2	11	...	13		
	37	Mahad ...		6,870	...	7	6	13	2	11	...	13			
	38	Panvel ...		10,420	...	7	6	13	3	10	...	13			
		39	Uran ...		7,032	...	7	6	13	3	10	1	12		
		Total ...		42,854	...	42	36	78	16	62	1	77			
		DIVISIONAL TOTAL ...		431,761	4	298	234	536	118	418	17	519			

E. L. CAPPEL,
Acting Commissioner, S. D.

STATEMENT No. I.

Statement showing the Constitution of the Municipalities in the Province of Sind during the year ending 31st March 1910.

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.	Date of Establishment.
Karachi	1	Karachi ...	Bombay Act VI of 1873 and Bombay District Municipal Act, Amendment Act II of 1884.	105,199	...	16	18	34	5	29	9	25	8 9 52
	2	Kotri ...		7,909	...	7	6	13	4	9	1	12	10 8 51
	3	Maujhand ...		2,544	...	10	...	10	4	6	1	9	26 5 56
	4	Sehwan ...		4,624	...	12	...	12	4	8	1	11	1 7 54
	5	Bubak ...		2,876	...	10	...	10	4	6	1	9	1 7 54
	6	Tatta ...		8,969	...	12	...	12	4	8	1	11	15 8 51
	7	Keti Bandar...		2,503	...	10	...	10	4	6	1	9	1 2 54
		Total ...		134,624	...	77	24	101	29	72	15	86	
Hyderabad	1	Hyderabad ..	Bombay Act VI of 1873 and Bombay District Municipal Act, Amendment Act II of 1884.	58,048	...	13	12	25	7	18	4	21	1853
	2	Tando Muhammad Khan ...		4,126	...	10	...	10	4	6	1	9	Jan. 1856
	3	Hala ...		5,058	...	10	...	10	4	6	1	9	3 12 59
	4	Matiari ...		5,815	...	8	...	8	2	6	1	7	20 10 68
	5	Tando Alahyar		4,308	...	10	...	10	4	6	1	9	1 7 56
	6	Tando Adam...		5,033	...	9	...	9	3	6	1	8	1 5 60
	7	Nasarpur ...		3,914	...	8	...	8	3	5	1	7	1 5 60
		Total ...		86,302	...	68	12	80	27	53	10	70	
Shikarpur	1	Shikarpur ...	Bombay Act VI of 1873 and Bombay District Municipal Act, Amendment Act II of 1884.	42,004	...	15	15	30	7	23	1	29	1855
	2	Sukkor ...		29,302	...	15	15	30	7	23	3	27	1862
	3	Garhi Yasin ...		5,959	...	12	...	12	4	8	...	12	19 5 70
	4	Rohri ...		8,786	...	12	...	12	4	8	1	11	1 9 55
	5	Ghotki ...		3,243	...	12	...	12	4	8	1	11	1 9 55
	6	Larkhana ...		12,019	...	12	...	12	4	8	1	11	1 5 55
	7	Kambar ...		5,341	...	12	...	12	4	8	1	11	1 5 62
	8	Rato-dero ...		3,649	...	12	...	12	4	8	1	11	1 5 62
		Total ...		110,203	...	102	30	132	33	94	9	123	
Thar and Parkar.	1	Umarkot ...	Bombay Act VI of 1873 and Bombay District Municipal Act, Amendment Act II of 1884.	3,702	...	9	3	12	3	9	...	12	1 5 60
	2	Mithi ...		2,991	...	9	3	12	3	9	...	12	22 2 60
		Total ...		6,693	...	18	6	24	6	18	...	24	
Upper Sind Frontier	1	Jacobabad ...	Bombay Act VI of 1873 and Bombay District Municipal Act, Amendment Act II of 1884.	12,396	...	7	7	14	5	9	2	12	3 9 75
		Total ...			12,396	...	7	7	14	5	9	2	12
GRAND TOTAL ...				350,218	...	272	70	351	105	246	36	315	
GRAND TOTAL FOR THE WHOLE PRESIDENCY, EXCLUDING SIND ...				1,586,329	...	1,155	818	1,977	517	1,460	134	1,513	
GRAND TOTAL FOR THE WHOLE PRESIDENCY, INCLUDING SIND ...				2,236,547	...	1,427	897	2,323	612	1,706	170	2,158	

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

STATEMENT

Statement showing the Income of the Municipalities in the

1	2	3	4	MUNICIPAL				
				October.				
				a	b	c	d	e
Name of District.	Serial No. of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I.	Class II.	Class III.	Class IV.	Class V.
				(Articles of food or drink for men or animals.)	(Animals for slaughter.)	(Fuel, lighting and washing.)	(Building materials.)	(Drugs, gums and spices.)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmedabad ...	1	Ahmedabad ...	92,541 10 9	1,19,676 14 5	.....	4,080 2 8	4,459 3 9	.....
	2	Dholka ...	5,327 10 1	8,175 7 4	.....	1,020 14 11	76 9 0	7 13 1
	3	Virangim ...	2,147 15 8	10,326 2 0	.....	.....	256 7 11	1,173 15 8
	4	Parantij ...	1,770 10 6	.....	.....	.....	.....	.....
	5	Modasa ...	1,224 3 3	.....	.....	.....	.....	.....
	6	Dhandhuka ...	414 10 6	.....	.....	.....	.....	.....
	7	Gogha ...	.....	1,906 14 8	.....	80 11 7	70 14 2	32 0 0
	8	Saband ...	5,811 9 2	.....	.....	.....	.....	.....
	9	Dholera ...	1,587 5 8	.....	.....	.....	.....	.....
	10	Mandal ...	2,814 0 10	.....	.....	.....	.....	.....
	11	Ranpur ...	1,974 11 8	1,118 10 2	.....	.....	65 4 6	47 3 7
		Total ...	1,15,617 8 1	1,41,204 0 7	.....	5,181 13 2	4,928 7 4	1,261 0 4
Kaira ...	12	Kaira... ..	45 3 4	.....	.....	.....	.....	.....
	13	Mehmadabad ...	698 4 8	.....	.....	.....	.....	.....
	14	Nalid ...	11,770 6 2	17,537 5 7	.....	1,266 15 3	1,422 6 3	1,100 10 6
	15	Kapadvanj ...	8,877 13 3	.....	.....	.....	.....	.....
	16	Dakor... ..	129 5 7	.....	.....	.....	.....	.....
	17	Borsad ...	805 0 3	.....	.....	.....	.....	.....
	18	Anand ...	1,434 6 10	.....	.....	.....	.....	.....
	19	Umreth ...	729 9 5	.....	.....	.....	.....	.....
	20	Od ...	2,232 10 3	.....	.....	.....	.....	.....
	21	Mahudha ...	5,675 8 6	.....	.....	.....	.....	.....
		Total ...	32,298 4 3	17,537 5 7	.....	1,266 15 3	1,422 6 3	1,100 10 6
Panch Mahals ...	22	Godhra ...	7,017 3 4	.....	.....	.....	.....	.....
	23	Dohad ...	1,058 1 10	.....	.....	.....	.....	.....
		Total ...	8,075 5 2	.....	.....	.....	.....	.....
Broach ...	24	Broach ...	4,914 5 3	44,506 4 6	.....	3,959 1 5	2,362 5 3	827 3 3
	25	Ankleshwar ...	931 14 3	2,845 12 5	.....	.....	2,024 13 4	.....
	26	Jambusar ...	3,543 4 5	.....	.....	.....	.....	.....
	27	Hansot ...	1,836 3 1	.....	.....	.....	.....	.....
	28	Amod... ..	2,983 12 0	.....	.....	.....	.....	.....
		Total ...	14,206 7 0	47,352 0 11	.....	3,959 1 5	4,387 2 7	827 3 3
Surat ...	29	Surat ...	30,798 9 0	1,08,132 12 3	2,795 4 0	5,804 0 10	4,550 10 6	.....
	30	Eander ...	4,718 5 9	3,593 9 11	.....	78 5 4	592 3 7	64 4 4
	31	Balar ...	10,162 5 10	2,111 3 0	.....	.....	.....	.....
	32	Mandvi ...	2,824 13 3	.....	.....	.....	.....	.....
		Total ...	48,304 1 10	1,13,837 9 2	2,795 4 6	5,882 6 2	5,142 14 1	64 4 4
Thana ...	33	Thana ...	838 6 5	3,579 5 0	511 3 0	2,182 11 10	780 10 0	.....
	34	Kuria ...	838 9 6	.....	.....	.....	.....	.....
	35	Bandra ...	877 15 2	.....	.....	.....	.....	.....
	36	Bassein ...	2,085 8 5	1,885 10 5	.....	347 0 5	.....	.....
	37	Kelva Mahiu ...	952 0 8	.....	.....	193 0 9	.....	.....
	38	Bhiwadi ...	284 11 10	.....	.....	.....	.....	.....
39	Kalyan ...	7,339 15 0	.....	.....	.....	.....	.....
		Total ...	13,217 3 0	5,464 15 5	511 3 0	2,722 13 0	780 10 0	.....
		GRAND TOTAL ...	2,31,718 13 4	3,25,395 15 8	3,306 7 6	19,013 1 0	16,661 8 3	27,53 2 6

RATES AND TAXES.

				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.
4,460 11 7	39,158 2 5	3,998 13 1	1,75,833 15 11	17,409 9 7	8,344 0 0	876 0 0
94 2 11	1,193 15 7	189 14 2	10,758 13 0	.....	753 0 0	11 8 0
559 14 4	2,386 0 11	206 3 3	14,908 12 1	2,407 14 3	541 8 0	.....
.....	.....	.....	.....	4,931 8 0	.....	.....
.....	.....	.....	.....	4,256 0 0	.....	.....
10 9 11	17 14 3	5 10 0	2,124 10 7	7,816 0 0	.....	.....
.....	.....	.....	.....	6,099 4 0	87 12 0	.....
.....	.....	.....	.....	4,104 4 0	.....	.....
.....	.....	.....	.....	2,941 8 0	.....	.....
125 9 8	339 7 10	101 10 2	1,797 13 11	2,163 8 0	.....	.....
5,251 0 5	43,095 9 0	4,502 2 8	2,05,424 1 6	52,219 7 10	9,731 4 0	887 8 0
.....	.....	.....	.....	9,543 4 11	.....	.....
.....	.....	.....	.....	5,520 4 0	.....	.....
369 0 6	3,324 11 1	1,932 2 10	26,953 4 0	12,339 4 3	642 0 0	.....
.....	.....	.....	.....	11,150 0 0	.....	.....
.....	.....	.....	.....	5,773 0 0	.....	.....
.....	.....	.....	.....	3,532 12 6	.....	.....
.....	.....	.....	.....	3,640 0 0	.....	.....
.....	.....	.....	.....	9,136 8 0	.....	.....
.....	.....	.....	.....	2,788 4 0	.....	.....
.....	.....	.....	.....	2,143 4 0	.....	.....
369 0 6	3,324 11 1	1,932 2 10	26,953 4 0	67,849 9 8	642 0 0	.....
.....	.....	.....	.....	9,560 0 0	945 0 0	.....
.....	.....	.....	.....	7,292 8 0	257 0 0	.....
.....	.....	.....	.....	16,862 8 0	1,202 8 0	.....
629 8 4	3,563 6 9	1,302 2 2	56,749 15 8	9,728 4 0	1,995 0 0	.....
.....	569 0 1	.....	5,439 9 10	5,530 8 0	885 6 0	.....
.....	.....	.....	.....	8,063 0 6	555 0 0	.....
.....	.....	.....	.....	2,249 6 0	277 8 0	.....
.....	.....	.....	.....	4,991 13 0	.....	.....
629 8 4	4,232 6 10	1,302 2 2	62,189 9 6	30,562 15 6	3,712 14 0	.....
2,226 7 5	.....	.....	1,23,509 3 6	52,415 8 0	10,138 14 0	252 8 0
.....	.....	.....	4,328 7 2	3,188 15 9	415 0 0	81 0 0
.....	.....	.....	2,111 3 0	8,061 7 6	1,389 0 0	.....
.....	.....	.....	.....	1,857 0 0	636 0 0	.....
2,226 7 5	.....	.....	1,29,948 13 8	65,522 15 3	12,578 14 0	325 8 0
3,040 12 7	.....	.....	10,094 10 5	6,976 15 8	1,168 8 0	.....
161 9 0	.....	.....	161 9 0	2,897 10 3	.....	2,494 10 11
.....	.....	.....	.....	12,608 15 11	7,908 0 0	.....
314 3 4	410 11 6	42 11 6	3,000 5 2	2,627 3 0	.....	15 0 0
75 1 6	48 8 0	.....	316 10 3	2,507 0 0	680 0 0	.....
.....	.....	.....	.....	6,919 1 0	.....	.....
220 12 0	.....	.....	220 12 0	4,792 11 4	1,375 0 0	790 12 0
3,812 6 5	495 3 6	42 11 6	13,793 14 10	39,329 9 2	11,194 8 0	3,300 6 11
12,289 7 1	51,111 14 5	7,779 3 2	4,38,809 11 6	2,72,337 1 5	39,052 0 0	4,521 6 11

MUNICIPAL REVENUE AND TAXES—continued.

Bails (on roads and ferries).	Water-rate.	Tax on boats.	Conservancy (including scavenging and latrine-rates).	Other Taxes.			
				Pilgrim Tax.	Sullage water removal Tax.	Drainage Tax.	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.	Rs. s. p.
20,713 1 6	73,603 10 2	.....	48,427 12 7	.....	8,390 4 9	7,801 12 6	250 6 0
1,553 10 0	.....	.....	.....	.....	.....	.....	.....
2,901 9 9	.....	.....	6,615 11 0	.....	.....	.....	.....
.....
.....
167 13 1	.....	.....	.....	.....	.....	.....	.....
.....
.....
.....
25,336 2 4	73,603 10 2	.....	55,043 7 7	.....	8,390 4 9	7,801 12 6	250 6 0
.....
.....
4,637 8 0	.....	.....	828 0 0	.....	.....	.....	.....
.....
.....
.....
.....
.....
4,637 8 0	.....	.....	828 0 0	.....	.....	.....	.....
.....
575 8 4	.....	.....	.....	.....	.....	.....	.....
1,667 8 0	.....	.....	382 8 0	.....	.....	.....	.....
2,153 0 4	.....	.....	382 8 0	.....	.....	.....	.....
.....
3,738 14 0	.....	.....	.....	.....	.....	.....	.....
2,908 5 0	.....	.....	.....	.....	.....	.....	.....
.....
.....
6,647 3 0	.....	.....	.....	.....	.....	.....	.....
52,919 2 11	2,776 4 3	.....	40,288 10 9	.....	.....	.....	.....
2,637 1 4	.....	.....	1,298 0 0	.....	.....	.....	.....
5,400 0 0	.....	.....	592 0 0	.....	.....	.....	.....
773 0 8	.....	.....	.....	.....	.....	.....	.....
61,729 4 11	2,776 4 3	.....	42,176 10 9	.....	.....	.....	.....
4,650 0 0	8,411 4 11	.....	2,779 9 0	.....	.....	.....	.....
.....	82 6 0	.....	2,145 15 5	.....	.....	.....	.....
5,200 0 0	.....	440 0 0	8,218 6 0	.....	.....	.....	.....
2,125 0 0	.....	.....	1,122 2 0	.....	.....	.....	.....
191 0 0	.....	.....	.....	.....	.....	.....	.....
5,440 8 0	1,230 8 0	310 0 0	.....	.....	.....	.....	.....
1,948 0 0	.....	.....	1,841 8 0	.....	.....	.....	.....
22,524 8 0	4,704 2 11	750 0 0	16,107 8 5	.....	.....	.....	.....
1,23,057 10 7	81,084 1 4	750 0 0	1,14,638 2 9	.....	8,390 4 9	7,801 12 6	250 6 0

REALIZATIONS UNDER SPECIAL ACTS.

Total.	From Pounds.	From Hackney carriages.	From Licenses for the sale of spirits and drugs.	From other sources.			Total.
				From Licenses for the sale of poisons.	From Licenses for the sale of combustible articles.	Local Fund 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.
3,61,650 9 0	2,455 14 11	.....	20 0 0	.....	.....	.....	2,475 14 11
13,081 15 0	262 10 0	.....	.....	.....	.....	.....	262 10 0
27,375 7 1	89 12 0	.....	.....	.....	139 0 0	.....	228 12 0
4,931 8 0	116 15 6	.....	.....	.....	.....	.....	116 15 6
4,256 0 0	11 11 0	.....	.....	.....	.....	.....	11 11 0
7,816 0 0	259 2 0	.....	.....	.....	.....	.....	259 2 0
2,380 3 8	24 2 0	.....	.....	.....	.....	.....	24 2 0
6,099 4 0	157 2 0	.....	.....	.....	.....	.....	157 2 0
4,194 4 0	206 12 0	.....	.....	.....	.....	.....	206 12 0
2,941 8 0	89 4 0	.....	.....	.....	.....	.....	89 4 0
3,961 5 11	123 6 0	.....	.....	.....	.....	.....	123 6 0
4,88,688 0 8	3,796 11 5	.....	20 0 0	.....	139 0 0	.....	3,955 11 5
9,543 4 11	487 9 3	.....	.....	.....	.....	.....	487 9 3
5,520 4 0	66 2 0	.....	.....	.....	.....	.....	66 2 0
45,400 0 3	908 5 0	.....	.....	.....	.....	.....	908 5 0
11,133 0 0	71 7 0	.....	.....	.....	.....	.....	71 7 0
5,773 0 0	171 10 6	.....	.....	.....	.....	.....	171 10 6
3,532 12 6	199 7 6	.....	.....	5 0 0	.....	.....	204 7 6
3,640 0 0	87 0 0	.....	.....	.....	.....	.....	87 0 0
9,136 8 0	104 13 0	.....	.....	.....	.....	.....	104 13 0
2,788 4 0	26 4 0	.....	.....	.....	.....	.....	26 4 0
4,443 4 0	33 10 0	.....	.....	.....	.....	.....	33 10 0
1,00,910 5 8	2,156 4 3	.....	.....	5 0 0	.....	.....	2,161 4 3
11,020 8 4	537 7 0	.....	15 0 0	.....	.....	.....	552 7 0
9,600 0 0	324 10 0	.....	.....	.....	.....	.....	324 10 0
20,620 8 4	862 1 0	.....	15 0 0	.....	.....	.....	877 1 0
72,212 1 8	371 3 11	105 3 0	15 0 0	.....	.....	.....	691 6 11
14,763 12 10	269 5 0	.....	.....	.....	.....	.....	269 5 0
8,618 0 6	132 1 0	.....	.....	.....	.....	.....	132 1 0
2,526 14 0	89 5 6	.....	.....	.....	.....	.....	89 5 6
4,991 13 0	46 4 6	.....	.....	.....	.....	.....	46 4 6
1,03,112 10 0	1,108 3 11	105 3 0	15 0 0	.....	.....	.....	1,228 6 11
2,82,300 3 5	1,216 7 7	382 15 6	50 0 0	.....	.....	.....	1,649 7 1
11,946 8 3	291 9 6	7 1 6	.....	.....	.....	.....	298 11 0
17,553 10 6	130 8 3	.....	.....	.....	.....	.....	130 8 3
3,266 0 8	302 6 3	.....	.....	.....	.....	9 11 9	312 2 0
3,15,066 6 10	1,940 15 7	390 1 0	50 0 0	.....	.....	9 11 9	2,590 12 4
29,081 0 0	142 14 0	0 1 0	.....	.....	.....	.....	142 15 0
7,762 3 7	72 6 0	2 9 0	.....	.....	.....	.....	74 16 0
37,435 5 11	47 8 0	19 8 0	.....	.....	.....	.....	67 0 0
8,889 10 2	13 8 8	11 0 0	19 0 0	.....	.....	.....	34 8 0
3,934 10 3	443 4 0	.....	5 0 0	.....	.....	.....	148 4 0
13,630 1 0	166 13 6	4 4 0	.....	.....	.....	.....	171 1 6
10,971 11 4	165 15 6	37 2 0	.....	.....	.....	.....	193 1 6
1,11,504 10 3	742 5 0	74 8 0	15 0 0	.....	.....	.....	831 13 0
40,90,100 9 9	10,006 9 2	569 12 0	115 0 0	5 0 0	139 0 0	9 11 9	11,445 0 11

REVENUE DERIVED FROM MUNICIPAL PROPERTY

Rents of lands, houses, streets, &c. burgulows, &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.	Fees for temporary Counters, &c. 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.
8,127 4 4	12,633 0 0	6,673 15 10	5,761 2 9	11 5 3	5,338 15 1	...	67 0 0
240 4 0	63 1 0	42 9 0	933 14 6	45 1 9	...	...	.....
1,124 8 2	2,039 13 9	.....	1,806 3 6	125 13 10	.....	.....	.....
30 12 0	19 7 8	6 0 0	611 10 7	36 3 3	.....	.....	14 0 0
.....	6 15 6	2 0 0	250 7 6	48 6 0	.....	.....	.....
95 15 9	99 9 0	3 0 0	1,490 9 6	46 13 7	.....	.....	85 0 0
.....	.....	185 0 0	138 3 6	.....	.....	.....	.....
.....	.....	37 4 0	521 4 0	149 14 6	.....	.....	.....
19 11 8	.....	.....	621 5 6	.....	.....	.....	.....
17 13 0	.....	.....	83 11 0	84 6 7	.....	.....	.....
.....	.....	12 0 0	260 15 6	26 1 9	.....	.....	.....
9,596 4 11	14,861 14 11	6,961 12 10	12,489 7 10	574 2 6	5,338 15 1	...	166 0 0
58 2 4	45 8 7	.....	1,572 13 0	.....	.....	.....	.....
45 5 4	21 1 6	24 14 0	839 6 2	41 6 6	.....	.....	.....
587 13 1	538 0 0	252 0 0	1,315 12 10	33 13 5	131 1 6	.....	.....
207 14 11	6 13 3	127 0 0	873 10 6	88 0 0	317 1 0	.....	.....
.....	.....	.....	374 0 0	36 9 0	.....	.....	.....
18 0 0	41 10 9	55 12 0	489 2 6	23 13 3	.....	.....	.....
10 0 0	55 7 0	14 12 0	276 2 6	28 7 4	.....	.....	.....
2 8 9	.....	12 8 0	337 8 6	3 0 0	.....	.....	.....
1 0 6	20 0 0	64 8 3	105 7 0	.....	.....	.....	.....
930 12 11	728 9 1	561 1 3	296 3 4	28 2 2	.....	.....	.....
499 15 6	2,651 0 0	39 0 0	6,500 2 4	273 3 8	448 2 0	.....	.....
321 12 0	35 15 9	418 12 0	463 11 9	.....	.....	.....	.....
761 11 6	2,676 15 9	457 12 0	498 8 11	.....	.....	.....	.....
634 9 9	273 14 2	.....	962 4 8	.....	.....	.....	.....
67 10 10	.....	.....	795 12 1	.....	7,010 0 6	.....	.....
.....	.....	.....	965 15 11	.....	514 10 0	.....	23 0 0
.....	.....	.....	1,452 11 6	.....	.....	.....	.....
.....	.....	.....	155 3 0	.....	.....	.....	.....
.....	.....	.....	153 3 0	.....	.....	.....	.....
702 4 7	273 14 2	.....	3,492 13 6	.....	7,524 10 0	.....	23 0 0
640 14 7	3,088 5 0	4,261 14 0	3,335 5 6	123 2 0	4,853 2 6	.....	1,756 0 0
103 11 2	.....	63 0 0	115 3 6	41 11 0	732 12 8	.....	.....
376 12 6	125 0 0	3 11 6	266 2 6	230 1 0	580 0 0	.....	.....
81 4 4	.....	.....	166 7 6	852 7 4	147 13 6	.....	.....
1,152 10 7	3,215 5 0	4,328 9 6	3,823 3 0	1,247 5 4	6,313 12 2	.....	1,756 0 0
814 6 8	.....	.....	667 10 0	.....	2,161 3 8	.....	63 13 8
23 8 0	40 4 0	2,237 8 0	259 6 0	.....	1,779 0 6	.....	.....
995 13 1	7 0 0	160 0 0	188 3 0	.....	3,860 6 6	.....	.....
.....	8 13 4	12 0 0	520 11 10	.....	106 8 6	.....	.....
.....	10 10 0	.....	221 8 6	44 10 0	.....	.....	.....
86 9 6	16 13 6	75 0 0	126 15 8	29 14 8	.....	.....	.....
400 13 0	.....	1,225 0 0	185 8 0	.....	700 0 0	.....	.....
2,321 2 3	93 8 9	3,700 8 0	2,299 15 0	71 8 8	8,727 2 8	.....	63 13 8
15,464 14 9	21,858 3 8	16,018 11 7	29,537 14 4	2,176 4 2	28,322 10 5	.....	2,008 13 8

AND POWERS APART FROM TAXATION.

Other Fees.			Fines under Municipal and other Acts.	Interest of Investments.			Premium on Loans.	Total.
Fees for occasional occupation of roads.	Fees and revenue from weights and measures.	Other fees.		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.
1,205 0 0	2,228 8 6	...	4,177 2 4	1,251 4 0	...	850 0 0	...	48,319 10 1
18 0 0	129 6 0	.....	.....	.....	.....	1,472 4 3
88 8 0	...	15 7 0	303 2 0	.....	.....	.....	.....	5,598 8 3
.....	41 8 0	.....	.....	.....	.....	759 9 6
.....	40 4 0	.....	.....	.....	.....	358 1 0
8 8 0	64 2 0	145 2 0	.....	.....	.....	.....	1,978 11 10
.....	0 7 6	31 10 10	.....	.....	.....	.....	365 5 10
.....	63 2 0	.....	.....	.....	.....	771 8 6
.....	72 5 0	.....	0 3 0	.....	.....	713 9 2
.....	47 13 0	.....	.....	.....	.....	233 11 7
.....	27 7 0	.....	.....	.....	.....	326 8 3
1,320 0 0	2,223 8 6	80 0 6	5,078 14 2	1,251 4 0	0 3 0	850 0 0	...	60,792 8 3
.....	262 0 0	.....	.....	.....	.....	1,938 7 11
10 0 0	100 1 6	.....	.....	.....	.....	1,082 3 0
153 4 0	94 4 0	796 12 3	.....	.....	.....	.....	3,934 13 1
121 0 0	15 14 0	176 0 0	.....	.....	.....	.....	1,958 5 8
.....	6 11 8	37 14 0	.....	.....	.....	.....	455 2 8
47 0 0	2 9 6	121 4 0	.....	.....	.....	.....	769 4 0
.....	2 1 0	41 4 0	.....	.....	.....	.....	423 1 10
30 0 0	8 11 6	80 4 0	.....	.....	.....	.....	484 8 9
1 0 0	6 12 0	.....	.....	.....	.....	177 6 8
.....	1 0 4	104 9 0	.....	.....	.....	.....	450 15 4
3,644 0 0	131 4 0	1,726 12 9	.....	.....	.....	.....	11,674 4 6
.....	106 8 0	.....	.....	.....	.....	3,700 3 3
.....	104 9 0	.....	.....	.....	.....	1,379 9 8
.....	211 1 0	.....	.....	.....	.....	5,079 12 11
.....	525 13 0	2,246 10 2	.....	.....	.....	11,486 11 2
89 0 0	8 0 0	24 2 0	.....	.....	.....	.....	1,564 11 11
.....	0 11 0	85 15 0	.....	.....	.....	.....	1,557 0 4
46 0 0	1 0 0	.....	.....	.....	.....	202 3 0
15 14 0	22 5 0	.....	.....	.....	.....	191 6 0
150 14 0	8 11 0	609 3 0	2,246 10 2	.....	.....	.....	15,002 0 5
298 0 0	27 3 0	2,346 3 0	.....	.....	.....	228 2 0	20,958 3 7
.....	0 4 0	0 4 0	376 9 0	.....	42 5 7	.....	1,475 12 11
.....	9 11 0	.....	.....	.....	.....	1,481 6 6
.....	5 0 0	.....	.....	.....	.....	1,253 0 2
298 0 0	27 7 0	2,361 2 0	376 9 0	.....	42 5 7	228 2 0	25,168 7 2
.....	86 6 9	.....	.....	.....	.....	3,793 8 9
.....	50 0 0	40 8 0	136 5 8	.....	.....	46 5 6	4,662 13 8
.....	29 4 0	.....	.....	.....	.....	5,240 19 7
.....	77 4 0	.....	.....	.....	.....	825 5 2
.....	25 0 0	.....	248 14 7	.....	.....	557 11 1
.....	106 0 0	.....	.....	139 10 4	.....	680 15 7
.....	92 6 0	.....	.....	.....	.....	2,893 11 0
.....	50 0 0	456 12 9	136 5 8	218 14 7	139 10 4	46 5 6	18,364 11 10
2,133 2 0	2,223 8 6	297 4 6	10,443 13 8	4,010 12 10	249 1 7	1,031 15 11	274 7 6	1,36,081 13 1

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL)

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.
.....	4,504 0 0	.....	706 2 6	353 1 3	500 0 0
.....	1,190 0 0	360 0 0	.....	518 2 5	310 0 0
.....	1,603 0 0	200 0 0	.....	338 14 0	400 0 0
.....	820 8 0	360 0 0	18 7 8	549 14 6	200 0 0
.....	612 0 0	400 0 0	.....	356 11 2	200 0 0
.....	1,375 8 0	400 0 0	.....	792 9 5	200 0 0
.....	236 0 0	.....	.....	165 2 11	.....
.....	726 0 0	500 0 0	.....	365 9 8	350 0 0
.....	1,102 0 0	.....	.....	24 10 4	.....
.....	393 0 0	500 0 0	.....	371 10 2	300 0 0
.....	628 0 0	500 0 0	.....	482 9 3	300 0 0
.....	13,190 0 0	3,210 0 0	724 10 2	4,318 15 1	2,760 0 0
.....	1,278 0 0	.....	.....	352 0 6	.....
.....	1,147 0 0	400 0 0	45 5 0	245 2 5	550 0 0
.....	2,268 0 0	.....	897 12 10	897 12 10	400 0 0
.....	1,409 0 0	400 0 0	.....	154 5 11	450 0 0
.....	600 0 0	.....	3,500 0 0	1,198 15 1	450 0 0
.....	772 0 0	150 0 0	583 8 9	583 8 9	400 0 0
.....	552 0 0	200 0 0	.....	.....	500 0 0
.....	1,172 0 0	.....	4,303 7 10	303 7 11	.....
.....	492 0 0	.....	2,797 1 0	297 1 1	.....
.....	928 0 0	400 0 0	565 6 7	.....	500 0 0
.....	10,618 0 0	1,550 0 0	12,692 10 0	4,062 6 6	3,250 0 0
.....	1,038 8 0	.....	.....	832 4 6	.....
.....	1,037 0 0	.....	.....	546 10 8	.....
.....	2,075 8 0	.....	.....	1,378 15 2	.....
.....	3,152 0 0	.....	.....	931 0 0	.....
.....	1,803 0 0	.....	3,500 0 0	160 0 0	.....
.....	1,310 8 0	.....	.....	755 0 0	.....
.....	680 0 0	.....	.....	238 0 0	.....
.....	652 0 0	.....	.....	300 0 0	.....
.....	7,497 8 0	.....	3,500 0 0	2,384 0 0	.....
.....	4,016 0 0	1,800 0 0	.....	493 5 3	.....
.....	436 0 0	300 0 0	.....	240 11 3	200 0 0
.....	1,184 0 0	1,700 0 0	209 12 3	294 0 0	600 0 0
.....	475 0 0	.....	.....	442 0 0	.....
.....	6,111 0 0	3,900 0 0	209 12 3	1,470 0 6	500 0 0
.....	1,924 0 0	.....	.....	754 8 10	.....
.....	443 0 0	.....	.....	212 12 11	.....
.....	882 0 0	.....	181 8 0	507 2 3	.....
.....	1,666 8 0	.....	.....	800 0 0	.....
.....	966 0 0	800 0 0	.....	940 11 2	1,000 0 0
.....	1,504 0 0	800 0 0	3,000 0 0	840 0 0	400 0 0
.....	1,060 0 0	.....	.....	492 0 0	.....
.....	8,395 8 0	1,600 0 0	3,181 8 0	4,547 3 2	1,400 0 0
.....	47,887 8 0	10,160 0 0	20,308 8 6	18,161 8 5	8,210 0 0

PURPOSES).				9		
From other Sources.				MISCELLANEOUS.		
For General purposes.	For Educational purposes.	For Medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other Items.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	6,053 9 9	3,284 0 9	4,284 15 3	7,562 0 0
.....	2,378 2 5	.....	34 0 6	34 0 6
.....	2,541 14 0	.....	110 8 10	110 8 10
.....	1,938 14 2	.....	29 15 5	29 15 5
.....	1,568 11 2	.....	27 14 0	27 14 0
.....	2,768 1 5	.....	103 6 10	103 6 10
.....	6 14 3	.....	408 1 2	.....	479 8 0	479 8 0
.....	1,941 9 8	.....	32 14 0	32 14 0
.....	700 0 0	1,300 0 0	3,126 10 4	.....	111 14 3	111 14 3
.....	1,564 10 2	.....	40 9 0	40 9 0
.....	1,910 9 3	.....	2,014 13 0	2,014 13 0
.....	706 14 3	1,300 0 0	26,210 7 6	3,284 0 9	7,270 7 1	10,554 7 10
.....	1,600 0 6	.....	45 11 2	45 11 2
.....	2,377 7 5	.....	36 1 3	36 1 3
.....	4,463 9 8	69 12 0	532 3 9	601 15 9
.....	2,413 5 11	.....	14 8 0	14 8 0
.....	5,748 15 1	.....	20 2 2	20 2 2
.....	2,439 1 6	.....	6 4 7	6 4 7
.....	1,252 0 0	.....	43 4 4	43 4 4
.....	5,778 15 9	.....	1 3 3	1 3 3
.....	3,596 2 1	30 3 0	.....	30 3 0
.....	2,385 0 0	.....	4,778 6 7	.....	5 5 0	5 5 0
.....	2,385 0 0	.....	34,558 0 6	99 15 0	704 11 6	804 10 6
.....	7,427 12 6	.....	128 12 6	128 12 6
5,557 0 0	1,583 10 8	8 14 0	61 8 6	70 6 6
.....	9,011 7 2	8 14 0	190 5 0	190 5 0
.....	4,083 0 0	.....	312 5 6	312 5 6
.....	5,463 0 0	.....	861 2 11	861 2 11
.....	2,065 8 0	.....	69 13 9	69 13 9
.....	39 0 0	957 0 0	.....	30 3 0	30 3 0
.....	852 0 0	0 10 6	28 9 8	29 4 2
.....	39 0 0	13,420 8 0	0 10 6	1,312 4 3	1,312 14 9
17,085 13 11	23,995 3 2	.....	1,776 10 10	1,776 10 10
.....	1,176 11 3	.....	27 8 9	27 8 9
.....	3,987 12 3	84 0 0	928 1 7	1,012 1 7
.....	917 0 0	.....	11 1 9	11 1 9
17,085 13 11	29,476 10 8	84 0 0	2,743 6 11	2,927 6 11
478 1 0	3,156 9 10	123 6 7	1,464 12 8	1,578 3 3
550 0 0	100 12 0	.....	1,306 8 11	14 403 2 4	238 4 6	14,648 6 10
.....	1,520 10 3	21,632 2 8	.....	21,632 2 8
.....	2,466 8 0	.....	604 14 8	604 14 8
.....	3,706 11 2	.....	89 15 11	89 15 11
.....	6,544 0 0	.....	891 10 0	891 10 0
.....	230 12 7	.....	1,782 12 7	73 0 9	73 5 0	146 5 9
1,028 1 0	331 8 7	.....	20,483 12 9	36,236 12 4	3,322 14 9	39,559 11 1
23,670 14 11	3,423 6 10	1,339 0 0	1,33,160 14 7	30,714 4 7	15,544 1 6	65,258 6 1

EXTRAORDINARY AND DEBT.

Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of Loans.	Advances.	
	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.
.....	43,200 0 0	.....	17,824 13 8
.....	835 0 0
.....
.....
.....	15 2 0
.....
.....
.....
.....
.....
.....	43,200 0 0	.....	18,174 15 8
.....
.....
.....	143 9 9
.....
.....	10 4 7
.....
.....
.....	50 0 0	88 9 10
.....
.....	50 0 0	242 8 2
.....
.....	777 2 9
.....
.....	777 2 9
.....
15,000 0 0	16 7 0
.....	1,000 0 0	.....	.....	2,000 0 0
.....
.....
15,000 0 0	1,000 0 0	.....	.....	2,016 7 0
.....
2,000 0 0	1,02,000 0 0	.....	.....	12,297 2 1
.....	975 9 0
.....	100 0 0	.....
.....
2,000 0 0	1,02,000 0 0	.....	100 0 0	13,272 11 1
.....
.....	5,000 0 0	.....	.....	.....	2,116 4 10
.....	100 0 0	2,500 0 0
.....	103 0 3
.....	102 0 0	.....
.....
.....	2,000 0 0	.....	.....	.....	113 14 9
.....	65 8 9
.....	7,000 0 0	.....	.....	.....	.....
.....	202 0 0	4,898 12 7
17,000 0 0	7,000 0 0	1,03,000 0 0	43,200 0 0	352 0 0	29,882 9 3

No. II.

Northern Division during the year ending 31st March 1897.

		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 B) 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.	
14,866 12 5	75,891 10 1	5,01,969 15 10	5,94,514 10 7	2 8 1	3 7 7	* Inclusive of Rs. 29,038-4-4 lent on the security of Government promissory notes during the last year, the amount having been since recovered.
.....	385 0 0	17,564 0 2	22,891 10 3	0 12 8	1 1 0	
95 0 0	95 0 0	35,855 2 2	38,003 1 10	1 2 10	1 8 9	
.....	.....	7,776 14 7	9,547 9 1	0 9 0	0 14 2
.....	.....	6,222 5 2	7,446 8 5	0 9 9	0 14 4
11 4 8	26 6 8	12,951 12 9	13,366 7 3	0 13 1	1 5 8	
.....	.....	3,647 4 8	3,647 4 8	0 5 11	0 9 1
.....	.....	9,002 6 2	14,813 15 4	0 12 6	1 2 6
.....	.....	8,353 1 9	9,940 7 5	0 6 8	0 13 3
.....	.....	4,869 10 9	7,683 11 7	0 5 10	0 9 8
.....	.....	8,336 10 5	10,311 6 1	0 10 10	1 6 10
14,973 1 1	76,348 0 9	6,16,549 4 5	7,32,166 12 6	1 12 4	2 7 10	
279 13 6	279 13 6	13,954 15 3	14,000 2 7	0 15 1	1 6 1	
.....	.....	9,092 1 8	9,790 6 4	0 11 3	1 2 7
216 0 0	359 9 9	55,668 5 6	67,438 11 8	1 9 0	1 14 8	
67 3 6	67 3 6	15,652 14 1	24,530 11 4	0 12 0	1 0 11	
.....	10 4 7	12,179 3 0	12,308 8 7	0 9 9	1 4 6	
.....	.....	7,001 14 1	7,806 14 4	0 4 8	0 9 2
.....	.....	5,450 6 2	6,384 13 0	0 6 4	0 9 6
34 0 0	172 9 10	15,678 10 7	16,408 4 0	0 9 4	1 0 0	
.....	.....	6,608 3 4	8,840 13 7	0 5 6	0 13 1
.....	.....	9,711 8 11	15,267 1 5	0 7 6	1 0 6
597 1 0	889 9 2	1,50,998 2 7	1,83,296 6 10	0 12 10	1 3 2	
95 12 0	812 14 9	23,642 10 4	30,659 13 8	0 12 0	1 9 9	
230 0 0	230 0 0	13,188 4 10	14,246 6 8	0 14 0	1 3 3	
266 12 0	1,042 14 9	36,830 15 2	44,906 4 4	0 12 10	1 7 0	
4,129 8 5	19,145 15 5	1,07,931 8 8	1,12,842 13 11	1 12 9	2 10 11	
108 5 1	3,108 5 1	26,030 5 9	26,962 4 0	1 6 1	2 8 11	
.....	.....	12,442 7 7	15,985 12 0	0 11 5	1 0 6
.....	.....	3,815 10 11	5,551 14 0	0 9 1	0 13 9
.....	.....	6,110 11 8	9,094 7 8	0 15 11	1 3 6
4,237 13 6	22,254 4 6	1,56,330 12 7	1,70,537 3 7	1 6 9	2 2 7	
1,63,576 5 8	2,77,873 7 9	6,07,953 9 10	6,39,751 12 10	2 9 7	5 9 6	
1,928 4 2	4,993 13 2	19,829 1 4	21,547 7 1	1 1 6	1 13 0	
1,270 0 0	1,370 0 0	25,535 7 1	35,997 12 11	1 5 7	1 15 5	
73 8 0	73 8 0	5,832 12 7	8,157 9 10	0 13 2	1 7 6	
1,66,848 1 10	2,84,220 12 11	6,59,150 8 10	7,07,454 10 8	2 4 11	4 12 0	
1,231 2 6	8,347 7 4	46,099 12 2	46,938 2 7	1 10 8	2 10 3	
120 0 0	2,720 0 0	31,173 0 0	32,011 9 6	0 10 10	2 11 6	
6,980 10 1	7,083 10 4	72,979 7 9	73,857 6 11	2 0 8	3 15 9	
254 12 9	336 12 9	13,157 10 9	15,213 3 2	0 12 7	1 2 4	
.....	.....	8,407 4 5	9,359 5 1	0 5 11	0 12 9
505 4 6	2,619 3 3	24,536 15 4	24,821 11 2	0 15 2	1 11 3	
760 0 0	825 8 9	16,523 2 11	23,862 1 11	0 15 0	1 6 7	
9,831 13 10	21,932 10 5	2,12,877 5 4	2,26,094 8 4	1 2 9	2 3 10	
1,96,753 11 3	4,06,638 4 6	18,32,737 0 11	20,61,455 14 3	1 8 10	2 9 8	

F. S. P. LILLY,
Commissioner, N. D.

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 1898-99.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CESS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1898-99.			How determined.	Rate per annum.	Amount collected during 1898-99.	
Ahmedabad	5 per cent. per annum on annual rental value, the lowest rate being 4 annas	Rs. a. p.	Rs. a. p. 17,409 9		Ahmedabad	Per family for using private privies	Rs. a. p. 2 8 0	Rs. a. p.	
						Do. panch privies having no kbalkuvas	2 8 0		
						Do. panch privies having khalkuvas	2 0 0		
						Do. public privies within the city walls	1 8 0		
						Do. public privies outside the city walls	1 0 0		
						Per poor family owning a house and using private or panch privy	0 8 0		
						Do. not owning a house and using private or panch privy	0 6 0		
						Do. unable to work and living on charity and using a private or panch privy	0 4 0	48,427 12 7	
						Do. owning a house and using a public privy	0 4 0		
						Do. not owning a house and using a public privy	0 3 0		
						Do. unable to work and living on charity and using a public privy	0 2 0		
						Surplus of fees recovered for cleansing privies of Railway Station, &c.	216 5 0		
						Add arrears collected during the year	7,965 8 7		
Virangám	Class I. 5 per cent. of the rent of shops and buildings ... ..	.....			Virangám	Buildings (except houses of the value of less than Rs. 200) per annum	1 0 0	6,615 11 0	
	„ II. do. per every 100 square yards of land actually covered with structure, as regards ginning and other steam factories ... ..	.....	2,407 14 3						
	„ III. do. of every plot of open ground used for commercial purposes (the rent to be calculated at annas 2 per every square yard) ... ..	.....						
Parantij	.....	5 0 0 4 0 0 3 0 0 2 0 0 1 0 0 0 8 0	4,931 8 0		Parantij	Nil.			

Modasa ...	Class I. Houses valued at Rs. 1,500 and over...	8 0 0	} 4,256 0 0	Modasa ...	Nil.
	.. II. Houses of value from Rs. 100 to Rs. 1,500 ...	6 0 0			
	.. III. do. from Rs. 900 to Rs. 1,200 ...	5 0 0			
	.. IV. do. " Rs. 700 to Rs. 900 ...	4 0 0			
	.. V. do. " Rs. 500 to Rs. 700 ...	3 8 0			
	.. VI. do. " Rs. 300 to Rs. 500 ...	3 0 0			
	.. VII. do. " Rs. 200 to Rs. 300 ...	2 0 0			
	.. VIII. do. " Rs. 100 to Rs. 200 ...	1 0 0			
	.. IX. do. " Rs. 50 to Rs. 100 ...	0 8 0			
Dhandhuka...	Houses valued under Rs. 100	} 7,816 0 0	Dhandhuka ...	Nil.
	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 Rs. 600 ...	1 8 0			
	Do. Rs. 600 do. Rs. 1,000 ...	3 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 warehouses one and a half times the tax on houses of similar value, and in cases where the value is less than Rs. 100 the tax is Re. 1.	.....		
	Sanand ...	Less than Rs. 5 (Rental value) ...				.....	} 6,099 4 0	Sanand ...	Nil.
From Rs. 5 to less than Rs. 8 (Rental value) ...		0 12 0			
Do. Rs. 8 do. Rs. 12 do. ...		1 4 0			
Do. Rs. 12 do. Rs. 18 do. ...		2 0 0			
Do. Rs. 18 do. Rs. 25 do. ...		3 0 0			
Do. Rs. 25 do. Rs. 40 do. ...		4 0 0			
Do. Rs. 40 do. Rs. 50 do. ...		5 0 0			
Do. Rs. 50 do. Rs. 60 do. ...		6 0 0			
Do. Rs. 60 do. Rs. 70 do. ...		7 0 0			
Do. Rs. 70 do. Rs. 80 do. ...		8 0 0			
Do. Rs. 80 do. Rs. 90 do. ...		9 0 0			
Do. Rs. 90 do. Rs. 100 do. ...		10 0 0			
Houses of Rs. 100 rental value and upwards to pay one rupee extra for every Rs. 10 or a fraction thereof. ...	.....			
Dholera ...	Houses upon the structure, materials, stories, &c.	} 4,194 4 0	Dholera ...	Nil.
	Class I ...	5 0 0			
	.. II ...	4 0 0			
	.. III ...	3 0 0			
	.. IV ...	2 0 0			
	.. V ...	1 0 0			
	.. VI ...	0 8 0			
	Shops upon annual rent, 1st class ...	2 0 0			
	Do. do. 2nd " ...	1 0 0			
	On each ginning factory... ..	25 0 0			
Do. each steam cotton press	50 0 0				
Do. each hand cotton press	10 0 0				
Mandal ...	Class I ...	5 0 0	} 2,911 8 0	Mandal ...	Nil.
	.. II ...	3 0 0			
	.. III ...	2 0 0			
	.. IV ...	1 0 0			
	.. V ...	0 8 0			

SUPPLEMENT TO STATEMENT No. II—continued.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHRG.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1898-99.			How determined.	Rate per annum.	Amount collected during 1898-99.	
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Rānpur	Houses of more than one story... 1st class... ..	3 0 0	2,163 8 0	Rānpur	Nil.				
	" one story ... 2nd "	2 0 0							
	" without story ... 3rd "	1 0 0							
	" mud house ... 4th "	0 8 0							
	Shops and cotton yards rented at Rs. 15 and more annually ... 1st class	2 0 0							
	" at less than Rs. 15 and not less than Rs. 10 ... 2nd class	1 0 0							
	" at less than Rs. 10 and not less than Rs. 5 ... 3rd class	0 8 0							
	Class I Tenements of the estimated value exceeding Rs. 99 and up to Rs. 300, one pie per rupee								
	" II Ditto do. of Rs. 301 and up to Rs. 500, for the first Rs. 300 at the rate of 1 pie per rupee and thereafter annas 3 for every Rs. 50 or fraction thereof								
	" III Ditto do. 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								
Kaira	" IV Ditto do. 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		9,543 4 11	Kaira...	Nil.				
	" V Ditto do. 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 do. 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 do. exceeding Rs. 5,000, for the first Rs. 5,000 as above, and thereafter anna 1 for every Rs. 500 or fraction thereof								
	1st Class to include all property yielding or capable of yielding a yearly rent of Rs. 5 and less than Rs. 10 0 8								
	2nd Class do. Rs. 10 do. " 15 1 0								
	3rd " do. " 15 do. " 20 2 0								
Mehmadabad	4th " do. " 20 do. " 25 3 8		5,520 4 0	Mehmadabad...	Nil.				
	5th " do. " 25 do. " 30 4 8								
	6th " do. " 30 do. " 40 5 8								
	7th " do. " 40 and more 0 6 8								

Nadiad	... One anna per rupee of annual rental value	.....	12,339 4 3
Kapadvanji	Houses below Rs. 200 in value	.....
	" of the value of Rs. 200 and upwards but below Rs. 500...	0 12 0	
	" Do. Rs. 500 do. Rs. 800...	1 4 0	
	" Do. Rs. 800 do. Rs. 1,200...	3 0 0	
	" Do. Rs. 1,200 do. Rs. 2,000...	5 0 0	
	" Do. Rs. 2,000 do. Rs. 3,000...	8 0 0	11,133 0 0
	" Do. Rs. 3,000 do. Rs. 4,000...	10 0 0	
" Do. Rs. 4,000 and upwards	12 0 0		
	Shops, one and a half times the tax on houses of the same value. Shops below Rs. 200 in value are liable to the same tax as those below Rs. 500 in value.		
Dakor	Houses of Class I	5 0 0	
	Do. II	3 0 0	
	Do. III	2 0 0	5,773 0 0
	Do. IV	1 8 0	
	Do. V	0 8 0	
Borsad	... On every Rs. 100 or portion thereof (House of the market value of every shop	0 3 0 0 6 0	3,532 12 6
A'band	Houses—		
	Class I Houses of the value of Rs. 5,000 and upwards	8 0 0	
	" II Houses of the value of 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	3,640 0 0
	Shops—		
	Class I Shops of the value of Rs. 3,000 and upwards	8 0 0	
	" II Shops of the value Rs. 2,000 and upwards, 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 Do. below Rs. 500 in value	1 0 0	
Umreth	Houses—		
	Class I Houses valued at Rs. 5,000 and upwards	8 0 0	
	" II Houses valued at 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	9,136 8 0
	Shops—		
	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	

Nadiad	... Rs. 1-8-0 per family per annum using Dattan privy; Rs. 1-8-0 per family per annum using open privy, and annas eight per family per annum using pol privy.	.....	828 0 0
Kapadvanji	... Nil.		
Dakor	... Nil.		
Borsad	... Nil.		
A'band	... Nil.		
Umreth	... Nil.		

SUPPLEMENT TO STATEMENT No. II—continued.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CHGS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1898-99.			How determined.	Rate per annum.	Amount collected during 1898-99.	
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Od ...	Class I 4 annas per Rs. 100 of value of houses	} 2,788 4 0	Od ...	Nil.				
	" II (shops) 8 annas do. ...	.....						
	Houses and shops valued under Rs. 100 ...	.....						
Mahudha ...	On each Rs. 100 of the valuation of houses ...	0 4 0	} 4,443 4 0	Mahudha ...	Nil.				
	Do. do. shops ...	0 8 0							
	Buildings not exceeding Rs. 100 in value are exempt... ..	.....						
Godhra ...	Class I	0 8 0	} 9,560 0 0	Godhra ...	Nil.				
	" 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							
Dohad ...	Class I	4 0 0	} 7,292 8 0	Dohad ...	From 1 to 5 persons... ..	0 12 0	} 382 8 0		
	" II	3 0 0							
	" III	2 0 0							
	" IV	1 0 0							
Broach ...	Houses of the value of Rs. 300 and upwards but under Rs. 800 ...	1 0 0	} 9,728 4 0	Broach ...	Nil.				
	Do. Rs. 800 do. Rs. 1,500 ...	2 0 0							
	Do. Rs. 1,500 do. Rs. 2,000 ...	3 0 0							
	Do. Rs. 2,000 do. Rs. 3,000 ...	4 0 0							
	Do. Rs. 3,000 do. Rs. 4,000 ...	5 0 0							
	Do. Rs. 4,000 do. Rs. 5,000 ...	6 0 0							
	Do. Rs. 5,000 do. Rs. 8,000 ...	8 0 0							
	Do. Rs. 8,000 do. Rs. 10,000 ...	10 0 0							
	Do. Rs. 10,000 do. Rs. 15,000 ...	12 8 0							
	Do. Rs. 15,000 do. Rs. 20,000 ...	15 0 0							
	Do. Rs. 20,000 do. Rs. 30,000 ...	25 0 0							
	Do. Rs. 30,000 do. Rs. 40,000 ...	30 0 0							
	Do. Rs. 40,000 do. Rs. 50,000 ...	40 0 0							
	Do. Rs. 50,000 do.	100 0 0							
Anklesvar ...	4 annas per cent. on the market value of a house...	5,530 8 0	Anklesvar ...	Nil.				
Jambusar ...	6 annas per cent. on the capital value of houses	8,063 0 0	Jambusar ...	Nil.				

Hansot	Houses below Rs. 100 in value	0 8 0	2,249 6 0
	Each house of the value of Rs. 100 and upwards up to Rs. 200...	.....	0 12 0
	Do. do. the value of which exceeds Rs. 200 but does not exceed Rs. 300	.....	.....
	And annas 4 for every hundred rupees or fraction of a hundred rupees in excess of Rs. 300	.....	.....
Amod	8 annas per cent. on the value of houses	1 0 0	4,991 13 0
	On every shop	.....	.....
Surat	Class I Rs. 500 and upwards but less than Rs. 1,000	1 8 0	52,415 8 0
	.. II Rs. 1,000 do. Rs. 1,000	.....	2 8 0
	.. III Rs. 2,000 do. Rs. 2,000	.....	3 8 0
	.. IV Rs. 3,000 do. Rs. 3,000	.....	4 8 0
	.. V Rs. 4,000 do. Rs. 4,000	.....	5 8 0
	.. VI Rs. 5,000 do. Rs. 5,000	.....	6 8 0
	.. VII Rs. 6,000 do. Rs. 6,000	.....	8 0 0
	.. VIII Rs. 7,500 do. Rs. 7,500	.....	10 8 0
	.. IX Rs. 10,000 do. Rs. 10,000	.....	13 0 0
	.. X Rs. 12,500 do. Rs. 12,500	.....	15 8 0
	.. XI Rs. 15,000 do. Rs. 15,000	.....	18 0 0
	.. XII Rs. 17,500 do. Rs. 17,500	.....	20 8 0
	.. XIII Rs. 20,000 do. Rs. 20,000	.....	25 8 0
	.. XIV Rs. 25,000 do. Rs. 25,000	.....	30 8 0
	Over Rs. 30,000, Rs. 5 for every Rs. 5,000 or part thereof	.....	.....
Rander...	Based on the estimated market value of every house at a scale varying from Rs. 0-4-0 to Rs. 50	3,188 15 9	
Bulsar...	Rs. 0-4-0 per Rs. 100 of the valuation of houses	8,061 7 6	
Mandvi	Class I Rs. 2,000 and upwards	7 0 0	1,857 0 0
	.. II Rs. 1,000 do. but under Rs. 2,000	.....	6 0 0
	.. III Rs. 700 do. Rs. 1,000	.....	5 0 0
	.. IV Rs. 500 do. Rs. 700	.....	4 0 0
	.. V Rs. 300 do. Rs. 500	.....	3 0 0
	.. VI Rs. 100 do. Rs. 300	.....	1 0 0
Thana...	Per rupee of rent	0 0 8	6,976 15 8
Kuria...	On the annual letting value of houses	4 per cent. per annum.	2,897 10 3	
Bandra	4 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.	12,608 15 11	

Hansot	Nil.		
Amod...	Nil.		
Surat	Rs. 1-8-0 per annum per household or family or person separately occupying	.....	40,288 10 9
Rander	Class I	.....	2 0 0
	.. II	.....	1 8 0
	.. III	.....	1 0 0
	.. IV	.....	0 8 0
Bulsar	Per private privy	.....	2 0 0
			592 0 0
Mandvi	Nil.		
Thana	On all privies used by households exceeding ten in number per head per mensem	.....	0 2 0
	Do. do. six and under	.....	1 0 0
	Do. when the household does not exceed ten in number per month	.....	0 8 0
Kuria...	4 per cent. per annum on annual rental value of houses	.....	2,145 15 5
Bandra	I.—Houses using Commodes.		
	2. For bungalows and houses using commodes, the rates are:—	Per mensem in advance.	
	(a) For one commode	.....	1 4 0
	(b) " two commodes	.....	2 4 0
	(c) " three "	.....	3 0 0
	(d) " every additional commode	.....	0 8 0
			8,218 6 0

SUPPLEMENT TO STATEMENT No. II—concluded.

Name of Municipality.	HOUSE-TAX.			Remarks.	Name of Municipality.	CONSERVANCY CESS.			Remarks.
	How determined.	Rate per annum.	Amount collected during 1898-99.			How determined.	Rate per annum.	Amount collected during 1898-99.	
		Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.	
Bāndra—continued.	4 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.—continued.	.....	12,608 15 11	Bāndra	Commodes not used for more than 7 days in a month shall not be charged for, provided one commode in the bungalow be paid for. (The above service will be rendered twice a day.) (e) For servants' privy attached to house using commodes, each privy	0 8 0		
						<p align="center"><i>II.—Privies or Latrines.</i></p> <p>3. For each privy with seats attached to a house and used by— (a) Six or less than 6 individuals 0 8 0 (b) More than 6 and not exceeding 10 individuals 0 12 0 (c) More than 10 and not exceeding 15 individuals 1 0 0 (d) For each individual in excess of 15 individuals 0 1 0 (Children under 7 years are not reckoned in levying the above Cess.) (e) For every additional service required for cleaning privies or latrines besides the one service in the morning, a separate charge similar to that for the morning services shall be levied. (f) For every service to clean urinals and chamber-pots an additional uniform rate of</p> <p align="center"><i>III.—Kitchen Cesspools.</i></p> <p>4. The charges for emptying the contents of such cesspools are :— (a) For each house occupied by 6 or less than 6 individuals 0 10 0 (b) For each house occupied by 6 or more than 6, but not exceeding 10 individuals 1 0 0 (c) For every individual above 10 individuals in a house 0 2 0 (d) For each chawl of 4 rooms or less 1 0 0 (e) For every additional room in excess of 4 in a chawl 0 4 0 (f) If bath-room or privy water be mixed with kitchen cesspool contents an additional charge for emptying such cesspools will be made at double the above rates (g) For the removal of waste water of every nahāni in a house with a water tap attached to the nahāni 2 0 0 (h) Do. do. without water tap... .. 1 0 0</p>	0 8 0		8,218 6 0

				IV.—Halalkhors.	
Bassein	5 per cent. on the annual letting value	2,627	3 0	Bassein	5. Occupiers of one or more houses requiring the exclusive services of a Halalkhor for attending to commodes and privies only will be charged for— (a) A male Halalkhor per month 10 0 0 (b) A female do. do. 8 0 0 besides grain compensation at the rates granted to Government servants.
Máhim-Kelva	Class I from Rs. 3 to Rs. 8 of rental value. 0 8 0 " II " 8 " 15 do. 1 0 0 " III " 15 " 25 do. 2 0 0 " IV " 25 " 50 do. 3 0 0 " V " 50 " 75 do. 4 0 0 " VI " 75 " 100 do. 5 0 0 " VII " 100 " 125 do. 6 0 0 " VIII " 125 " 150 do. 7 0 0 " IX " 150 " 175 do. 8 0 0 " X " 175 " 200 do. 9 0 0 For every Rs. 25 above Rs. 200 1 0 0	2,507	0 0	Máhim-Kelva	Nil.
Bhiwandi	Less than Rs. 6 (annual rental value) 0 13 0 From Rs. 6 to Rs. 10 do. 1 11 0 More than Rs. 10 and not more than Rs. 25 (annual rental value) 2 13 0 Do. 25 do. 40 do. 4 8 0 Do. 40 do. 60 do. 5 10 0 Do. 60 do. 75 do. 6 12 0 Do. 75 do. 100 do. 7 14 0 Do. 100 do. 125 do. 9 0 0 Do. 125 do. 150 do. 11 4 0 Do. 150 do. 200 do. and for every additional Rs. 100 or part of Rs. 100 an additional rate of Rs. 3-6-0	6,919	1 0	Bhiwandi	Nil.
Kalyán	Rs. 5 per cent. per annum on the letting value of houses 4,792 11 4	4,792	11 4	Kalyán	For 1 person 1 0 0 For 2 persons 1 8 0 From 3 to 4... .. 3 0 0 " 5 to 6... .. 4 8 0 " 7 to 8... .. 6 0 0 " 9 to 10... .. 7 8 0 " 11 to 12... .. 9 0 0 " 13 to 14... .. 10 8 0 " 15 to 16... .. 12 0 0 " 17 to 18... .. 13 8 0 " 19 to 20... .. 15 0 0 " 21 to 24... .. 18 0 0 " 25 and upwards 20 0 0 Children under 8 years.
				1,192 2 0	
				1,841 8 0	

STATEMENT
Statement showing the Income of the Municipalities in the

1	2	3	4	MUNICIPAL					
				Octroi					
				(a)	(b)	(c)	(d)	(e)	(f)
Name of District.	Serial Number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.
				(Articles of food or drink for men or animals.)	(Animals for slaughter.)	(Fuel, lighting and washing.)	(Building materials.)	(Drugs, gums and spices.)	(Tobacco.)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ahmednagar	1	Ahmednagar	15,896 3 6	23,287 3 3	.....	2,641 8 3	1,575 0 9	439 4 0	507 6 3
	2	Bhingar	165 10 1	.....	.....	.....	.....	.....	.....
	3	Sanganner	1,474 15 6	2,820 12 0	.....	265 11 0	155 8 0	137 15 6	61 4 0
	4	Yambori	48 2 10	.....	.....	.....	.....	.....	.....
	5	Khanda	730 11 4	.....	.....	.....	.....	.....	.....
		Total	18,314 10 3	26,116 15 3	.....	3,007 3 3	1,730 8 9	577 4 8	568 9 3
Khandesh	6	Amalner	3,135 6 3	.....	.....	.....	.....	.....	.....
	7	Pitola	7,348 7 8	.....	.....	.....	.....	.....	.....
	8	Erandol	3,240 12 10	.....	.....	.....	.....	.....	.....
	9	Dharamgaon	1,218 9 1	.....	.....	.....	.....	.....	.....
	10	Bhadgaon	1,300 12 2	.....	.....	.....	.....	.....	.....
	11	Mahaji	1,183 15 7	.....	.....	.....	.....	.....	.....
	12	Chopda	5,001 6 11	793 2 6	210 8 0	42 5 0	279 1 0	75 10 3	36 15 6
	13	Shirpur	8,497 14 10	1,935 4 6	64 14 0	249 2 6	295 3 6	.....	.....
	14	Simkheda	2,851 13 5	.....	.....	.....	.....	.....	.....
	15	Betavadi	1,175 11 3	114 12 0	.....	28 11 0	.....	.....	.....
	16	Savda	4,336 12 10	.....	.....	.....	31 3 0	.....	.....
	17	Yarval	2,507 0 10	.....	.....	.....	.....	.....	.....
	18	Bhimesval	7,929 6 11	.....	.....	.....	.....	.....	.....
19	Jalgan	2,407 5 6	4,408 13 0	.....	965 0 0	48 2 3	414 10 3	67 7 0	
20	Dhulia	54,982 4 7	15,884 10 9	.....	2,3 8 5 3	978 15 9	4,078 5 6	715 2 0	
21	Saugir	1,933 3 7	.....	.....	.....	.....	.....	.....
22	Tulola	840 1 5	107 0 0	.....	97 10 0	697 0 0	262 7 0	5 4 0	
23	Shahada	9,497 13 0	991 4 9	.....	1 13 0	62 8 0	234 0 0	23 10 0	
24	Prakasha	891 11 0	150 7 0	.....	34 4 0	2 0 0	14 13 10	.....
25	Nandurbár	15,172 2 0	2,254 7 6	.....	659 9 6	1,304 13 0	535 8 0	70 0 0	
26	Faizpur	1,091 11 11	.....	.....	.....	.....	.....	.....
27	Kaver	1,377 13 3	.....	.....	.....	.....	.....	.....
		Total	1,36,083 5 7	26,628 14 0	275 6 0	4,256 13 8	3,006 3 6	5,605 6 10	920 6 6
Nasik	28	Málegaon	1,621 1 7	3,038 1 0	.....	419 4 0	216 0 6	327 10 6	170 11 6
	29	Yevla	6,273 8 11	7,383 6 0	.....	1,237 8 0	418 10 0	327 9 0	181 0 0
	30	Nasik	1,044 6 2	9,046 8 3	.....	1,167 13 9	622 2 3	1,2 4 0 9	372 12 8
	31	Simar	893 8 10	.....	.....	.....	.....	.....	.....
	32	Itanpuri	170 13 0	.....	.....	.....	.....	.....	.....
		Total	11,000 12 8	20,068 13 3	.....	2,824 9 0	1,251 12 9	1,550 4 3	724 8 0
Poona	34	Poona City	8,227 9 8	92,032 11 10	.....	14,840 0 5	13,523 1 5	3,099 15 8	12,572 7 5
	35	Savad	2,191 8 1	3,080 9 4	12 7 0	512 4 0	134 8 0	41 12 0	62 14 0
	36	Jajuri	155 3 9	508 2 9	9 7 0	68 2 8	21 10 6	3 6 9	46 15 6
	37	Baramati	13,010 7 1	4,421 15 10	.....	736 4 3	103 10 9	182 10 6	50 3 0
	38	Indapur	1,654 0 3	1,285 4 11	.....	37 0 0	65 13 3	11 4 0	13 10 0
	39	Saras	4,099 15 8	2,875 8 0	.....	538 3 0	85 14 9	51 7 0	69 14 6
	40	Talgaon Dalhade	274 9 11	2,342 5 0	.....	404 18 6	49 2 3	318 2 0	82 6 0
	41	Lonaia	80 15 9	.....	.....	.....	.....	.....	.....
	42	Khad	1,805 0 9	.....	.....	.....	.....	.....	.....
	43	Alandi	8,782 2 11	.....	.....	.....	.....	.....	.....
	44	Junnar	237 1 10	.....	.....	.....	.....	.....	.....
45	Poona Suburban	10,314 1 1	.....	.....	.....	.....	.....	.....
		Total	51,625 12 9	1,06,540 9 8	21 14 9	1,7157 6 4	13,983 12 11	4,308 10 5	12,904 1 5
Satara	46	Ritira City	2,224 10 2	14,674 3 8	219 0 0	2,285 15 9	751 1 1	398 12 6	437 9 8
	47	Wai	170 2 6	3,940 7 8	9 7 0	684 5 6	152 4 10	450 14 0	160 8 0
	48	Rahimatpur	1,227 10 6	222 8 1	.....	29 2 9	1 1 6	20 1 11	1 1 0
	49	Karad	2,788 9 7	1,410 10 8	118 6 0	196 11 0	07 0 10	200 4 0	7 0 10
	50	Isanapur	3,309 8 8	.....	.....	.....	.....	.....	.....
	51	Ashra	45 0 8	.....	.....	.....	.....	.....	.....
	52	Tasgaon	1,371 4 2	2,793 0 4	.....	624 0 1	.....	612 12 4	45 14 0
	53	Vita	276 10 2	143 7 9	.....	13 15 0	0 4 0	0 8 0	4 4 0
54	Mayni	27 11 5	.....	.....	.....	.....	.....	.....
55	Mhaswad	1,457 10 10	764 1 3	.....	108 2 0	.....	3 8 6	24 4 9	
56	Mulcolimpath	6,559 13 4	.....	.....	.....	.....	.....	.....
57	Satara Suburban	492 6 2	.....	.....	.....	.....	.....	.....
		Total	19,989 2 2	23,953 6 10	346 13 0	3,852 4 1	1,001 12 8	1,632 13 9	676 10 3
Solapur	58	Sholapur	4,900 15 5	27,238 0 3	.....	6,077 8 10	5,267 12 11	2,702 1 0	681 12 0
	59	Lari	4,910 11 2	.....	.....	.....	.....	.....	.....
	60	Karnata	807 1 0	3,133 9 9	.....	1,025 12 6	68 14 0	16 8 0	23 3 0
	61	Panbarpur	21,083 6 1	14,091 13 6	.....	8,478 2 1	457 7 10	1,152 6 4	217 5 6
62	Sangola	2,565 9 1	623 9 0	.....	17 3 6	22 3 0	26 14 6	23 15 6	
		Total	30,567 10 9	45,399 0 8	.....	11,496 10 11	5,816 5 9	3,437 11 7	936 4 9
GRAND TOTAL			2,73,541 6 2	2,48,724 11 6	644 1 9	43,204 15 7	37,480 7 11	17,491 3 1	10,740 8 2

RATES AND TAXES.

(g)	(A)	(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-rate.	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.
1,339 8 9	243 1 0	29,952 0 0	7,335 14 10	...	...	...	...	...
666 6 0	78 8 0	4,295 0 6	1,877 13 0	297 0 0	...	1,829 3 0	325 14 0	...
...	...	...	2,631 2 4	239 0 0	...	1,731 4 0	...	...
...	...	...	1,480 8 7	14 10 0	...	1,143 2 0	...	...
1,905 14 9	341 9 0	34,248 0 6	14,762 6 5	550 10 0	...	4,793 9 0	...	...
...	...	...	2,437 15 6	491 15 0	...	...	...	107 9 0
...	...	...	4,084 8 0	...	...	...	...	...
...	...	...	5,430 2 9	809 14 9	...	...	...	...
...	...	...	4,043 10 0	...	...	...	...	...
...	...	...	2,317 8 0	...	...	...	...	...
193 4 0	51 10 6	1,677 8 9	4,361 8 0	...	...	...	...	...
233 4 6	61 12 0	2,869 9 0	2,925 2 0	...	...	...	...	...
...	...	...	1,937 8 0	257 8 0	...	...	...	...
36 14 0	8 8 0	230 15 0	1,937 0 0	...	...	...	...	...
...	...	...	2,925 0 0	...	...	...	...	...
...	...	...	3,254 19 0	...	...	...	...	...
1,029 0 0	306 10 6	7,259 11 0	6,167 13 0	507 0 0	...	...	...	...
3,260 1 0	1,159 14 0	28,016 6 3	4,429 0 0	333 8 0	...	2,160 5 3	5,744 4 0	...
...	...	...	8,487 0 0	2,115 0 0	...	15,900 15 11	2,736 8 0	...
142 2 0	15 0 0	1,324 7 0	1,330 4 0	...	...	...	...	...
207 10 6	89 1 0	1,669 0 3	2,070 12 0	232 5 0	...	...	...	...
25 8 5	5 7 6	232 14 9	999 8 0	...	...	...	...	...
249 12 0	78 0 0	5,148 2 0	2,133 4 0	128 12 0	...	1,481 14 0	...	...
...	...	...	3,176 0 0	...	...	...	...	...
5,426 8 5	1,719 15 6	49,239 10 0	61,952 8 9	4,934 15 3	...	19,533 3 2	8,489 12 0	107 9 0
1,417 0 0	157 3 6	6,345 15 0	5,619 8 0	416 0 0	...	1,061 8 9	...	...
522 14 2	45 15 8	10,111 14 9	7,143 19 8	459 8 0	...	1,429 12 0	...	...
1,237 5 0	769 12 3	14,422 4 9	9,850 11 8	316 8 0	...	8,955 0 0	...	...
...	...	...	2,341 10 8	...	...	...	...	...
...	...	...	4,393 4 8	...	...	...	...	...
...	...	...	1,950 5 0	182 0 0	...	338 12 0	...	...
3,177 3 3	972 15 3	30,880 2 6	31,359 5 8	1,413 0 0	...	11,484 17 9	...	...
11,864 7 2	2,908 7 4	1,51,481 3 9	27,823 12 7	5,021 4 0	24 0 0	...	22,825 9 4	...
116 0 6	5 11 0	3,997 2 10	...	...	...	...	...	...
47 1 3	4 11 0	710 4 2	...	...	...	...	...	...
337 4 6	18 15 0	5,451 10 4	741 1 0	121 0 0	...	...	...	...
113 0 0	8 10 3	1,829 10 11	502 0 0	127 0 0	...	448 10 0	...	...
224 0 6	85 3 3	3,940 3 0	1,619 8 0	...	...	...	...	...
560 12 0	...	3,097 8 9	1,100 0 0	...	...	...	1,345 12 0	...
...	...	...	5,122 14 6	...	125 0 0	...	...	...
...	...	...	1,850 2 0	...	...	...	...	...
...	...	...	638 10 0	...	4 8 0	...	...	...
...	...	...	4,856 11 2	...	...	...	...	...
...	...	7,873 9 8	7,940 13 0	...	40 0 0	...	...	...
13,323 10 6	3,032 9 10	1,78,051 5 5	51,834 8 3	5,269 4 0	193 8 0	448 10 0	24,189 5 4	...
3,028 6 6	609 4 0	22,399 4 9	5,407 12 6	216 10 0	135 0 0	...	5,067 1 10	...
1,511 14 2	50 10 0	6,988 7 6	2,525 4 0	...	...	...	...	...
296 12 4	1 4 0	571 15 7	190 0 0	...	46 0 0	...	...	...
1,687 8 5	119 2 10	3,748 12 7	1,062 8 0	...	...	...	...	...
...	...	...	3,171 0 0	...	...	...	...	...
...	...	...	1,440 0 0	...	...	...	...	...
371 0 6	47 6 0	4,574 7 3	1,249 0 0	...	...	...	...	...
42 1 6	...	203 8 3	254 0 0	...	...	...	...	...
...	...	...	790 0 0	...	...	...	...	...
133 0 0	86 13 0	1,088 12 6	758 12 0	1,095 9 6	...	...	...	...
...	...	...	2,778 10 0	1,553 0 0	...	...	...	...
...	...	...	736 6 9	186 14 0	32 12 0	...	...	...
7,085 1 5	953 6 10	50,582 4 6	22,093 5 5	3,952 1 6	218 12 0	...	5,087 1 10	...
6,673 0 0	3,266 3 0	52,408 0 0	...	579 13 0	...	...	31,462 13 0	...
574 2 6	37 7 11	4,381 8 1	3,411 13 0	33 0 0	...	21,529 10 3	...	...
1,980 2 6	195 2 5	21,800 8 4	949 8 0	666 14 0	...	...	...	...
76 10 8	0 12 0	704 9 9	892 4 0	11 0 0	...	59 8 0	...	...
9,303 16 8	3,409 9 4	79,959 10 8	5,283 9 0	1,290 11 6	...	22,246 13 3	24,462 13 0	...
40,121 5 11	10,520 1 9	4,12,581 1 0	1,90,265 9 6	10,510 10 3	407 4 0	38,115 15 2	72,505 14 2	107 9 0

MUNICIPAL RATES AND TAXES—continued.						REALIZATIONS		
Conservancy (including scavenging and latrine- rates).	Other Taxes (to be specified in details, 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.
	Additional Police Tax.	Pilgrim Tax.	Trade registra- tion fees (including loom, factory and cotton Manufacturing 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.
6,292 8 9	21 8 0	45,602 15 7	203 0 0	...	20 0 0
871 2 0	378 0 0	14 8 0	3,263 8 0	16 4 0	...	...
261 11 0	9,814 0 10	15 0 6	...	5 0 0
...	3,450 12 7	69 8 0	...	...
...	2,784 10 8	53 8 6	...	...
9,415 5 9	378 0 0	36 0 0	64,494 13 8	366 15 0	...	25 0 0
...	8,037 7 6	172 13 0	...	5 0 0
...	4,034 8 0	77 2 0	...	...
200 12 0	6,360 0 9	306 5 0	...	5 0 0
...	5,134 6 0	276 7 3	...	...
...	2,317 8 0	142 10 0	...	...
...
...	6,099 0 9	141 10 6	...	5 0 0
1,376 4 0	5,814 11 0	181 0 0	...	...
...	1,597 0 0	47 7 0	...	...
...	1,237 15 0	157 3 0	...	...
...	4,901 4 0	9 4 0	...	...
...	3,254 10 0	159 14 0	...	...
...	6,674 12 0	184 11 0	...	...
747 8 0	3,978 6 9	...	24,541 11 0	259 11 0	...	10 0 0
2,908 4 8	1,075 0 0	...	62,829 2 10	567 10 0	...	15 0 0
...	1,402 7 3	116 4 0	...	...
...	2,656 11 0	183 2 0	...	...
...	3,873 1 0	141 13 0	...	...
...	1,232 6 9	175 10 0	...	...
...	8,592 0 0	303 15 0	...	...
57 0 0	3,233 0 0	57 1 0	...	...
...	27 15 6	...	...
5,379 12 8	5,053 6 9	...	1,56,281 11 7	3,778 8 3	...	40 0 0
...
656 15 0	2,550 3 5	...	...	...	14,027 9 9	141 0 3	...	...
561 7 0	22,260 9 10	65 5 3	...	...
9,043 10 0	7,304 12 3	1,915 8 0	...	...	44,158 10 5	212 8 6	6 11 0	10 0 0
736 0 0	10,582 6 11	104 11 9	...	...
2,746 4 11	...	343 10 0	...	...	7,049 9 7	210 14 6	...	...
364 6 0	3,179 2 0	85 3 3	...	...
14,007 10 11	9,364 15 8	2,259 2 0	...	...	1,01,259 0 0	849 11 6	6 11 6	10 0 0
...
26,463 7 9	8,892 9 2	...	2,52,601 14 7	882 15 9	...	...
...	3,997 2 10	58 0 0	...	5 0 0
...	...	658 8 0	...	...	1,368 12 2	60 5 6	...	...
174 13 0	6,713 11 4	82 12 0	...	...
455 8 0	2,782 1 11	44 0 0	...	...
442 8 6	6,905 4 0	4 4 0	...	...
1,266 4 6	6,702 13 2	49 5 0	...	...
...	6,563 3 0	10 0 0	...	...
...	1,369 2 0	93 15 0	...	...
...	943 2 0	14 0 0	...	...
2,217 10 9	4,556 11 9	85 0 0	...	5 0 0
...	18,176 1 5	5 4 0	...	...
41,099 4 6	...	658 8 0	8,892 9 2	24 0 0	2,11,730 14 8	1,395 8 9	...	10 0 0
...
...	33,324 13 3	67 12 0	...	20 0 0
327 1 6	9,840 12 0	48 9 3	...	10 0 0
346 4 0	1,008 5 5	...	...	...	1,557 15 7	10 0 0	...	5 0 0
...	7,023 14 0	21 9 0	...	5 0 0
...	5,213 0 0	81 1 3	...	...
...	1,482 0 0	25 14 0	...	...
...	6,123 7 3	33 13 0	...	...
...	467 8 3	11 11 0	...	...
...	770 0 0	27 1 0	...	...
1,826 14 3	2,943 2 0	13 1 0	...	...
597 14 1	5,609 3 2	37 5 0	...	...
2,508 1 9	1,068 6 5	...	...	...	1,553 14 10	77 3 0	13 8 0	5 0 0
...
...	79,549 0 4	443 0 0	18 8 0	46 0 0
18,749 6 0
...	1,01,193 8 6	427 6 6	...	25 0 0
2,470 9 9	...	21,075 8 0	...	...	21,065 7 3	111 3 8	...	10 0 0
...	6,497 14 7	101 1 0	...	...
...	46,006 2 1	33 0 6	...	5 0 0
18,219 15 9	...	21,675 8 0	...	...	2,361 2 0	8 15 0	...	...
...
...	1,81,139 1 2	181 13 3	...	40 0 0
88,830 3 4	10,323 5 1	24,593 2 0	16,302 15 11	60 0 0	8,90,664 9 11	7,820 4 6	26 3 6	170 0 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, 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.	Fees and revenue from Municipal Institutions.	Fees and revenue from Markets and Slaughter-houses.	
Local cess.	Miscellaneous.								
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.	
...	213 10 0	438 10 0	188 5 0	81 0 0	1,342 14 2	1,273 12 6	...	4,320 5 0	
...	67 15 0	84 3 0	13 0 0	...	240 8 0	163 10 6	...	184 15 0	
...	15 5 0	35 5 6	...	670 1 4	178 12 0	1,797 7 3	52 14 0	143 5 9	
...	69 2 0	69 2 0	110 4 6	53 15 0	89 3 0	101 8 0	...	...
...	...	63 8 8	...	...	115 0 0	...	...	...
...	298 14 0	678 13 0	321 9 6	805 0 4	1,908 5 2	3,335 6 3	52 14 0	4,061 8 3	
...	...	176 13 0	167 6 9	...	167 0 0	469 9 0	119 0 3	812 7 3	
...	...	77 2 0	241 3 0	...	240 8 6	4 2 18 9	71 2 0	1,301 15 10	
...	...	911 5 0	57 3 2	9 3 0	285 8 0	453 11 0	29 3 0	598 6 0	
...	...	276 7 9	39 12 0	...	752 0 0	441 0 0	61 15 8	859 8 6	
...	...	142 10 0	...	...	57 0 0	794 10 0	10 8 0	638 11 0
...	...	116 10 6	...	150 1 0	205 6 8	298 12 3	107 2 4	679 0 0	
...	...	181 0 0	2 3 6	16 3 11	365 0 0	629 12 5	53 14 9	...	
...	...	47 7 0	8 10 0	...	...	198 8 3	14 13 0	...
...	...	167 3 0	8 1 0	3 5 4	107 0 0	198 8 3	...	235 0 0	
...	...	69 4 0	...	3 8 0	35 0 0	230 3 0	99 15 2	1,387 0 0	
25 13 6	...	185 11 8	11 15 0	...	30 0 0	1,028 2 6	42 2 0	753 9 10	
...	...	194 11 0	579 15 8	15 15 0	40 0 0	1,483 10 0	...	2,417 2 3	
...	...	274 11 0	696 8 6	178 11 6	92 12 0	1,113 10 2	64 14 0	1,855 8 0	
...	...	567 10 0	154 15 0	490 4 11	680 13 0	855 2 0	...	5,997 6 10	
...	...	116 4 0	13 0 0	...	48 0 0	127 0 0	...	...
...	...	133 2 0	12 12 0	87 2 2	325 0 0	182 5 0	34 14 0	...	
...	...	141 13 0	15 6 6	...	170 8 0	214 10 0	525 5 1	...	
...	...	175 10 0	1 0 0	1,008 11 3	609 0 0	196 5 6	...	...
...	...	393 15 0	...	...	...	341 9 1	33 6 1	1,001 0 0
...	...	57 1 0	...	21 1 8	12 0 0	446 3 3	...	1,293 5 9	
...	...	27 16 6	56 14 0	...	...	...	...	...
25 13 6	...	3,843 5 9	1,978 14 5	1,954 4 1	4,374 8 6	9,969 12 1	1,309 2 3	19,947 2 3	
...	...	141 0 8	87 1 0	...	164 0 0	543 6 3	38 4 0	983 12 2	
...	...	86 6 3	831 13 11	43 3 0	...	1,153 13 0	...	2,169 9 6	
...	...	229 4 0	1,023 15 2	29 0 0	2,945 12 0	1,422 0 8	...	1,812 0 0	
...	...	104 11 8	2 1 6	...	31 8 0	1,476 3 3	554 8 4	729 8 5	
...	...	219 15 6	18 0 0	16 14 0	...	200 0 0	...	64 0 0	
...	...	85 3 3	...	...	...	22 7 0	1 6 0	89 2 0
...	...	869 7 0	1,462 15 1	69 1 0	2,544 4 0	8,999 7 8	394 2 3	4,074 12 1	
...	...	882 15 9	946 2 8	480 1 9	30,495 0 5	2,116 0 4	...	15,017 1 3	
...	...	64 6 6	11 15 6	...	43 0 0	311 0 0	40 5 6	209 4 0	
...	...	60 5 6	...	...	40 10 0	...	...	...
...	...	52 12 0	59 0 0	...	1,935 0 0	273 2 6	68 8 3	1,097 6 0	
...	...	44 0 0	10 4 0	22 12 0	...	143 4 4	...	107 0 5	
...	...	4 4 0	16 2 0	...	161 10 0	159 3 6	6 8 0	1,159 4 7	
27 15 1	...	77 4 1	...	59 0 0	85 0 0	2 0 7 4	3 0 9	...	
...	...	10 0 0	296 8 6	...	134 4 0	102 0 8	...	983 15 0	
...	...	93 15 0	...	...	30 2 5	188 3 0	14 6 9	...
...	...	14 0 0	...	...	85 12 0	52 15 0	8 9 0	...
25 2 11	...	125 2 11	...	1 11 0	64 0 0	312 13 6	89 3 0	2,224 2 2	
...	...	5 4 0	0 4 0	3 3 0	3,603 0 0	40 10 5	...	...
68 2 0	...	1,458 5 9	1,330 10 3	683 11 0	30,541 12 10	8,958 11 10	171 2 3	20,995 3 5	
...	...	87 12 0	363 1 8	271 15 9	314 0 0	290 11 0	433 0 0	508 4 3	
...	...	54 9 3	...	57 0 0	47 0 0	242 11 0	24 4 0	...	
...	...	15 0 0	...	...	...	98 11 6	16 0 0	...
...	...	28 9 0	60 13 0	25 7 8	22 3 0	101 2 9	22 15 3	235 10 0	
...	...	81 1 3	1 0 0	81 0 0	12 0 0	254 7 6	17 4 7	...	
...	...	25 14 0	...	2 0 6	...	233 15 0	...	16 11 6	
...	...	23 18 0	4 0 0	...	...	521 2 6	...	...
...	...	11 11 6	...	...	...	170 6 6	...	...
...	...	27 1 0	9 0 0	...	...	61 8 0	...	...
...	...	13 1 0	...	20 0 0	2 0 0	177 15 6	16 7 6	52 0 0	
...	...	53 13 0	296 12 7	...	2 5 0	243 7 6	11 15 0	75 0 0	
...	...	77 3 8	40 8 0	2 419 0 10	250 0 0	45 9 6	...	525 11 8	
...	...	511 8 9	795 2 10	2,874 7 6	725 8 0	1,2 0 6 3	626 10 7	2,553 3 9	
...	...	472 6 6	4,363 2 6	2,296 10 10	11,563 14 0	9,912 4 4	...	4,775 9 6	
...	...	191 6 3	117 0 6	193 9 0	5 0 0 9	1,230 7 9	...	107 6 5	
...	...	101 1 0	53 12 0	...	14 4 8	270 15 3	53 6 9	45 0 0	
...	...	324 0 6	128 11 6	1,690 1 6	1,339 4 0	1,034 10 9	21 8 0	773 8 4	
...	...	8 15 0	0 12 0	1 0 0	...	153 3 0	41 2 1	599 9 9	
...	...	1,031 13 0	4,039 5 6	3,490 4 10	13,401 12 3	4,774 5 9	101 11 10	8,197 10 9	
78 15 6	298 14 0	8,391 5 0	16,546 9 7	9,895 12 9	52,691 3 3	39,651 11 8	2,159 12 0	60,891 7 9	

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 fees, quarrying fees, &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.
.....	114 6 0	.....	.....	688 7 3	.....	.....	.....	.....	8,029 1 11
.....	.....	.....	.....	20 15 0	.....	.....	.....	.....	638 0 6
.....	.....	16 4 0	.....	94 13 0	.....	.....	.....	.....	2,855 10 1
.....	.....	.....	.....	55 0 0	.....	.....	.....	.....	408 14 6
.....	.....	.....	.....	38 4 0	.....	.....	.....	.....	154 2 6
.....	114 6 0	16 4 0	.....	687 7 3	.....	.....	.....	.....	12,160 18 6
.....	.....	.....	.....	9 6 0	.....	.....	59 5 8	.....	1,764 2 11
.....	.....	.....	.....	6 4 0	.....	.....	.....	.....	2,401 1 10
.....	.....	.....	.....	103 13 0	.....	.....	.....	.....	1,456 14 2
.....	27 4 2	.....	.....	19 4 0	.....	.....	.....	.....	2,200 10 2
.....	.....	.....	.....	21 4 0	.....	.....	.....	.....	1,612 4 0
.....	.....	.....	.....	36 10 0	.....	.....	.....	.....	1,477 0 10
.....	109 8 0	0 2 6	.....	12 0 0	.....	.....	.....	.....	1,204 14 1
.....	12 14 0	.....	16 1 0	22 8 0	.....	.....	34 14 8	.....	233 5 11
.....	.....	0 8 6	.....	.....	.....	.....	.....	.....	480 1 10
.....	.....	14 0 0	.....	2 0 0	.....	.....	.....	.....	1,672 11 3
.....	13 12 0	17 11 0	.....	37 13 0	.....	.....	.....	.....	1,085 1 10
.....	.....	.....	.....	6 0 0	.....	.....	.....	.....	4,644 10 6
.....	.....	.....	.....	66 13 0	.....	.....	.....	.....	3,016 1 10
.....	340 14 0	84 5 0	.....	699 12 0	.....	34 16 4	39 5 8	.....	8,443 9 7
.....	.....	.....	.....	10 0 0	.....	.....	.....	.....	198 0 0
.....	63 11 0	.....	.....	18 0 0	.....	.....	.....	.....	713 12 2
.....	28 13 0	.....	.....	66 15 0	.....	.....	100 0 7	.....	1,105 10 2
.....	.....	0 10 6	.....	.....	.....	.....	.....	.....	135 0 0
.....	14 18 0	0 4 6	.....	45 4 0	.....	.....	.....	.....	2,123 15 4
.....	18 12 0	19 2 0	29 0 0	44 0 0	.....	.....	.....	.....	1,039 8 0
.....	.....	.....	.....	14 0 0	.....	.....	.....	.....	1,357 5 0
.....	620 6 2	136 13 9	45 1 0	1,230 2 0	.....	34 15 4	253 10 7	.....	41,873 11 5
.....	.....	.....	.....	55 3 0	.....	.....	.....	.....	1,094 12 5
.....	130 13 10	.....	.....	83 15 0	18 15 6	.....	87 4 8	.....	4,209 3 2
.....	123 12 0	.....	.....	290 14 8	.....	.....	.....	.....	6,237 6 1
.....	.....	.....	.....	96 5 0	.....	.....	.....	.....	1,659 2 0
.....	12 8 0	.....	.....	101 6 6	.....	.....	.....	.....	819 5 6
.....	.....	.....	.....	50 8 0	.....	.....	34 14 8	.....	195 5 8
.....	273 1 10	.....	.....	479 4 2	18 15 0	.....	192 3 4	.....	14,005 2 10
.....	.....	900 2 0	.....	1,500 13 2	.....	.....	.....	.....	54,482 9 5
.....	.....	1 2 0	.....	.....	.....	.....	.....	.....	613 2 0
.....	.....	.....	.....	27 9 3	.....	.....	.....	265 7 8	50 12 0
.....	.....	.....	.....	4 2 0	.....	.....	.....	.....	9,712 1 3
.....	0 12 0	.....	.....	2 8 0	.....	.....	.....	.....	380 6 11
.....	9 9 9	93 0 0	.....	9 14 8	121 0 1	.....	.....	.....	1,627 3 2
.....	.....	31 0 0	.....	67 14 0	.....	109 10 3	.....	.....	412 9 6
.....	.....	17 7 0	.....	15 4 0	.....	.....	2 8 3	.....	1,783 2 6
.....	4 7 0	4 14 0	.....	0 4 0	.....	.....	21 7 0	.....	214 14 11
.....	16 7 2	.....	.....	21 4 0	.....	.....	20 15 2	.....	177 12 8
.....	.....	28 4 0	2,197 15 6	138 15 0	.....	.....	.....	.....	2,700 8 10
.....	.....	.....	.....	.....	.....	.....	.....	.....	7,962 4 0
.....	81 3 11	1,081 3 0	2,197 15 6	1,809 0 11	121 0 1	100 10 3	44 15 2	265 7 3	73,101 11 8
.....	6 0 0	.....	.....	28 9 0	.....	.....	.....	.....	2,744 8 8
.....	.....	.....	.....	15 1 0	.....	.....	.....	.....	490 0 0
.....	.....	.....	.....	0 10 0	.....	.....	57 9 8	.....	173 14 2
.....	6 4 0	.....	.....	18 1 0	.....	.....	.....	.....	958 13 6
.....	1 6 0	.....	.....	6 12 0	.....	.....	.....	.....	304 0 6
.....	.....	.....	.....	13 11 0	.....	.....	.....	.....	289 15 6
.....	.....	.....	.....	5 8 0	.....	.....	.....	.....	420 13 4
.....	.....	.....	.....	.....	.....	.....	.....	.....	155 14 6
.....	.....	.....	.....	.....	.....	.....	.....	.....	76 8 0
.....	.....	.....	.....	41 8 0	.....	.....	.....	.....	248 7 0
.....	.....	.....	.....	10 0 0	69 13 2	.....	.....	.....	1,422 4 3
.....	12 10 0	.....	.....	139 12 0	69 13 2	.....	57 9 8	.....	3,310 16 7
.....	151 4 0	.....	.....	416 8 10	.....	70 0 0	.....	25 10 0	24,380 10 2
.....	.....	20 14 6	.....	1 4 0	.....	.....	.....	.....	2,102 15 8
.....	10 8 0	.....	.....	20 1 0	.....	.....	.....	.....	571 6 0
.....	.....	.....	.....	23 0 0	.....	.....	.....	.....	4,073 0 0
.....	162 0 0	20 14 6	.....	88 11 6	.....	.....	.....	.....	903 6 4
.....	.....	.....	.....	499 9 4	.....	70 0 0	.....	25 10 0	33,027 15 3
.....	1,213 10 11	1,265 3 3	2,243 0 6	5,246 2 3	209 12 9	214 9 7	478 6 9	251 1 3	1,83,002 9 5

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.
750 0 0	2,520 0 0	.....	.....	881 5 8	.....	39 7 6	.....	119 2 3	3,000 15 5
.....	400 0 0	.....	.....	100 0 0	.....	.....	.....	.....	500 0 0
.....	1,345 0 0	350 0 0	.....	477 4 7	350 0 0	.....	.....	.....	2,012 4 7
.....	244 0 0	.....	.....	231 0 0	.....	.....	.....	.....	486 5 10
750 0 0	4,439 0 0	350 0 0	.....	1,189 10 3	350 0 0	39 7 6	11 6 10	119 2 3	7,306 9 10
.....	590 0 0	400 0 0	.....	520 0 0	550 0 0	.....	.....	.....	2,050 0 0
.....	881 0 0	400 0 0	.....	461 0 0	500 0 0	.....	.....	.....	2,265 0 0
.....	708 0 0	500 0 0	.....	1,202 0 0	500 0 0	.....	.....	.....	2,967 16 2
.....	1,148 0 0	400 0 0	.....	608 4 6	300 0 0	.....	17 15 2	.....	2,177 4 0
.....	830 0 0	500 0 0	.....	408 0 0	300 0 0	.....	.....	.....	2,935 0 0
.....	816 0 0	400 0 0	.....	842 0 0	300 0 0	.....	.....	.....	2,308 0 0
.....	674 0 0	350 0 0	.....	640 0 0	550 0 0	.....	.....	.....	2,214 0 0
.....	292 0 0	600 0 0	.....	278 0 0	600 0 0	.....	.....	.....	1,664 0 0
.....	359 0 0	.....	.....	240 0 0	.....	.....	.....	.....	800 0 0
.....	772 0 0	250 0 0	.....	478 0 0	500 0 0	.....	.....	.....	354 0 0
.....	1,100 0 0	500 0 0	.....	792 0 0	600 0 0	.....	.....	.....	509 0 0
.....	1,430 0 0	.....	159 7 11	169 8 0	.....	.....	.....	.....	1,988 14 11
.....	1,882 0 0	1,005 0 0	.....	569 3 0	400 0 0	.....	240 0 0	620 0 0	2,605 0 0
.....	308 0 0	.....	.....	162 0 0	.....	.....	.....	.....	2,491 3 0
.....	368 0 0	500 0 0	.....	232 0 0	.....	.....	.....	.....	429 0 0
.....	476 0 0	250 0 0	.....	233 4 0	400 0 0	.....	.....	.....	1,700 0 0
.....	236 0 0	.....	.....	230 0 0	.....	.....	.....	.....	1,359 4 0
.....	668 0 0	350 0 0	.....	345 0 0	300 0 0	.....	.....	.....	400 0 0
.....	876 0 0	.....	.....	560 0 0	.....	.....	10 6 8	.....	1,013 6 8
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,006 0 0
.....	14,406 0 0	0,355 0 0	159 7 11	6,912 3 6	6,240 0 0	.....	1,063 5 10	1,474 0 0	28,016 1 3
.....	1,248 8 6	2,760 0 0	.....	425 1 8	800 0 0	60 0 0	.....	700 0 0	5,703 9 6
.....	1,462 0 0	.....	.....	137 0 0	.....	.....	.....	.....	1,499 0 0
.....	2,768 0 0	.....	.....	266 6 11	.....	.....	.....	.....	3,034 6 11
.....	548 0 0	.....	.....	706 0 0	.....	.....	.....	.....	1,254 0 0
.....	664 10 9	.....	87 2 3	127 12 0	.....	.....	.....	.....	779 0 0
.....	348 0 0	100 0 0	.....	238 0 0	350 0 0	.....	.....	.....	1,060 0 0
.....	0,839 2 8	2,860 0 0	87 2 3	1,000 4 5	950 0 0	60 0 0	.....	700 0 0	15,490 9 5
.....	2,124 1 8	400 0 0	.....	184 2 8	267 0 0	.....	25 0 0	.....	7,573 3 11
.....	560 0 0	.....	.....	418 1 9	200 0 0	.....	.....	.....	1,646 1 3
.....	460 0 0	400 0 0	.....	2 12 7	200 0 0	.....	.....	.....	202 12 7
.....	260 0 0	.....	.....	200 13 8	200 0 0	.....	.....	.....	1,200 13 3
.....	356 0 0	.....	.....	159 9 9	.....	.....	.....	.....	418 9 9
.....	196 0 0	400 0 0	.....	18 5 9	.....	.....	.....	.....	554 5 9
.....	90 0 0	.....	100 8 9	174 0 0	375 0 0	.....	.....	.....	1,145 0 0
.....	270 0 0	500 0 0	.....	50 0 0	.....	.....	.....	.....	210 8 9
.....	168 0 0	100 0 0	.....	200 0 0	500 0 0	.....	.....	.....	1,470 0 0
.....	516 0 0	500 0 0	.....	12 9 11	200 0 0	.....	.....	.....	409 9 11
.....	216 0 0	.....	99 10 11	412 9 6	300 0 0	.....	.....	.....	1,728 0 6
.....	.....	.....	.....	50 0 0	.....	150 0 0	58 7 0	.....	874 1 11
.....	10,462 1 8	2,300 0 0	200 8 8	1,878 0 3	2,025 0 0	160 0 0	53 7 0	.....	17,098 12 7
.....	7,384 1 8	5,000 0 0	.....	742 0 0	.....	174 13 8	.....	.....	8,010 13 4
.....	708 0 0	350 0 0	.....	491 0 0	350 0 0	.....	90 0 8	.....	1,200 0 0
.....	237 0 0	500 0 0	.....	92 0 0	500 0 0	.....	46 5 0	.....	1,375 0 0
.....	.....	200 0 0	.....	378 0 0	400 0 0	.....	.....	.....	206 0 0
.....	480 0 0	250 0 0	493 9 10	464 0 0	350 0 0	.....	.....	.....	2,001 9 10
.....	828 0 0	.....	1,628 5 10	1,875 5 10	.....	.....	.....	.....	4,201 11 4
.....	591 0 0	800 0 0	.....	688 12 10	200 0 0	.....	.....	.....	1,570 12 10
.....	280 0 0	.....	.....	200 0 0	.....	.....	.....	.....	740 0 0
.....	273 0 0	.....	550 2 2	29 0 0	.....	.....	.....	.....	881 2 2
.....	294 0 0	350 0 0	.....	446 7 9	.....	.....	.....	.....	1,080 7 9
.....	116 0 0	.....	.....	33 0 0	.....	1,000 0 0	.....	.....	6,230 0 0
.....	128 0 0	.....	77 11 10	.....	.....	659 0 2	.....	.....	794 12 0
5,000 0 0	5,949 0 0	1,950 0 0	7,539 18 8	5,600 10 5	1,900 0 0	1,738 18 10	142 5 8	.....	30,015 11 7
.....	2,580 0 0	.....	.....	136 3 1	.....	.....	.....	.....	2,766 3 1
.....	1,182 0 0	.....	.....	534 12 7	126 0 0	.....	.....	.....	1,412 12 7
.....	194 0 0	350 0 0	.....	175 0 0	250 0 0	3 9 0	1 12 7	.....	1,24 5 6
.....	2,329 1 8	1,464 0 0	278 14 7	272 13 10	373 0 0	.....	.....	1,075 2 11	5,500 2 3
.....	352 0 0	792 0 0	.....	46 0 0	500 0 0	.....	.....	.....	1,807 14 7
.....	0,938 1 6	2,606 0 0	378 14 7	1,219 19 6	1,254 0 0	3 9 0	1 12 6	1,075 2 11	13,351 6 0
6,750 0 0	49,193 5 11	16,421 0 0	3,565 10 1	30,594 10 4	12,719 0 0	1,296 14 4	1,307 4 10	7,359 5 2	1,19,906 2 8

No. II.
Central Division during the year, ending 31st March 1909.

			11	12	13	14	
Vances.	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.	Incl-ence of income (column 11) per head of population.	Remarks.
			Other.				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
10,028 0 2	316 2 10	25,312 3 0	85,942 13 10	1,01,720 0 4	1 4 3	2 6 1	
500 0 0	108 4 7	698 4 7	6,319 14 7	6,475 8 8	0 9 0	1 2 6	
100 0 0	135 4 8	235 4 8	16,070 13 11	16,561 13 5	0 15 4	1 8 9	
.....	.....	.....	4,715 5 9	4,763 8 7	0 10 9	0 14 7	
.....	.....	.....	2,008 8 2	2,743 3 6	0 7 4	0 7 11	
10,628 0 3	559 13 1	26,185 12 3	1,14,003 8 3	1,33,278 2 0	1 0 5	1 13 5	
.....	.....	.....	7,168 9 1	10,268 15 4	0 6 1	0 14 5	
.....	31 12 0	31 12 0	8,331 9 5	10,281 1 1	0 4 6	0 9 10	
.....	100 0 0	100 0 0	11,216 11 1	14,466 7 11	0 8 1	0 14 4	
.....	.....	.....	10,296 0 11	11,614 10 0	0 5 9	0 11 6	
.....	.....	.....	6,046 2 4	7,485 14 6	0 5 2	0 13 4	
.....	.....	.....	.....	1,483 15 7	.....	.....
.....	95 0 0	95 0 0	10,180 15 6	13,132 0 4	0 6 2	0 10 4	
.....	.....	.....	9,353 6 4	16,051 5 2	0 9 2	0 15 1	
.....	.....	.....	2,492 5 11	8,314 3 4	0 5 6	0 11 9	
.....	.....	.....	2,627 7 8	3,763 2 11	0 8 11	0 13 0	
.....	.....	.....	8,924 7 3	13,201 4 1	0 8 11	1 3 11	
.....	.....	.....	8,777 14 10	11,244 15 8	0 4 10	0 13 0	
206 6 2	5 0 0	211 6 2	15,842 3 6	23,832 10 5	0 9 4	1 6 2	
.....	240 0 7	240 0 7	31,475 7 3	33,822 12 9	1 10 10	2 2 4	
.....	.....	.....	77,401 13 10	1,32,474 4 2	2 13 11	3 6 8	
.....	269 15 0	269 15 0	2,291 3 11	4,214 6 6	0 5 3	0 8 7	
48 0 6	.....	48 0 6	5,432 8 2	6,332 9 7	0 5 3	0 10 10	
.....	.....	.....	0,638 0 2	16,135 13 2	0 7 10	1 0 1	
.....	80 0 0	75 0 0	2,031 7 6	2,923 2 8	0 5 4	0 8 10	
.....	.....	.....	13,187 7 0	23,369 9 0	1 2 7	1 11 7	
.....	.....	.....	0,666 2 4	7,729 14 3	0 5 5	0 11 2	
.....	.....	.....	1,418 5 0	2,766 5 3	.....	0 3 3	
269 5 8	801 11 7	1,071 1 3	2,49,536 7 11	3,85,619 13 6	0 12 5	1 3 7	
.....	
80 2 0	278 5 7	1,300 13 7	23,516 6 3	25,137 7 10	0 14 6	1 8 3	
3,089 5 4	499 8 0	50,838 9 10	55,394 8 11	61,637 12 10	1 2 11	4 8 6	
1,463 2 9	0 0 8	21,468 3 5	74,384 4 11	76,338 11 1	1 12 11	3 0 9	
.....	.....	.....	33,080 0 6	14,858 9 6	1 4 4	1 10 10	
.....	.....	.....	9,841 12 11	10,912 8 11	0 11 11	1 4 10	
500 0 0	.....	500 0 0	6,170 6 3	6,323 1 5	0 12 4	1 4 3	
5,137 10 1	777 14 3	80,162 10 10	2,12,267 7 11	2,23,328 4 7	1 4 6	2 11 2	
16,130 13 6	18,760 3 0	35,890 0 6	3,51,974 8 8	3,60,132 1 4	2 2 0	3 15 5	
.....	.....	.....	0,338 12 11	8,630 5 0	0 10 0	0 15 10	
.....	.....	.....	1,601 18 9	1,850 1 8	0 6 4	0 7 10	
.....	.....	.....	12,179 9 4	25,190 0 5	1 3 10	2 4 0	
149 0 11	.....	149 0 11	3,853 3 8	5,437 3 11	0 8 8	0 11 8	
.....	.....	.....	7,988 5 5	12,025 5 1	1 1 3	1 7 0	
.....	.....	.....	8,994 10 1	8,659 4 0	1 7 11	1 15 0	
.....	19 3 0	2,729 0 3	11,268 2 3	11,355 2 0	1 8 7	2 10 7	
.....	.....	.....	3,167 10 2	4,832 10 11	0 5 7	0 12 10	
.....	50 0 0	50 0 0	1,408 2 7	10,490 5 6	0 4 10	0 10 6	
.....	835 4 7	835 4 7	10,843 15 0	10,781 0 10	0 6 6	0 14 1	
.....	10,611 12 5	10,711 12 5	37,749 11 6	48,043 13 7	2 11 6	6 10 2	
16,273 14 5	30,285 7 0	50,425 2 8	4,56,491 9 4	5,08,017 0 1	1 13 0	2 8 11	
64,395 0 4	1,298 3 7	65,693 3 11	1,10,300 5 6	1,12,624 15 8	1 4 8	4 4 6	
800 0 0	.....	800 0 0	13,011 7 5	13,181 0 11	0 12 7	1 0 8	
.....	.....	.....	3,124 5 9	4,352 0 3	0 3 8	0 7 0	
.....	355 0 0	355 0 0	9,425 0 0	12,268 9 7	0 9 4	0 12 5	
73 0 0	.....	73 0 0	5,847 8 10	9,156 1 0	0 4 9	0 8 9	
27 0 0	.....	27 0 0	6,013 1 2	8,068 1 10	0 2 0	0 8 6	
1,068 0 8	6 15 0	1,072 15 8	9,901 7 7	11,272 11 9	0 8 8	0 14 9	
1,090 0 0	.....	1,090 0 0	2,485 1 10	2,751 12 0	0 1 5	0 7 8	
.....	.....	.....	1,804 3 2	1,831 14 7	0 2 10	0 6 11	
70 0 0	.....	70 0 0	4,356 1 9	5,843 12 7	0 7 1	0 10 10	
.....	.....	.....	13,534 6 0	20,198 3 4	1 11 7	3 14 11	
5,820 0 0	.....	5,820 0 0	11,689 5 8	11,932 11 10	0 7 4	3 7 3	
73,021 1 0	1,660 2 7	74,711 3 7	1,91,387 6 8	2,11,376 8 10	0 10 5	1 11 1	
11,040 9 0	11,548 14 4	1,22,916 14 4	2,53,312 2 0	2,55,323 1 5	1 10 0	4 1 0	
.....	.....	.....	29,07 14 2	34,898 9 1	1 3 5	1 7 4	
.....	.....	.....	8,889 4 7	11,606 5 7	1 1 0	1 6 3	
.....	112 13 7	141 3 4	57,799 13 6	75,733 5 1	3 6 1	2 14 3	
.....	.....	.....	174 6 0	7,887 8 0	0 6 7	0 14 10	
11,268 6 0	11,939 11 11	1,23,278 7 8	3,54,361 0 4	3,91,728 11 5	1 9 3	3 1 6	
1,10,032 5 4	46,041 11 5	3,58,802 0 3	15,70,607 8 9	17,53,143 14 11	1 2 11	2 1 7	

P. C. H. SNOW,
Acting Commissioner, C. D.

STATEMENT

Statement showing the Income of the Municipalities in

1	2	3	4				
				(a)	(b)	(c)	(d)
Name of District.	Serial Number of Municipality.	Name of Municipality.	By Balance in hand at the close of last year.	Class I.	Class II.	Class III.	Class IV.
				(Articles of food or drink for men or animals).	(Animals for slaughter).	(Fuel, lighting and washing).	(Building materials).
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	1	Belgaum ...	4,977 4 8	13,160 15 9	1,458 7 8	3,229 15 5	1,050 14 6
	2	Nipani ...	1,340 10 6	3,511 4 0	.....	902 5 6	366 13 0
	3	Athni ...	3,228 10 10	5,277 15 6	.....	2,569 2 3	142 2 3
	4	Gokak ...	3,334 10 1	1,920 10 11	.....	322 5 6	63 1 9
	5	Saundatti-Yallamma	15,174 3 10	376 15 1	.....	21 6 0	42 1 0
	6	Yamkanmardi ...	1,832 9 6	.....	.....	.....	.....
		Total ...	30,188 1 5	24,247 13 3	1,458 7 8	7,045 2 8	1,665 0 6
Dhárwár	7	Dhárwár ...	1,545 3 2	8,576 5 0	.....	779 14 6	620 6 0
	8	Hubli ...	4,775 3 11	21,650 6 8	.....	6,458 12 9	1,998 2 0
	9	Gadag-Bettigeri ...	1,258 2 9	7,887 6 6	.....	2,041 1 6	347 14 3
	10	Navalgund ...	885 1 6	709 15 0	.....	65 9 6	24 14 0
	11	Yamnur ...	1,955 13 0	.....	.....	.....	.....
	12	Nargund ...	523 12 10	.....	.....	.....	.....
	13	Ranebennur ...	2,331 6 2	.....	.....	.....	.....
	14	Gudguddapur ...	793 5 2	.....	.....	.....	.....
15	Byádgi ...	4,035 9 1	1,501 11 0	.....	1,654 2 9	74 1 0	
16	Haveri ...	2,460 8 6	.....	.....	.....	.....
		Total ...	19,464 2 1	39,825 12 2	.....	11,019 9 0	3,065 5 3
Bijápúr	17	Bijápúr ...	16,628 9 7	15,078 12 5	83 10 6	8,297 0 11	293 6 9
	18	Bágalkot ...	3,146 14 2	10,562 2 0	163 6 6	1,664 0 9	190 10 5
	19	Ilkal ...	1,167 8 3	1,800 8 10	77 9 0	452 4 3	59 11 3
	20	Guledgudd ...	2,666 0 2	2,067 0 3	99 13 6	199 3 5	132 0 7
		Total ...	23,609 0 2	29,514 7 6	424 7 6	10,612 9 4	675 13 0
Kanara	21	Karwár ...	1,724 0 9	2,584 8 4	.....	281 7 4	136 8 9
	22	Kamta ...	* 5,499 5 9	4,641 7 2	.....	1,360 5 9	319 0 5
	23	Sirsi ...	† 3,492 3 4	9,160 3 4	.....	786 7 3	210 9 7
	24	Haliyal ...	2,822 14 0	709 3 0	37 5 0	101 4 0	.....
	25	Bhavavar ...	† 448 5 0	1,431 14 9	71 0 3	378 18 7	63 1 9
	26	Bhatkal ...	1,465 8 4	1,504 15 11	.....	405 15 8	65 11 1
	27	Gokaru ...	415 13 6	266 2 6	.....	68 8 10	19 1 10
	28	Ulvi ...	3,062 13 9	.....	.....	.....	.....
		Total ...	18,951 0 5	20,338 7 0	108 5 3	3,382 14 5	834 1 5
Ratnágiri	29	Vengurla ...	1,843 13 4	2,575 0 7	.....	1,910 1 5	98 6 9
	30	Rájápúr ...	1,444 15 5	1,781 6 11	.....	325 14 8	75 9 0
	31	Ratnágiri ...	320 4 0	1,818 7 7	.....	253 8 8	243 11 11
	32	Chiplun ...	5,290 9 10	3,294 11 7	.....	990 14 6	69 11 9
	33	Dipoli ...	910 7 0	.....	.....	.....	.....
		Total ...	9,840 1 7	8,969 10 8	.....	3,460 7 3	492 7 5
Koláha	34	Alibág ...	532 0 4	662 6 2	.....	105 15 6	104 0 7
	35	Pen ...	2,550 14 8	2,052 4 4	.....	3 8 0	93 0 6
	36	R-ha-Ashtami ...	350 11 1	1,379 11 9	.....	52 1 0	.....
	37	Mahád ...	1,536 14 5	2,959 12 9	.....	510 2 8	.....
	38	Panvel ...	1,802 13 10	2,561 5 9	.....	212 6 0	.....
39	Uran ...	4,331 5 1	.....	.....	.....	.....
		Total ...	11,184 11 5	9,615 6 9	.....	864 0 9	197 1 1
		GRAND TOTAL ...	1,13,237 1 1	1,32,511 11 4	1,991 4 5	36,424 11 5	6,929 12 8

* Exclusive of Rs. 9,500 in Government paper.

† Exclusive of Rs. 12,500 in Government paper on account of Sirsi Dispensary.

‡ The closing balance shown last year was Rs. 445-4-11. The Collector states this should be Rs. 443-5-0.

MUNICIPAL RATES AND TAXES.

Ostrol.						
(e)	(f)	(g)	(h)	(i)		
Class V. (Prisoners and spaces)	Class VI. (Tobacco)	Class VII. (Cosh)	Class VIII. (Mats)	Total.	Tax on houses and lands.	Tax on animals and vehicles.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
687 9 0	576 12 0	619 12- 2	127 15 1	20,912 5 7	5,296 5 10	2,141 9 4
299 7 0	61 10 0	362 13 7	59 13 10	6,144 2 11	1,668 8 0	.....
145 1 0	134 4 0	.....	32 5 10	8,301 11 10	1,407 7 0	.....
31 1 0	69 8 0	358 6 1	14 12 3	2,779 13 6	1,214 0 0	.....
249 9 0	14 14 6	90 8 5	3 12 5	573 7 5	477 10 0	4 0 0
.....	.....	.....	.....	.....	793 12 0	.....
1,188 11 0	1,437 0 6	1,431 8 3	238 0 5	38,711 13 3	10,557 10 10	2,146 9 4
1,049 8 0	.....	1,002 12 6	245 6 0	12,274 4 0	9,259 6 0	792 15 6
5,162 3 6	3,746 3 6	3,106 11 0	2,183 10 0	44,306 1 5	13,169 3 8	289 0 0
1,050 3 0	.....	463 12 0	703 11 6	11,394 0 9	7,781 0 0	.....
239 7 0	.....	199 13 3	2 8 0	1,253 2 9	1,195 8 0	.....
.....	.....	.....	.....	.....	1,751 8 0	43 12 0
.....	.....	.....	.....	.....	3,076 10 0	304 0 0
.....
.....	.....	683 12 0	10 14 0	3,924 8 9	1,037 0 0	291 0 0
.....	.....	.....	.....	.....	2,205 8 0	216 9 6
7,501 5 6	3,746 3 6	5,417 2 9	3,116 1 6	73,752 1 8	39,748 11 8	1,937 5 0
442 11 4	196 6 6	1,533 3 6	356 0 0	20,211 3 11	4,985 14 4	288 7 0
536 9 3	290 9 0	516 8 0	52 0 0	13,981 13 11	4,361 12 0	35 0 0
105 2 3	30 5 6	249 1 4	15 11 0	2,411 5 5	1,502 0 0	.....
134 13 9	45 4 0	342 0 6	5 14 3	3,023 2 3	3,309 8 0	.....
1,269 4 7	502 9 0	2,610 13 4	430 9 3	46,139 9 6	13,759 2 4	323 7 0
32 1 6	274 14 10	599 4 10	72 9 2	3,911 6 9	3,318 4 0	248 12 0
65 8 10	339 13 1	371 14 1	615 10 10	7,713 7 2	1,144 15 4	191 0 0
314 0 8	.....	.....	161 0 5	10,122 10 7	38 5 11 3	783 0 0
355 7 0	33 8 0	73 13 0	.....	1,003 3 3	1,706 7 3	124 2 0
160 15 8	79 1 1	339 0 11	78 8 10	2,691 8 7	828 0 0	57 0 0
136 9 7	43 8 8	334 4 7	50 10 7	2,561 12 1	1,101 15 0	24 0 0
9 1 5	2 0 3	44 12 7	21 0 3	429 11 8	18 15 0	.....
.....
823 7 8	772 13 11	1,739 2 0	939 8 1	28,938 11 9	12,210 6 10	2,15 14 0
459 1 10	336 4 5	473 6 0	14 13 7	6,931 2 7	1,731 4 0	57 4 4
189 12 1	189 2 0	237 8 4	42 7 1	2,432 2 1	2,107 19 5	.....
50 1 6	79 1 2	742 10 8	87 2 2	2,779 11 8	1,394 0 10	372 0 0
58 5 9	.....	301 12 2	314 10 1	5,079 1 10	1,571 7 0	.....
.....	.....	.....	.....	.....	852 8 0	135 8 0
757 5 2	625 7 7	1,755 5 2	593 0 11	16,673 12 2	8,330 14 3	1,194 12 4
.....	51 0 0	227 12 0	.....	1,151 2 3	2,271 15 9	333 4 0
.....	102 0 6	194 9 0	79 1 0	2,555 7 4	2,018 8 0	433 12 6
.....	55 0 0	82 3 3	17 6 0	1,589 6 0	91 8 0	61 12 0
495 12 0	.....	.....	.....	3,445 11 0	1,305 0 0	.....
.....	130 8 0	637 15 0	138 4 3	3,769 7 9	1,564 9 8	57 0 0
.....	.....	.....	.....	.....	2,532 12 0	17 0 0
435 12 0	348 8 6	1,112 7 3	275 11 3	12,509 1 7	11,213 5 5	2,107 13 0
12,035 13 11	7,12 11 0	11,117 0 9	5,422 5 5	217,556 0 11	96,772 3 4	10,714 12 5

MUNICIPAL RATES AND TAXES—continued.

Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes.	Total.	From pounds.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	14,545 5 1	.....	42,895 10 8	126 13 0
.....	2,436 14 0	.....	.....	31 4 0	.....	10,280 12 11	44 0 0
.....	1,336 1 9	.....	.....	.....	.....	11,045 7 7	22 3 0
.....	.....	.....	.....	346 1 0	.....	4,339 14 6	153 5 0
.....	.....	.....	.....	.....	.....	1,055 1 5	77 4 0
.....	.....	.....	.....	.....	.....	793 12 0	71 6 6
.....	3,772 15 9	.....	.....	14,922 10 11	.....	70,410 11 1	495 9 6
483 12 0	.....	.....	.....	.....	.....	22,810 5 6	44 7 8
561 0 0	.....	10,535 0 4	.....	.....	.....	68,566 6 5	220 0 6
70 0 0	.....	576 5 0	.....	.....	.....	20,335 0 9	93 2 0
67 8 0	.....	.....	.....	.....	.....	3,094 15 9	19 11 0
408 12 0	.....	.....	.....	.....	.....	1,858 12 0	97 2 0
393 12 0	4,174 1 6	.....	.....	.....	.....	3,789 6 0	434 1 6
268 12 0	.....	.....	.....	.....	.....	9,820 6 3	43 9 6
.....	.....	.....	.....	.....	.....	2,680 13 6	139 5 9
2,234 8 0	4,174 1 6	11,111 5 4	.....	.....	.....	1,32,956 1 2	1,531 7 11
.....	.....	.....	.....	.....	.....	31,555 9 3	184 15 3
960 7 4	.....	.....	.....	.....	.....	19,339 1 3	58 3 0
.....	.....	.....	.....	.....	3,214 0 3	30,443 5 5	1 4 0
.....	.....	.....	.....	.....	.....	9,340 10 6	63 8 0
960 7 4	.....	.....	.....	.....	3,214 0 3	61,387 10 5	307 14 3
.....	95 8 0	.....	.....	863 8 0	93 7 0	8,505 13 9	33 0 9
2 0 0	496 16 0	.....	.....	86 8 0	8 0 0	9,967 13 6	121 11 0
.....	1,719 5 0	.....	.....	.....	115 14 9	16,678 12 3	178 1 6
60 0 0	414 4 0	.....	.....	.....	52 0 0	4,807 0 6	541 7 6
.....	30 2 0	.....	.....	.....	.....	3,526 10 7	71 2 0
.....	132 1 0	.....	.....	.....	.....	3,833 12 1	67 7 0
.....	.....	.....	.....	.....	308 1 0	747 11 8	7 4 0
.....
62 0 0	2,853 3 0	.....	.....	950 0 0	612 6 9	48,057 10 4	1,020 1 3
.....
25 0 0	1,350 14 6	.....	.....	.....	.....	9,738 9 5	21 10 0
.....	995 7 6	253 8 0	.....	.....	.....	6,189 6 0	29 5 0
.....	.....	2,009 7 4	.....	919 12 0	.....	8,674 15 10	101 10 0
.....	2,145 6 6	373 0 0	.....	.....	.....	8,919 15 4	42 3 0
.....	316 5 0	.....	.....	.....	.....	1,204 5 0	68 8 9
.....
25 0 0	4,808 1 6	2,635 16 4	.....	979 12 0	.....	34,827 3 7	263 4 9
.....
.....	855 4 0	.....	.....	1,276 12 0	.....	5,911 6 0	114 2 0
.....	421 5 0	15 0 0	.....	1,217 4 0	.....	7,573 4 10	127 2 6
.....	.....	.....	.....	.....	.....	3,143 10 6	44 11 0
566 14 0	1,846 5 6	.....	.....	37 0 0	.....	7,194 0 6	74 10 0
.....	.....	2,920 13 4	.....	569 4 0	.....	9,714 10 0	54 10 0
.....	.....	.....	.....	534 8 0	.....	3,567 4 0	272 10 0
.....
566 14 0	3,122 14 6	2,335 13 4	.....	3,035 6 0	.....	37,134 3 10	687 13 6
.....
3,836 13 4	18,776 4 3	16,683 2 0	.....	20,427 12 11	3,826 7 0	1,87,773 8 5	4,306 8 2

REALISATIONS UNDER SPECIAL ACTS.				REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.			
From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.	Rents of lands, houses, shops, 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.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
...	...	...	126 13 0	820 14 10	161 1 0	620 0 0	407 6 6
...	5 0 0	.....	49 0 0	.....	.....	.....	609 4 6
...	10 0 0	.....	32 3 0	102 15 2	41 0 0	114 0 0	1,493 9 9
...	10 0 0	.....	163 5 0	.....	40 0 0	62 4 0	496 13 3
...	...	.....	77 14 0	.....	.....	.....	378 2 0
...	...	0 8 0	71 14 6	.....	.....	.....	91 6 6
...	25 0 0	0 8 0	521 1 6	923 14 0	242 1 0	796 4 0	3,476 11 3
...	5 0 0	.....	499 7 8	226 10 2	827 8 0	163 10 11	787 2 6
...	15 0 0	.....	235 0 6	1,208 15 8	1,661 15 11	1,001 5 0	613 7 6
...	15 0 0	.....	108 2 0	125 12 0	341 9 0	510 0 0	1,489 9 0
...	...	.....	19 11 0	126 13 6	.....	.....	296 15 6
...	...	.....	97 2 0	36 10 0	176 10 8	12 0 0	210 11 0
...	5 0 0	.....	439 1 6	93 8 5	.....	104 0 0	810 10 8
...	5 0 0	.....	48 9 6	2 8 0	.....	66 9 0	209 5 6
...	5 0 0	.....	144 5 9	3 0 0	76 10 0	116 0 0	720 3 2
...	60 0 0	.....	1,591 7 11	1,884 13 9	3,084 5 2	1,973 8 11	5,138 0 10
...	10 0 0	60 3 0	256 2 3	71 2 9	378 0 2	1 9 0	605 1 3
...	10 0 0	23 0 0	91 3 0	122 12 0	83 11 6	167 0 0	1,685 1 0
...	5 0 0	.....	6 4 0	8 0 0	.....	40 0 0	94 15 0
...	...	.....	63 8 0	.....	.....	.....	519 12 0
...	25 0 0	83 3 0	416 1 3	198 14 9	461 11 8	208 9 0	2,904 13 3
...	10 0 0	.....	33 0 9	246 12 2	868 1 0	.....	397 13 6
...	...	.....	131 11 0	217 3 0	80 3 4	.....	1,607 1 10
...	...	.....	178 1 0	197 15 0	.....	9 4 0	1,401 14 10
...	...	5 0 0	546 7 6	11 0 0	.....	.....	310 1 0
...	...	.....	71 2 0	0 7 0	74 7 3	.....	237 2 0
...	...	.....	67 7 0	.....	14 1 6	.....	162 7 7
...	...	.....	7 4 0	22 2 11	.....	.....	.....
...	10 0 0	5 0 0	1,035 1 3	695 8 1	1,036 13 7	9 4 0	4,116 8 9
...	...	116 2 10	167 12 10	251 6 6	81 13 9	67 13 0	2,427 10 6
...	...	.....	29 5 0	132 0 0	30 0 0	.....	320 5 0
...	...	.....	101 10 0	123 0 0	16 12 9	18 0 0	613 15 6
...	5 0 0	.....	47 3 0	.....	.....	5 0 0	337 13 7
...	...	.....	68 8 9	.....	.....	10 12 0	249 14 0
...	5 0 0	146 2 10	414 7 7	506 6 6	128 10 6	101 9 0	4,549 10 7
...	2 8 0	.....	116 10 0	33 3 0	28 4 0	24 4 0	234 3 0
...	5 0 0	.....	132 2 6	119 2 0	.....	28 0 0	2,127 5 6
...	...	.....	44 11 0	187 8 0	0 3 0	.....	214 0 0
...	...	.....	74 10 0	251 9 6	9 0 9	14 9 3	1,254 5 10
7 12 0	5 0 0	.....	67 6 0	1 1 0	1 14 0	91 0 0	644 9 2
...	...	.....	272 10 0	.....	22 5 7	47 0 0	345 7 0
7 12 0	12 8 0	.....	708 1 6	586 7 6	61 11 4	204 13 3	4,819 14 0
7 12 0	187 8 0	234 13 10	4,656 5 0	4,794 0 7	5,036 5 3	3,294 0 3	25,005 11 2

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART 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 Invest.	
					For General purposes.	For Educa-tional purposes.
Rs. s. p.	Rs. s. p.		Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
5 0 0	4,326 8 6	...	69 15 6	6 2 0	10 10 4	...
.....	937 9 9	.....	.....	16 3 0	.....	.....
1.....	1,117 13 10	.....	204 9 6	6 7 0	.....	.....
13 8 0	570 15 9	.....	40 5 0	1 7 0	.....	.....
39 8 2	.....	.....	6 0 0	5 12 0	.....	.....
.....
58 0 9	6,952 10 10	.....	320 14 0	35 15 0	10 10 4	.....
.....	4,593 3 2	.....	117 1 5	126 9 6	.....	.....
682 8 0	9,979 3 7	.....	3,706 14 10	63 13 0	.....	.....
98 13 0	795 0 0	.....	93 10 0	41 12 0	.....	.....
17 5 6	9 1 3	.....	.....	5 12 0	.....	.....
.....
107 10 0	.....	.....	55 2 0	1 0 0	.....	.....
.....	.....	.....	.....	1 6 0	.....	.....
.....	.....	.....	51 0 0	.....	.....	.....
.....	.....	.....	36 12 0	6 0 0	.....	102 0 0
836 4 6	15,376 8 0	.....	4,123 8 3	236 4 6	.....	102 0 0
.....	735 8 3	.....	.....	116 9 0	.....	.....
18 1 0	1,088 5 3	.....	14 0 0	23 4 3	.....	.....
9 3 0	.....	.....	.....	0 8 0	.....	.....
.....	.....	.....	.....	2 5 0	.....	.....
27 4 0	1,823 13 6	.....	14 0 0	142 10 3	.....	.....
.....	76 1 6	.....	.....	8 2 0	.....	.....
93 1 0	403 2 2	.....	18 0 0	3 10 0	158 8 5	11 4 0
234 7 4	476 8 6	.....	6 0 0	14 11 0	96 1 3	19 14 9
78 9 6	248 1 11	.....	4 0 0	1 2 0	.....	.....
47 4 0	.....	.....	.....	12 1 6	.....	.....
33 9 0	.....	.....	.....	0 2 0	.....	.....
.....
490 14 10	1,204 1 1	.....	28 0 0	39 12 6	154 9 8	31 2 9
.....	.....	.....	.....	4 7 0	.....	.....
258 14 0	1,784 11 11	.....	.....	12 12 0	.....	.....
26 3 0	.....	.....	.....	15 9 3	.....	.....
.....	230 11 0	.....	4 0 0	27 0 3	.....	.....
227 9 0	.....	.....	.....	1 12 0	.....	.....
29 3 0	.....	.....	.....	.....	.....	.....
511 13 0	2,015 6 11	.....	4 0 0	61 8 6	.....	.....
.....	.....	.....	.....	3 12 0	.....	.....
129 4 3	.....	.....	65 9 0	45 12 0	.....	.....
.....	.....	.....	37 12 0	5 4 0	.....	.....
0 12 0	58 3 3	.....	.....	57 2 6	.....	.....
98 4 3	149 11 1	.....	.....	.....	125 14 0	.....
164 1 0	475 9 3	.....	42 5 5	2 4 0	.....	.....
157 5 6	683 7 7	.....	145 10 5	144 2 0	125 14 0	.....
2381 10 7	24,555 15 11	.....	4,656 0 8	669 5 3	201 2 0	133 2 9

GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).								
ments.	Pre- mium 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.
.....	...	6,427 5 8	.....	2,646 5 4	.....	.....	871 10 4	236 0 0
.....	...	1,563 1 3	.....	684 0 0	.....	.....	350 5 5	.....
.....	...	3,080 7 3	.....	1,364 12 0	200 0 0	.....	467 13 11	550 0 0
.....	...	1,225 5 0	.....	1,305 8 0	500 0 0	.....	536 12 2	200 0 0
.....	...	429 7 6	.....	640 0 0	300 0 0	.....	439 7 8	250 0 0
.....	...	97 6 6	.....	292 0 0	.....	.....	123 0 6	.....
.....	...	12,817 1 2	.....	6,932 9 4	1,000 0 0	.....	2,819 2 0	1,236 0 0
.....	...	6,841 13 8	.....	3,336 0 0	.....	50 8 7	25 4 4	80 0 0
.....	...	18,928 3 6	.....	3,664 0 0	400 0 0	68 0 3	34 0 2	550 0 0
.....	...	3,497 1 0	.....	2,122 0 0	400 0 0	162 8 0	132 0 7	2,400 0 0
.....	...	455 15 9	.....	372 0 0	500 0 0	.....	464 0 0	250 0 0
.....	...	436 15 3	1,031 12 8	608 0 0	.....	.....	855 1 11	.....
38 6 6	...	1,210 11 7	.....	806 0 0	400 0 0	.....	280 7 9	200 0 0
.....	...	392 6 6	.....	360 0 0	.....	.....	212 6 3	.....
.....	...	1,080 9 2	.....	590 0 0	.....	.....	247 5 10	.....
38 6 6	...	32,763 12 5	1,031 12 8	11,858 0 0	1,700 0 0	281 0 10	1,780 10 10	3,920 0 0
.....	...	1,907 14 5	.....	1,320 0 0	.....	.....	608 15 2	.....
.....	...	3,202 3 0	.....	1,565 0 0	400 0 0	156 4 0	.....	.....
.....	...	138 7 0	.....	480 0 0	500 0 0	.....	123 1 10	.....
.....	...	531 4 0	.....	938 0 0	550 0 0	.....	415 0 0	200 0 0
.....	...	5,779 12 5	.....	4,301 0 0	1,450 0 0	156 4 0	1,232 1 0	200 0 0
.....	...	1,597 1 8	.....	1,448 0 0	.....	1,170 1 11	1,085 1 0	.....
306 11 1	...	2,898 12 10	.....	2,003 8 0	600 0 0	284 2 1	142 1 0	370 0 0
451 9 8	...	2,912 6 4	.....	1,519 0 0	800 0 0	49 14 0	24 14 11	600 0 0
.....	...	652 14 5	.....	692 0 0	250 0 0	104 4 10	677 2 5	293 0 0
.....	...	371 5 9	.....	672 0 0	375 0 0	180 12 5	405 6 3	300 0 0
.....	...	210 4 1	.....	.....	500 0 0	.....	.....	300 0 0
.....	...	23 2 11	.....	.....	.....	.....	.....	.....
758 4 9	...	8,665 0 0	.....	6,327 8 0	2,525 0 0	17,89 3 3	2,384 9 7	1,863 0 0
.....	...	4876 12 8	.....	1,679 0 0	861 0 0	.....	.....	560 0 0
.....	...	521 4 0	.....	360 0 0	422 0 0	.....	.....	300 0 0
.....	...	1,018 0 6	.....	940 0 0	.....	145 4 0	647 10 0	.....
.....	...	1,201 6 10	.....	1,000 5 4	.....	320 1 9	160 0 11	.....
.....	...	291 9 0	.....	308 0 0	1,000 0 0	.....	325 0 0	300 0 0
.....	3 6 8	Received from Local Board under Section 47.
.....	...	7,909 1 0	.....	4,287 5 4	2,283 0 0	465 5 9	1,138 1 7	1,400 0 0
.....	...	322 10 0	.....	1,040 0 0	.....	.....	620 0 0	.....
.....	...	2,585 0 9	.....	1,760 0 0	500 0 0	742 4 9	841 2 4	527 0 0
.....	...	439 11 0	.....	716 0 0	.....	100 0 0	620 0 0	.....
.....	...	1,675 11 1	.....	1,318 8 0	500 0 0	262 14 6	760 0 0	400 0 0
.....	...	1,107 5 6	.....	1,305 1 4	400 0 0	.....	762 0 0	200 0 0
384 0 8	...	1,483 0 11	1,500 0 0	682 2 8	.....	115 6 4	327 11 2	.....
384 0 8	...	7,613 7 3	1,500 0 0	7,319 12 0	1,400 0 0	620 9 7	3,930 13 6	1,127 0 0
1,180 11 11	...	75,548 2 3	2,531 12 8	41,026 2 8	10,368 0 0	3,312 7 5	13,233 6 6	9,806 0 0

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.	
.....	.....	50 0 0	3,803 15 8	1 2 0	535 5 0	536 7 0	.....
.....	.....	.....	1,064 5 5	.....	129 7 0	129 7 0	.....
.....	.....	.....	2,582 9 11	.....	65 6 7	65 6 7	.....
.....	.....	442 10 0	2,984 14 2	8 0 0	28 11 6	36 11 6	.....
.....	.....	.....	1,629 7 8	.....	107 9 3	107 9 3	.....
.....	.....	.....	415 0 6	325 14 0	.....	325 14 0	.....
.....	.....	492 10 0	12,480 5 4	335 0 0	866 7 4	1,201 7 4	.....
.....	2,344 8 11	.....	5,836 5 10	232 6 7	6,067 3 0	6,299 9 7	.....
.....	.....	.....	4,716 0 5	1,324 6 2	7,324 9 1	8,648 15 3	.....
.....	.....	.....	5,656 8 7	.....	6,992 5 10	6,992 5 10	.....
.....	.....	.....	1,686 0 0	.....	1,684 13 0	1,684 13 0	.....
.....	.....	.....	.....	.....	7 4 0	7 4 0	.....
.....	39 0 0	.....	2,033 14 7	.....	2 5 0	2 5 0	.....
.....	.....	.....	1,636 7 9	.....	37 9 0	37 9 0	.....
.....	.....	.....	.....	.....	0 3 8	0 3 8	.....
.....	.....	.....	602 6 3	1 13 0	14 6 9	16 3 9	.....
.....	.....	.....	837 5 10	.....	69 3 3	69 3 3	.....
.....	2,383 8 11	.....	22,955 1 3	1,558 9 9	22,199 14 7	23,758 8 4	.....
.....	.....	.....	2,013 15 2	.....	719 5 4	7 9 5 4	.....
.....	.....	18 0 0	2,139 4 0	0 11 6	178 14 0	174 9 6	.....
.....	.....	.....	1,103 1 0	.....	7 9 0	7 9 0	.....
.....	14 12 8	.....	2,115 12 8	.....	64 12 0	64 12 0	.....
.....	14 12 8	18 0 0	7,372 1 8	0 11 6	966 8 4	966 3 10	.....
.....	.....	200 0 0	3,903 2 11	.....	39 3 6	39 3 6	.....
.....	125 15 10	.....	3,525 10 11	7 8 0	208 0 0	215 8 0	.....
.....	.....	.....	2,956 12 11	1 2 0	483 14 10	475 0 10	.....
.....	.....	.....	2,016 7 3	.....	21 4 7	21 4 7	.....
.....	.....	.....	1,933 2 8	.....	5 10 0	5 10 0	.....
.....	460 0 0	.....	1,260 0 0	.....	56 0 7	56 0 7	.....
.....	.....	.....	.....	.....	54 2 3	54 2 3	.....
.....	585 15 10	200 0 0	16,625 4 8	8 10 0	868 3 9	876 13 9	.....
.....	1,600 0 0	.....	5,000 0 0	.....	160 3 6	160 3 6	.....
.....	.....	.....	1,982 0 0	.....	166 15 11	166 15 11	.....
.....	.....	.....	1,732 14 0	.....	3,629 11 11	3,629 11 11	.....
.....	.....	.....	1,480 8 0	12 7 0	197 13 2	210 4 2	.....
.....	.....	.....	1,936 6 8	.....	16 10 8	16 10 8	.....
.....	1,600 0 0	.....	11,231 12 8	12 7 0	4,171 7 2	4,183 14 2	.....
.....	.....	.....	1,660 0 0	.....	35 9 0	35 9 0	.....
.....	.....	.....	3,770 7 1	.....	106 11 9	106 11 9	.....
.....	.....	.....	1,436 0 0	6 8 0	56 6 1	62 14 1	.....
.....	.....	.....	3,239 6 6	1 14 6	32 12 6	34 11 0	.....
.....	.....	.....	3,167 1 4	.....	164 11 5	164 11 5	.....
.....	.....	.....	2,625 4 2	.....	44 9 10	44 9 10	.....
.....	.....	.....	15,898 3 1	8 6 8	440 12 7	449 3 1	.....
.....	4,584 5 5	710 10 0	85,562 12 8	1,923 12 9	29,512 5 9	31,436 2 6	.....

No. II.

the Southern Division during the year ending 31st March 1899.

10 EXTRAORDINARY AND DEBT.							11		12		13		14		Remarks.
Loans.		Realizations of 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) per head of Population.	Incidence of income (Column 11) per head of Population.					
From Government.	Raised in the market from private individuals.		Permanent.	Other.											
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.	Rs. a. p.	Rs. a. p.			
7,750	1,000	...	9 0 0	94 11 0	452 4 1	9,805 15 1	63,096 3 1	63,073 7 9	1 8 6	2 4 1	...	...	
...	13,086 10 7	14,427 5 1	0 8 5	1 1 10	...	...	
...	357 15 0	81 0 0	438 15 0	17,245 1 4	20,473 12 2	1 0 11	1 10 5	...	...	
...	8,750 2 2	12,084 12 3	0 5 9	0 11 7	...	...	
...	3,293 7 10	18,767 11 8	0 1 11	0 5 11	...	...	
...	17,03 15 6	3,536 9 0	0 2 2	0 4 8	...	...	
7,750	1,000	...	9 0 0	452 10 0	533 4 1	9,744 14 1	1,07,175 8 6	1,37,363 9 11	0 14 7	1 6 3	...	...	
30,000	76 0 0	998 11 4	31,074 11 4	73,362 5 7	74,907 8 9	0 11 1	2 3 8	...	...	
30,000	6,274 5 9	277 12 5	36,552 2 2	1,37,646 11 3	1,43,421 15 2	1 4 10	2 9 10	...	...	
5,000	100 0 0	5,100 0 0	41,689 2 2	42,947 4 11	0 13 7	1 13 11	...	...	
2,000	2,000 0 0	8,841 7 6	9,226 9 0	0 5 6	0 15 9	...	...	
1,000	7 4 0	1,363 1 0	...	...	...	...
...	17 0 0	1,017 0 0	5,446 0 10	5,969 13 8	0 3 1	0 9 1	...	...	
...	7,163 3 10	94,94 10 0	0 4 5	0 8 4	...	...	
...	0 3 8	703 8 10	...	...	...	...
...	10,820 0 3	1,485 9 4	1 14 6	2 1 7	...	...	
...	4,792 5 6	7,252 14 0	0 6 4	0 11 4	...	...	
63,000	6,350 5 9	1,333 7 9	13,743 13 6	2,89,768 12 7	3,09,232 14 8	0 13 10	1 14 2	...	...	
...	36,451 14 5	53,080 8 0	1 14 1	2 2 10	...	...	
...	200 0 0	...	...	200 0 0	25,145 4 9	28,293 2 11	1 1 2	1 6 4	...	...	
...	3,500 0 0	...	3,500 0 0	8,698 11 3	9,866 3 6	0 5 8	0 12 5	...	...	
...	12,324 15 2	14,990 15 4	0 9 10	0 12 8	...	...	
...	200 0 0	3,500 0 0	...	3,700 0 0	82,621 13 7	1,06,230 13 0	1 0 9	1 5 6	...	...	
...	14,078 6 7	15,802 7 4	0 9 4	0 15 2	...	...	
...	234 8 1	107 4 10	341 12 11	17,981 5 2	22,580 10 11	0 14 11	1 9 5	...	...	
...	33 0 0	33 0 0	23,274 1 4	2,676 4 8	2 8 2	3 8 0	...	...	
...	8,044 2 3	10,867 0 3	0 12 5	1 4 9	...	...	
...	154 5 11	0 9 3	154 15 2	6,062 14 2	6,511 3 2	0 9 1	0 15 8	...	...	
...	5,417 7 9	6,883 0 1	0 10 4	0 14 7	...	...	
...	831 4 0	1,277 2 4	0 2 9	0 3 1	...	...	
...	3,052 13 9	...	...	...	...
...	388 14 0	140 14 1	529 12 1	74,789 10 1	93,740 10 6	0 13 3	1 7 7	...	...	
...	19,943 6 5	21,787 3 9	0 15 4	1 15 4	...	...	
...	7,988 14 11	9,433 14 4	0 12 9	1 0 5	...	...	
...	22 0 0	22 0 0	15,179 4 3	15,499 8 3	0 9 8	1 0 0	...	...	
...	14 13 0	17 13 6	32 10 6	1,891 15 10	17,18 2 9 8	0 12 2	1 0 2	...	...	
...	3,617 8 1	4,557 15 1	0 7 9	1 5 6	...	...	
...	14 13 0	39 13 6	54 10 6	58,621 1 6	68,461 3 1	0 11 11	1 4 1	...	...	
...	360 2 0	...	360 2 0	8,135 5 0	8,968 5 4	1 0 2	1 6 11	...	...	
...	4 2 3	40 0 0	44 2 3	14,211 13 2	16,762 11 10	1 0 3	1 14 5	...	...	
...	90 0 0	...	90 0 0	15,216 14 7	5,597 9 8	0 9 8	1 0 0	...	...	
...	100 0 0	690 11 0	...	790 11 0	13,009 2 1	14,504 0 6	1 0 9	1 14 4	...	...	
...	98 15 4	140 0 0	238 15 4	14,400 1 7	16,262 15 5	0 14 11	1 6 2	...	...	
...	153 2 6	153 2 6	8,375 15 5	12,557 4 6	0 8 1	1 2 7	...	...	
...	100 0 0	1,213 14 7	363 2 6	1,707 1 1	63,510 3 10	7,460 15 3	0 13 10	1 7 8	...	...	
75,750	1,000	...	309 10 0	11,950 9 4	2,479 9 11	9,749 3 3	6,76,187 2 1	7,89,724 3 2	0 14 4	1 9 0	...	...	

E. L. CAPPEL,
Acting Commissioner, S. D.

STATEMENT

Statement showing the Income of the Municipalities in

1	2	3	4	Octroi.			
				(a)	(b)	(c)	(d)
Name of District.	Serial Number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Class I.	Class II.	Class III.	Class IV.
				(Articles of food or drink for men or animals.)	(Animals for slaughter.)	(Fuel, lighting and washing.)	(Building materials.)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi	1	Karachi	42,237 5 1	6,18,354 1 11	.....	49,950 8 1	25,740 6 4
		Refunds		5,12,542 13 4		18,403 9 11	8,424 8 10
		Net Receipts		1,05,811 4 7		31,546 14 2	17,315 13 6
	2	Kotri	8,435 3 10	8,574 14 8	95 9 3	353 2 7	35 0 4
		Refunds		782 9 8	.....	7 12 0	.....
		Net Receipts		7,842 5 0	95 9 3	345 6 7	35 0 4
	3	Sehwan	1,169 12 3	5,541 11 2	45 6 3	210 8 7	68 12 1
		Refunds		771 3 10	.....	.....	.....
		Net Receipts		4,770 7 4	45 6 3	210 8 7	68 12 1
	4	Mánjhand	3,747 7 5	1,588 14 7	12 6 4	.....	.....
		Refunds		64 7 8	.....	.....	.....
		Net Receipts		1,522 6 11	12 6 4	.....	.....
	5	Bubak	1,165 7 9	3,230 12 3	.....	.....	.....
		Refunds		760 12 5	.....	.....	.....
	Net Receipts		2,469 15 10	.....	.....	.....
6	Tatta	21,601 3 0	15,688 0 3	.....	390 13 11	257 7 6	
	Refunds		1,406 12 6	.....	.....	.....
	Net Receipts		14,281 3 9	.....	390 13 11	257 7 6	
7	Keti Bandar	38,201 6 8	1,727 12 8	.....	285 1 2	72 10 4	
	Refunds		195 8 5	.....	2 6 0	.....
	Net Receipts		1,622 4 3	.....	282 11 2	72 10 4	
	Total ...	{ Gross receipts... Refunds ... Net Receipts ...	1,11,557 14 0	6,54,704 3 6 5,16,384 3 10 1,38,319 15 8	153 5 10 153 5 10	51,190 2 4 18,413 11 11 32,776 6 5	26,174 4 7 8,424 8 10 17,749 11 9
Hyderabad	1	Hyderabad	31,329 10 7	1,22,733 1 11	.....	.....	2,414 8 1
		Refunds		26,679 0 6	.....	.....	44 11 10
		Net Receipts		96,054 1 5	.....	.....	2,399 12 3
	2	Tando Alahyar... ..	4,395 12 5	3,930 8 10	.....	180 1 2	21 4 9
		Refunds		457 2 10	.....	.....	0 9 0
		Net Receipts		3,493 6 0	.....	180 1 2	23 11 9
	3	Tando Adam	5,822 14 8	9,057 8 0	.....	125 0 0	.....
		Refunds		2,650 8 6	.....	111 12 10	.....
		Net Receipts		6,406 15 6	.....	13 3 2	.....
	4	Tando Muhammad Khán	2,230 15 5	4,062 6 1	.....	85 14 0	55 13 2
		Refunds		314 13 8	.....	.....	.....
		Net Receipts		3,747 8 7	.....	85 14 0	55 13 2
	5	Hála	1,403 9 5	2,401 11 2	.....	20 4 11	4 13 2
		Refunds		0 15 6	.....	.....	.....
	Net Receipts		2,401 11 8	.....	20 4 11	4 13 2	
6	Matiári	6,377 3 1	2,659 12 1	.....	711 8 10	20 15 4	
	Refunds		23 12 6	.....	48 4 2	.....
	Net Receipts		2,365 15 7	.....	663 4 8	20 15 4	
7	Nasarpur	3,422 14 3	1,524 2 0	.....	.....	4 7 3	
	Refunds		33 9 0	.....	.....	.....
	Net Receipts		1,485 9 0	.....	.....	4 7 3	
	Total ...	{ Gross receipts... Refunds ... Net Receipts ...	54,982 15 10	1,46,369 2 1 30,414 14 4 1,15,954 3 9	..... ..... .....	1,122 12 11 160 1 0 962 11 11	2,554 13 9 45 4 10 2,599 8 11

MUNICIPAL AND TAXES.

(e)	(f)	(g)	(h)	(i)	Tax on houses and lands.
Class V. (Drugs, gums and spices.)	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.
22,240 6 11	21,593 7 6	14,921 9 0	.....	*7,97,817 7 9	61,717 15 11
20,151 10 2	8,468 8 10	.....	.....	6,67,971 3 1	.....
2,108 12 9	13,094 14 8	14,921 9 0	.....	*2,23,846 4 8	.....
202 7 1	628 4 3	1 400 9 5	92 4 5	11,382 4 0	1,699 8 0
.....	23 7 3	6 11 7	.....	770 8 6	.....
202 7 1	6 4 13 0	1,398 13 10	92 4 5	10,611 11 6	.....
76 10 1	353 5 5	1,828 4 9	175 1 10	8,299 12 2	.....
0 9 6	1 3 3	960 12 1	35 12 0	1,769 8 8	.....
76 0 7	352 2 2	867 8 8	139 5 10	6,530 8 6	.....
38 4 11	1 3 6	324 12 8	7 15 0	1,971 9 0	.....
.....	.....	1 2 0	.....	65 9 8	.....
38 4 11	1 3 6	323 10 8	7 15 0	1,905 15 4	.....
.....	.....	515 12 6	6 12 0	8,752 4 9	.....
.....	.....	65 0 6	.....	825 12 11	.....
.....	.....	450 12 0	5 12 0	2,926 7 10	.....
607 15 11	726 1 8	1,598 13 4	243 11 2	19,512 15 9	.....
1 10 3	22 10 0	10 4 5	.....	1,441 6 2	.....
606 5 8	703 7 8	1,588 8 11	243 11 2	18,071 10 7	.....
205 1 0	252 0 7	.....	60 10 2	2,612 8 11	766 11 0
25 4 0	6 4 0	.....	.....	159 6 6	.....
179 13 0	245 12 7	.....	69 10 2	2,472 13 6	.....
23,370 13 11	23,524 6 11	20,589 13 8	594 6 7	*8,45,346 9 4	64,174 2 11
20,159 1 11	8,522 1 4	10,43 14 7	35 12 0	6,72,383 6 5	.....
3,211 12 0	15,002 5 7	19,545 15 1	558 10 7	*2,72,365 2 11	.....
1,998 7 1	7,406 6 9	26,613 5 3	.....	1,61,285 13 1	.....
19 2 1	2,038 5 1	11,075 12 3	.....	3,185 15 9	.....
1,979 5 0	5,458 1 8	16,537 9 0	.....	1,21,428 13 4	.....
98 7 0	181 2 0	1,902 6 4	94 10 1	6,411 8 2	.....
6 10 5	45 0 0	87 10 4	2 11 4	575 11 11	.....
91 12 7	136 2 0	1,818 12 0	91 14 9	5,835 12 8	.....
140 11 8	320 5 6	2,008 14 10	270 12 10	12,523 4 10	.....
.....	67 3 9	166 3 6	3 4 8	2,999 1 3	.....
140 11 8	253 1 9	2,442 11 4	267 8 2	9,524 3 7	.....
124 3 8	198 1 8	1,240 6 1	160 5 2	5,927 1 10	1,851 0 0
.....	0 10 11	.....	.....	315 8 5	.....
124 3 8	197 6 9	1,240 6 1	160 5 2	5,611 9 5	1,851 0 0
42 3 3	84 1 0	987 2 5	35 3 8	3,578 7 7	.....
.....	3 15 0	.....	.....	4 14 6	.....
42 3 3	80 2 0	987 2 5	38 3 8	3,573 9 1	.....
55 7 11	243 11 7	911 6 1	20 9 1	4,632 6 11	.....
.....	63 3 0	4 15 5	.....	410 3 1	.....
55 7 11	180 8 7	906 6 8	29 9 1	4,222 3 10	.....
8 15 7	82 4 6	336 3 9	4 5 6	1,060 6 7	.....
.....	0 14 0	.....	.....	39 7 0	.....
8 15 7	61 6 6	336 3 9	4 5 6	1,020 15 7	.....
2,408 8 2	8,606 1 0	34,599 12 9	597 14 4	1,06,819 1 0	1,851 0 0
25 12 6	2,217 3 9	11,300 9 6	6 0 0	44,201 13 11	.....
2,442 11 8	6,386 13 3	23,299 3 3	591 14 4	1,52,117 3 1	1,851 0 0

* Include Rs. 45,047 transferred to Central Fund.

MUNICIPAL RATES AND TAXES—continued.

Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
26,776 4 4	1,19,170 9 2	.....	60,306 8 2
236 0 0
.....	1,360 4 0
.....
.....	441 4 0
.....
.....
27,012 4 4	1,19,170 9 2	.....	62,108 0 2
2,263 0 0	21,177 0 6	.....	1,718 7 0
7 12 0	9 0 0	.....	.....
2,265 4 0	21,168 0 6	.....	1,718 7 0
.....
.....
.....
.....
.....
.....
.....
.....
2,263 0 0	21,177 0 6	.....	1,7 8 7 0
7 12 0	9 0 0	.....	.....
2,265 4 0	21,168 0 6	.....	1,718 7 0

6						
REALIZATIONS UNDER SPECIAL ACTS.						
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.	From other sources (to be specified in detail in as many columns as may be necessary).	Total.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
.....	10,65,788 13 4 5,67,871 3 1 4,97,817 10 3	.....	.....	15 0 0	574 8 0	589 8 0
...	13,317 12 0 770 9 6 12,547 3 6	33 7 1	.....	10 0 0	.....	43 7 1
621 8 0	10,281 8 2 1,769 8 8 8,511 15 6	159 12 11	.....	.....	.....	159 12 11
.....	1,971 9 0 65 9 8 1,905 15 4	.....	.....	.....	.....	.....
.....	4,193 8 9 825 12 11 3,367 11 10	73 12 2	.....	.....	.....	73 12 4
.....	19,512 15 9 1,441 5 2 18,071 10 7	1,117 3 4	.....	.....	.....	1,117 3 4
.....	8,868 14 11 139 6 5 8,229 8 6	229 10 1	.....	.....	.....	229 10 1
621 8 0	11,18,435 1 11 5,72,283 6 5 5,45,451 11 6	1,618 13 7	.....	25 0 0	574 8 0	2,218 5 7
.....	1,86,444 4 7 39,873 11 9 1,46,570 8 10	.....	.....	15 0 0	.....	15 0 0
.....	6,411 8 2 575 11 11 5,836 12 3	176 4 9	.....	15 0 0	.....	191 4 9
.....	12,523 4 10 2,997 1 3 9,524 3 7	14 4 10	.....	10 0 0	.....	24 4 10
.....	7,778 1 0 315 8 5 7,462 9 5	258 11 1	.....	.....	.....	258 11 1
.....	3,578 7 7 4 14 6 3,573 9 1	5 8 2	.....	15 0 0	.....	20 8 2
.....	4,632 6 11 410 3 1 4,222 3 10	193 9 11	.....	.....	.....	193 9 11
.....	1,960 8 7 5 7 0 1,920 15 7	82 2 2	.....	.....	.....	82 2 2
.....	2,23,929 8 6 11,218 9 11 1,79,109 14 7	730 8 11	.....	55 0 0	.....	785 8 11

REVENUE DERIVED FROM MUNICIPAL PROPERTY

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 revenues from Medical Institutions.	Fees and revenue from markets and slaughter-houses.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
26,820 1 7	24,267 14 3	3,130 0 0	835. 5 0	15 5 11	27,760 14 10
437 0 0	250 0 0	.....	449 12 6	34 15 3	3,151 0 0
.....	211 9 0	.....	1,279.12 0	127 7 0	889 9 8
.....	.....	.....	18 1 0	.....	.....
.....	.....	.....	56 13 0	.....	197 7 6
147 2 5	22 4 0	.....	1,347 2 9	6 7 3	935 1 0
240 0 0	492 0 0	.....	.....	13 11 9	121 0 0
27,644 4 0	25,243 11 8	3,130 0 0	3,936 14 3	197 15 2	32,565 1 0
1,777 10 7	14,938 9 1	432 12 0	732 13 4	13 1 6	10,018 1 0
.....	92 9 2	.....	71 9 4	26 14 6	346 6 2
.....	.....	.....	44 0 0	8 3 3	1,248 1 11
9 15 3	.....	9 0 0	76 1 8	25 15 9	644 6 0
46 9 3	9 0 0	20 0 0	103 12 9	34 3 0	552 5 1
.....	.....	.....	42 2 6	.....	400 0 0
.....	.....	.....	138 2 6	.....	149 2 3
1,834 8 1	15,040 2 3	461 12 0	1,363 10 1	108 6 0	13,358 6 5

AND POWERS APART FROM TAXATION.

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.	
						For General purposes.	For Educational purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
3,407 15 4	.....	...	...	1,685 4 1	.....	46 8 7
.....	.....	...	...	68 0 3	34 14 8	.....
.....	.....	...	...	2 4 0	.....	.....
.....	.....	...	...	0 8 0	.....	.....
.....	.....	...	...	3 0 0	.....	.....
.....	143 1 0	...	...	105 14 0	62 13 6	6 15 3
.....	.....	...	...	20 12 0	1,221 15 0	.....
3,407 15 4	143 1 0	...	...	1,880 10 4	1,319 11 2	62 8 3
.....	971 6 0	...	...	193 11 0	.....	.....
.....	.....	...	...	76 12 0	.....	.....
.....	.....	...	...	70 1 0	.....	.....
.....	.....	...	...	61 0 0	.....	.....
.....	1 2 0	...	...	17 0 0	.....	.....
.....	.....	...	...	52 0 0	.....	.....
.....	1 5 0	...	...	78 9 0	.....	.....
.....	973 13 0	...	...	549 1 0	.....	.....

7			GRANTS AND		
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—continued.					
Interest of Investments—contd.			From Government.		
For Medical purposes.	Premium on 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.
.....	87,969 5 7	.....	6,395 0 0	.....
34 14 8	4,455 9 4	.....	943 0 0	.....
.....	2,010 9 8	.....	563 8 0	.....
.....	18 9 0	.....	165 0 0	.....
.....	257 4 6	.....	873 0 0	.....
311 6 6	3,093 4 1	.....	1,527 8 0	.....
.....	2,109 6 9	.....	220 0 0	.....
346 5 2	99,919 0 11	.....	10,190 0 0	.....
.....	39,078 0 6	75 0 0	4,921 12 0	.....
.....	614 3 2	.....	3,081 0 0	300 0 0
.....	1,370 6 2	.....	416 0 0	.....
.....	826 6 8	.....	271 0 0	200 0 0
.....	784 0 1	.....	368 0 0	200 0 0
.....	494 2 6	.....	360 0 0	400 0 0
.....	427 2 9	.....	648 0 0	.....
.....	33,594 5 10	75 0 0	10,065 12 0	1,100 0 0

CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

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.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,463 11 4	1,513 11 4	1,761 0 1	.....	.....	.....	11,133 6 9
.....	.....	600 0 0	.....	.....	.....	1,543 0 0
200 0 0	207 11 0	800 0 0	.....	.....	.....	1,771 3 0
.....	50 0 0	.....	.....	.....	.....	218 0 0
.....	300 0 0	.....	.....	.....	.....	673 0 0
3 8 0	561 12 0	700 0 0	.....	.....	.....	2,792 12 0
14 14 8	7 7 4	.....	.....	.....	.....	242 6 0
1,682 2 0	2,640 9 8	3,861 0 1	.....	.....	.....	18,373 11 9
323 6 0	.....	.....	.....	.....	.....	5,320 2 0
.....	.....	425 0 0	.....	.....	.....	3,806 0 0
.....	.....	250 0 0	.....	.....	.....	666 0 0
.....	.....	200 0 0	.....	.....	.....	671 0 0
.....	.....	800 0 0	.....	.....	.....	868 0 0
.....	.....	400 0 0	.....	.....	.....	1,150 0 0
.....	645 0 0	.....	.....	.....	.....	1,203 0 0
323 6 0	645 0 0	1,575 0 0	.....	.....	.....	13,784 2 0

9			EXTRA			
MISCELLANEOUS.			EXTRA			
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.
				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.
26,447 10 11	15,268 13 2	41,716 8 1	.....	3,00,000 0 0	1,00,000 0 0	.....
35 0 0	4,351 5 9	4,351 5 9	.....	.....	.....	.....
.....
.....
.....	15 11 0	15 11 0	.....	.....	.....	.....
.....
.....	73 8 0	73 8 0	.....	.....	.....	.....
26,482 10 11	19,674 5 11	46,157 0 10	.....	3,00,000 0 0	1,00,000 0 0	.....
343 10 0	778 15 7	1,122 9 7	.....	.....	50,500 0 0	.....
.....
.....	11 9 6	11 9 6	.....	.....	.....	.....
.....	88 10 0	88 10 0	.....	.....	.....	.....
.....	0 6 0	0 6 0	.....	.....	.....	.....
50 0 0	.....	50 0 0	.....	.....	.....	.....
.....
393 10 0	829 9 1	1,223 3 1	.....	.....	50,500 0 0	.....

No. II.

the Province of Sind, during the year ending 31st March 1877.

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 5) per head of population.	Incidence of income (column 11) per head of population.	
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.	
.....	.....	65,251 13 9	4,65,251 13 9	16,72,449 7 6 5,67,971 3 1 11,04,478 4 5	17,14,886 12 7 5,67,971 3 1 11,46,715 9 6			
.....	1,500 0 0	361 0 0	1,861 2 0	25,572 2 2 770 8 6 24,801 9 8	29,007 6 0 770 8 6 28,236 13 6	4 0 8	10 3 0	
70 0 0	.....	.....	70 0 0	14,293 1 9 1,769 8 8 12,523 9 1	15,462 14 0 1,769 8 8 13,693 5 4	1 9 5	3 2 2	
.....	.....	.....	.....	2,208 2 0 65 9 8 2,142 8 4	5,955 9 5 65 9 8 5,889 15 9	1 6 7	2 11 4	
100 0 0	.....	.....	100 0 0	5,313 4 5 825 12 11 4,487 7 6	6,478 12 2 825 12 11 5,652 15 3	0 12 0	0 13 6	
.....	.....	20 3 2	20 13 2	26,542 0 4 1,441 5 2 25,000 11 2	48,143 3 4 1,441 5 2 46,701 14 2	1 7 4	1 13 7	
.....	.....	.....	.....	6,023 13 9 139 6 5 5,884 7 4	44,225 4 5 139 6 5 44,085 14 0	2 0 2	2 14 8	
170 0 0	1,500 0 0	65,633 10 11	4,67,303 10 11	17,52,401 15 11 5,72,983 6 6 11,79,418 9 6	18,63,969 13 11 5,72,983 6 5 12,90,976 7 6	1 4 7	2 5 7	
.....	36,070 0 0	971 8 0	87,541 8 0	3,09,521 8 8 39,873 11 9 2,69,647 12 11	3,40,851 3 3 39,873 11 9 3,00,977 7 6	3 11 6	8 12 3	
.....	.....	456 0 0	456 0 0	11,479 0 1 575 11 11 10,903 4 2	15,874 12 6 575 11 11 15,299 0 7	2 10 11	4 15 1	
.....	.....	.....	.....	14,595 9 4 2,999 1 3 11,596 8 1	20,418 8 0 2,999 1 3 17,419 6 9	2 5 8	2 4 4	
.....	.....	.....	.....	9,572 13 7 315 8 5 9,257 6 2	11,803 13 0 315 8 5 11,488 4 7	1 14 3	2 4 10	
.....	.....	.....	.....	5,251 5 10 4 13 6 5,246 7 4	6,654 15 3 4 13 6 6,650 0 9	1 12 11	2 3 10	
.....	.....	.....	.....	6,530 3 4 410 3 1 6,120 0 3	12,907 6 5 410 3 1 12,497 3 4	0 11 4	1 0 7	
.....	.....	.....	.....	3,762 11 6 31 7 0 3,723 4 6	7,185 9 9 31 7 0 7,146 2 9	0 12 9	1 2 1	
.....	.....	.....	.....	.....	.....	0 7 10	0 12 9	
.....	36,070 0 0	1,427 8 0	87,997 8 0	3,60,713 4 4 44,218 9 11 3,16,494 10 5	4,15,636 4 2 44,218 9 11 3,71,477 10 3	2 1 2	3 10 8	

STATEMENT

1	2	3	4	MUNICIPAL							
				Octroi.							
				(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.)				
			By balance in hand at the close of last year.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				
Name of District.	Serial Number of Muni- cipality.	Name of Municipality.									
				Shikarpur ...	1	Shikarpur	9,177 8 11	74,564 5 2	181 8 0	3,370 13 10
						Refunds		9,263 14 0		93 4 1
						Net Receipts		65,300 7 2		88 3 11	3,370 13 10
					2	Sukkur	25,515 6 2	79,951 14 5	2,963 3 0	7,699 14 6
						Refunds		44,220 1 5		3,441 14 0	3,867 2 3
						Net Receipts		35,671 13 0		478 11 0	3,832 12 3
					3	Garhi Yasin	5,736 4 0	8,923 11 6	1,299 10 0
						Refunds		2,625 10 6		32 10 9	
					Net Receipts		6,298 1 0		1,266 15 3		
				4	Rohri	788 13 10	10,252 4 8	376 4 1	554 12 3	
					Refunds		1,120 9 0		12 6 0	
					Net Receipts		9,131 11 8		363 14 1	554 12 3	
				6	Ghotki	1,751 0 3	3,775 2 10	46 6 0	4 1 6	
					Refunds		1,015 15 3		
					Net Receipts		2,759 3 7		46 6 0	4 1 6	
				6	Larkhans	20,384 9 6	24,421 6 6	802 1 3	
					Refunds		7,463 8 2		97 2 3		
					Net Receipts		16,958 14 4		704 15 0		
				7	Kambar... ..	8,059 4 5	3,659 14 1	74 3 1	
					Refunds		1,536 5 8			
					Net Receipts		2,123 8 5		74 3 1		
				8	Rato-dero	5,104 7 3	4,649 4 7	52 1 5	
	Refunds		761 8 7		.....					
	Net Receipts		3,887 12 0		52 1 5						
		Total ... {	76,517 6 4	2,10,227 15 9	.....	5,795 4 10	11,629 10 1			
		Gross Receipts ...		68,066 8 7		3,077 5 1	3,867 2 3				
		Refunds ...		1,42,61 7 2		2,1 7 15 9	7,762 7 10				
		Net Receipts ...									
Thar and Parkar.	1	Umarkot	11,235 7 9	8,534 2 7	.....	645 8 2	.....			
		Refunds		3,611 7 11		20 6 11					
		Net Receipts		4,922 10 8		355 1 3					
	2	Mithi	1,982 1 3	1,638 1 6	.....	214 3 11	.....			
	Refunds		45 1 0		15 12 0						
	Net Receipts		1,593 0 6		198 7 11						
		Total ... {	13,217 9 0	10,172 4 1	.....	859 12 1	.....			
		Gross Receipts ...		3,656 8 11		306 2 11					
		Refunds ...		6,515 11 2		553 9 2					
		Net Receipts ...									
Upper Sind Frontier.	1	Jacobabad	14,533 8 6	50,676 6 4	.....	53 1 4	353 11 3			
		Refunds		26,783 13 7		4 4 5	.....			
		Net Receipts		23,892 8 9		48 12 11	353 11 3				
		Grand Total ... {	2,70,809 5 8	10,72,749 15 9	153 5 10	59,021 1 6	40,712 7 8				
		Sind ...		6,47,306 1 3		2,4,561 9 4	12,336 15 11				
		Refunds ...		4,26,643 14 6		36,459 8 2	28,375 7 9				
		Net Receipts ...									
		GRAND TOTAL FOR THE WHOLE PRESIDENCY, EXCLUDING SIND	6,18,497 4 7	7,06,632 6 8	5,941 13 8	98,732 12 0	51,071 12 10				
		GRAND TOTAL FOR THE WHOLE PRESIDENCY, INCLUDING SIND	8,89,306 10 3	17,78,782 6 5	6,095 3 6	57,753 13 6	91,784 4 6				

RATES AND TAXES.

(e)	(f)	(g)	(h)	(i)	Tax on houses and lands.
Class V. (Drugs, gums and spices.)	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.
2,300 10 3	5,509 10 8	5,018 14 5	.....	9,035 14 4	.....
559 13 3	2,307 4 10	626 6 7	.....	12,652 10 9	.....
1,940 13 0	3,290 5 10	4,392 7 10	.....	78,393 3 7	.....
6,429 10 3	16,651 14 2	2,203 8 8	.....	1,15,900 1 0	8,589 14 5
1,343 13 6	12,577 14 11	285 13 9	.....	65,802 11 10	.....
5,079 12 9	4,073 15 3	1,917 10 11	.....	59,097 5 2	.....
.....	365 0 5	544 1 4	10 11 3	11,144 2 6	.....
.....	16 8 0	100 6 1	.....	2,775 3 4	.....
.....	349 8 6	443 11 3	10 11 3	8,368 15 2	.....
.....	453 15 3	336 1 1	.....	11,983 5 4	.....
.....	93 8 3	13 0 9	.....	1,239 8 0	.....
.....	370 7 0	323 0 4	.....	10,743 13 4	.....
.....	127 8 6	459 10 6	22 10 6	4,435 7 10	.....
.....	9 1 0	14 0 6	.....	1,031 0 9	.....
.....	118 7 6	446 10 0	22 10 6	3,396 7 1	.....
293 3 0	1,991 12 3	2,703 11 3	342 9 2	30,554 11 5	.....
37 0 0	316 12 0	20 11 3	5 12 5	7,947 14 1	.....
268 9 0	1,675 0 3	2,683 0 0	836 12 9	2,616 13 4	.....
28 7 1	294 2 5	1,026 11 4	38 14 4	5,152 4 4	.....
.....	0 15 0	7 10 6	.....	1,544 15 2	.....
28 7 1	293 3 6	1,019 0 10	38 14 4	3,607 5 2	.....
32 13 8	30 14 4	507 2 6	20 5 2	5,293 9 8	.....
.....	.....	.....	50 5 2	841 15 9	.....
32 13 8	30 14 4	507 2 6	-60 0 0	4,450 11 11	.....
9,084 13 3	25,525 14 0	12,799 13 1	435 2 5	2,75,168 0 0	3,559 14 5
744 10 9	15,324 0 0	1,068 1 5	86 1 7	69,833 13 8	.....
7,340 1 6	10,201 14 0	11,731 11 8	319 0 10	1,81,664 10 9	.....
124 5 0	593 11 7	1,914 5 11	284 5 10	12,296 7 1	.....
8 9 8	370 1 3	377 6 1	56 0 5	4,584 0 3	.....
115 11 4	523 10 4	1,566 15 10	228 5 5	7,712 6 10	.....
17 2 11	258 10 7	288 2 2	15 14 10	2,412 3 11	.....
.....	23 14 0	8 15 0	.....	93 10 0	.....
17 2 11	214 12 7	279 3 2	15 14 10	2,318 9 11	.....
141 7 11	1,032 6 2	2,203 8 1	300 4 8	14,708 11 0	.....
8 9 8	293 15 3	356 5 1	56 0 5	4,637 10 3	.....
132 14 3	738 6 1	1,846 3 0	244 4 3	10,031 0 9	.....
863 8 9	1,880 9 2	2,307 9 2	.....	56,134 14 0	.....
10 5 7	810 15 10	50 14 0	.....	27,690 5 5	.....
853 3 2	1,039 9 4	2,256 11 2	.....	28,444 8 7	.....
85,929 3 0	63,569 5 3	72,499 9 9	1,927 12 0	12,88,609 11 9	63,615 1 4
26,748 8 5	27,500 4 2	15,811 12 7	183 14 0	7,39,687 1 8	.....
14,860 10 7	83,369 1 1	58,649 12 2	1,743 14 0	6,34,622 10 1	.....
32,270 3 5	36,511 10 3	1,05,390 5 1	23,922 4 4	10,68,346 13 11	5,59,234 14 3
68,199 6 5	97,080 15 6	1,77,889 14 10	25,850 0 4	24,56,356 9 8	6,29,009 15 7

MUNICIPAL RATES AND TAXES—*contd.*

Tax on animals and vehicles.	Tax on profession and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and lighting-rates).	Other taxes (to be specified in detail, e.g., servants' tax, pilgrim tax, &c., in as many columns as may be necessary).
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,399 0 0	2,817 3 0	.....	.....	13,721 7 0 16 2 0 13,705 5 0	.....
2,101 8 0	2,004 12 6	2,583 0 0	.....	.....	.....
819 12 0	1,315 15 6	.....
1,013 4 0	3,704 1 0	.....
120 0 0	621 6 0	.....
1,059 2 0	2,734 15 6	.....
640 7 0	550 4 0	.....
595 5 0	541 8 0	.....
7,678 6 0	4,821 15 6	2,583 0 0	.....	23,192 9 3 16 2 0 23,176 7 3	.....
169 0 0
.....
169 0 0
3,135 10 0	24 15 1	.....	1,733 2 9	.....
40,258 4 4 7 12 0 40,250 8 4	4,821 15 6	1,42,955 8 9 9 0 0 1,42,946 8 9	.....	88,752 3 2 16 2 0 88,736 1 2	621 8 0
65,987 6 11	8,765 8 3	2,00,210 14 0	1,70,973 1 6	107 9 0	2,23,596 3 0	11,958 5 3
1,06,245 11 3	8,765 8 3	2,05,032 13 6	3,13,228 10 3	107 9 0	2,12,343 6 0	2,579 13 3

6

REALIZATIONS UNDER SPECIAL ACTS.

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.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,08,978 8 4 12,008 12 9 96,307 11 7	1,638 6 10	.....	10 0 0	.....	1,648 6 10
1,26,179 3 11 65,802 11 19 60,376 8 1	650 11 1	.....	.....	.....	650 11 1
13,279 14 0 2,775 3 4 10,504 10 8	302 1 9	.....	.....	.....	262 12 9
16,730 10 4 1,231 8 0 15,491 2 4	235 5 5	.....	.....	.....	235 6 5
5,176 13 10 1,039 0 9 4,137 13 1	387 11 6	.....	.....	.....	387 11 6
3,438 13 2 7,937 14 1 26,410 5 1	504 15 11	.....	.....	.....	504 15 11
6,242 15 4 1,544 15 2 4,698 0 2	479 9 5	.....	.....	.....	479 9 5
6,429 6 8 841 13 9 5,587 8 11	540 15 1	.....	.....	.....	540 15 1
3,17,364 5 7 93,849 15 8 2,23,514 5 11	5,200 9 0	.....	10 0 0	.....	5,210 9 0
12,465 7 1 4,584 0 3 7,881 6 10	1,536 14 2	.....	5 0 0	.....	1,541 14 2
2,412 3 11 93 10 0 2,318 9 11	16 4 0	.....	.....	.....	16 4 0
14,377 11 0 4,677 10 8 10,200 0 9	1,558 2 2	.....	5 0 0	.....	1,563 2 2
61,028 9 10 27,500 5 5 33,538 4 5	.....	.....	10 0 0	.....	10 0 0
17,35,034 4 10 7,42,419 15 8 9,91,614 5 2	9,093 1 8	.....	105 0 0	574 8 0	9,777 9 8
23,68,540 12 1	22,733 0 10	602 11 6	422 8 0	764 7 1	24,622 11 5
41,03,575 0 11	31,831 2 6	602 11 6	527 8 0	1,338 15 1	34,300 5 1

REVENUE DERIVED FROM MUNICIPAL

Rents of lands, houses, serais, dāk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational Institutions.	Fees and revenue from Medical Institutions.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,792 2 8	137 7 6	276 0 0	1,501 13 3	3 0 3
7,797 10 9	4,960 13 3	27 12 0	2,039 13 6	.....
.....	26 13 0	.....	55 12 3	6 2 11
352 0 0	7 0 0	184 0 0	1,893 8 0	42 7 9
.....	592 10 2	105 0 0	29 1 6	49 15 10
2,242 1 8	1,009 12 9	17 4 6	2,263 15 6	42 5 6
.....	200 7 0	.....	93 0 0	12 9 0
0 12 0	163 14 0	.....	.....	18 7 3
13,184 10 6	7,098 13 8	810 0 6	7,877 0 0	175 0 6
139 6 6	154 14 0	.....	507 6 5	5 6 3
7 3 6	18 15 0	.....	.....	.....
146 10 0	173 13 0	.....	507 6 5	5 6 3
123 8 9	40 2 10	.....	561 7 6	.....
42,932 15 6	47,596 11 0	4,201 12 6	14,501 6 3	456 11 11
30,805 8 11	86,680 5 8	73,923 15 0	83,239 5 2	7,717 10 9
73,733 8 5	84,277 0 8	83,125 11 6	97,440 11 5	8,204 6 8

PROPERTY AND POWERS APART FROM TAXATION.

Fees and revenue from markets and slaughter-houses.	Fees and revenue from Tramways.	Other fees.	Fines under Municipal and other Acts.	Interest of Investments.	
				For General purposes.	For Educational purposes.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7,140 5 7	1,132 35 7	1,187 0 6	.....	.....
8,091 6 9	32,798 13 7	425 2 0	2,802 7 10	.....
476 10 8	1 0 6	96 8 0	.....	.....
280 0 0	426 6 6	62 2 10	.....	.....
332 5 9	270 1 3	19 9 0	.....	.....
2,955 12 0	318 9 0	247 2 0	105 4 0	.....
4,026 4 0	207 2 4	13 8 0	17 7 4	.....
883 3 6	231 1 0	34 0 0	24 7 0	.....
23,292 0 3	35,3 6 1 9	2,025 0 4	2,040 10 2	.....
512 0 0	6 0 0	94 4 4	.....
.....	15 0 0	37 3 1	.....
512 0 0	21 0 0	131 7 3	.....
9,085 2 8	3 4 5	144 15 0	.....	.....
79,702 10 4	3,407 15 4	36,516 4 2	4,620 10 8	4,400 12 9	53 8 3
1,17,340 2 1	16,010 14 0	16,319 6 7	4,611 11 7	596 13 1
1,07,042 12 5	3,407 15 4	52,527 2 2	20,970 1 3	9,612 8 4	650 6 2

REVENUE DERIVED FROM MUNICIPAL PROPERTY
 AND POWERS APART FROM TAXATION—*contd.*

GRANTS AND

Interest of Investments— <i>contd.</i>	Premium on Leases.	Total.	From Government.		
			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.
.....	14,170 13 4	.....	3,592 0 0	.....
.....	58,943 15 8	.....	2,500 0 0	.....
.....	602 15 4	.....	465 0 0	200 0 0
97 12 0	3,351 6 1	.....	1,822 8 0	150 0 0
.....	1,308 11 6	.....	325 0 0	400 0 0
45 6 2	8,317 8 8	.....	2,339 8 0	.....
.....	4,379 5 8	.....	376 0 0	400 0 0
17 7 1	1,373 4 1	.....	292 0 0	500 0 0
160 9 6	92,758 15 4	.....	12,012 0 6	1,050 0 0
17 7 4	1,436 12 10	.....	804 0 0	600 0 0
.....	78 5 7	.....	376 0 0	500 0 0
17 7 4	1,515 2 5	.....	1,180 0 0	1,160 0 0
.....	10,858 4 2	.....	1,521 4 9	.....
521 6 0	2,38,015 12 8	75 0 0	31,982 1 3	3,850 0 0
2,611 2 7	565 8 0	3,95,532 9 0	8,251 12 8	1,38,107 0 7	36,939 0 0
3,215 8 7	565 8 9	6,34,178 5 8	8,356 12 8	1,73,089 1 10	40,789 0 0

CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).

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.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
312 4 8	171 2 4	.....	.....	.....	.....	4,165 7 0
4,644 3 0	.....	.....	.....	.....	.....	7,444 3 6
53 12 0	210 0 0	600 0 0	.....	.....	.....	1,523 12 0
5,000 0 0	500 0 0	300 0 0	.....	.....	.....	7,772 8 0
.....	820 3 0	500 0 0	.....	.....	.....	1,545 3 0
.....	322 13 0	1,200 0 0	.....	.....	.....	3,862 5 0
.....	112 10 0	800 0 0	.....	.....	.....	1,688 0 0
.....	228 11 0	400 0 0	400 0 0	.....	.....	1,820 11 0
10,040 3 8	1,865 7 4	3,800 0 0	400 0 0	.....	.....	20,767 11 6
43 0 0	610 0 0	600 0 0	.....	.....	.....	2,657 0 0
.....	126 0 0	.....	.....	.....	.....	996 0 0
43 0 0	760 0 0	600 0 0	.....	.....	.....	3,083 0 0
.....	300 0 0	.....	5,850 0 0	.....	.....	7,681 4 0
12,058 11 8	6,211 1 0	9,836 0 1	6,250 0 0	.....	.....	73,292 11 0
32,185 9 11	51,280 9 3	30,735 0 0	5,637 13 1	9,315 1 1	5,417 15 2	338,620 13 11
44,275 5 7	58,200 10 3	40,571 0 1	31,907 13 3	9,315 1 1	5,477 15 2	611,922 11 11

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.
				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.
554 0 19	315 8 8	899 9 6	.....	.....	.....	.....
180 13 4	1,086 0 8	1,266 14 0	17,930 0 0	.....	.....	.....
.....	5 9 6	5 9 6	.....	.....	.....	.....
.....	263 9 5	263 9 5	.....	.....	.....	.....
.....	31 0 0	31 0 0	.....	.....	.....	.....
.....	21 2 6	24 2 6	.....	.....	.....	.....
.....	0 14 0	0 14 0	.....	.....	.....	.....
.....	6 3 0	6 3 0	.....	.....	.....	.....
734 14 2	1,762 15 9	2,497 13 11	17,930 0 0	.....	.....	.....
.....	14 7 0	14 7 0	.....	.....	.....	.....
.....	7 6 2	7 6 2	.....	.....	.....	.....
.....	21 13 2	21 13 2	.....	.....	.....	.....
.....	485 3 10	485 3 10	.....	.....	.....	.....
27,611 3 1	22,773 15 9	50,385 2 10	17,930 0 0	1,00,000 0 0	1,50,500 0 0	.....
1,00,000 6 0	61,329 8 10	1,07,634 15 4	73,946 15 9	1,72,750 0 0	1,40,000 0 0	43,200 0 0
73,946 9 7	84,103 8 7	1,58,020 2 2	91,876 15 9	1,72,750 0 0	2,10,500 0 0	43,200 0 0

No. II—continued.

				11	12	13	14	Remarks.
Advances.		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 14) 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.	
50 0 0	.....	1,133 8 0	1,133 8 0	1,30,984 5 0 12,668 12 9 1,18,315 8 3	1,40,161 13 11 12,668 12 9 1,27,493 1 2	2 4 8	2 13 1	
.....	19,161 10 9	9,145 12 4	46,237 7 1	2,40,722 7 8 *65,802 11 10 1,74,919 11 5	2,66,237 13 5 *65,802 11 10 2,00,435 1 7	2 1 0	5 15 6	
25 0 0	.....	.....	25 0 0	15,704 15 7 2,775 3 4 12,929 12 3	21,441 8 7 2,775 3 4 18,666 0 3	1 12 2	2 2 9	
.....	.....	168 8 0	168 8 0	28,521 15 3 1,239 8 0 27,282 7 3	29,310 13 1 1,239 8 0 28,071 5 1	1 12 3	3 1 8	
.....	.....	.....	.....	9,039 7 10 1,039 0 9 8,000 7 1	10,790 8 1 1,039 0 9 9,751 7 4	1 4 5	2 7 6	
.....	.....	.....	.....	47,087 13 3 7,937 14 1 39,149 15 2	67,472 6 9 7,937 14 1 69,534 8 8	2 3 2	3 4 1	
.....	.....	.....	.....	12,982 6 5 1,544 15 2 11,437 7 3	21,041 10 10 1,544 15 2 19,496 11 8	0 14 1	2 2 3	
.....	.....	.....	.....	10,170 7 10 841 13 9 9,328 10 1	15,274 15 1 841 13 9 14,433 1 4	1 9 2	2 10 11	
75 0 0	19,161 10 9	10,447 12 4	47,614 7 1	4,95,218 14 5 93,839 15 3 4,01,363 14 9	5,71,731 4 9 93,839 15 3 4,77,881 5 1	2 0 5	3 8 10	
.....	.....	.....	.....	18,145 9 1 4,584 0 3 18,561 8 10	29,381 0 10 4,584 0 3 24,797 0 7	2 2 1	3 10 7	
.....	.....	.....	.....	3,510 3 8 93 10 0 3,416 9 8	5,492 4 11 93 10 0 5,399 10 11	0 12 7	1 2 3	
.....	.....	.....	.....	21,655 12 9 4,677 10 3 16,978 2 6	31,873 5 9 4,677 10 3 30,195 11 6	1 8 5	2 9 10	
.....	.....	.....	.....	80,066 6 7 27,640 5 5 52,376 1 2	94,599 15 1 27,640 5 5 66,909 9 8	2 11 0	4 3 7	
245 0 0	56,731 10 9	77,508 15 3	6,02,915 10 0	27,10,051 6 0 7,43,419 15 8 19,66,631 6 4	29,80,800 11 8 7,43,419 15 8 22,37,440 12 0	2 11 3	5 9 10	
1,839 5 9	1,67,965 7 11	2,45,269 0 7	8,53,970 14 0	40,88,831 11 9	47,07,329 0 4	1 4 1	2 2 8	
2,084 5 9	2,24,697 2 8	3,22,777 15 10	14,56,886 8 0	67,98,563 1 9	76,88,160 12 0	1 13 0	3 0 8	

* In addition to this, Rs. 18-10-10 were paid away on account of miscellaneous refunds.

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

APPENDIX to STATEMENT No. II.

Statement showing the Rates of House-tax and Conservancy Cess for the year ending 31st March 1899.

District.	Name of Municipality.	Rates at which House-tax levied.	Rates at which Conservancy Cess levied.	Remarks.																																																
	Karachi.	(a) House-tax at the rate of 3 per cent. on the assessed annual letting value. (b)* Plague House-tax at the rate of 3 per cent. on the assessed annual value.	<p>Drainage rate at 3 per cent. on the assessed annual value. Halalkhor cess in Civil Lines and Frere Town Quarter as under:—</p> <table> <tr> <td>All buildings not exceeding Rs. 600 assessed annual value each</td> <td>Rs. 2 0 0</td> </tr> <tr> <td>All buildings exceeding Rs. 600 and not exceeding Rs. 1,200</td> <td>„ „ 3 0 0</td> </tr> <tr> <td>Do. „ 1,200 do. „ 1,500</td> <td>„ „ 4 0 0</td> </tr> <tr> <td>Do. „ 1,500 do. „ 1,800</td> <td>„ „ 6 0 0</td> </tr> <tr> <td>Do. „ 1,800 do. „ 2,400</td> <td>„ „ 9 0 0</td> </tr> <tr> <td>Do. „ 2,400 assessed annual value to be charged under special arrangements.</td> <td></td> </tr> </table> <p>Halalkhor cess in Keamari Quarter as under:—</p> <table> <tr> <td></td> <td>Rs. a. p.</td> </tr> <tr> <td>All houses under Rs. 25 assessed annual value</td> <td>Free.</td> </tr> <tr> <td>Do. from „ 25 up to Rs. 50 do.</td> <td>0 4 0</td> </tr> <tr> <td>Do. over „ 50 „ „ 100 do.</td> <td>0 8 0</td> </tr> <tr> <td>Do. „ „ 100 „ „ 300 do.</td> <td>1 0 0</td> </tr> <tr> <td>Do. „ „ 300 „ „ 600 do.</td> <td>2 0 0</td> </tr> <tr> <td>Do. „ „ 600 „ „ 1,200 do.</td> <td>3 0 0</td> </tr> <tr> <td>Do. „ „ 1,200 „ „ 1,800 do.</td> <td>6 0 0</td> </tr> <tr> <td>Do. „ „ 1,800 „ „ 2,400 do.</td> <td>9 0 0</td> </tr> </table> <p>All houses over Rs. 2,400 assessed annual value charged under special arrangements.</p> <p>Halalkhor cess in Sadar Bazar Quarter as under:—</p> <table> <tr> <td>Houses assessed at Rs. 25 annually and under to pay</td> <td>... Re. 0 1 0</td> </tr> <tr> <td>Do. over Rs. 25 to Rs. 2,400 annually to pay 3 pies for every Rs. 5 or less than Rs. 5:—</td> <td></td> </tr> <tr> <td></td> <td>Rs. a. p.</td> </tr> <tr> <td>Houses assessed at Rs. 50 annually</td> <td>... 0 2 6</td> </tr> <tr> <td>Do. „ 100 do.</td> <td>... 0 5 0</td> </tr> <tr> <td>Do. „ 150 do.</td> <td>... 0 7 6</td> </tr> <tr> <td>Do. „ 300 do.</td> <td>... 0 15 0</td> </tr> <tr> <td>Do. „ 600 do.</td> <td>... 1 14 0</td> </tr> <tr> <td>Do. „ 750 do.</td> <td>... 2 5 6</td> </tr> </table>	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	„ „ 3 0 0	Do. „ 1,200 do. „ 1,500	„ „ 4 0 0	Do. „ 1,500 do. „ 1,800	„ „ 6 0 0	Do. „ 1,800 do. „ 2,400	„ „ 9 0 0	Do. „ 2,400 assessed annual value to be charged under special arrangements.			Rs. a. p.	All houses under Rs. 25 assessed annual value	Free.	Do. from „ 25 up to Rs. 50 do.	0 4 0	Do. over „ 50 „ „ 100 do.	0 8 0	Do. „ „ 100 „ „ 300 do.	1 0 0	Do. „ „ 300 „ „ 600 do.	2 0 0	Do. „ „ 600 „ „ 1,200 do.	3 0 0	Do. „ „ 1,200 „ „ 1,800 do.	6 0 0	Do. „ „ 1,800 „ „ 2,400 do.	9 0 0	Houses assessed at Rs. 25 annually and under to pay	... Re. 0 1 0	Do. over Rs. 25 to Rs. 2,400 annually to pay 3 pies for every Rs. 5 or less than Rs. 5:—			Rs. a. p.	Houses assessed at Rs. 50 annually	... 0 2 6	Do. „ 100 do.	... 0 5 0	Do. „ 150 do.	... 0 7 6	Do. „ 300 do.	... 0 15 0	Do. „ 600 do.	... 1 14 0	Do. „ 750 do.	... 2 5 6	Introduced only in the area served by the Sewerage Scheme.
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	„ „ 3 0 0																																																			
Do. „ 1,200 do. „ 1,500	„ „ 4 0 0																																																			
Do. „ 1,500 do. „ 1,800	„ „ 6 0 0																																																			
Do. „ 1,800 do. „ 2,400	„ „ 9 0 0																																																			
Do. „ 2,400 assessed annual value to be charged under special arrangements.																																																				
	Rs. a. p.																																																			
All houses under Rs. 25 assessed annual value	Free.																																																			
Do. from „ 25 up to Rs. 50 do.	0 4 0																																																			
Do. over „ 50 „ „ 100 do.	0 8 0																																																			
Do. „ „ 100 „ „ 300 do.	1 0 0																																																			
Do. „ „ 300 „ „ 600 do.	2 0 0																																																			
Do. „ „ 600 „ „ 1,200 do.	3 0 0																																																			
Do. „ „ 1,200 „ „ 1,800 do.	6 0 0																																																			
Do. „ „ 1,800 „ „ 2,400 do.	9 0 0																																																			
Houses assessed at Rs. 25 annually and under to pay	... Re. 0 1 0																																																			
Do. over Rs. 25 to Rs. 2,400 annually to pay 3 pies for every Rs. 5 or less than Rs. 5:—																																																				
	Rs. a. p.																																																			
Houses assessed at Rs. 50 annually	... 0 2 6																																																			
Do. „ 100 do.	... 0 5 0																																																			
Do. „ 150 do.	... 0 7 6																																																			
Do. „ 300 do.	... 0 15 0																																																			
Do. „ 600 do.	... 1 14 0																																																			
Do. „ 750 do.	... 2 5 6																																																			

Kotri ... At the rate of 8 annas per cent. on value exceeding Rs. 300.

Sehwán

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.
Godowns... Re. 1 for 1,000 square feet and under.
Rs. 2 for 2,000 do. do.
" 3 above 2,000 square feet.

Buildings exclusively used for public worship or as schools and buildings owned by Government or by the Municipality are exempt from the tax.

Hyderabad... ..

Do.	" 900 annually	...	...	...	2	13	0
Do.	" 1,200 do.	...	...	...	3	12	0
Do.	" 1,500 do.	...	...	...	4	11	0
Do.	" 1,800 do.	...	...	...	5	10	0
Do.	" 2,250 do.	...	...	...	7	0	6
Do.	" 2,400 do.	...	...	...	7	8	0

Special rates over " 2,400.
Halálkhor cess in Preedy Quarter as under:—

All houses up to Rs. 50 assessed annual value...	...	0	4	0
Do. over " 50 and up to Rs. 100 do. ...	...	0	8	0
Do. " 100 do. " 300 do. ...	...	1	0	0
Do. " 300 do. " 600 do. ...	...	2	0	0
Do. " 600 do. " 1,200 do. ...	...	3	0	0
Do. " 1,200 do. " 1,500 do. ...	...	4	0	0
Do. " 1,500 do. " 1,800 do. ...	...	6	0	0
Do. " 1,800 do. " 2,400 do. ...	...	9	0	0

arrangements.
† Sanitation tax at 3 per cent. on the assessed annual value.

At 8 pies per head.

Halálkhor cess levied in one portion of the town, and on Mahla latrines as under:—

First Class privies at annas 6 each per mensem.	
Second Class do. 4 do.	
Third Class do. 2 do.	

Fees for removing dead animals as under:—

	Rs.	a.	p.
Per camel	2	8	0
" buffalo, bullock, cow or horse	2	0	0
" calf	1	0	0
" donkey	0	8	0
" goat or sheep	0	4	0

* Plague tax was introduced from 1st January 1899.

† This tax was introduced from the 1st January 1898.

District.	Name of Municipality.	Rates at which House-tax levied.	Rates at which Conservancy cess levied.	Remarks.	
Hyder- abad.	Tando Mu- h a m m a d Khán.	Buildings costing Rs. 100 exempt.			
		Do. Rs. 101 to Rs. 200 ...	Re. 1-0-0		
		Do. " 201 to " 300 ...	" 1-8-0		
		Do. " 301 to " 400 ...	Rs. 2-0-0		
		Do. " 401 to " 500 ...	" 2-8-0		
		Do. " 501 to " 600 ...	" 3-0-0		
		Do. " 601 to " 700 ...	" 3-8-0		
		Do. " 701 to " 800 ...	" 4-0-0		
		Do. " 801 to " 900 ...	" 4-8-0		
	Do. " 901 to " 1,000 ...	" 5-0-0			
	Nasarpur ...	.....	Halálkhor cess as under :—Each person 16 years and above, 6 pies per month.	
	Shikárpur ...	.....	First Class latrine Re. 0 8 0 per month. Second do. " 0 6 0 " Third do. " 0 4 0 " Fourth do. " 0 2 0 "	
	Sukkur ...	4 per cent. on all houses and buildings, the annual rental value of which is Rs. 25 and above.			
	Garhi Yásia.	.....	Halálkhor cess as under :— Class I—6 pies per head per month. Class II—3 do.	
Shikár- pur.	Rohri ...	.....	Halálkhor cess as under :— Class I Re. 0 8 0 per month. Do. II " 0 6 0 " Do. III " 0 4 0 " Do. IV " 0 2 0 "	
	Ghotki ...	.....	Class I , Re. 0 4 0 per month. Do. II " 0 3 0 " Do. III " 0 2 0 " Do. IV " 0 1 6 "	
	Larkhána ...	.....	Private privy cess at 6 pies per month per head over 5 years of age. Public latrine cess at 3 do. do.	
	Kambar ...	.....	Halálkhor cess at 2 annas a house.	
	Rato-dero ...	.....	Do. do.	
	Upper Sind Frontier.	Jacobabad...	Halálkhor cess as under :— 6 pies per head ; children under 5 years being exempt.	

Abstract of Statements I and II of the Municipal Returns for 1897-98.

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	140	25	165
Population within Municipal limits	1,886,329	350,218	2,236,547
Number of towns of which the Municipal Commissioners are—			
(a) Appointed by election	114	8	122
(b) Appointed partly by election and partly by nomination	114	8	122
(c) Appointed by nomination only	25	17	42
Of the above—			
(d) Officials	517	105	622
(e) Non-officials	1,460	246	1,706
(f) Europeans	134	36	170
(g) Natives	1,843	315	2,158
System of Municipal Taxation in force—			
(a) Octroi (in force in 104 towns)	79	25	104
(b) Taxes on houses and lands (in force in 134 towns)	129	5	134
(c) Licenses on trades (in force in 26 towns)	26	.....	26
(d) Tax on animals and vehicles (in force in 82 towns)	69	13	82
(e) Tolls on roads and ferries (in force in 51 towns)	49	2	51
(f) Water-rate (in force in 23 towns)	19	4	23
(g) Lighting-rate (in force in 1 town)	1	.....	1
(h) Conservancy (in force in 61 towns)	49	12	61
(i) Other taxes (in force in 31 towns)	30	1	31
<i>Revenue—</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
A.—Municipal Rates and Taxes—			
1. Octroi	10,68,346 13 11	13,88,009 11 9	24,56,356 9 8
2. Tax on houses and lands	5,59,294 14 3	69,615 1 4	6,28,909 15 7
3. Tax on animals and vehicles	65,987 6 11	40,258 4 4	1,06,245 11 3
4. Tax on professions and trades	8,765 8 3	.....	8,765 8 3
5. Tolls (on roads and ferries)	2,00,210 14 0	4,821 15 6	2,05,032 13 6
6. Water-rate	1,70,273 1 6	1,42,955 8 9	3,13,228 10 3
7. Lighting-rate	107 9 0	.....	107 9 0
8. Conservancy (including scavenging and latrine rates)	2,23,596 3 0	88,752 3 2	3,12,348 6 2
9. Others	71,958 5 3	621 8 0	72,579 13 3
B.—Realizations under Special Acts—			
1. Pounds	22,733 0 10	9,098 1 8	31,831 2 6
2. Hackney carriages	602 11 6	.....	602 11 6
3. Licenses for sale of spirits and drugs	422 8 0	195 0 0	617 8 0
4. Others	764 7 1	574 8 0	1,338 15 1
C.—Revenue derived from Municipal property and powers apart from taxation—			
1. Rent of lands, houses, seráis, dák-bungalows, &c.	30,805 8 11	42,932 15 6	73,738 8 5
2. Sale-proceeds of land and produce of lands, &c.	36,680 5 8	47,536 11 0	84,216 6 8
3. Conservancy receipts (other than taxes and rates)	78,923 15 0	4,201 12 6	83,124 7 6
4. Fees and revenue from Educational Institutions	83,239 5 2	14,201 6 3	97,440 11 5

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— <i>continued.</i>						
5. Fees and revenue from Medical Institutions	7,717	10 9	486	11 11	8,204	6 8
6. Fees and revenue from Markets and Slaughter-houses	1,17,310	2 1	79,702	10 4	1,97,042	12 5
7. Fees and revenue from Tramways	.....		3,407	15 4	3,407	15 4
8. Other fees	16,010	14 0	36,516	4 2	52,527	2 2
9. Fines under Municipal and other Acts	16,349	6 7	4,620	10 8	20,970	1 3
10. Interest of investments	7,899	12 1	4,978	11 0	12,878	7 1
11. Premium on Loans	565	8 9	.....		565	8 9
D.—Grants and Contributions (for general and special purposes)—						
1. From Government	1,83,327	13 3	38,907	1 3	2,22,234	14 6
2. From Local Funds	1,14,911	3 2	28,135	12 9	1,43,046	15 11
3. Other ...	40,390	13 6	6,250	0 0	46,640	13 6
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	46,305	6 6	27,611	3 1	73,916	9 7
2. Other items	61,329	8 10	22,773	15 9	84,103	8 7
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	73,946	15 9	17,930	0 0	91,876	15 9
2. { Loans from Government	1,72,750	0 0	3,00,000	0 0	4,72,750	0 0
2. { Loans raised in the market from private individuals	1,49,000	0 0	1,50,500	0 0	2,99,500	0 0
3. Realizations of Sinking Fund for repayment of Loans	43,200	0 0	.....		43,200	0 0
4. Advances { Permanent	1,839	5 9	245	0 0	2,084	5 9
4. Advances { Other	1,67,965	7 11	56,731	10 9	2,24,697	2 8
5. Deposits	2,45,269	0 7	77,508	15 3	3,22,777	15 10
Total Income of year, excluding Opening Balance.	40,88,831	11 9	27,10,051	6 0	67,98,883	1 9
Total Income of year, including Opening Balance.	47,07,329	0 4	29,80,860	11 8	76,88,189	12 0
Incidence of Taxation per head of population	1	4 1	2	11 3	1	13 0
Incidence per head of Population of Municipal Income from all sources	2	2 8	5	9 10	3	0 8

STATEMENT No. III.

STATEMENT

Statement showing the Expenditure of the Municipalities in the

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.	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 ...	15,076 10 11	16,508 10 8	.....	1,468 6 0	10,266 7 9
	2	Dholka ...	738 8 0	1,512 5 6	120 0 0	.....	16 8 11
	3	Viramgam ...	1,547 10 6	1,732 7 10	475 13 10	.....	237 9 3
	4	Parantij ...	407 11 10	144 7 8	.....	.....	.....
	5	Modasa ...	455 0 0	124 4 0	.....	.....	92 14 0
	6	Dhandhuka ...	752 0 0	204 12 0	.....	.....	7 10 3
	7	Gogha ...	322 0 0	286 0 0	.....	.....	23 4 0
	8	Sánand ...	396 0 0	120 0 0	.....	.....	14 8 0
	9	Dholera ...	450 11 10	94 2 0	.....	.....	52 14 8
	10	Mandal ...	431 9 8	.....	.....	.....	74 13 1
	11	Ranpur ...	434 0 0	312 10 8	.....	.....	.....
		Total ...	21,011 14 9	21,059 12 4	695 13 10	1,468 6 0	10,795 9 11
Kaira	12	Kaira ...	541 9 7	351 2 5	.....	.....	1 6 4
	13	Mehmadabad ...	702 1 5	21 2 0	.....	.....	18 8 0
	14	Nadiad ...	2,469 6 3	2,193 9 11	81 1 7	.....	5,233 10 6
	15	Kapadvanj ...	707 14 7	252 0 0	.....	.....	.....
	16	Dakor ...	900 7 7	255 0 3	.....	.....	1 8 0
	17	Borsad ...	666 13 10	.....	.....	.....	.....
	18	A'naud ...	538 3 10	7 4 0	.....	.....	.....
	19	Umreth ...	737 7 5	187 13 8	.....	.....	.....
	20	Od ...	485 5 11	.....	.....	.....	8 4 0
	21	Mahudha ...	607 12 8	15 12 0	.....	.....	.....
			Total ...	8,127 3 1	3,283 12 3	81 1 7	.....	5,258 4 10
Panch Mahals	22	Godhra ...	1,797 14 4	.....	233 10 2	21 2 9	88 12 0
	23	Dohad ...	522 0 0	189 8 0	12 2 7	.....	9 3 0
		Total ...	2,319 14 4	189 8 0	245 12 9	21 2 9	47 15 0
Broach	24	Broach ...	4,385 14 6	3,548 8 3	.....	674 10 0	11,520 0 7
	25	Ankleshvar ...	922 1 6	1,108 14 7	.....	.....	32 3 0
	26	Jambusar ...	552 5 9	.....	.....	.....	0 4 6
	27	Hansot ...	439 8 6	24 0 0	.....	.....	15 8 8
	28	A'mod ...	309 8 0	.....	.....	.....	0 14 0
		Total ...	6,609 6 3	4,681 6 10	.....	674 10 0	11,578 14 7
Surat	29	Surat ...	10,437 15 7	15,380 7 3	.....	739 10 1	223 4 0
	30	Rander ...	920 9 11	1,316 9 9	.....	65 0 0	28 0 11
	31	Bulsar ...	844 0 0	262 3 5	.....	315 0 0	187 8 9
	32	Mandvi ...	238 3 0	66 9 6	.....	.....	.....
		Total ...	12,440 12 6	17,026 7 11	.....	1,119 10 1	418 13 8
Thána	33	Thána ...	1,168 10 1	408 0 0	1,303 7 5	.....	4583 10 9
	34	Kuria ...	792 0 0	152 2 0	.....	.....	55 1 0
	35	Bandra ...	2,138 2 11	1,847 12 1	.....	.....	.....
	36	Bassein ...	460 10 2	5 5 4 1	.....	.....	91 12 3
	37	Kelva-Máhim ...	324 0 0	443 5 2	.....	.....	6 7 0
	38	Bhiwandi ...	817 4 0	267 12 2	.....	.....	9 4 0
39	Kalyán ...	747 15 2	390 11 6	.....	.....	41 0 0	
		Total ...	6,468 10 4	4,004 15 0	1,303 7 5	.....	47, 87 3 0
		GRAND TOTAL ...	56,977 13 3	50,245 14 4	2,226 3 7	3,283 12 10	32,886 13 0

PUBLIC SAFETY.

Pensions and gratuities.	Total.	Fire (establishment, purchase of fire engines, buckets, repairs, &c., &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c., &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	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.
148 0 0	43,468 3 4	5,212 13 10	11,880 1 3	443 13 5	.....	17,536 12 6
.....	2,386 0 5	158 8 6	917 1 4	26 2 7	4 4 9	1,106 11 2
339 0 0	4,332 9 5	143 15 9	1,929 5 9	23 14 6	.....	2,097 4 0
.....	562 3 6	83 12 1	388 5 6	31 12 3	.....	503 13 10
.....	579 4 0	64 8 6	309 6 7	9 7 9	4 7 8	387 14 6
.....	1,049 10 0	47 0 3	554 4 3	0 14 4	.....	1,033 2 10
.....	615 10 3	68 15 0	381 2 9	10 1 3	0 8 0	459 5 0
.....	539 4 0	5 4 0	513 3 9	12 7 0	3 3 4	534 2 1
.....	559 5 10	78 4 11	373 0 9	.....	.....	451 6 8
.....	484 8 4	5 9 0	141 10 7	.....	.....	147 3 7
.....	861 7 9	15 3 6	280 13 8	.....	.....	296 1 2
487 0 0	55,418 8 10	6,312 15 4	17,668 8 2	559 13 1	12 7 9	24,553 12 4
.....	894 2 4	72 12 6	1,303 10 5	.....	.....	1,376 6 11
.....	741 11 5	60 2 0	544 3 0	.....	.....	604 5 0
.....	9,977 12 3	276 1 7	4,543 6 9	336 11 6	0 12 0	5,156 15 10
.....	959 14 7	138 13 1	1,396 9 2	104 10 7	0 13 4	1,640 14 2
.....	1,156 7 10	34 3 9	633 14 6	.....	0 13 6	603 15 9
.....	538 5 10	31 6 11	426 10 3	.....	.....	453 1 3
.....	545 7 10	1 10 0	444 9 9	.....	.....	416 3 9
.....	925 5 1	.....	773 11 2	.....	0 7 9	774 2 11
.....	485 5 11	.....	193 3 0	.....	0 3 9	193 6 9
.....	528 12 8	.....	425 4 10	.....	.....	425 4 10
.....	16,750 5 9	615 1 10	10,685 2 10	441 6 1	3 2 4	11,744 13 1
.....	2,091 7 3	166 7 6	1,266 3 1	.....	.....	1,432 10 7
.....	732 13 7	128 12 7	827 5 7	30 14 6	2 15 11	990 0 7
.....	2,824 4 10	295 4 1	2,093 8 8	30 14 6	2 15 11	2,422 11 2
186 0 0	20,325 1 4	2,012 5 4	8,511 6 7	189 9 3	0 3 0	10,704 8 2
84 5 4	2,147 8 5	216 1 2	1,445 13 3	256 9 8	.....	1,918 8 1
.....	552 10 3	84 0 0	745 1 7	.....	.....	829 1 7
.....	479 1 0	.....	203 15 3	.....	.....	203 15 3
.....	310 6 0	36 7 9	577 0 10	.....	.....	613 8 7
270 5 4	23,814 11 0	2,348 14 3	11,488 5 6	437 2 11	0 8 0	14,274 9 8
150 0 0	23,931 4 11	11,719 13 0	12,722 12 7	536 3 9	0 11 0	24,971 8 4
.....	2,330 4 7	111 2 3	1,485 9 2	62 14 0	0 1 0	1,609 10 5
.....	1,589 6 2	156 11 2	1,394 4 2	.....	1 14 9	1,552 14 1
.....	304 12 6	523 5 11	244 5 6	3 14 0	0 4 0	773 7 5
150 0 0	31,155 12 2	12,517 10 4	15,796 15 5	592 15 9	2 14 9	28,910 8 3
147 0 0	7,630 12 3	436 10 6	1,376 1 0	49 1 3	7 10 0	1,869 6 9
.....	949 3 0	.....	401 3 0	71 0 0	1 2 8	473 5 8
.....	3,985 15 0	207 6 0	1,840 9 8	.....	17 6 0	2,055 5 8
.....	1,007 10 6	14 5 9	468 0 7	.....	0 9 0	482 15 4
.....	773 12 2	.....	478 8 9	14 1 0	0 4 0	492 13 9
413 0 0	1,447 4 2	97 2 0	786 10 11	9 0 0	.....	852 12 11
63 0 0	1,212 10 8	45 0 6	1,080 2 3	24 0 0	0 2 0	1,149 4 9
623 0 0	17,177 3 9	800 8 9	6,431 4 2	167 2 3	27 1 8	7,426 0 10
1,530 5 4	1,47,170 14 4	22,890 6 7	61,163 12 9	2,229 6 7	43 13 5	89,332 7 4

STATEMENT

6

PUBLIC HEALTH AND

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.
54,776 4 8	29,329 10 11	4,115 8 10	21,660 6 9	94,039 7 8	9,060 15 0
.....	148 2 0	.....	298 6 7	3,187 3 4	1,458 7 7
.....	551 7 0	786 13 0	217 1 0	6,869 5 9	1,752 2 1
.....	89 1 3	.....	.....	1,148 14 2	998 3 3
.....	118 0 2	.....	.....	6 8 5	1,021 14 2
.....	206 15 0	.....	12 6 1	1,833 10 11	1,521 2 3
.....	161 0 9	.....	.....	512 13 4	187 0 0
.....	32 5 9	.....	.....	1,610 10 10	1,354 12 0
.....	109 15 5	.....	45 5 10	1,382 4 1	1,373 15 2
.....	81 12 3	.....	.....	587 0 0	2,744 7 2
.....	45 8 1	.....	.....	776 11 1	1,278 12 4
54,776 4 3	30,848 14 7	4,901 5 10	22,234 10 3	1,12,554 9 2	22,751 11 0
8 10 9	.....	.....	27 7 9	3,163 7 8	300 0 0
97 12 8	27 13 11	.....	.....	1,016 8 7	1,338 10 6
.....	543 5 0	.....	29 10 8	8,172 4 11	3,921 9 6
.....	241 0 3	.....	.....	2,622 6 4	1,944 2 3
74 8 6	60 4 6	.....	.....	2,655 11 0	1,530 11 0
.....	7 4 0	.....	.....	1,603 13 4	1,982 13 10
.....	14 7 9	.....	.....	956 15 3	1,182 7 2
.....	23 3 2	.....	.....	2,623 9 0	1,543 8 3
618 0 8	.....	.....	.....	968 10 0	.....
.....	9 12 0	.....	.....	610 9 7	1,366 9 3
699 0 7	927 2 7	.....	57 2 5	24,501 15 8	14,339 7 9
.....	546 13 6	.....	.....	2,773 8 11	.....
.....	249 7 5	.....	.....	1,840 9 10	500 0 0
.....	796 4 11	.....	.....	4,614 2 9	500 0 0
620 4 7	2,048 4 10	.....	.....	24,695 1 5	700 0 0
.....	164 0 4	.....	.....	3,138 5 0	600 0 0
.....	.....	.....	.....	2,300 12 1	1,031 4 0
.....	47 8 0	.....	.....	472 0 0	405 0 0
.....	200 15 0	.....	.....	1,210 4 2	600 0 0
520 4 7	2,460 12 2	.....	.....	31,816 8 8	3,336 4 0
33,000 0 0	14,210 2 10	.....	.....	63,525 11 5	8,790 7 7
.....	.....	.....	52 12 3	3,434 0 0	2,014 7 9
.....	143 2 6	.....	.....	4,982 1 7	4,035 12 6
30 9 7	.....	.....	.....	585 11 6	1,294 7 6
33,030 9 7	14,353 5 4	.....	52 12 3	72,527 8 6	15,535 3 4
.....	989 2 9	.....	.....	7,234 6 9	1,000 0 0
.....	14,970 1 7	.....	87 1 2	4,897 11 3	.....
.....	16,529 15 11	.....	.....	19,700 3 10	1,700 0 0
.....	.....	.....	.....	1 57 0 0	1,850 0 0
45 7 0	12 0 0	.....	40 8 0	877 4 0	2,360 15 4
.....	140 2 3	.....	.....	2,935 4 7	2,531 1 7
.....	191 14 6	.....	188 5 6	4,622 13 4	449 14 0
45 7 0	32,633 5 0	.....	315 14 8	41,424 11 9	9,891 14 11
89,071 10 0	2,214 12 7	4,901 5 10	22,660 7 7	2,87,529 6 6	66,354 9 0

CONVENIENCES.

Vaccination.	Markets and slaughter-houses.	Pounds.	D&C bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Registration of births and deaths.	Public Works (a.)
						Establishment (b.)
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,514 7 0	8,411 12 0	1,206 0 0	.....	5,004 1 1	714 10 7	3,168 14 10
81 0 0	.....	65 3 0	.....	24 15 6	12 0 0	.....
97 0 0	.....	4 4 10	5 6 5	401 9 7	.....	.....
48 0 0	.....	16 13 11	382 3 9	148 8 11	0 11 0	.....
50 0 0	.....	10 6 7	.....	28 15 2	.....	.....
84 0 0	.....	110 11 10	.....	89 3 5	0 8 0	.....
81 0 0	.....	17 13 0	.....	16 13 0	.....	.....
80 0 0	.....	50 11 9	.....	.....	.....	.....
62 0 0	.....	67 3 5	35 6 1	1 12 0	120 0 0	.....
33 0 0	.....	25 9 0	.....	0 2 6	.....	.....
20 0 0	.....	33 13 1	.....	.....	.....	.....
2,100 7 0	8,411 12 0	1,608 10 6	423 0 3	5,716 1 2	847 13 7	3,168 14 10
53 0 0	.....	161 1 6	.....	167 15 1	34 0 0	.....
36 0 0	.....	21 8 6	.....	.....	36 0 0	.....
272 0 0	103 8 0	242 2 6	12 5 4	1,391 9 7	12 8 0	420 0 0
52 0 0	.....	.....	.....	106 15 5	46 9 10	.....
31 0 0	.....	25 2 6	.....	.....	.....	170 5 2
80 0 0	.....	49 5 9	.....	.....	.....	.....
41 0 0	.....	43 15 9	.....	.....	5 0 0	.....
72 0 0	.....	.....	.....	0 13 0	.....	.....
46 0 0	.....	6 6 6	.....	.....	.....	.....
48 0 0	.....	8 6 6	.....	.....	5 0 0	.....
711 0 0	103 8 0	561 1 6	12 5 4	1,667 5 1	137 1 10	590 5 3
150 0 0	.....	118 5 5	27 8 0	180 4 8	.....	.....
100 0 0	.....	100 5 10	.....	57 7 4	2 4 0	84 0 0
250 0 0	.....	218 11 3	27 8 0	297 12 0	2 4 0	84 0 0
324 0 0	831 0 1	305 1 3	.....	582 0 9	.....	157 6 9
52 0 0	36 11 0	26 10 10	.....	.....	.....	.....
.....	.....	32 13 0	.....	256 9 0	.....	.....
26 0 0	.....	18 7 3	.....	.....	.....	.....
49 0 0	.....	18 13 6	.....	.....	.....	.....
461 0 0	867 11 1	401 13 10	.....	838 9 9	.....	167 6 9
722 1 0	2,890 5 2	798 7 1	52 12 3	2,837 11 6	120 0 0	2,292 0 0
55 0 0	306 11 10	.....	.....	13 6 5	.....	.....
70 0 0	64 14 0	31 14 6	.....	.....	95 0 0	.....
52 0 0	80 11 2	74 6 0	.....	.....	.....	.....
699 1 0	3,312 10 2	904 11 7	52 12 3	2,851 1 11	216 0 0	2,292 0 0
306 0 7	403 3 4	19 6 0	.....	84 0 0	102 10 8	.....
56 0 0	169 10 6	41 7 0	.....	6 6 2	3 8 0	.....
373 14 3	432 11 5	10 0 3	.....	.....	112 0 0	671 14 4
100 0 0	1 9 0	3 6 0	.....	.....	.....	.....
31 0 0	.....	33 0 6	.....	.....	87 1 8	.....
160 0 0	.....	52 8 11	.....	.....	104 0 0	.....
150 0 0	21 8 0	36 15 3	.....	149 4 5	84 0 0	.....
1,166 14 10	1,028 10 3	196 11 11	.....	239 10 7	497 4 4	671 14 4
6,578 6 10	13,754 3 6	3,891 12 6	615 9 10	11,550 8 6	1,700 7 9	6,064 9 1

PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works—continued.					
Buildings. (a)	Roads.	Stores. (c)	Flagate for other epidemic charges.	Total.	Schools and colleges.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,036 3 4	23,569 1 7	.....	9,926 4 11	2,67,533 12 4	22,415 13 0
74 13 7	1,146 6 2	.....	11 12 3	6,598 6 0	4,430 10 10
414 11 3	3,875 1 0	.....	97 3 4	16,061 1 3	5,967 10 3
56 0 4	204 4 7	.....	78 15 11	3,171 13 1	3,102 8 11
34 7 0	420 6 8	.....	23 9 0	2,324 3 2	2,230 0 1
30 8 6	56 3 0	.....	138 7 6	4,083 12 6	4,813 10 1
8 13 6	58 13 6	.....	5-8 8 4	1,602 11 5	698 4 8
.....	326 1 5	6 10 9	67 4 0	3,478 8 6	2,395 10 9
32 3 6	311 13 4	.....	117 4 2	3,660 3 0	3,537 10 1
.....	11 8 6	.....	.....	8,463 7 5	1,251 14 9
3,700 0 0	125 1 6	.....	330 13 11	6,310 12 0	2,253 15 0
5,357 13 0	30,104 13 3	6 10 9	11,360 3 4	3,17,198 10 8	53,187 12 5
995 0 6	771 13 0	.....	768 8 6	6,451 0 9	4,193 11 7
26 11 5	294 1 7	.....	243 5 9	3,140 8 11	3,710 1 0
136 2 5	1,316 0 5	42 9 0	1,998 2 9	18,613 14 1	8,740 2 3
230 9 8	1,274 4 8	.....	2,381 12 7	8,899 13 0	4,930 15 4
62 0 0	170 10 0	.....	1,492 2 4	6,271 7 0	2,396 8 4
.....	154 12 0	.....	133 4 5	3,396 5 4	2,535 6 6
.....	322 4 6	.....	778 13 0	3,339 12 5	2,102 9 1
2 2 9	580 14 4	.....	4,002 7 9	8,847 13 3	4,470 1 9
.....	.....	.....	1,499 9 11	3,038 11 1	1,633 6 10
.....	269 7 1	.....	152 4 11	2,488 1 4	2,059 4 7
1,442 10 9	5,154 3 7	42 9 0	13,450 7 11	64,487 7 2	37,272 3 3
1 231 15 2	7,152 6 7	.....	3,217 13 11	15,898 12 3	3,120 8 8
300 13 4	2,121 14 3	.....	653 0 7	6,009 14 7	3,403 1 5
1,532 12 7	9,274 4 10	.....	3,870 14 6	21,408 10 10	6,523 10 1
1,110 3 3	5,483 12 6	.....	19,768 3 1	50,525 6 6	13,325 3 11
.....	354 10 0	.....	10,271 3 11	14,643 9 1	5,089 6 5
.....	900 0 9	.....	517 1 5	4,977 8 3	5,121 0 8
.....	39 4 0	.....	160 7 9	1,168 11 0	2,036 1 7
.....	284 0 9	.....	300 2 1	2,663 3 6	1,661 3 6
1,110 3 3	6,970 12 0	.....	31,047 2 3	79,978 6 4	27,233 0 1
2,135 15 7	14,405 8 5	.....	59,421 14 7	2,04,663 1 5	18,100 8 4
16 14 4	1,138 5 10	.....	5,360 5 11	12,392 0 4	1,518 5 2
17 5 0	1,104 3 9	.....	10,090 13 5	20,636 3 3	3,479 14 7
18 8 5	697 14 9	.....	.....	2,734 4 11	1,337 7 6
2,248 11 4	17,246 0 9	.....	74,873 1 11	2,40,425 9 11	24,496 3 7
18 13 6	3,552 15 4	.....	7,073 11 7	20,784 9 6	6,059 10 6
184 10 0	.....	.....	2,953 7 0	22,474 14 8	2,203 4 2
.....	4,623 12 4	.....	7,168 7 11	51,323 0 3	3,020 3 0
.....	1,330 14 11	.....	832 8 7	5,875 6 6	2,954 15 11
.....	339 11 6	.....	420 10 3	4,202 3 3	2,727 14 2
10 8 0	1,070 14 0	.....	7,338 0 7	14,441 14 11	4,454 8 2
63 10 6	1,748 10 2	.....	3,307 4 10	11,614 4 6	3,347 14 6
277 10 0	13,266 14 3	.....	28,859 5 9	1,30,716 5 7	24,768 6 5
11,999 12 11	82,017 0 8	49 3 9	1,63,461 3 8	8,54,216 2 6	1,73,4-1 3 10

7			8	9		
PUBLIC INSTRUCTION.			CONTRIBUTIONS. (d)	MISCELLANEOUS.		
Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest on loans.		Discount.
				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.
5,735 12 11	.....	28,181 9 11	3,289 4 0	.....	57,521 3 8	41 6 6
.....	60 0 0	4,490 10 10	.....	.....	.....	.....
.....	180 0 0	6,147 10 3	100 0 0	.....	.....	.....
.....	50 0 0	3,152 8 11	.....	.....	.....	.....
175 0 0	25 0 0	2,490 0 1	.....	.....	.....	.....
.....	50 0 0	4,863 10 1	.....	.....	.....	.....
6 14 13	.....	705 2 11	.....	.....	.....	.....
.....	48 0 0	2,448 10 9	.....	.....	.....	.....
.....	.....	3,537 10 1	.....	.....	.....	.....
.....	28 12 0	1,280 10 9	.....	.....	.....	.....
120 0 0	.....	2,373 15 0	.....	.....	.....	.....
6,037 11 2	441 12 0	59,667 3 7	3,389 4 0	.....	57,521 3 8	41 6 6
.....	.....	4,198 11 7	.....	.....	.....	.....
.....	50 0 0	3,760 1 0	42 0 0	.....	.....	.....
100 0 0	240 0 0	9,080 2 3	.....	.....	150 0 0	.....
.....	85 0 0	5,015 15 4	25 0 0	.....	.....	.....
.....	.....	2,396 8 4	.....	.....	.....	.....
21 0 0	42 0 0	2,598 6 6	291 15 6	.....	.....	.....
.....	50 0 0	2,152 9 1	.....	.....	.....	.....
.....	.....	4,470 1 9	.....	.....	.....	.....
.....	.....	1,533 6 10	.....	.....	.....	.....
.....	50 0 0	2,709 4 7	.....	.....	.....	.....
121 0 0	517 0 0	37,910 3 3	358 15 6	.....	150 0 0	.....
.....
.....	75 0 0	3,195 8 8	.....	.....	339 11 1	.....
.....	76 0 0	3,478 1 5	.....	.....	.....	.....
.....	150 0 0	6,673 10 1	.....	.....	339 11 1	.....
.....
.....	450 0 0	13,775 3 11	.....	.....	.....	878 1 2
.....	120 0 0	5,209 6 5	.....	.....	.....	.....
.....	72 0 0	5,193 0 8	.....	.....	.....	.....
.....	.....	2,086 1 7	.....	.....	.....	.....
.....	50 0 0	1,711 3 6	.....	.....	.....	.....
.....	692 0 0	27,925 0 1	.....	.....	.....	878 1 2
1,980 0 0	670 1 0	20,810 9 4	2,020 5 1	1,111 5 4	23,591 4 0	.....
260 0 0	60 0 0	1,828 5 2	.....	.....	.....	.....
.....	.....	3,479 14 7	.....	.....	1,253 14 2	.....
.....	.....	1,337 7 6	.....	.....	.....	.....
2,230 0 0	730 1 0	27,456 4 7	2,020 5 1	1,111 5 4	24,845 2 2	.....
.....
.....	.....	6,059 10 6	.....	.....	351 0 2	.....
.....	.....	2,203 4 2	.....	.....	.....	.....
120 0 0	.....	3,110 8 0	.....	.....	3,058 6 0	.....
2,109 3 11	.....	5,064 3 10	.....	.....	.....	.....
.....	.....	2,727 14 2	.....	.....	.....	.....
50 0 0	75 0 0	4,579 8 2	.....	.....	138 6 3	.....
250 0 0	100 0 0	3,697 14 6	.....	.....	.....	.....
2,529 3 11	175 0 0	27,472 10 4	.....	.....	3,547 12 5	.....
10,917 15 1	2,705 13 0	1,7,101 15 11	5,768 8 7	1,111 5 4	56,403 13 4	919 7 8

MISCELLANEOUS—continued.						
Actual cost of works done for private individuals.	Other items to be specified in detail in as many columns as may be necessary).			Total.	Investments.	
	Remission of taxes.	Contingencies.	Sundries.		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.
2,380 7 7	690 5 5	6,282 3 1	66,915 10 3	.....	.....
0 12 0	98 10 6	72 13 9	171 8 3	.....	.....
.....	442 11 0	227 0 0	670 7 0	.....	.....
.....	32 0 0	50 11 0	82 11 0	.....	.....
.....	125 7 9	50 0 0	175 7 9	.....	.....
.....	2 5 0	248 15 10	155 10 11	407 9 9	.....	.....
.....	131 8 3	40 3 3	171 11 6	.....	.....
.....	88 11 0	93 13 10	182 8 10	.....	.....
.....	165 13 6	47 0 6	212 14 0	.....	.....
.....	74 7 0	20 9 0	95 0 0	.....	.....
.....	123 7 6	125 0 6	218 8 0	.....	.....
2,381 3 7	2 15 0	2,222 1 9	7,165 1 10	69,334 0 4	.....	.....
.....	184 9 2	683 11 0	868 4 2	.....	.....
.....	77 6 6	8 7 11	85 14 5	.....	.....
.....	425 7 10	424 3 2	999 11 0	.....	.....
.....	184 0 8	176 8 8	360 9 4	.....	.....
.....	86 2 0	645 10 3	731 12 3	.....	.....
.....	263 14 4	188 9 10	452 8 2	.....	.....
.....	83 10 4	136 15 3	220 9 7	.....	.....
.....	158 11 8	124 9 2	283 4 10	.....	.....
.....	77 2 9	50 5 0	127 7 9	.....	.....
.....	153 15 7	16 8 0	170 7 7	.....	.....
.....	1,695 0 10	2,455 8 3	4,300 9 1	.....	.....
19 1 6	213 12 1	359 7 11	912 15 1	.....	.....
.....	299 11 9	177 10 0	496 7 3	.....	.....
19 1 6	511 7 10	537 1 11	1,409 6 4	.....	.....
.....	1,58 15 8	422 8 6	2,459 9 4	.....	.....
.....	239 3 7	180 2 9	419 6 4	.....	.....
.....	100 10 0	499 8 7	600 2 7	.....	.....
.....	92 4 0	157 0 6	249 4 6	.....	.....
.....	207 14 11	137 13 6	345 12 5	.....	.....
.....	1,799 0 2	1,397 1 10	4,074 3 2	.....	.....
.....	8,033 14 5	3,003 15 11	1,094 7 2	36,834 14 10	.....	.....
.....	103 4 6	291 1 8	394 6 2	2,000 0 0	.....
.....	357 5 2	.....	1,011 3 4	.....	.....
.....	3 2 10	3 2 10	.....	.....
.....	8,033 14 5	3,464 9 7	1,388 11 8	38,813 11 2	2,000 0 0	.....
66 9 6	620 14 9	1,234 4 0	2,272 12 5	.....	.....
13 11 0	390 2 3	134 15 11	418 13 2	2,000 0 0	.....
.....	548 9 6	150 0 0	3,756 15 6	.....	.....
.....	94 7 0	266 6 7	360 13 7	.....	.....
.....	2 0 0	137 12 0	86 10 6	226 6 6	500 0 0	.....
.....	205 7 6	186 5 1	530 2 10	.....	.....
.....	213 7 4	173 2 0	386 9 4	.....	.....
80 4 6	2 0 0	2,120 12 4	2,231 12 1	7,982 9 4	2500 0 0	.....
2,180 9 7	8,033 13 5	11,815 0 6	15,175 5 7	1,25,944 7 5	4,500 0 0	.....

EXTRAORDINARY AND DEBT.							11	12	Remarks
Payments to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.	Closing balance.	Grand Total.	Memorandum of Liabilities and Claims.	
		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.
18,224 0 0	50,711 5 8	...	30,925 15 2	26,833 5 11	1,26,194 10 9	41,304 11 6	5,94,514 10 7	Liabilities—	
.....	.....	.....	835 0 0	.....	335 0 0	7,892 15 7	22,891 10 3	Balance of Loans 19,67,871 9 8
.....	.....	.....	89 8 10	25 0 0	25 0 0	9,569 1 11	38,003 1 10	Less balance of Sinking Funds 73,7-6 12 6
.....	.....	.....	15 2 0	11 2 8	26 4 8	1,094 13 11	9,547 9 1	Net balances of Loans 18,01,414 13 2
.....	.....	.....	.....	.....	.....	1,489 10 11	7,446 8 5	Deposits 2,20,419 13 5
.....	.....	.....	.....	.....	.....	1,002 5 5	13,366 7 3	Total 21,12,234 10 7
.....	.....	.....	.....	.....	.....	92 11 7	3,647 4 8	Claims—
.....	.....	.....	.....	.....	.....	7,635 13 2	14,8 3 15 4	Advances recoverable 53,6-4 11 9
.....	.....	.....	.....	.....	.....	1,5 9 0 10	9,340 7 5	Amount of Investments 60,561 11 7
.....	.....	.....	.....	.....	.....	2, 12 13 6	7,683 11 7	Net amount of Debt 18,74,084 3 3
.....	.....	.....	.....	.....	.....	230 10 2	10,311 6 1	
18,224 0 0	50,711 5 8	...	31,865 10 0	26,969 8 7	1,26,670 8 3	75,934 12 6	7,32,166 12 6		
.....	.....	.....	.....	.....	.....	216 8 10	14,000 2 7	
.....	1,000 0 0	.....	54 4 0	671 0 0	1,726 4 0	1,415 13 7	9,790 6 4	
.....	.....	.....	10 4 7	.....	10 4 7	21,885 0 3	67,438 11 8	
.....	.....	.....	0 8 0	.....	.....	7,628 8 11	24,530 11 4	
.....	.....	50 0 0	12 10 2	12 0 0	0 8 0	1,074 0 10	12,308 8 7	
.....	.....	.....	0 6 9	.....	74 10 2	71 3 10	7,806 14 4	
.....	.....	.....	.....	.....	.....	179 10 4	6,884 13 6	
.....	.....	.....	.....	.....	.....	1,032 14 0	16,408 4 0	
.....	.....	.....	.....	.....	.....	3,462 7 3	8,840 13 7	
.....	.....	.....	.....	.....	.....	8,966 11 8	15,237 1 5	
.....	1,000 0 0	50 0 0	78 1 6	683 0 0	1,811 1 6	45,932 15 6	1,83,296 6 10		
.....		
.....	456 4 11	.....	807 8 9	34 12 0	1,298 9 8	6,329 14 2	30,659 13 8	
.....	.....	.....	.....	.....	.....	2,539 1 3	14,216 6 8	
.....	456 4 11	.....	807 8 9	34 12 0	1,298 9 8	8,368 15 5	44,906 4 4	
.....	.....	.....	1,779 1 5	4,3 2 5 9	6,091 7 2	2,961 9 8	1,12,842 13 11	
.....	.....	.....	1,000 0 0	447 15 0	1,447 15 0	1,175 14 8	26,962 4 0	
.....	.....	.....	.....	.....	.....	3, 33 4 8	15,985 12 0	
.....	.....	.....	.....	.....	.....	1,509 12 8	5,611 14 0	
.....	.....	.....	.....	.....	.....	3,450 5 8	9,094 7 8	
.....	.....	.....	2,779 1 5	4,760 4 9	7,539 6 2	12,930 15 2	1,70,537 3 7	
.....		
.....	26,000 0 0	.....	2,685 13 0	1,69,714 2 0	1,98,399 15 0	1,24,112 1 11	6,38,761 12 10	
.....	867 5 5	100 0 0	.....	2,495 5 1	4,495 5 1	1,507 7 4	24,547 7 1	
.....	.....	.....	.....	1,405 0 0	2,872 5 5	4,755 14 1	35,397 12 1	
.....	.....	.....	.....	71 1 7	71 1 7	2,92 5 1	8,157 9 10	
.....	26,867 5 5	100 0 0	2,685 13 0	1,73,6-5 8 8	2,05,338 11 1	1,33,303 12 5	7,07,454 10 8		
.....		
.....	3,252 15 10	.....	130 0 0	1, 44 2 6	4,527 2 4	3,793 13 10	46,938 2 7	
.....	.....	100 0 0	1,500 0 0	93 12 0	3,693 12 0	1,718 4 10	32,011 9 6	
.....	1,216 9 0	.....	33 15 4	2,394 13 1	3,615 5 5	5,949 10 1	73,457 6 11	
.....	.....	102 0 0	.....	251 15 5	353 15 5	1,498 2 0	15,213 3 2	
.....	.....	.....	.....	.....	500 0 0	436 3 3	9,359 5 1	
.....	685 9 9	.....	157 5 0	512 1 0	1,354 15 9	1,475 0 5	24,421 11 2	
.....	.....	.....	243 2 7	272 0 0	515 12 7	5,256 9 7	23,863 1 11	
.....	5,155 2 7	202 0 0	2,065 0 11	4,068 12 0	14,590 15 6	10,718 11 0	2,26,094 8 4		
18,224 0 0	84,190 2 7	352 0 0	39,781 3 7	2,10,201 14 0	3,57,249 4 2	2,97,690 2 0	20,64,455 14 2		

F. S. P. LELY,
Commissioner, N. D.

Statement showing the Expenditure of the Municipalities in the

1	2	3	4					
			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.	Refunds.	Pensions and gratuities.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmednagar	1	Ahmednagar	9,409 14 7	2,363 2 7	.....	.....	13 12 9	60 0 0
	2	Bhinār	549 10 10	223 1 0	.....	.....	1 2 0	.....
	3	Sangamner	819 8 11	986 2 7	248 10 2	2 11 6	25 12 0	.....
	4	Virtori	524 7 0	.....	762 5 7	.....	0 1 0	.....
	5	Khavis	345 0 0	330 9 11	657 8 9	.....	.....	.....
		Total	11,651 9 4	3,903 0 1	1,968 8 6	2 11 6	45 11 9	60 0 0
Khandesh	6	Amalner	466 2 2	84 0 0	.....	.....	.....	.....
	7	Pitrola	610 0 0	118 14 3	.....	.....	4 0 0	62 0 0
	8	Erandol	552 0 0	.....	.....	.....	.....	.....
	9	Dharamgaon	638 8 8	.....	.....	.....	383 4 0	.....
	10	Bhadgaon	288 0 0	142 0 0	.....	.....	11 8 0	.....
	11	Mabeji	.....	.....	.....	.....	.....	.....
	12	Chopla	608 1 0	416 2 11	.....	.....	.....	.....
	13	Shirpur	691 12 4	650 5 3	.....	.....	.....	.....
	14	Sindkheda	330 0 0	23 10 6	.....	.....	.....	.....
	15	Betavād	310 3 5	118 3 0	.....	.....	.....	.....
	16	Savda	716 0 1	.....	.....	.....	.....	.....
	17	Yaval	390 0 0	264 0 0	.....	.....	33 8 0	.....
	18	Bhusaval	563 5 0	261 2 2	.....	.....	84 4 0	162 0 0
	19	Jalgaon	1,726 14 9	1,507 9 5	630 5 4	.....	701 10 7	.....
	20	Udhia	2,441 11 7	3,414 1 6	1,905 14 11	.....	7,631 1 2	.....
	21	Songir	267 1 2	.....	.....	.....	.....	.....
	22	Taloda	431 15 7	35 0 0	.....	.....	.....	160 0 0
23	Shahada	343 14 11	321 3 5	.....	.....	.....	.....
24	Prakrasha	293 8 0	76 6 9	.....	.....	5 0 0	.....
25	Nandurbār	476 15 0	857 2 10	.....	.....	206 15 0	120 0 0	
26	Falpur	701 4 0	.....	.....	.....	.....	.....
27	Raver	284 4 6	92 10 0	.....	.....	.....	.....
		Total	13,001 7 2	8,442 7 0	2,096 4 3	.....	8,950 2 9	514 0 0
Nasik	28	Nasikgaon	894 9 7	1,235 5 6	617 2 9	.....	167 12 0	.....
	29	Yeda	1,558 8 8	1,619 13 6	.....	.....	1,244 8 11	.....
	30	Nasik	3,952 15 6	7,528 0 11	.....	.....	192 14 11	414 0 0
	31	Sinnar	394 7 9	.....	.....	.....	.....	.....
	32	Irati	743 13 4	.....	.....	.....	47 0 0	.....
33	Trimbak	347 12 8	125 15 0	123 12 6	.....	1 7 0	.....
		Total	7,714 3 8	10,509 2 11	740 15 3	.....	1,663 10 10	414 0 0
Poona	34	Poona City	17,395 4 5	19,055 3 3	.....	.....	23,192 9 10	.....
	35	Savvad	324 0 0	651 1 1	.....	.....	.....	.....
	36	Jejuri	242 5 10	341 15 10	.....	.....	.....	.....
	37	Baramati	478 0 0	1,166 1 1	.....	145 5 11	1,662 0 0	.....
	38	Indur	289 4 0	513 7 0	.....	.....	1 2 0	.....
	39	Sirur	680 0 0	631 13 7	.....	.....	8 0 0	.....
	40	Talegaon Dakhada	438 13 2	829 12 5	.....	.....	39 14 0	316 0 0
	41	Lonsavia	653 11 3	98 3 3	.....	.....	.....	.....
	42	Khed	193 0 0	.....	.....	.....	1 8 0	.....
	43	Alandi	367 6 0	.....	.....	.....	.....	.....
44	Junnar	826 0 0	540 10 1	.....	.....	.....	.....
45	Poona Suburban	2,733 12 3	1,010 7 2	.....	.....	406 1 2	470 0 0	
		Total	24,231 9 6	34,735 10 9	.....	145 5 11	30,178 3 1	786 0 0
Satara	46	Satara City	2,582 5 3	3,802 12 10	.....	.....	17 6 0	364 0 0
	47	Wal	637 11 4	1,125 4 10	.....	.....	9 11 1	.....
	48	Rahimatpur	344 4 7	251 1 8	.....	.....	.....	.....
	49	Karad	397 11 7	719 0 5	.....	.....	.....	.....
	50	Islampur	376 0 0	120 5 3	.....	.....	.....	.....
	51	Ashta	239 0 0	87 10 9	.....	.....	.....	.....
	52	Tasgaon	1,182 5 8	912 10 4	.....	.....	3 8 6	.....
	53	Vita	175 8 0	36 13 10	.....	.....	.....	.....
54	Miyani	381 7 0	.....	.....	.....	.....	.....
55	Mhasavād	442 9 5	601 4 3	.....	.....	.....	.....
56	Mulcompath	4,083 9 1	390 2 1	.....	.....	6 0 0	633 8 6	
57	Satara Suburban	860 6 8	230 1 0	.....	.....	.....	.....
		Total	11,400 14 7	8,337 8 3	.....	.....	56 9 7	897 3 6
Solapur	58	Solapur	9,555 9 7	7,856 11 11	.....	.....	1,331 6 4	.....
	59	Bara	2,272 10 11	202 4 6	2,916 2 6	.....	.....	63 0 0
	60	Karnata	490 15 8	1,032 13 11	.....	.....	.....	.....
	61	Parbharpur	1,830 4 8	2,420 9 4	.....	.....	23 4 9	72 0 0
62	Singola	514 5 9	217 10 0	173 0 0	.....	29 0 0	.....
		Total	14,573 14 7	11,730 1 8	3,118 2 6	.....	1,383 11 1	135 0 0
GRAND TOTAL			82,603 10 6	67,657 9 8	7,963 14 6	148 1 5	42,746 1 1	2,806 3 6

PUBLIC SAFETY.

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 outposts).	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.
11,851 13 11	291 0 8	2,129 0 9	361 5 0	109 4 3	2,679 10 8
778 13 10	.....	141 6 6	.....	1 9 0	143 15 6
2,982 13 2	.....	433 13 2	5 9 3	9 11 6	448 0 11
1,886 13 7	0 7 0	3-9 0 10	.....	2 11 6	341 13 4
1,836 2 8	.....	177 15 9	20 15 0	.....	199 6 9
17,631 8 2	291 7 8	8,290 4 0	377 13 3	116 4 3	4,005 13 2
550 2 2	.....	302 8 0	12 0 0	.....	314 8 0
794 14 8	2 7 6	403 15 8	12 6 8	.....	418 13 8
552 0 0	1 2 0	393 6 6	12 0 0	.....	346 8 6
1,031 9 8	4 0 0	442 5 9	20 1 0	.....	468 6 9
441 8 0	.....	291 9 0	.....	.....	281 9 0
1,021 3 11	1 3 0	809 5 8	.....	.....	810 7 8
1,242 1 7	24 15 0	564 7 8	8 0 0	.....	697 6 3
353 10 6	.....	139 15 0	15 0 0	.....	164 15 0
428 6 5	.....	187 14 3	10 7 2	.....	178 8 5
715 0 1	12 0 6	304 11 0	.....	.....	316 11 6
687 8 0	.....	353 12 6	11 4 0	.....	385 0 6
1,050 11 2	6 0 0	535 4 3	6 2 0	.....	645 6 3
4,525 8 1	187 0 1	1,731 6 6	.....	.....	1,913 7 4
14,892 13 2	156 10 4	2,397 11 8	316 14 7	.....	2,849 4 7
267 1 2	.....	150 11 0	.....	.....	180 11 0
646 15 7	.....	141 0 3	.....	.....	141 0 3
665 2 4	776 8 2	292 14 0	8 0 0	0 1 0	1,075 7 2
349 13 9	.....	217 8 3	6 0 0	.....	223 6 9
1,680 0 10	3 11 6	571 8 7	.....	4 9 0	579 11 1
701 4 0	11 8 6	299 9 0	9 11 6	.....	311 1 8
376 14 6	2 5 6	104 8 11	.....	.....	118 8 11
32,944 5 2	1,188 7 10	10,579 14 6	444 14 9	4 10 0	12,311 15 1
2,824 13 10	.....	887 1 6	9 15 0	.....	897 0 6
4,422 15 1	.....	1,309 13 4	2,509 12 9	.....	3,809 9 0
12,087 15 3	87 8 9	2,407 2 9	123 15 10	.....	2,628 11 4
204 7 9	.....	5 0 0	6,977 9 5	.....	6,982 9 6
792 13 4	.....	646 0 0	.....	.....	640 0 0
698 15 2	1 14 0	248 11 3	12 0 0	.....	262 9 3
21,032 0 5	99 6 9	6,557 12 10	9,793 4 5	.....	15,386 8 0
61,619 1 6	3,336 3 0	7,390 5 7	773 8 0	.....	11,402 11 7
975 1 1	.....	168 0 0	.....	.....	168 0 0
684 5 8	.....	333 8 6	.....	.....	281 13 6
3,351 7 0	28 4 6	296 4 9	.....	.....	286 4 9
913 13 0	.....	237 6 3	.....	.....	240 0 8
1,230 18 7	42 10 5	375 6 8	.....	.....	376 8 3
1,619 7 7	.....	379 7 0	.....	.....	379 7 0
648 14 6	.....	96 3 0	6 0 0	2 2 3	104 5 2
193 8 0	.....	468 15 6	80 0 0	0 12 8	549 12 2
367 6 6	.....	511 12 10	257 5 0	.....	781 12 7
1,006 10 1	32 10 9	8,474 9 5	41 5 3	.....	8,691 14 8
4,910 4 8	169 0 0	.....	.....	.....	.....
80,074 13 2	3,606 12 6	13,461 15 1	1,120 13 8	2 14 10	19,181 7 10
6,706 6 1	821 1 9	766 1 7	.....	.....	1,687 2 4
1,772 11 3	26 0 3	.....	.....	.....	26 0 3
695 6 3	13 10 3	51 2 3	7 4 6	.....	71 1 0
1,116 12 0	79 8 9	346 0 4	48 8 3	2 0 0	476 3 4
495 5 3	.....	249 9 8	2 11 6	.....	53 4 9
326 10 9	.....	84 6 6	2 0 0	0 2 0	37 2 0
2,082 8 6	.....	157 11 3	37 14 9	.....	195 10 0
193 5 10	.....	85 0 0	2 9 0	.....	37 9 0
381 7 0	.....	32 0 0	18 0 0	.....	40 0 0
1,103 13 8	.....	200 1 0	19 8 0	.....	229 9 0
5,913 14 8	114 3 0	651 10 5	.....	.....	651 10 5
899 7 8	5 13 9	281 14 8	21 4 0	14 12 1	286 12 1
20,781 14 11	1,192 1 8	2,814 8 10	160 3 6	17 7 1	4,124 4 8
19,248 11 10	341 13 0	2,271 7 8	150 11 7	.....	3,772 15 1
5,448 1 11	659 5 7	1,862 8 4	.....	.....	2,521 13 11
1,433 13 7	.....	115 12 1	8 2 3	.....	119 14 4
4,346 2 9	63 7 5	735 15 2	.....	0 1 0	783 7 9
923 15 9	.....	176 10 0	.....	.....	176 10 0
31,440 13 10	1,043 9 0	6,160 5 3	166 13 10	0 1 0	7,399 13 1
2,03,826 8 8	73,80 13 2	41,718 12 6	11,902 15 0	141 8 2	61,293 13 10

STATEMENT

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. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
13,371 13 2	8,111 4 11	.....	1,943 6 0	17,226 5 11	7,1603 12 0
.....	7 8 0	.....	66 0 0	1,134 5 4	694 10 9
.....	86 12 0	.....	6 0 0	2,333 2 2	2,206 15 2
334 0 3	168 5 9	.....	.....	701 14 0	60 15 11
.....	85 8 3	.....	.....	854 6 5	.....
13,705 13 5	8,308 6 11	.....	2,015 6 0	22,160 1 10	20,565 6 4
.....	73 12 6	.....	67 2 6	607 3 4	804 13 0
.....	124 2 10	149 15 8	34 13 9	1,149 8 4	1,395 5 0
38 2 6	.....	179 0 0	.....	1,761 12 1	1,337 14 4
.....	60 7 10	.....	.....	2,466 6 3	312 14 9
.....	.....	.....	28 12 0	647 12 9	1,168 1 8
.....
86 2 0	.....	524 6 0	620 5 1	1,046 2 2	1,495 13 0
640 9 1	.....	809 8 2	399 4 6	795 14 0	849 13 9
.....	63 15 9	.....	12 0 0	427 0 6	1,448 4 2
.....	4 0 0	.....	14 13 0	348 5 3	126 9 7
.....	7 6 9	.....	.....	1,692 5 3	3,672 6 11
.....	.....	.....	6 2 0	1,050 2 7	2,030 15 7
.....	748 10 0	164 14 5	873 4 8	2,906 8 6	300 0 0
.....	2,137 1 3	.....	5 14 8	5,899 4 11	1,594 12 1
.....	112 14 9	.....	2,834 0 0	6,768 6 5	2,576 10 11
.....	23 2 6	.....	.....	828 13 10	.....
.....	29 14 0	.....	4 10 0	1,075 9 2	1,147 1 0
2 9 7	.....	119 6 4	121 3 0	1,453 4 0	946 4 3
.....	406 11 8	.....	.....	400 4 7	20 11 0
.....	190 0 0	.....	.....	2,091 14 2	617 12 7
.....	15 8 3	290 14 8	.....	768 1 0	27 12 9
.....	.....	.....	.....	118 3 11	24 0 9
667 7 2	3,902 12 1	1,743 1 8	4,919 4 8	33,569 14 11	22,904 1 7
.....
.....	380 13 7	.....	2,063 5 5	2,097 1 4	4,176 15 8
27,289 0 0	2,506 4 3	.....	.....	5,869 5 2	6,016 7 8
486 6 9	182 0 11	.....	288 2 6	14,718 11 11	1,212 5 7
.....	21 10 10	.....	.....	1,142 2 1	2,651 1 2
.....	260 9 3	.....	.....	3,536 3 7	1,536 5 8
.....	158 2 3	.....	.....	1,083 10 10	1,443 6 1
22,775 6 9	3,629 9 1	.....	2,351 7 11	29,057 2 11	26,334 8 10
.....
.....	380 13 7	.....	.....	.....	.....
132,310 6 4	4,207 13 8	3,938 3 5	14,588 14 6	1,13,608 3 10	4,366 9 5
27 3 6	24 14 10	.....	.....	975 15 1	1,408 11 11
.....	27 9 10	.....	.....	167 1 0	87 4 6
.....	120 13 3	.....	228 7 6	1,769 1 11	1,977 4 8
.....	.....	.....	14 15 9	865 5 11	353 4 9
.....	600 5 4	.....	257 12 8	2,504 9 4	3,483 7 5
.....	165 7 11	.....	108 1 6	556 12 2	1,341 14 1
.....	324 13 9	.....	190 0 0	2,080 10 6	587 12 0
.....	28 8 4	.....	.....	493 1 0	1,340 9 4
.....	36 6 9	.....	52 11 0	728 2 7	2,621 15 5
.....	230 14 5	.....	1 9 0	875 10 10	2,717 10 7
.....	1,198 2 8	.....	.....	5,644 11 11	160 0 0
12,837 9 10	7,271 13 10	3,888 3 5	15,451 14 11	1,30,270 9 1	20,434 8 1
.....
.....	1,126 0 0	378 14 4	.....	7,467 15 8	65,361 12 5
2,989 13 2	47 4 8	.....	.....	3,501 13 1	2,748 4 9
.....	8 8 3	.....	.....	244 1 0	2,083 13 3
.....	709 4 11	.....	205 5 6	2,025 0 2	1,537 11 0
.....	60 8 6	.....	.....	341 4 11	1,965 13 8
.....	46 5 6	.....	.....	360 12 9	495 1 10
24 5 0	9 0 11	.....	.....	1,053 8 2	2,347 4 7
.....	.....	.....	.....	130 0 0	918 7 3
.....	89 15 1	.....	9 12 0	108 0 0	173 14 10
.....	465 0 3	.....	.....	753 15 5	700 8 1
.....	24 8 10	.....	.....	2,872 9 6	1,621 8 0
3,014 2 2	2,495 8 11	378 14 4	315 1 5	1,665 3 1	6,055 13 3
.....
.....	.....	.....	.....	20,340 3 10	75,282 11 11
.....
12,871 0 1	24,417 13 9	.....	917 10 11	21,136 13 3	32,295 15 10
.....	78 15 5	.....	217 4 11	6,041 9 11	4,528 13 10
.....	1,905 13 9	.....	.....	1,204 2 6	1,350 0 4
40 2 5	283 12 6	4,381 7 1	768 7 2	8,553 6 3	6,834 14 10
894 0 4	119 2 8	.....	71 9 7	318 7 6	2,353 2 9
14,215 2 10	26,795 10 2	4,351 7 1	1,075 0 7	87,254 6 5	47,562 15 7
.....
72,215 10 2	52,364 13 0	10,391 10 1	20,928 3 6	2,72,662 7 0	2,13,684 4 4

AND CONVENIENCE.

Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Registration of births and deaths.	Public Works Establishment.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
583 0 1	1,961 2 0	32 5 6	41 0 0	171 9 11	95 2 5	276 0 0
45 0 0	4 0 0	3 11 0	.....	.....	.....	.....
82 0 0	13 8 6	8 12 1	1 0 3	019 14 2	11 7 0	.....
84 0 0	.....	37 8 10	29 8 0	3 0 0	18 0 0	.....
.....	.....	18 7 8	.....	.....	.....	.....
1,099 0 1	2,003 10 6	94 12 8	71 14 3	793 8 1	124 9 5	276 0 0
.....	.....	35 12 6	24 0 0	.....	.....	.....
43 0 0	9 13 8	19 4 6	18 0 0	1 9 0	.....	.....
44 0 0	80 0 0	76 9 3	86 0 0	3 3 0	20 15 10	.....
22 0 0	89 7 4	60 14 6	.....	.....	.....	.....
.....	.....	36 13 7	14 4 0	.....	.....	.....
200 11 0	61 11 0	35 6 6	69 10 0	.....	77 6 8	.....
94 5 0	1 6 0	45 1 6	30 12 0	25 0 0	120 0 0	.....
23 0 0	.....	23 9 9	20 10 0	3 3 0	.....	.....
17 0 0	41 6 6	38 11 6	23 3 6	.....	.....	.....
.....	.....	14 13 0	24 0 0	.....	.....	.....
21 0 0	.....	41 10 0	24 0 0	.....	.....	.....
34 0 0	500 0 0	29 0 0	138 13 6	91 1 0	.....	86 12 4
.....	276 7 1	94 14 9	62 0 0	265 2 1	.....	15 0 0
109 0 0	486 11 2	115 10 3	113 4 0	393 11 5	120 0 0	538 10 9
18 0 0	.....	31 15 0	3 10 0	24 12 6	.....	.....
.....	.....	53 4 6	20 15 0	.....	50 0 0	.....
.....	1,546 6 2	82 0 6	38 7 6	.....	.....	.....
.....	.....	43 15 6	8 1 9	11 8 0	.....	.....
74 0 0	.....	65 7 8	15 0 0	.....	204 14 8	.....
.....	.....	59 10 1	.....	.....	.....	.....
.....	.....	6 15 10	.....	.....	.....	.....
768 0 0	8,043 4 0	989 1 3	672 11 9	818 13 6	109 4 9	634 7 1
161 1 6	96 6 3	38 4 1	91 9 4	.....	84 0 0	.....
270 13 3	411 6 10	.....	.....	.....	137 5 8	.....
337 15 6	93 12 0	41 8 0	.....	.....	.....	335 10 4
40 0 0	2 0 0	30 0 11	.....	.....	.....	.....
18 0 0	5 15 7	64 13 0	.....	.....	.....	.....
.....	.....	14 3 6	.....	.....	.....	.....
822 12 3	669 8 8	190 14 3	91 9 4	.....	211 5 8	823 10 4
1,364 8 0	5,226 6 9	6 2 0 8	.....	348 4 0	227 2 0	4,442 1 7
9 3 0	.....	29 3 7	.....	.....	.....	.....
.....	.....	13 0 3	71 14 0	.....	.....	.....
54 2 0	.....	15 4 0	96 10 8	224 9 7	50 0 0	60 10 0
34 0 0	.....	18 4 9	47 8 0	.....	.....	.....
20 4 0	84 2 6	3 9 0	.....	2 14 0	.....	.....
77 15 0	.....	12 5 3	.....	.....	2 10 6	12 0 0
33 13 8	167 13 3	2 8 0	.....	.....	.....	454 13 6
29 0 0	.....	6 2 0	.....	.....	.....	.....
33 4 6	.....	8 8 0	.....	.....	.....	.....
33 8 0	.....	27 11 9	.....	.....	.....	.....
141 4 0	.....	.....	.....	398 1 0	276 8 0	.....
1,827 13 9	6,477 10 0	723 9 3	219 0 8	968 13 4	664 4 8	4,969 10 1
661 5 6	940 13 3	0 7 6	.....	12 3 3	90 7 9	91 15 1
148 9 0	24 0 0	.....	.....	.....	.....	.....
49 0 0	.....	2 8 0	.....	.....	.....	.....
07 0 0	2 2 0	3 1 6	19 15 0	.....	.....	50 10 5
96 0 0	8 1 6	.....	.....	.....	.....	.....
86 0 0	1 8 0	39 1 2	4 12 3	.....	105 0 0	.....
07 0 0	.....	8 9 3	.....	30 0 0	.....	.....
28 0 0	.....	.....	.....	.....	.....	.....
48 0 0	.....	6 15 2	0 19 0	8 14 0	.....	.....
62 2 0	.....	2 3 0	49 15 6	36 13 6	69 0 0	.....
80 0 0	330 11 5	7 9 3	.....	318 15 3	.....	.....
.....	159 11 0	22 13 3	.....	1,425 1 4	79 6 4	.....
1,368 1 0	1,466 15 2	93 4 2	75 6 9	1,831 15 4	24 15 1	276 15 0
569 1 0	245 7 7	22 0 0	97 5 0	2,552 10 11	31 8 0	149 9 0
316 6 0	5 0 6	28 3 2	92 11 1	.....	106 0 0	487 14 0
46 0 0	18 5 0	35 3 7	49 3 9	.....	34 8 3	.....
389 8 9	116 14 3	179 6 7	219 0 0	79 4 0	191 15 0	.....
42 0 0	.....	.....	59 0 4	.....	.....	.....
1,377 15 8	526 4 4	324 13 4	617 7 3	8,311 2 1	23 14 0	627 12 0
7,253 11 10	13,187 5 11	2,415 6 11	1,648 1 11	7,624 4 4	2,169 3 10	7,610 8 3

6				7	
PUBLIC HEALTH AND CONVENIENCE—continued.				PUBLIC	
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.
250 15 2	297 4 4	4 8 0	62,104 9 11	7,933 11 8	5 0 0
1 8 0	0 4 0	.....	2,005 15 1	1,067 8 0	.....
.....	878 8 9	12 0 0	5,788 8 1	5,500 6 3	.....
.....	205 12 0	.....	1,733 8 9	790 0 6	52 14 3
21 12 6	507 0 5	.....	1,237 2 10	.....	.....
274 3 8	1,386 13 6	16 8 0	72,959 2 8	13,291 11 5	57 14 3
.....
29 10 9	400 0 9	.....	2,182 7 1	2,286 12 7	.....
.....	182 7 2	271 2 7	3,345 2 11	2,977 9 4	.....
5 4 0	326 12 6	.....	3,878 9 5	3,222 2 5	.....
.....	149 4 0	0 9 0	3,788 15 8	3,606 5 9	.....
16 9 9	98 4 0	.....	1,928 9 9	2,732 10 8	.....
.....
.....	556 1 1	269 14 6	4,921 8 7	2,854 14 8	.....
.....	1,521 11 0	8 0 0	4,861 8 0	3,933 5 0	.....
.....	37 5 6	.....	2,039 0 8	1,021 14 5	.....
.....	245 10 6	.....	859 10 9	856 12 2	.....
.....	407 1 9	.....	5,728 1 8	2,289 8 4	800 0 0
.....	84 8 9	.....	3,226 6 2	4,303 13 3	.....
.....	920 5 4	.....	5,968 13 10	6,724 4 9	.....
3 5 0	2,342 1 0	.....	11,397 6 0	6,041 14 6	.....
663 11 2	6,252 5 8	10 12 0	23,179 0 1	7,006 2 9	150 0 0
.....	10 1 0	.....	630 8 1	954 8 0	.....
.....	.....	.....	2,374 10 2	1,423 11 6	.....
24 4 5	99 6 6	14 8 9	4,356 4 1	1,613 8 8	.....
.....	30 2 6	4 10 7	639 0 10	711 8 11	.....
.....	2,401 7 9	.....	5,987 4 1	2,618 15 6	.....
32 14 5	298 5 0	.....	1,266 11 3	3,273 4 2	.....
.....	239 0 9	.....	698 12 2	.....	.....
765 11 7	16,561 5 6	579 0 5	93,163 15 3	58,698 6 9	950 0 0
.....
.....	343 7 0	.....	10,133 0 2	4,034 8 7	.....
49 13 6	275 7 0	.....	42,175 13 10	5,667 8 3	.....
31 14 0	1,837 3 10	.....	30,465 11 4	5,391 4 1	990 0 0
.....	107 14 0	.....	3,994 13 0	2,396 14 8	.....
61 5 2	86 5 0	.....	5,651 10 0	1,786 2 2	.....
9 11 0	101 0 0	.....	2,834 0 8	1,093 7 8	15 0 0
132 12 4	3,051 4 10	.....	85,144 1 0	23,336 11 5	1,005 0 0
.....
1,074 8 2	28,026 4 4	54 14 0	1,04,825 6 10	18,839 13 3	22 10 2
.....	45 10 6	16 2 0	2,629 0 5	1,810 4 3	.....
.....	3 15 0	.....	870 12 7	.....	.....
3,748 0 2	619 0 8	.....	8,093 9 5	1,960 15 9	100 0 0
.....	437 1 8	.....	1,775 11 10	876 15 1	.....
51 15 9	.....	.....	7,414 0 0	893 14 0	.....
28 9 9	168 8 0	.....	2,435 15 2	1,276 3 9	.....
.....	.....	.....	3,732 7 3	860 15 0	.....
9 15 2	251 0 0	.....	2,074 9 10	762 0 7	.....
.....	148 4 0	.....	3,619 8 3	599 9 5	12 0 0
38 1 4	339 12 2	.....	4,855 15 1	1,772 9 2	200 0 0
130 10 0	.....	.....	7,968 11 7	685 9 1	.....
5,113 11 8	30,049 12 4	71 0 0	2,40,140 1 3	30,548 13 5	394 10 2
.....
.....	288 3 3	10 12 0	67,873 11 2	6,413 2 11	.....
34 7 9	62 8 0	.....	4,568 10 9	2,731 5 3	200 0 0
8 13 8	9 10 6	.....	2,336 8 3	813 8 5	.....
61 14 2	797 9 7	.....	5,728 15 10	2,897 10 9	.....
17 1 0	424 9 1	3 8 6	2,906 9 10	2,126 7 0	.....
267 7 2	122 4 3	.....	1,333 4 11	1,773 10 7	.....
.....	119 11 0	.....	4,240 1 11	2,043 15 11	.....
.....	.....	.....	1,166 12 3	730 6 3	.....
.....	3 0 0	.....	359 4 1	836 10 5	.....
.....	48 0 3	.....	1,707 8 10	1,062 14 6	.....
3,361 5 1	2,361 15 5	.....	12,464 11 2	775 0 0	.....
.....	.....	.....	9,442 8 1	433 14 0	.....
1,951 0 5	4,662 2 4	14 4 6	1,16,298 9 1	28,727 3 0	200 0 0
.....
117 7 4	5,515 5 6	0 10 8	1,00,941 1 10	9,077 14 7	150 0 0
.....	1,070 10 8	.....	13,673 1 5	4,334 2 4	.....
.....	143 9 3	.....	5,049 0 7	1,996 1 4	.....
114 15 11	2,169 0 10	.....	24,644 2 1	9,137 7 3	.....
64 8 9	145 6 6	.....	4,067 6 3	823 8 0	.....
297 0 0	9,043 0 9	0 10 8	1,48,374 12 2	27,867 1 6	150 0 0
10,534 6 6	64,776 7 3	639 0 7	7,66,077 9 6	1,77,370 4 6	2,757 8 11

		8	9		
INSTRUCTIONS.		CONTRIBUTIONS.	MISCELLANEOUS.		
Libraries, museums, managers, &c.	Total.	For general purposes.	Interest on loans.		Discount.
			Interest due on account of pre- vious 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.
.....	7,938 11 3	.....	.....	.....	.....
25 0 0	1,092 9 0	.....	.....	.....	.....
48 0 0	5,548 6 3	.....	.....	.....	.....
40 3 0	892 1 9	.....	.....	.....	.....
.....
122 3 0	15,471 12 8	.....	.....	.....	.....
.....
60 0 0	2,336 13 7	.....	.....	.....	.....
.....	2,077 9 4	.....	.....	.....	.....
25 0 0	3,247 3 5	25 0 0	.....	.....	.....
.....	3,096 6 9	.....	.....	.....	.....
40 0 0	2,772 10 0	.....	.....	.....	.....
.....
.....	2,894 14 8	.....	.....	.....	.....
.....	2,918 5 0	.....	.....	.....	.....
15 0 0	1,030 14 5	.....	.....	.....	.....
.....	956 12 3	.....	.....	.....	.....
.....	3,089 8 4	3 12 0	.....	.....	.....
.....	4,323 12 3	.....	.....	.....	.....
20 0 0	6,794 4 9	.....	.....	.....	.....
60 0 0	5,101 14 6	.....	.....	.....	.....
150 0 0	7,296 2 0	450 0 0	.....	10,503 14 9	.....
50 0 0	864 8 0	.....	.....	.....	.....
.....	1,424 11 6	.....	.....	.....	.....
.....	1,613 8 8	.....	.....	.....	.....
.....	741 3 11	1 15 0	.....	.....	.....
50 0 0	2,684 15 5	.....	.....	.....	.....
.....	3,278 4 2	.....	.....	.....	.....
.....
480 0 0	61,008 6 9	480 11 0	.....	10,503 14 9	.....
.....
110 0 0	4,144 8 7	750 0 0	.....	.....	.....
110 0 0	6,767 6 3	60 0 0	.....	.....	.....
150 0 0	9,521 4 1	.....	.....	.....	.....
.....	2,396 14 8	.....	.....	.....	.....
.....	1,708 2 2	.....	.....	.....	.....
6 0 0	1,119 7 8	.....	.....	.....	.....
.....
876 0 0	24,717 11 5	810 0 0	.....	.....	.....
.....
513 13 6	10,376 5 5	2,070 0 0	100 6 3	791 6 8	.....
36 0 0	1,876 4 3	.....	.....	.....	49 15 6
.....
40 0 0	2,100 15 9	.....	.....	.....	.....
57 9 0	1,034 8 1	.....	.....	.....	.....
.....	903 14 0	.....	.....	.....	.....
.....	1,376 3 9	.....	208 10 0	.....	9 8 6
.....	890 15 0	.....	.....	.....	.....
12 0 0	776 0 7	.....	.....	.....	.....
.....	669 9 5	.....	.....	.....	.....
.....	9,032 9 3	.....	847 11 10	.....	.....
.....	685 9 1	.....	.....	.....	.....
659 6 6	31,602 14 7	2,070 0 0	1,342 12 1	791 6 8	69 8 0
.....
60 0 11	6,472 8 10	.....	.....	2,717 13 7	.....
25 0 0	2,916 5 3	.....	.....	.....	.....
.....	943 6 5	.....	.....	.....	.....
25 0 0	2,892 10 9	.....	.....	.....	.....
.....	2,138 7 0	.....	.....	.....	.....
25 0 0	1,798 10 7	.....	.....	.....	.....
45 0 0	3,027 15 11	.....	.....	.....	.....
.....	780 6 3	.....	.....	.....	.....
.....	806 10 5	.....	.....	.....	.....
.....	1,002 14 6	.....	.....	64 4 11	.....
120 0 0	695 0 0	.....	.....	.....	.....
.....	433 14 0	.....	.....	.....	.....
299 0 11	24,216 8 11	.....	.....	2,717 13 7	.....
.....
200 0 0	6,527 14 7	1,500 0 0	908 6 10	2,420 0 0	.....
120 0 0	4,954 2 4	.....	.....	.....	.....
20 0 0	2,015 1 4	.....	.....	.....	.....
.....	9,137 7 8	.....	.....	.....	.....
12 0 0	804 8 0	.....	.....	.....	.....
452 0 0	26,169 1 0	1,500 0 0	908 6 10	2,420 0 0	.....
.....
3,888 10 5	1,52,426 7 10	4,860 11 0	2,301 2 11	22,497 7 11	59 8 0

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.	Investments.	
	Printing charges.	Law and land charges.	Miscellaneous.		In Securities (other than for Banking 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.
33 3 3	2,042 1 4	347 1 8	.....	2,921 6 3	.....	.....
2 4 0	37 9 0	144 14 0	.....	184 11 0	.....	.....
1 12 0	.....	24 4 6	.....	24 4 6	.....	.....
.....	.....	15 9 0	67 0 0	84 5 0	.....	.....
.....	.....	1 2 0	.....	1 2 0	.....	.....
36 3 3	2,079 10 4	1,032 15 2	67 0 0	3,215 12 9	.....	.....
.....	72 2 6	10 1 6	132 14 0	215 2 0	1,605 0 0	.....
17 8 0	.....	137 12 4	51 14 0	207 3 1	.....	.....
.....	95 3 7	51 10 0	80 12 0	230 9 7	.....	.....
.....	80 10 0	19 6 0	101 14 0	201 14 0	.....	.....
.....	.....	19 8 0	88 1 1	102 9 1	.....	.....
.....	.....	155 3 4	3 7 6	158 10 10	500 0 0	.....
.....	.....	7 0 0	2 4 0	9 4 0	.....	.....
.....	60 3 8	2 6 0	25 9 0	88 2 8	1,000 0 0	.....
.....	.....	4 4 0	1 4 0	5 8 0	.....	.....
.....	72 2 0	10 0 0	16 0 0	98 2 0	.....	.....
.....	61 4 9	17 8 0	90 1 0	159 7 0	.....	.....
.....	46 4 0	0 8 0	31 11 6	78 7 6	.....	.....
.....	108 0 0	431 2 10	213 2 4	815 5 2	1,700 0 0	.....
37 7 3	332 3 6	343 15 0	276 9 10	11,494 7 4	10,936 2 3	.....
.....	37 4 9	7 2 0	31 1 3	75 8 0	.....	.....
.....	.....	70 13 0	18 14 0	95 11 0	.....	.....
.....	.....	49 8 10	205 6 11	254 15 9	2,500 0 0	.....
.....	28 15 0	.....	8 6 6	35 5 6	.....	.....
.....	286 3 0	129 6 0	174 1 6	589 10 6	.....	.....
.....	92 7 9	5 4 0	72 12 0	170 7 9	.....	.....
.....	28 14 0	22 13 8	28 13 0	78 6 8	.....	.....
54 16 3	1,418 2 9	1,507 3 6	1,650 9 2	15,144 13 5	17,291 2 3	.....
.....	200 4 3	29 3 6	80 8 3	319 0 0	945 6 0	.....
.....	249 6 6	109 4 0	2,088 12 1	2,447 7 1	.....	23,540 12 9
.....	14 0 0	82 0 0	196 8 9	780 11 6	.....	.....
.....	24 15 0	10 0 0	37 1 0	154 1 0	.....	.....
.....	0 4 0	58 0 10	223 12 0	258 11 0	.....	.....
.....	497 13 9	851 11 7	80 9 6	118 14 4	.....	.....
.....	142 13 0	27 9 1	450 6 5	1,464 12 5	.....	.....
.....	.....	0 2 0	92 0 6	284 10 0	.....	.....
.....	31 4 0	69 4 0	94 1 0	163 5 0	.....	.....
.....	54 2 6	12 12 0	138 6 5	192 6 5	6,000 0 0	.....
.....	87 3 6	127 5 8	206 0 2	387 7 11	.....	.....
0 1 6	398 14 0	171 0 4	126 3 0	219 6 6	.....	.....
.....	88 11 0	96 15 6	192 7 9	1,051 3 1	.....	.....
.....	88 11 0	22 13 9	87 7 6	288 2 0	.....	5,121 15 9
.....	103 14 11	3 9 0	80 1 8	171 10 3	.....	.....
.....	55 2 2	77 5 9	140 11 7	248 3 6	80 0 0	.....
1,205 0 3	.....	.....	55 0 9	1,035 4 6	.....	.....
.....	.....	.....	61 9 5	1,260 9 8	.....	.....
1,205 1 9	1,030 12 1	600 5 8	1,713 8 0	6,762 6 3	6,600 0 0	5,121 15 9
.....	.....	.....	810 15 3	10,528 12 10	.....	.....
.....	50 5 6	30 8 0	89 1 0	89 1 6	.....	.....
.....	26 4 0	38 12 6	66 13 3	153 10 9	.....	.....
.....	73 8 9	.....	293 3 9	327 4 3	.....	.....
.....	46 4 11	248 12 11	58 10 8	132 3 6	.....	.....
.....	107 13 0	219 13 5	43 7 9	347 9 7	.....	.....
.....	.....	.....	722 8 5	450 2 10	.....	.....
.....	.....	.....	32 13 0	32 12 0	.....	.....
.....	.....	.....	4 0 0	68 4 11	.....	.....
.....	212 7 11	.....	584 4 7	554 4 7	.....	.....
.....	.....	.....	569 2 0	780 0 11	.....	.....
.....	622 12 1	337 14 10	2,611 15 3	13,454 12 8	.....	.....
258 0 4	173 10 0	1,020 1 8	299 7 0	5,497 9 10	.....	.....
.....	29 6 0	51 2 6	160 1 0	160 1 0	.....	.....
130 14 0	59 14 0	.....	14 11 6	95 4 0	.....	.....
.....	.....	2 0 8	3,336 15 10	3,517 13 10	.....	.....
438 14 4	261 14 0	1,443 4 10	0 4 0	62 2 8	.....	.....
.....	.....	.....	3,811 7 4	9,382 15 4	.....	.....
1,130 0 7	5,841 1 0	5,961 7 7	12,591 11 4	52,007 9 4	64,836 8 3	28,662 12 6

No. III.

Central Division during the year ending 31st March 1899.

10						11	12	13
EXTRAORDINARY AND DEBT.						Closing Balance.	Grand Total.	Remarks.
Payments to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.			
		Permanent.	Other.					
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	
			10,649 4 5	440 1 5	10,689 5 10	2,959 6 1	1,01,729 0 4	<i>Memorandum of Liabilities and Claims.</i> Liabilities-- Balance of Loans Less balance of Sinking Funds Net balance of Loans Deposits Total Claims-- Advances recoverable Net amount of Debt
			2,000 0 0	83 4 7	2,083 4 7	192 3 8	6,375 8 8	
	458 1 10		100 0 0	1,180 12 2	1,734 14 0	931 0 6	16,281 13 5	
	250 0 0				250 0 0	175 7 2	4,763 3 7	
	708 1 10		12,649 4 5	1,704 2 2	15,061 8 5	674 6 3	3,748 3 6	
						4,932 7 8	1,93,278 3 6	
					1,606 0 0	3,144 14 6	10,298 15 4	
				31 12 0	31 12 0	8,547 6 3	16,281 1 1	
						6,154 14 0	14,466 7 11	
						2,414 5 8	11,514 10 0	
						1,909 0 8	7,438 13 6	
						1,188 16 7	1,183 16 7	
					500 0 0	4,805 8 8	16,132 6 4	
				90 0 0	90 0 0	6,312 15 4	16,061 5 2	
					1,000 0 0	1,621 8 1	6,314 3 4	
						1,270 1 1	3,708 2 11	
						3,313 12 6	12,261 4 1	
						2,487 13 9	11,254 16 8	
				2,075 0 0	3,774 0 0	9,494 14 11	23,832 10 5	
	4,764		130 0 0		54,980 3 6	6,260 3 8	33,832 12 9	
						17,502 4 9	1,39,474 4 2	
						2,206 7 3	4,214 6 6	
						1,650 9 1	6,332 9 7	
			151 15 3		2,651 15 3	5,518 7 11	16,135 13 2	
						832 3 3	2,923 2 8	
			15 0 0	60 0 0	75 0 0	16,808 15 0	23,369 9 0	
						2,002 1 7	7,779 14 3	
						1,536 10 0	2,796 8 3	
	4,764 1 3		236 16 3	2,255 12 0	64,607 14 9	1,07,038 12 1	3,85,619 13 6	
	7,500 0 0		55 2 0	189 8 9	1,180 0 9	4,880 0 0	25,137 7 10	
			292 0 0	0 0 8	31,040 12 9	1,773 12 4	91,657 12 10	
					292 0 8	20,563 4 11	70,333 11 1	
						1,026 11 8	14,859 9 6	
						1,901 5 5	10,013 9 11	
						889 3 4	8,323 1 5	
	7,500 0 0		337 2 0	189 9 5	32,622 14 2	29,634 4 8	2,23,328 4 7	
	2,283 1 7	100 0 0			28,043 10 11	37,436 1 8	3,60,192 2 4	
					100 0 0	2,697 0 3	6,430 5 0	
						731 10 3	1,850 1 8	
					6,000 0 0	4,306 13 10	25,190 0 5	
						1,190 0 4	5,417 3 11	
			2,000 0 0		2,000 0 0	803 2 4	12,895 5 1	
	1,322 4 0			19 3 0	1,322 4 0	508 12 2	8,679 4 0	
					5,141 2 9	1,260 1 6	11,835 2 0	
						1,612 15 1	4,832 10 11	
						4,186 2 8	10,190 3 0	
	1,000 0 0	100 0 0			1,434 4 7	74 8 9	10,781 0 10	
					17,920 13 8	12,114 13 3	49,063 12 7	
	4,645 5 7	200 0 0	2,000 0 0	44,784 14 7	63,312 8 11	66,883 7 1	5,08,017 6 1	
	6,276 8 9		7,992 1 8	398 15 4	13,666 9 9	5,433 14 8	1,12,528 16 8	
			20 0 0		20 0 0	1,750 12 11	13,181 9 11	
						202 1 7	4,352 0 3	
					325 0 0	1,341 11 5	12,348 9 7	
			73 0 0		73 0 0	3,110 3 3	9,156 1 6	
			32 0 0		32 0 0	2,192 12 0	6,058 1 10	
				9 5 3	9 5 3	1,250 15 4	11,273 11 9	
						1,534 10 8	2,761 12 0	
						171 13 1	1,831 14 7	
	98 13 5		65 0 11		163 14 4	1,448 11 4	5,343 12 7	
						505 7 0	20,196 3 4	
						29 8 1	11,982 11 10	
	5,374 6 3		8,182 2 7	738 4 7	14,389 13 4	16,222 9 3	2,11,376 8 10	
	10,000 0 0		60,300 0 0	16,592 6 1	86,892 6 1	30,947 6 2	2,63,323 1 5	
						8,116 4 9	34,009 9 4	
		100 0 0				3,993 3 9	11,616 5 7	
			98 12 5		118 12 5	26,150 5 0	78,703 3 1	
			45 15 6		45 15 6	1,766 13 10	7,837 8 0	
	10,000 0 0	00 0 0	60,444 11 11	16,592 6 1	87,137 2 0	79,884 1 6	3,01,528 11 5	
	32,951 14 10	300 0 0	83,920 4 2	66,280 0 10	3,76,931 8 7	3,95,596 10 3	18,63,148 14 11	

P. C. H. SNOW,
Acting Commissioner, C. D.

Statement showing the Expenditure of the Municipalities

1	2	3	4				
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.				
Name of District.	Serial Number of Municipality.	Name of Municipality.	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.	Refunds.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	1	Belgaum	2,502 0 0	3,801 14 8	.....	.....	194 7 5
	2	Nipani	807 7 7	582 10 7	220 6 10	.....	2,059 14 1
	3	Athni	597 2 6	994 1 1	342 14 6	.....	2 4 7
	4	Gokak	390 10 0	721 12 10	.....	.....	.....
	5	Saundatti-Yellamma	580 0 0	190 0 0	7 4 1	.....	.....
	6	Yamkanmardi	222 0 0	.....	.....	.....	.....
		Total ...	5,159 4 1	6,273 7 2	570 9 5	.....	2,256 10 1
Dhárwár	7	Dhárwár	1,884 5 1	3,881 3 6	.....	140 8 3	3,881 13 4
	8	Hubli	2,087 14 6	5,343 15 5	.....	398 0 3	8,647 11 9
	9	Gadag-Bettigeri	953 14 10	2,596 15 0	.....	.....	147 1 5
	10	Navalgund	264 15 8	820 11 2	.....	.....	.....
	11	Yannur	138 0 0	.....	.....	.....	.....
	12	Nargund	335 3 2	127 15 8	.....	.....	7 8 0
	13	Ránebennur	384 0 0	275 0 8	.....	.....	.....
	14	Gudguddapur	48 0 0	.....	.....	.....	.....
15	Byádri	509 5 6	462 3 7	341 11 3	.....	1,348 6 0	
16	Háveri	223 12 3	176 10 0	.....	.....	0 5 0	
		Total ...	6,829 7 0	18,684 11 0	341 11 3	538 8 6	14,132 13 6
Bijapur	17	Bijapur	845 13 11	2,197 6 3	.....	.....	1,475 9 6
	18	Bálgalkot	833 14 6	1,808 13 0	.....	.....	1,144 7 6
	19	Ilkal	438 9 9	569 2 9	.....	.....	93 13 2
	20	Guledgud	306 0 0	1,082 4 0	.....	.....	.....
		Total ...	2,514 6 2	5,657 10 0	.....	.....	2,713 14 2
Kánara	21	Karwár	1,041 9 9	720 13 6	.....	.....	343 6 11
	22	Kumta	912 12 1	1,133 1 6	96 0 0	.....	1,823 8 6
	23	Sirsi	759 6 1	670 3 8	193 12 8	.....	4,464 8 10
	24	Haliyal	427 7 4	593 3 5	115 15 4	.....	148 4 0
	25	Honavar	509 4 10	698 2 8	5 15 8	.....	429 11 8
	26	Bhatkal	492 8 10	734 11 6	9 8 5	.....	259 7 11
	27	Gokarna	116 15 6	132 3 2	.....	.....	20 5 7
	28	Ulvi	5 0 0	.....	.....	.....	.....
		Total ...	4,205 0 5	4,682 7 5	421 4 1	.....	7,494 5 5
Raichárgiri	29	Vengurla	929 13 3	441 11 11	256 9 0	.....	2,012 10 10
	30	Rájapur	590 15 7	250 5 3	250 5 3	.....	100 2 1
	31	Ratnágiri	644 0 9	811 5 1	.....	.....	132 2 0
	32	Chiplun	959 13 1	658 1 4	307 2 0	.....	187 6 5
	33	Dapoh	184 8 0	108 4 3	.....	.....	.....
		Total ...	3,309 2 8	2,269 11 10	614 0 3	.....	2,432 5 4
Kolaba	34	Alibág	379 13 6	243 1 1	273 13 1	.....	7 2 0
	35	Don	564 7 3	453 8 5	210 3 1	.....	4 12 0
	36	Roha-Ashitami	355 9 8	514 13 5	.....	.....	405 15 10
	37	Masad	860 1 2	646 7 3	.....	.....	405 3 0
	38	Uran	582 9 8	1,027 6 7	.....	.....	.....
39	Uran	388 5 2	208 12 4	.....	.....	.....
		Total ...	3,130 14 5	3,090 1 1	484 0 2	.....	823 0 10
		DIVISIONAL TOTAL ...	25,208 2 9	35,657 0 6	2,631 9 2	538 8 6	29,873 1 4

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 outposts).	Rewards for destruction of wild animals and snakes.	Total.
Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.
84 0 0	6,642 6 1	172 13 2	2,346 6 11	47 0 0	.....	2,566 4 1
.....	3,650 7 1	.....	414 0 2	40 3 3	.....	464 3 5
.....	1,936 6 8	.....	407 4 5	.....	.....	407 4 5
.....	1,115 6 10	.....	.....	17 0 0	.....	17 0 0
.....	777 4 1	.....	203 8 6	.....	.....	203 8 6
.....	222 0 0	.....	47 5 0	.....	.....	47 5 0
84 0 0	14,343 14 9	172 13 2	3,418 9 0	104 3 3	.....	3,695 9 5
440 0 0	10,327 74 2	.....	1,601 0 6	103 14 8	10 7 2	1,715 6 4
.....	16,477 9 11	.....	2,242 13 11	20 3 4	19 3 0	3,283 4 3
.....	3,697 15 3	.....	1,368 15 9	.....	0 4 0	1,369 15 9
.....	1,085 10 10	.....	41 0 6	.....	.....	41 0 6
.....	188 0 0	.....	.....	.....	.....	.....
.....	470 10 10	.....	198 9 7	.....	.....	196 9 7
.....	659 0 8	.....	164 4 11	.....	0 13 3	165 2 2
.....	43 0 0	.....	5 12 0	.....	.....	5 12 0
.....	2,661 10 4	.....	183 15 0	.....	.....	183 15 0
.....	400 11 3	.....	152 14 4	.....	2 4 7	155 2 11
440 0 0	35,967 3 3	.....	6,897 6 6	124 2 0	33 0 0	7,054 8 6
.....	4,518 13 8	117 15 5	1,373 4 9	257 12 4	0 3 0	1,749 3 6
.....	3,787 3 0	.....	811 0 6	0 7 0	.....	811 7 6
.....	1,101 9 8	.....	239 8 9	.....	.....	239 8 9
.....	1,478 4 0	.....	681 14 3	2,951 1 11	.....	3,638 0 2
.....	10,886 14 4	117 15 5	3,105 12 3	3,200 0 3	0 3 0	6,433 3 11
63 0 0	2,110 14 2	0 7 6	882 14 2	.....	65 0 0	948 5 8
.....	3,966 6 1	144 12 0	620 2 3	.....	17 13 0	783 11 3
.....	6,150 15 3	.....	384 4 7	.....	16 9 0	400 13 7
.....	1,284 14 1	.....	376 7 11	.....	4 11 6	381 3 5
.....	1,643 2 10	.....	206 9 7	.....	7 13 4	214 6 11
.....	1,496 4 8	.....	243 1 1	.....	1 4 0	244 5 1
.....	269 8 3	.....	56 7 3	.....	0 12 0	57 3 3
.....	5 0 0	.....	.....	.....	.....	.....
63 0 0	16,926 1 4	145 3 6	2,769 14 10	.....	113 14 10	3,029 1 2
.....	3,640 13 0	.....	898 9 0	12 0 0	8 0 10	918 9 10
.....	1,191 12 2	.....	.....	.....	.....	.....
.....	1,587 7 10	.....	322 0 6	14 0 0	.....	336 0 6
.....	2,112 6 10	42 10 1	450 6 4	.....	1 8 0	494 8 5
.....	292 12 3	.....	157 0 6	.....	.....	137 0 6
.....	8,823 4 1	42 10 1	1,823 0 4	26 0 0	9 8 10	1,906 3 3
.....	908 13 8	.....	237 11 2	.....	.....	237 11 2
.....	1,232 14 9	.....	475 5 3	.....	.....	475 5 3
.....	1,76 6 11	.....	131 13 3	.....	.....	131 13 3
.....	1,911 11 5	152 14 8	418 1 7	.....	1 0 9	572 1 0
.....	1,610 0 3	130 13 2	419 6 9	46 8 0	.....	506 11 11
.....	697 1 6	44 0 0	551 7 3	.....	2 5 4	627 12 7
.....	7,537 0 6	327 11 10	2,263 13 3	46 8 0	3 6 1	2,641 7 4
587 0 0	94,436 6 8	806 6 0	20,783 8 2	3,510 2 6	160 0 9	24,760 1 5

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.
1 0 0	14 11 9	.....	.....	17,501 6 4	532 15 9
743 8 10	.....	.....	.....	2,355 5 2	1,084 4 3
1,028 5 4	1 9 4 0	.....	.....	3,119 12 2	914 9 1
.....	7 13 6	.....	287 9 9	2,617 13 6	1,430 14 6
673 14 11	19 9 8	.....	.....	1,096 11 11	1,662 8 8
62 0 0	.....	.....	.....	461 0 6	.....
2,498 13 1	171 6 11	.....	287 9 9	27,162 0 7	5,625 4 3
.....	390 15 10	.....	80 6 10	10,848 8 10	.....
.....	12,902 7 11	.....	287 6 4	68,623 7 10	5,596 10 3
.....	69 15 6	.....	.....	24,229 15 9	20,12 1 9
219 14 10	.....	38 6 4	.....	2,303 6 3	1,946 8 10
99 15 7	.....	.....	.....	55 0 0	102 13 0
.....	81 15 3	.....	56 7 9	612 6 1	.....
.....	134 11 0	.....	.....	1,077 8 7	2,522 4 8
.....	49 0 0	.....	.....	24 0 0	.....
1,877 10 7	79 0 1	.....	2 8 0	918 11 3	.....
77 15 11	.....	.....	.....	670 15 0	300 0 0
2,225 8 11	13,648 1 7	38 6 7	426 12 11	1,09,363 15 7	11,880 6 6
.....	1,762 14 11	.....	1,150 7 7	7,506 13 2	879 13 11
.....	2 0 0	.....	29 14 3	4,911 10 3	1,758 14 4
.....	.....	.....	.....	1,323 7 10	535 5 3
.....	50 0 0	.....	.....	2,150 11 10	818 11 7
.....	1,814 14 11	.....	1,180 5 10	15,892 11 1	3,992 13 1
.....	4 11 0	.....	33 13 0	2,896 13 8	483 14 0
.....	40 4 6	.....	165 14 0	1,927 0 10	1,774 0 7
.....	45 2 11	132 7 6	36 4 10	1,829 5 9	1,979 14 0
.....	25 3 0	.....	122 14 1	1,040 4 5	1,126 1 9
.....	16 12 0	.....	.....	528 10 4	902 11 10
.....	10 0 6	.....	8 6 0	584 10 10	714 11 3
.....	.....	.....	.....	117 14 2	28 14 0
.....	142 1 11	132 7 6	307 3 11	7,824 12 0	7,000 3 5
.....	215 4 1	.....	.....	1,431 8 8	2,065 15 10
.....	1,467 10 8	.....	.....	298 11 6	1,313 13 4
.....	3,764 3 11	.....	.....	1,759 7 7	.....
117 8 3	376 1 0	.....	.....	1,481 14 0	934 0 10
.....	1 2 0	.....	.....	380 11 6	1,147 1 4
117 8 3	5,814 5 8	.....	.....	5,372 5 3	5,460 15 4
.....	230 10 0	.....	.....	2,582 1 10	17 2 0
.....	242 5 2	.....	.....	1,904 13 2	1,894 5 2
.....	429 5 4	.....	.....	344 6 1	.....
559 10 9	159 0 1	.....	.....	1,222 0 0	1,581 11 11
.....	171 3 7	.....	.....	1,839 4 1	1,622 15 6
.....	193 3 8	.....	.....	1,633 8 11	723 3 2
559 10 9	1,425 11 10	.....	.....	9,476 2 1	5,839 5 9
5,451 0 0	23,016 10 10	170 14 1	2,262 0 5	1,75,081 14 7	39,809 0 4

AND COMMISSIONER.

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.
856 6 5	171 5 3	.....	92 12 10	72 0 0	199 15 3
80 0 0	.....	.....	36 0 0	.....	.....
98 8 3	159 6 0	5 0 0	103 12 3	113 10 8	.....
125 0 7	1 0 0	38 1 11	.....	.....	.....
110 0 0	.....	80 4 2	191 6 8	.....	.....
24 0 0	.....	.....	.....	.....	.....
1295 15 3	311 11 3	123 6 1	423 15 9	185 10 8	199 15 3
604 6 6	414 4 9	200 12 4	89 3 7	.....	79 0 4
1,182 7 2	366 12 2	161 0 5	.....	91 15 1	178 0 1
387 1 3	.....	42 5 8	124 3 0	.....	212 14 0
10 14 11	.....	8 8 3	.....	.....	.....
.....
30 0 0	.....	25 3 6	36 0 0	.....	.....
50 0 0	.....	75 3 6	36 0 0	.....	.....
.....	.....	.....	12 0 0	.....	.....
72 0 0	.....	.....	.....	.....	60 0 0
83 5 7	.....	34 2 0	23 3 6	.....	.....
2,420 3 5	781 0 11	547 3 3	319 15 1	91 15 1	529 14 5
170 14 10	384 3 7	60 1 7	105 10 6	132 12 0	.....
350 10 2	37 1 4	19 4 6	41 0 6	202 1 7	.....
40 0 0	6 0 0	.....	.....	.....	.....
.....	.....	.....	55 0 0	.....	.....
561 9 0	427 4 11	79 6 1	201 11 0	384 13 7	.....
135 1 3	30 12 9	1 8 0	.....	362 5 11	.....
103 0 0	155 12 10	37 15 0	.....	.....	6 0 0
65 0 0	6 10 6	54 11 1	7 14 1	1 14 6	.....
103 0 0	79 6 8	78 7 3	61 6 0	.....	48 0 0
.....	.....	21 2 4	16 2 0	.....	.....
.....	.....	19 8 5	.....	.....	3 12 0
.....	.....	1 8 0	8 12 6	.....	.....
.....
396 1 3	272 10 9	214 12 11	94 2 7	364 4 5	57 12 0
175 4 6	116 10 8	3 13 0	68 4 8	327 9 7	26 0 0
30 0 0	.....	11 7 10	27 4 1	.....	.....
.....	5 11 0	15 4 9	11 6 10	.....	.....
90 13 1	.....	27 14 9	62 5 9	.....	.....
12 0 0	.....	6 6 0	42 5 3	.....	.....
308 1 7	122 5 8	64 14 4	211 11 5	327 9 7	26 0 0
.....
50 0 0	.....	32 12 10	.....	.....	.....
37 0 0	.....	12 5 9	10 10 4	0 10 0	.....
21 0 0	29 10 0	19 8 3	31 14 3	.....	.....
83 0 0	9 12 0	44 15 0	.....	.....	24 0 0
15 0 0	30 15 9	57 2 9	50 0 0	.....	.....
206 0 0	70 5 9	166 12 7	92 8 7	0 10 0	24 0 0
5,185 14 6	1,955 7 3	1,196 7 3	1,344 0 5	1,304 15 4	837 9 3

PUBLIC HEALTH AND CONVENIENCE--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.
240 0 0	100 3 3	1,478 0 10	72 0 0	21,332 13 8	8,352 2 8
.....	131 5 2	910 5 7	.....	5,340 13 0	2,905 9 1
120 3 3	120 3 3	1,221 14 11	.....	7,114 4 11	4,406 9 3
17 10 8	21 1 0	82 6 0	.....	4,029 7 5	4,028 6 3
319 4 4	66 10 7	1,386 1 4	.....	5,606 8 3	2,423 4 1
.....	.....	81 10 0	.....	618 10 6	933 0 6
696 15 0	439 7 3	5,160 6 8	72 0 0	44,642 9 9	23,138 15 10
14 15 6	.....	664 1 2	19 15 8	13,345 11 4	9,814 15 8
552 0 0	.....	1,852 11 3	83 8 7	91,878 7 1	14,449 10 10
307 13 0	39 7 5	1,036 1 1	.....	28,461 11 0	6,960 15 10
87 15 4	21 11 11	28 9 7	.....	4,066 0 6	1,235 0 9
45 0 0	95 2 8	215 0 11	.....	608 0 2	.....
52 1 0	20 15 2	174 6 8	.....	1,089 7 5	1,838 7 6
.....	18 0 6	245 6 9	.....	4,159 3 0	2,692 9 7
48 0 0	.....	2,014 8 9	.....	84 0 0	.....
233 0 0	.....	382 11 1	.....	5,224 14 7	1,409 14 4
.....	2 6 0	.....	.....	1,656 8 2	1,959 15 8
1,340 12 10	187 11 8	6,613 9 3	103 8 3	1,50,569 2 3	40,361 10 2
307 13 0	.....	2,422 12 10	161 13 5	15,046 3 4	4,420 2 11
130 0 0	2 6 3	1,045 8 9	.....	8,580 7 11	5,571 10 9
.....	8 10 4	.....	.....	1,913 7 5	1,679 12 8
.....	.....	359 9 9	.....	3,434 1 2	3,134 15 7
487 13 0	11 0 7	3,827 15 4	161 13 5	28,974 3 10	14,806 9 11
108 0 0	87 7 7	480 9 2	.....	4,125 0 4	4,674 10 2
.....	114 4 5	866 5 7	.....	4,590 10 7	6,607 14 9
.....	2 3 0	753 4 4	.....	4,906 12 6	4,912 15 7
214 14 11	4 1 6	617 15 11	.....	3,521 11 6	2,090 9 1
.....	.....	987 14 8	.....	1,873 5 2	1,977 8 10
.....	28 1 11	214 15 1	.....	1,565 11 6	1,399 13 10
.....	.....	28 0 0	.....	203 7 2	.....
.....	.....	1 8 0	1 0 0	2 8 0	.....
322 14 11	236 2 5	3,352 8 9	1 0 0	2,0789 2 9	21,063 8 3
.....	1 0 0	695 15 10	3 12 0	5,151 2 10	8,744 13 11
85 0 7	23 13 10	420 3 8	8 3 3	3,667 7 2	1,210 1 8
.....	14 12 0	577 6 3	4 0 1	6,251 6 10	3,255 6 8
.....	.....	904 7 5	.....	3,995 1 1	3,616 9 9
85 0 7	44 9 10	66 6 6	.....	1,670 12 7	882 9 6
.....	.....	342 10 6	.....	3,122 8 4	3,452 4 2
.....	15 13 0	566 13 9	.....	4,706 15 1	5,938 15 8
.....	.....	281 6 1	.....	1,115 11 7	1,957 2 10
192 0 0	19 11 0	1,057 9 6	19 11 3	4,913 7 0	4,608 13 4
.....	.....	178 8 0	.....	3,973 10 2	5,403 4 1
.....	.....	903 9 3	.....	3,606 11 6	2,565 15 6
192 0 0	35 8 0	3,380 9 1	19 11 3	21,438 15 8	23,329 6 6
3,12 4 4	954 7 9	24,949 8 9	374 0 3	2,87,050 0 9	1,41,009 13 2

7 PUBLIC INSTRUCTIONS.			8 CONTRIBUTIONS.	9 MISCELLANEOUS.	
Contributions.	Libraries, museums, metagories, &c.	Total.	For general purposes.	Interest on loans.	
				Interest due on account of pre- vious 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.
80 0 0	100 0 0	8,532 2 8	200 0 0	.....	5 0 0
.....	50 0 0	2,905 9 1	.....	.....	.....
.....	30 0 0	4,516 9 3	25 0 0	.....	.....
.....	.....	2,423 4 1	.....	.....	.....
.....	.....	983 0 6	.....	.....	.....
80 0 0	150 0 0	23,398 15 10	285 0 0	.....	5 0 0
.....	.....	9,814 15 8	100 0 0	.....	.....
.....	186 0 0	14,635 10 10	.....	.....	1,826 5 2
361 5 11	50 0 0	7,372 4 9	.....	.....	.....
.....	.....	1,235 0 9	.....	.....	.....
110 13 11	24 0 0	1,973 5 5	.....	.....	.....
.....	.....	2,692 9 7	.....	.....	.....
.....	.....	1,409 14 4	.....	.....	.....
.....	.....	1,959 5 8	100 0 0	.....	.....
472 3 10	260 0 0	41,093 14 0	200 0 0	.....	1,826 5 2
.....	125 13 6	4,546 0 5	.....	.....	.....
.....	100 0 0	5,671 10 9	.....	.....	.....
.....	.....	1,679 12 8	.....	.....	.....
.....	.....	3,134 15 7	.....	.....	.....
.....	225 13 6	15,032 7 5	.....	.....	.....
.....	.....	4,674 10 2	.....	.....	.....
.....	60 0 0	6,667 14 9	.....	.....	.....
.....	60 0 0	4,972 15 7	.....	.....	.....
.....	.....	2,090 9 1	.....	.....	.....
.....	.....	1,977 8 10	.....	.....	.....
.....	.....	1,399 13 10	.....	.....	.....
.....	120 0 0	21,783 8 3	.....	.....	.....
.....	50 0 0	8,794 13 11	.....	.....	720 0 0
.....	10 0 0	1,220 1 8	11 10 5	.....	1,798 7 0
.....	.....	3,255 6 8	167 0 0	164 6 10	.....
.....	25 0 0	3,641 9 9	11 10 5	.....	.....
75 0 0	12 0 0	969 9 6	.....	.....	.....
75 0 0	97 0 0	17,881 9 6	190 4 10	164 6 10	25 8 7 0
.....	.....	3,452 4 2	.....	.....	.....
15 0 0	25 0 0	6,086 15 8	.....	48 0 0	138 0 0
.....	.....	1,967 2 10	.....	.....	.....
10 0 0	.....	4,658 12 4	.....	.....	1,195 15 7
.....	.....	5,408 4 1	.....	.....	.....
6 7 0	.....	2,572 6 5	.....	.....	.....
121 7 0	25 0 0	24,135 13 6	.....	48 0 0	1,589 15 7
808 10 10	907 13 6	1,43,326 4 6	675 4 10	212 6 10	5,653 11 9

Miscellaneous—continued.			Total.	Investments.		Payments to Sinking Fund.
Discount.	Actual cost of works done for private individuals.	Other items.		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.
...	13,992 11 4	13,997 11 4	.....	.....	.....
...	638 1 0	638 1 0	.....	.....	.....
...	1,273 0 3	1,273 0 3	.....	.....	.....
...	1,631 5 2	1,631 5 2	.....	.....	.....
...	454 7 1	454 7 1	.....	.....	.....
...	358 5 11	358 5 11	.....	.....	.....
...	18,347 14 9	18,352 14 9	.....	.....	.....
...	34,430 1 5	34,621 9 10	.....	.....	.....
...	191 8 5	2,570 3 8	5,698 12 8	.....	.....	.....
...	1,302 3 10	501 0 9	501 0 9	.....	.....	.....
...	151 9 7	151 9 7	.....	.....	.....
...	143 1 10	143 1 10	.....	.....	.....
...	1,421 11 0	1,421 11 0	.....	.....	.....
...	1,585 0 4	1,585 0 4	.....	.....	.....
...	16 0 0	16 0 0	.....	.....	.....
...	978 4 4	978 4 4	.....	.....	.....
...	1 13 0	1,141 11 6	1,141 11 6	.....	.....	.....
...	42,936 12 5	46,258 10 10	.....	.....	.....
...	176 5 5	176 5 5	.....	.....	.....
...	1,945 4 10	1,945 4 10	.....	.....	.....
...	2,401 15 7	2,401 15 7	.....	.....	.....
...	726 11 6	726 11 6	.....	.....	.....
...	5,249 5 4	5,249 5 4	.....	.....	.....
...	942 12 11	942 12 11	.....	.....	.....
...	517 13 2	517 13 2	500 0 0	.....	.....
...	673 1 10	673 1 10	.....	.....	.....
...	1,281 6 2	1,281 6 2	.....	.....	.....
...	94 5 7	94 5 7	.....	.....	.....
...	302 5 2	302 5 2	.....	.....	.....
...	99 15 3	99 15 3	.....	.....	.....
...	8 2 0	8 2 0	.....	.....	.....
...	3,919 14 1	3,919 14 1	500 0 0	.....	.....
...	954 13 1	954 13 1	.....	.....	.....
...	266 13 6	266 13 6	.....	.....	.....
...	1,670 13 3	3,633 11 1	.....	.....	.....
...	421 3 2	421 3 2	.....	.....	.....
...	67 10 6	67 10 6	.....	.....	.....
...	3,371 5 5	6,054 3 3	.....	.....	.....
...	138 4 0	138 4 0	.....	.....	.....
...	1,032 14 9	1,278 14 9	.....	.....	.....
...	235 7 4	235 7 4	.....	.....	.....
...	1 3 6	286 2 10	287 6 4	.....	.....	.....
...	814 11 0	2,010 10 7	.....	.....	.....
...	50 0 4	50 0 4	.....	.....	.....
...	1 3 6	2,557 8 3	3,940 11 4	.....	.....	.....
...	1,136 12 6	76,382 12 3	83,775 11 7	500 0 0	.....	.....

No. III.

in the Southern Division during the year ending 31st March 1899.

10					11	12	Remarks.
EXTRAORDINARY AND DEBT.					Closing balance.	Grand Total.	
Repayment of loans.	Advances.		Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
	Permanent.	Other.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
6,000 0 0	9 0 0	15 0 0	469 8 5	6,193 8 5	8,249 9 6	68,073 7 9	<p><i>Memorandum of Liabilities and Claims.</i></p> <p style="text-align: right;">Rs. a. p.</p> <p>Liabilities—</p> <p>Balance of Loans 2,74,690 4 10</p> <p>Less balance of Sinking Funds 10,000 0 0</p> <p>Net balance of Loans 2,64,690 4 10</p> <p>Deposits 2,063 11 3</p> <p style="text-align: right;">Total ... 2,66,753 15 3</p> <p>Claims—</p> <p>Advances recoverable 878 15 11</p> <p>Net amount of Debt 2,67,631 10 4</p> <p>Balance of Loans 2,74,690 4 10</p> <p>Net balance of Loans 2,74,690 4 10</p> <p>Advance from 42,947 4 11</p> <p>Interest 9,226 9 0</p> <p>Deposits 2,063 11 3</p> <p style="text-align: right;">Total ... 3,16,916 8 8</p> <p>Advances recoverable 1,118 8 7</p> <p>Net amount of Debt 3,18,034 12 1</p> <p>Net balance of Loans 3,448 9 3</p> <p style="text-align: right;">Total ... 3,448 9 2</p> <p>Liabilities—</p> <p>Balance of Loans 15,802 7 4</p> <p>Less balance of Sinking Funds 22,580 10 11</p> <p>Net balance of Loans 6,221 7 3</p> <p>Deposits 181 7 0</p> <p>Kunta 107 4 10</p> <p>Sara 35 0 0</p> <p>Honavar 9 2 11</p> <p style="text-align: right;">Total ... 6,555 13 5</p> <p>Claims—</p> <p>Advances recoverable 777 6 6</p> <p>Kunta 769 13 5</p> <p>Honavar 7 0 8</p> <p>Net amount of Debt 754 14 11</p> <p>Balance of Loans 4,755 0 0</p> <p>Net balance of Loans 43,740 0 0</p> <p>Deposits 42 13 0</p> <p style="text-align: right;">Total ... 43,782 13 0</p> <p>Advances recoverable 399 4 2</p> <p>Net amount of Debt 43,182 9 4</p> <p>Balance of Loans 53,012 2 2</p> <p>Net balance of Loans 53,012 2 2</p> <p>Deposits 8 8 0</p> <p style="text-align: right;">Total ... 53,020 10 2</p> <p>Advances recoverable 4 2 7 0</p> <p>Net amount of Debt 53,024 3 2</p>
.....	
.....	139 6 0	990 5 4	1,129 11 4	3,852 4 1	74,907 8 9	
.....	1,850 15 9	200 0 0	2,050 15 9	8,398 2 8	1,42,421 15 2	
.....	326 0 0	248 12 0	574 12 0	1,030 1 5	42,947 4 11	
.....	2,647 2 10	9,226 9 0	
.....	478 15 0	1,363 1 0	
.....	17 0 0	17 0 0	801 1 5	5,969 13 8	
.....	233 10 3	9,494 10 0	
.....	639 12 10	793 8 10	
.....	4,397 1 9	14,855 9 4	
.....	1,835 12 6	7,252 14 0	
.....	2,316 5 9	1,456 1 4	3,772 7 1	24,317 0 9	3,09,232 14 8	
.....	
1,733 8 3	1,733 8 3	25,310 5 5	53,080 9 0	
.....	200 0 0	.....	.....	200 0 0	7,297 0 11	28,293 2 11
.....	2,529 13 5	9,866 3 6	
.....	2,584 14 11	14,990 15 4	
1,733 8 3	200 0 0	.....	.....	1,933 8 3	37,722 2 8	1,06,230 13 9
.....	
.....	232 14 7	60 0 0	292 14 7	3,000 12 7	15,802 7 4	
.....	5,263 4 6	22,580 10 11	
.....	9,661 9 11	26,766 4 8	
.....	2,307 4 0	10,807 0 3	
.....	161 15 2	17 15 0	179 14 2	628 7 8	6,511 3 2	
.....	1,874 7 10	6,883 0 1	
.....	647 0 5	1,277 2 4	
.....	3,037 3 9	3,052 13 9	
.....	394 18 9	77 15 0	471 13 9	26,320 2 2	93,740 10 6	
.....	
.....	2,326 15 1	21,787 3 9	
.....	2,456 1 6	9,433 14 4	
.....	2 0 0	2 0 0	266 7 4	15,490 8 3	
.....	6,506 2 0	17,182 9 8	
.....	1,4 0 1 9	4,557 15 1	
.....	2 0 0	2 0 0	12,965 11 8	68,461 3 1	
.....	
.....	735 0 0	10 0 0	745 0 0	363 12 0	8,968 5 4	
800 0 0	800 0 0	2,241 10 4	16,762 11 19	
.....	85 0 0	.....	85 0 0	845 15 9	6,597 9 8	
.....	100 0 0	690 11 0	8 8 0	799 3 0	1,403 7 5	14,546 0 6	
606 9 8	783 15 4	35 10 6	1,425 3 0	1,238 7 5	16,262 16 5	
.....	235 1 9	235 1 9	4,868 2 5	12,657 4 6	
1,405 9 8	100 0 0	2,244 16 4	289 3 9	4,039 7 9	10,961 7 4	74,694 15 3	
.....	
9,139 1 11	809 0 0	5,267 5 10	2,478 12 6	17,694 4 3	1,37,957 1 7	7,89,724 3 2	

E. I. CAPPEL,
Acting Commissioner, S. D.

Statement showing the Expenditure of the Municipalities in

1	2	3	4				
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.				
Name of District.	Serial Number of Municipality.	Name of Municipality.	General Administration (a. 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.	Refunds.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi ...	1	Karachi... ..	34,778 12 0	35,655 14 7	.....	4,083 10 9	5,67,971 3 1
	2	Kotri	830 14 3	835 1 0	.....	.....	770 8 6
	3	Sehwan	580 0 0	570 14 0	.....	.....	1,769 8 8
	4	Mánjhand	169 13 5	202 3 9	.....	.....	65 9 8
	5	Bubak	5 7 6 10	354 7 5	.....	.....	825 12 11
	6	Tatta	1,125 2 0	1,135 1 10	.....	.....	1,441 5 2
	7	Keti Bandar	39s 10 2	584 11 7	.....	.....	139 6 5
		Total ...	38,410 11 5	39,338 6 2	.....	4,083 10 9	5,72,983 6 5
Hyderabad ...	1	Hyderabad	8,924 14 1	6,525 14 6	.....	2,318 6 6	39,873 11 9
	2	Tando Alahyár	890 6 3	596 0 0	.....	.....	575 11 11
	3	Tando Adam	815 9 3	752 13 0	.....	.....	2,999 1 3
	4	Tando Muhammad Khán	707 5 6	776 6 10	.....	.....	315 8 5
	5	Hála	405 8 0	295 13 6	.....	.....	4 14 6
	6	Matiúri	738 2 6	506 6 11	.....	.....	410 3 1
	7	Nasarpur	327 9 5	328 0 0	.....	.....	39 7 0
		Total ...	12,829 7 0	9,781 6 9	.....	2,318 6 6	44,218 9 11
Sbíkarpur ...	1	Sbíkarpur	6,200 4 11	4,279 7 2	.....	.....	12,668 12 9
	2	Sukkur	10,529 12 1	7,266 13 4	.....	1,688 9 0	65,821 6 8
	3	Garhi Yásin	605 2 8	920 1 1	.....	.....	2,775 3 4
	4	Rohri	949 13 5	1,119 0 11	.....	.....	3,289 8 0
	5	Ghotki	367 15 1	660 5 10	.....	.....	1,039 0 9
	6	Larkhána	1,717 6 8	1,475 10 2	.....	.....	7,937 14 1
	7	Kambar	567 5 0	621 12 3	.....	.....	1,544 15 2
	8	Kato-dero	384 9 0	456 5 8	.....	.....	841 13 9
		Total ...	21,312 4 10	16,809 8 5	.....	1,688 9 0	93,868 10 6
Thar and Pákar ...	1	Umarkot	360 0 0	534 6 9	.....	.....	4,584 0 3
	2	Mithi	60 0 0	426 2 6	.....	.....	93 10 0
		Total ...	420 0 0	960 9 3	.....	.....	4,677 10 3
Upper Sind Frontier ...	1	Jacobabad	1,442 9 0	2,720 1 7	.....	.....	27,690 5 5
		Grand Total ...	74,415 0 3	69,610 0 2	.....	8,090 10 3	7,43,438 10 6
		GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND ...	1,64,849 10 6	1,53,570 8 6	12,721 11 3	3,070 6 9	1,03,485 15 5
		GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND ...	2,39,264 10 9	2,23,180 8 8	12,721 11 3	12,061 1 0	8,48,924 9 11

5						
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, lantern, &c., repairs to outposts).	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.
3,236 12 3	6,45,726 5 5	2,659 12 4	13,725 0 5	.....	.....	16,384 12 0
.....	2,436 7 9	3 0 0	604 1 7	.....	.....	607 1 7
.....	2,920 6 8	122 14 5	415 13 4	78 3 3	.....	616 15 0
.....	437 10 10	.....	165 8 9	.....	.....	165 8 9
.....	1,707 11 2	.....	215 11 6	.....	.....	2 5 11 6
.....	3,701 9 0	24 5 3	1,098 9 1	.....	.....	1,12 14 4
.....	1,123 12 2	0 11 0	355 10 6	.....	.....	356 5 6
3,236 12 3	3,53,052 15 0	2,810 11 0	16,580 7 2	78 3 3	.....	10,469 5 5
108 0 0	57,750 14 10	309 0 0	7,569 2 5	.....	.....	7,878 2 5
.....	2,062 2 2	.....	721 12 9	.....	.....	724 12 9
.....	4,567 7 6	.....	681 14 10	.....	.....	681 14 10
.....	1,799 4 9	.....	515 9 0	.....	.....	515 9 0
.....	706 4 0	.....	717 14 0	.....	.....	717 14 0
.....	1,674 12 6	.....	52 0 0	.....	.....	512 0 0
.....	695 0 5	.....	103 4 0	.....	.....	103 4 0
108 0 0	69,255 14 2	309 0 0	10,224 9 0	.....	.....	11,133 9 0
24 10	23,173 8 0	158 5 6	6,612 5 6	.....	.....	6,771 5 6
60 0 0	86,306 9 1	146 3 0	3,722 9 7	.....	5 8 0	3,874 14 7
.....	4,300 7 1	1 9 6	355 9 0	.....	2 14 0	361 0 6
.....	3,374 6 4	104 4 0	1,333 2 9	.....	.....	1,437 4 9
.....	2,067 5 8	.....	491 8 0	.....	.....	494 8 0
.....	11,130 14 11	38 9 5	2,375 12 5	.....	.....	2,414 5 10
50 0 0	2,774 0 5	47 6 0	9 2 11 6	.....	.....	970 1 6
.....	1, 82 13 5	11 12 0	518 12 1	.....	.....	530 8 11
134 10 2	1,33,813 10 11	509 5 5	6,836 7 8	.....	8 6 0	17,364 3 1
.....	5,478 7 0	.....	265 12 5	3 15 10	.....	269 12 3
.....	379 12 6	.....	.....	.....	.....	.....
.....	6,058 3 6	.....	265 12 5	3 15 10	.....	269 12 3
.....	31,853 0 0	.....	1,114 12 3	.....	3 12 0	1,148 8 3
3,479 6 5	5,99,033 11 7	3,629 0 5	45,652 0 6	82 3 1	12 2 0	49,375 6 0
4,923 8 10	15,571 13 3	31,077 9 9	1,23,226 7 5	17,732 8 1	350 3 4	1,75,383 6 7
8,402 15 3	19,44,755 8 10	34,706 10 2	1,71,878 1 11	17 11 11 2	302 5 4	2,21,760 2 7

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.
4,020 9 6	14,890 10 4	6,301 1 0	24,395 13 2	1,46,848 8 3	12,786 9 1
.....	.....	.....	.....	3,761 9 10	2,104 3 11
95 14 6	.....	.....	.....	2,269 11 10	2,139 10 4
29 3 0	.....	.....	.....	751 13 7	.....
.....	139 3 6	.....	.....	1,234 15 7	.....
.....	732 1 10	.....	4,457 15 0	.....	3,682 15 9
.....	.....	.....	.....	973 11 0	878 12 7
4,145 11 0	15,761 15 8	6,301 1 0	28,863 12 2	1,65,843 6 1	21,592 3 8
1,06,908 5 0	29,921 10 9	1,056 13 11	628 3 9	41,391 3 5	9,854 13 4
.....	339 10 8	.....	.....	1,660 4 3	1,452 0 7
.....	64 0 9	.....	.....	2,714 8 5	2,253 10 0
.....	46 0 1	.....	.....	1,671 18 0	1,789 5 3
.....	67 8 4	.....	.....	1,057 0 0	1,410 0 2
.....	1,457 13 1	.....	.....	928 1 0	829 0 0
.....	0 4 0	.....	.....	426 0 0	.....
1,06,908 5 0	31,586 15 6	1,056 13 11	628 3 9	49,248 14 1	17,588 13 4
380 7 4	7,172 9 4	1,063 6 11	754 3 6	30,166 7 1	4,910 1 10
96 6 0	11,586 5 2	2,069 1 8	9,584 1 0	18,032 3 0	4,522 14 7
173 9 0	.....	.....	.....	3,814 6 4	1,347 5 5
.....	.....	.....	.....	5,831 0 9	1,6 6 8
.....	247 1 0	.....	.....	1,402 2 6	1,419 2 3
.....	517 8 4	.....	492 4 0	7,980 6 9	3,218 2 5
.....	612 3 7	.....	.....	2,123 14 5	1,5 9 2 2
.....	38 7 7	.....	18 0 0	1,561 1 11	1,924 2 5
650 6 4	20,174 3 0	3,132 8 7	4,878 8 6	71,211 10 9	20,487 6 2
.....	134 12 10	.....	19 8 0	1,423 0 0	2,002 14 0
10 0 0	.....	.....	.....	673 0 0	904 4 9
10 0 0	134 12 10	.....	19 8 0	2,095 0 0	2,997 2 9
.....	878 0 0	.....	12 2 0	8,602 6 4	2,000 0 0
1,11,714 6 4	68,835 15 0	10,490 7 6	34,392 2 5	2,87,901 5 3	64,575 9 11
1,66,733 13 2	1,57,596 4 5	15,463 14 0	51,550 11 0	7,35,273 12 1	3,19,847 13 8
2,75,453 8 6	2,26,432 3 5	23,951 5 6	86,742 13 11	10,22,275 1 4	3,54,123 7 7

AND CONVENIENCE.

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.																																																																		
6,763 12 11 121 0 0 287 2 0 21 0 0	6,256 13 7 937 4 11 95 4 6 7 0 0 25 0 0 344 11 0 3 0 0 241 0 0 447 15 11	8 0 0 16 4 0 15 8 0 139 15 0 200 11 2 9 13 0	22,281 6 9 297 6 4 622 1 6 15 5 6 100 0 0 168 9 4 162 10 5	1,667 3 1	7,192 14 11	6,609 2 0	688 15 11	390 3 2	23,647 7 10	1,667 3 1	471 4 6 21 0 0 15 0 0 16 0 0	1,128 5 8 121 0 0 96 7 9 162 5 5 69 7 2 175 6 11 46 14 7 5 8 2 276 11 5 180 13 4 106 0 10 585 8 4 79 13 7	2,237 12 5 601 0 4 406 15 0 96 0 0 144 0 0	574 12 11	523 4 6	1,753 0 11	52 6 9	1,232 15 6	3,195 11 9	574 12 11	500 0 0 402 10 10 33 0 0 253 1 3 18 0 0 487 9 9 23 0 0 22 0 0	2,519 5 7 2,693 9 3 41 13 0 74 10 0 71 15 0 325 12 1 941 4 3 76 15 11 0 1 0	382 4 0 466 7 9 204 8 9 105 2 6 50 6 8 59 1 9 155 11 0 289 2 9	1,532 3 6 895 0 0 519 8 5 80 12 0 814 5 7 2,303 14 4 484 2 10 418 9 5 6 12 0	1,744 5 10	6,745 5 1	0 1 0	2,255 13 2	7,018 8 1	6 12 0	23 0 0 43 0 0	419 2 0	65 13 7 20 0 0	889 12 3 144 0 0	66 0 0	419 2 0	85 13 7	1,033 12 3	240 0 0	21,081 13 1	103 14 9	9,766 9 3	36,608 7 1	741 7 8	4,071 12 2	55,15 7 11	2,47 12 0	18,018 1 2	28,927 0 8	7,543 10 8	3,507 12 2	29,479 12 2	1,630 5 3	27,784 10 5	65,535 7 9	8,245 2 4	7,579 8 4	55,6 5 4 1	6,84 1 3
7,192 14 11	6,609 2 0	688 15 11	390 3 2	23,647 7 10	1,667 3 1																																																																		
471 4 6 21 0 0 15 0 0 16 0 0	1,128 5 8 121 0 0 96 7 9 162 5 5 69 7 2 175 6 11 46 14 7 5 8 2 276 11 5 180 13 4 106 0 10 585 8 4 79 13 7	2,237 12 5 601 0 4 406 15 0 96 0 0 144 0 0	574 12 11																																																																		
523 4 6	1,753 0 11	52 6 9	1,232 15 6	3,195 11 9	574 12 11																																																																		
500 0 0 402 10 10 33 0 0 253 1 3 18 0 0 487 9 9 23 0 0 22 0 0	2,519 5 7 2,693 9 3 41 13 0 74 10 0 71 15 0 325 12 1 941 4 3 76 15 11 0 1 0	382 4 0 466 7 9 204 8 9 105 2 6 50 6 8 59 1 9 155 11 0 289 2 9	1,532 3 6 895 0 0 519 8 5 80 12 0 814 5 7 2,303 14 4 484 2 10 418 9 5 6 12 0																																																																		
1,744 5 10	6,745 5 1	0 1 0	2,255 13 2	7,018 8 1	6 12 0																																																																		
23 0 0 43 0 0	419 2 0	65 13 7 20 0 0	889 12 3 144 0 0																																																																		
66 0 0	419 2 0	85 13 7	1,033 12 3																																																																		
240 0 0	21,081 13 1	103 14 9																																																																		
9,766 9 3	36,608 7 1	741 7 8	4,071 12 2	55,15 7 11	2,47 12 0																																																																		
18,018 1 2	28,927 0 8	7,543 10 8	3,507 12 2	29,479 12 2	1,630 5 3																																																																		
27,784 10 5	65,535 7 9	8,245 2 4	7,579 8 4	55,6 5 4 1	6,84 1 3																																																																		

PUBLIC HEALTH AND CONVENIENCE—continued.

Public Works.				Plague.	Total.
Establishment.	Buildings.	Roads.	Stores.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,726 1 6	1,937 9 11	62,335 3 4	.....	2,76,598 12 4	5,90,818 2 9
.....	.....	2,874 13 0	.....	6,702 5 4	17,092 11 4
.....	.....	203 7 0	.....	479 10 11	5,892 0 7
.....	17 0 0	25 11 0	.....	58 14 10	320 7 11
.....	93 0 0	159 1 6	.....	79 12 2	1,950 15 9
.....	29 2 0	949 2 1	.....	1,926 2 14	13,224 9 0
.....	862 14 3	6 4 2	.....	70 4 1	2,988 5 6
4,726 1 6	2,979 10 2	63,533 10 1	.....	2,85,915 14 7	6,32,809 4 10
360 0 0	231 5 1	15,169 10 7	.....	.....	2,09,934 5 4
.....	60 0 0	56 10 0	.....	.....	4,588 5 1
.....	262 15 9	1,932 9 10	.....	.....	7,363 15 5
157 14 4	49 15 10	427 12 6	.....	.....	3,531 3 3
.....	.....	518 6 5	.....	.....	3,16 14 11
.....	.....	91 8 0	.....	.....	3,366 13 9
.....	983 0 0	.....	.....	.....	1,680 8 6
517 14 4	1,527 4 8	18,195 9 4	.....	.....	2,35,182 2 3
456 8 4	332 8 5	9,569 9 7	10 8 0	.....	60,130 3 5
1,718 10 8	3,369 8 6	944 7 10	12 8 0	.....	60,393 14 3
.....	59 5 0	40 0 0	.....	.....	6,233 4 11
.....	315 4 2	618 14 11	.....	.....	8,826 4 3
.....	246 8 5	39 8 6	.....	.....	4,309 2 4
.....	1,159 10 0	5,815 8 7	.....	.....	22,898 14 0
.....	423 13 1	316 15 6	.....	.....	6,921 2 10
.....	1,376 5 6	2,857 9 9	.....	.....	8,662 7 3
2,175 3 0	7,338 15 1	20,532 10 8	23 0 0	.....	1,68,404 5 3
.....	27 3 5	30 4 6	.....	.....	5,055 6 7
.....	296 0 0	.....	.....	.....	2,080 4 9
.....	323 3 5	30 4 6	.....	.....	7,724 11 4
.....	372 5 8	3,388 4 3	.....	.....	36,681 14 1
7,419 2 10	12,601 7 0	1,08,681 6 10	23 0 0	2,85,915 14 7	10,80,202 5 9
17,700 9 8	23,498 11 2	1,71,743 0 8	1,705 4 7	1,62,461 3 8	19,07,312 12 8
25,119 12 6	85,930 2 2	2,80,421 7 6	1,123 4 7	4,40,377 2 3	29,87,545 2 5

and during the year ending 31st March 1907.

7				8		9	
PUBLIC INSTRUCTION.				CONTRIBUTIONS.		MISCELLANEOUS.	
Schools and Colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest on loans.		
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Interest due on account of previous years.	Interest due on account of current year.	
18,817 14 5	13,729 0 0	11,472 1 2	44,018 15 7	12,075 0 0	2,147 8 0	44,839 8 4	
3,398 14 0	.....	100 0 0	3,498 14 0	.....	.....	.....
2,484 15 3	.....	3 2 0	2,490 1 3	.....	.....	.....
462 15 11	.....	.....	462 15 11	.....	.....	.....
1,073 15 8	.....	.....	1,073 15 3	.....	.....	.....
7,532 4 6	.....	.....	7,532 4 6	.....	.....	.....
599 6 0	.....	.....	599 6 0	.....	.....	.....
34,372 5 4	13,729 0 0	11,575 3 2	5,967 6 8	12,075 0 0	2,147 8 0	44,839 8 4	
14,798 14 2	2,000 0 0	868 15 11	17,667 14 1	3,000 0 0	.....	2,671 13 9	
3,082 5 8	.....	.....	3,082 5 8	.....	.....	.....
1,123 9 7	.....	.....	1,123 9 7	.....	.....	.....
1,116 2 11	100 0 0	.....	1,216 2 11	.....	.....	.....
1,033 15 7	.....	.....	1,033 15 7	.....	.....	.....
1,090 14 11	.....	.....	1,090 14 11	.....	.....	.....
1,866 0 8	.....	.....	1,866 0 8	.....	.....	.....
24,111 15 6	2,100 0 0	868 15 11	27,080 15 5	3,000 0 0	.....	2,671 13 9	
19,095 5 1	2,047 0 8	300 0 0	21,442 5 9	.....	.....	.....
13,422 7 8	.....	200 0 0	13,622 7 8	200 0 0	137 8 0	18,825 0 0	
1,257 0 4	186 9 9	.....	1,443 10 1	.....	.....	.....
6,268 12 0	6 3 1	131 9 0	6,406 8 1	.....	.....	.....
1,496 8 1	.....	.....	1,496 8 1	.....	.....	.....
9,451 15 11	328 4 0	166 9 0	9,946 12 11	.....	.....	.....
1,439 0 5	100 0 0	.....	1,539 0 5	.....	.....	.....
1,553 2 9	.....	.....	1,553 2 9	.....	.....	.....
53,984 4 3	27,686 1 6	798 2 0	57,450 7 9	200 0 0	137 8 0	18,825 0 0	
3,274 11 1	.....	.....	3,274 11 1	.....	.....	.....
1,256 1 0	.....	.....	1,256 1 0	.....	.....	.....
4,530 12 1	.....	.....	4,530 12 1	.....	.....	.....
4,620 1 10	202 0 0	.....	4,822 1 10	12,027 3 3	.....	.....
1,21,619 7 0	18,099 1 6	13,242 5 1	1,53,560 13 7	27,302 3 3	2,285 0 0	66,336 6 1	
4,92,461 4 6	14,483 13 10	5,982 4 11	5,12,927 12 3	11,304 8 5	3,624 15 1	1,15,585 1 0	
6,14,080 11 6	53,182 15 4	19,224 10 0	6,66,488 9 10	38,606 11 8	5,909 15 1	1,81,921 7 1	

Miscellaneous—continued.						
Discount.	Actual cost of works done for private individuals.	Other items as per details on a separate list.	Total.	Investments.		Payments 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.
.....	3,150 1 6	9,728 11 6	59,865 13 4	.....	.....	32,167 4 9
.....	.....	236 1 4	236 1 4	.....	.....	.....
.....	.....	69 2 0	69 2 0	.....	.....	.....
.....	.....	33 12 0	33 12 0	.....	.....	.....
.....	.....	4 10 0	4 10 0	.....	.....	.....
.....	*869 4 8	.....	869 4 8	.....	.....	.....
.....	.....	43 14 6	43 14 6	.....	.....	.....
.....	4,019 6 2	10,106 3 4	61,112 9 10	.....	.....	32,167 4 9
.....	.....	522 5 4	3,194 3 1	.....	.....	.....
.....	.....	1,075 5 11	1,075 5 11	.....	.....	.....
.....	.....	251 13 10	251 13 10	.....	.....	.....
.....	.....	116 6 10	116 6 10	.....	.....	.....
.....	.....	134 9 8	134 9 8	.....	.....	.....
.....	.....	117 2 2	117 2 2	.....	.....	.....
.....	.....	182 5 0	182 5 0	.....	.....	.....
.....	.....	2,400 0 9	5,071 14 6	.....	.....	.....
.....	.....	18,822 15 7	18,822 15 7	.....	.....	.....
.....	22 4 4	17,896 6 2	36,881 2 6	.....	.....	11,253 15 6
.....	.....	22 4 6	22 4 6	.....	.....	.....
.....	.....	7,875 15 10	7,875 15 10	.....	.....	.....
.....	.....	264 14 7	264 14 7	.....	.....	.....
.....	.....	900 1 4	900 1 4	.....	.....	.....
.....	.....	77 15 0	77 15 0	.....	.....	.....
.....	.....	976 0 7	976 0 7	.....	.....	.....
.....	22 4 4	46,836 9 7	65,821 5 11	.....	.....	11,253 15 6
.....	.....	473 5 4	473 5 4	.....	.....	.....
.....	.....	57 14 6	57 14 6	.....	.....	.....
.....	.....	531 3 10	531 3 10	.....	.....	.....
.....	.....	570 12 2	570 12 2	.....	.....	.....
.....	4,041 10 6	60,444 13 8	138,107 14 3	.....	.....	43,421 4 3
978 15 8	5,712 8 11	1,35,826 3 8	2,61,727 12 4	69,836 8 3	28,662 12 6	18,224 0 0
978 15 8	9,754 3 6	1,96,271 1 4	3,34,835 10 7	69,836 8 3	28,662 12 6	61,645 4 3

* Miscellaneous.

No. III.

Sind during the year ending 31st March 1893.

10					11	12	Remarks.
EXTRAORDINARY AND DEBT.					Closing Balance.	Grand Total.	
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.	MEMORANDUM OF LIABILITIES AND CLAIMS.
1,16,732 0 0	...	.....	50,293 10 5	1,99,192 15 2	1,46,604 11 7	17,14,686 12 7	<i>Kardchi District.</i>
.....	70 0 0	.....	656 2 0	656 2 0	4,530 0 0	29,07 6 0	Liabilities—
.....	.....	.....	.....	70 0 0	3,444 4 6	15,462 14 0	Balance of Loans ... 14,42,895 15 1
.....	100 0 0	.....	.....	.....	3,635 2 0	5,655 9 5	Less balance of Sinking Funds ... 97,400 0 0
.....	.....	.....	.....	100 0 0	1,425 12 6	6,478 12 2	Net balance of Loans ... 13,45,495 15 1
.....	.....	.....	3 9 4	3 9 4	2,687 0 6	48,143 3 4	Deposits ... 71,603 10 5
.....	.....	.....	.....	.....	39,114 8 9	44,225 4 5	Total ... 14,16,999 9 6
1,16,732 0 0	170 0 0	.....	50,953 5 9	2,00,023 10 6	2,20,441 7 10	18,63,659 13 11	Claims—
.....	.....	.....	.....	.....	.....	.....	Advances recoverable ... Nil.
.....	.....	.....	.....	.....	.....	.....	Net amount of Debt ... 14,16,999 9 6
500 0 0	300 0 0	16,420 0 0	4,225 0 0	21,445 0 0	19,980 11 6	3,40,851 8 3	<i>Hyderabad District.</i>
.....	.....	.....	466 0 0	456 0 0	3,885 12 1	15,874 12 6	Liabilities—
.....	.....	.....	.....	.....	6,489 10 10	20,418 8 0	Balance of Loans ... 78,000 0 0
.....	.....	.....	.....	.....	3,635 2 3	11,803 13 0	Less balance of Sinking Funds
.....	.....	.....	.....	.....	875 5 1	6,654 15 3	Net balances of Loans ... 78,000 0 0
.....	.....	.....	.....	.....	5,585 11 1	12,947 6 5	Deposits ... 2,253 4 3
.....	.....	.....	.....	.....	2,658 7 2	7,185 9 9	Total ... 80,253 4 3
500 0 0	300 0 0	16,420 0 0	4,681 0 0	21,901 0 0	43,110 12 10	4,15,736 4 2	Claims—
.....	.....	.....	.....	.....	.....	.....	Advances recoverable ... 54,099 10 6
.....	.....	.....	.....	.....	.....	.....	Net amount of Debt ... 26,153 9 9
10,000 0 0	50 0 0	.....	2,093 0 0	2,143 0 0	7,678 13 2	1,40,161 13 11	<i>Shikdrpur District.</i>
.....	.....	5,212 13 11	18,500 15 0	44,967 12 5	30,931 0 11	2,66,237 13 5	Liabilities—
.....	25 0 0	.....	.....	25 0 0	8,545 8 6	21,441 3 7	Balance of Loans ... 3,90,000 0 0
.....	.....	.....	359 8 0	359 8 0	1,017 11 10	29,310 13 1	Less balance of Sinking Funds ... 54,706 3 3
.....	.....	.....	.....	.....	2,158 1 5	10,790 8 1	Net balance of Loans ... 3,35,293 12 9
.....	.....	.....	.....	.....	20,181 5 9	67,472 6 9	Deposits ... 9,856 9 5
.....	.....	.....	.....	.....	8,759 6 8	21,041 10 10	Total ... 3,45,150 6 2
.....	.....	.....	.....	.....	1,919 15 2	15,274 15 1	Claims—
10,000 0 0	75 0 0	5,212 13 1	20,953 7 0	47,495 4 5	81,191 15 5	5,71,731 4 9	Advances recoverable ... 9,850 0 1
.....	.....	.....	.....	.....	.....	.....	Net amount of Debt ... 3,35,261 6 1
.....	.....	.....	.....	.....	14,849 6 7	29,381 0 10	<i>Thar and Parkar District.</i>
.....	.....	.....	.....	.....	1,509 4 2	5,492 4 11	Liabilities ... Nil.
.....	.....	.....	.....	.....	.....	.....	Claims—
.....	.....	.....	.....	.....	.....	.....	Advances recoverable ... 3,200 0 0
1,27,232 0 0	545 0 0	21,632 13 11	76,587 12 9	2,69,418 14 11	3,68,599 6 4	29,80,600 11 8	
1,26,281 3 4	961 0 0	1,26,968 13 7	2,78,940 11 4	6,51,875 1 0	7,41,242 13 10	47,07,329 0 4	
2,53,513 3 4	1,506 0 0	1,50,601 11 6	3,55,528 8 1	9,21,293 15 11	11,09,842 4 2	76,87,929 12 0	

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

Supplementary Statement showing the details of "Other Items" under the head "9.—Miscellaneous".

Items.	Karachi.	Kotri.	Mánjhand.	Schwan.	Bubak.	Tatta.	Keti Bandar.	Hyderabad.	Tando Muham-mad Khán.	Hála.	Matári.
	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.
Miscellaneous Establishment.
Charges in connection with sale of Government Papers.
Plague Expenditure	31 2 10	32 1 0	80 14 2
Numbering houses and numbering streets
Government assessment on land
Law charges and expenses in connection with prosecutions	100 0 0	...	...	...	...	...	194 8 6	...	...	...
Arbitration fee	1,250 6 0	...	...	...	...	...	...	...	...	...	...
Purchase of calves from the Vaccination Department
Municipal Elections	351 15 7	3 9 0	...	...	...	...	...	13 5 6	...	...	...
Review of Municipal Act
Municipal representation on Port Trust
Grant of compensation	7,000 0 0	...	...	...	...	...	...	...	...	...	...
Loan charges
Purchase of strychnine for killing stray dogs, &c.	90 14 3	...	5 8 0	...	...	...	5 8 0	...	...	...	...
Audit charges	45 0 0	25 0 0	...	...	...	...	200 0 0	30 0 0	...	30 0 0
Books and Publications	18 12 0	...	...	...	...	7 14 6	...	...	40 11 1	...
Court-fee, Receipt and Postage Stamps	2 0 0	2 0 0	...
Tom-Tom charges	1 4 0	...
Clearance of jungle	8 0 0	3 12 0	6 4 0
Purchase of and repairs to dead-stock	10 2 5	...	...	...	...	0 5 0	...	...	10 5 7	...
Inundation Works
Diamond Jubilee
Repairs to Bunds and Boundary Marks
Telegram charges
Purchase of land
Printing, Advertising and Copying charges	32 10 11	...	...	...	...	30 0 0	...	45 4 0	...	...
Perforating Press
Refund of fines	1,005 13 8	...	...	...	...	...	...	...	...	...	...
Winding Tower Clock, &c.
Commission and cash remittance fees
Purchase of medicines	3 4 0	...	...	...	...	...	...	...	...
Disinfecting powder
Victoria Clock Tower Establishment, repairs, &c.
Miscellaneous	25 16 0	...	59 2 0	4 10 0	...	0 3 0	114 7 4	...	44 8 0	...
Total	9,728 11 6	236 1 4	33 12 0	59 2 0	4 10 0	...	43 14 6	522 5 4	116 6 10	134 9 8	117 2 2

in Statement No. III.—Expenditure of Municipalities in the Province of Sind for 1898-99.

Tándo Alahyár.	Tándo Adam.	Nasarpur.	Shikárpur.	Sukkur.	Garhi Yasin.	Rohri.	Ghotki.	Larkhána.	Kambar.	Háto-dero.	Umarkot.	Mithi.	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.	Rs. a. p.
...	...	...	...	180 0 0	...	...	...	...	...	...	...	...	...
1,027 12 11	212 4 3	152 5 0	18,287 11 2	16,788 13 8	10 12 6	7194 14 8	...	797 9 10	0 6 0	...	...	...	...
...	...	...	...	133 15 0	...	...	...	...	...	30 3 9	...	...	...
...	...	...	137 8 3	321 13 8	...	17 4 0	...	43 2 0	0 1 0	0 13 0	...	...	304 5 0
...
...	...	...	35 12 0	33 2 0	3 9 0	...	...	0 6 0	5 14 0	6 10 6	...	...	12 7 0
30 0 0	30 0 0	30 0 0	...	...	...	...	...	...	...	...	...	25 0 0	90 0 0
...	...	...	...	...	...	...	...	7 0 0	7 0 0	7 0 0	...	...	...
...	...	...	120 11 6	...	0 12 0	...	...	...	...	...	...	15 10 0	...
0 6 0	...	...	...	34 2 0	0 6 0	...	...	...	...	...	...	0 2 0	3 14 0
...	...	...	...	...	...	...	...	...	22 10 0	...	...	...	...
...	7 9 7	...	25 10 0	...	6 13 0	5 14 0	...	...	...	...	...	...	...
...	...	...	...	141 8 10	...	...	...	...	...	895 6 4	...	...	...
...	...	...	...	...	...	...	...	...	5 8 0	...	...	...	...
...	...	...	50 4 0	...	...	...	...	...	...	...	...	...	...
...	...	...	129 3 3	...	...	503 13 1	...	46 3 0	30 3 0	36 0 0	...	...	17 2 0
...
...	...	...	...	32 7 9	...	...	...	...	...	...	...	...	...
...
...
17 3 0	2 0 0	...	36 3 5	270 7 9	...	154 2 6	264 14 7	5 7 0	...	...	173 5	417 2 6	50 1 0
1,076 5 11	251 13 10	182 5 0	18,822 15 7	17,800 5 2	22 4 6	7,875 15 10	264 14 7	900 1 4	77 15 0	976 0 7	173 5	437 14 6	570 12 2

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

Abstract of Statement III giving the Provincial Totals for each column from 4 to 12.

Particulars.	Totals 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—</i>									
A.—General Administration and Collection Charges—									
1. General Administration (office establishment, &c.) ...	1,64,849	10	6	74,415	0	3	2,39,264	10	9
2. Collection of taxes, including bonded warehouses ...	1,53,570	8	6	69,610	0	2	2,23,180	8	8
3. Collection of tolls on roads and ferries ...	12,721	11	3	.....			12,721	11	3
4. Survey of land ...	3,970	6	9	8,030	10	3	12,051	1	0
5. Refunds ...	1,05,485	15	5	7,43,438	10	6	8,48,924	9	11
6. Pensions and Gratuities ...	4,923	8	10	3,479	6	5	8,402	15	3
B.—Public Safety—									
1. Fire (establishment, purchase of fire-engines, &c.) ...	31,077	9	9	3,629	0	5	34,706	10	2
2. Lighting (establishment, purchase of lamps, &c.) ...	1,26,226	1	5	45,652	0	6	1,71,878	1	11
3. Police (establishment, purchase of clothing, &c.) ...	17,732	8	1	82	3	1	17,814	11	2
4. Rewards for destruction of wild animals and snakes. ...	850	3	4	12	2	0	362	5	4
C.—Public Health and Convenience—									
1. Water-supply. { Capital Outlay. Establishment, &c. ...	1,66,738	13	2	1,11,714	6	4	2,78,453	3	6
{ &c. ...	1,57,596	4	5	68,835	15	0	2,26,432	3	5
2. Drainage ... { Capital Outlay. Establishment, &c. ...	15,463	14	0	10,430	7	6	25,954	5	6
{ &c. ...	51,850	11	6	34,392	2	5	86,242	13	11
3. Conservancy (including road-cleaning and watering and latrines) ...	7,35,273	12	1	2,87,001	5	3	10,22,275	1	4
4. Hospitals and Dispensaries ...	3,19,847	13	8	64,575	9	11	3,84,423	7	7
5. Vaccination ...	18,018	1	2	9,766	9	3	27,784	10	5
6. Markets and Slaughter-houses...	23,927	0	8	35,608	7	1	65,535	7	9
7. Pounds ...	7,503	10	8	741	7	8	8,245	2	4
8. Dak-bungalows and serais ...	3,507	12	2	4,071	12	2	7,579	8	4
9. Arboriculture, public gardens and experimental cultivation ...	20,479	12	2	35,215	7	11	55,695	4	1
10. Registration of births and deaths ...	4,636	5	3	2,247	12	0	6,884	1	3
11. Public Works. { Establishment. Buildings ...	17,700	9	8	7,419	2	10	25,119	12	6
{ Roads ...	23,488	11	2	12,501	7	0	35,990	2	2
{ Stores ...	1,71,743	0	8	1,08,681	6	10	2,80,424	7	6
	1,105	4	7	23	0	0	1,128	4	7
D.—Public Instruction—									
1. Schools and Colleges ...	4,92,461	4	6	1,21,619	7	0	6,14,080	11	6
2. Contributions ...	14,483	13	10	18,699	1	6	33,182	15	4
3. Libraries, museums, menageries, &c. ...	5,982	4	11	13,242	5	1	19,224	10	0
E.—Contributions for general purposes .									
	11,304	8	5	27,302	3	3	38,606	11	8
F.—Miscellaneous—									
1. Interest on { Previous years. Loans. { Current year ...	3,624	15	1	2,285	0	0	5,909	15	1
2. Discount ...	1,15,585	1	0	66,336	6	1	1,81,921	7	1
3. Actual cost of works done for private individuals ...	978	15	8	.....			978	15	8
4. Other items ...	5,712	8	11	4,041	10	6	9,754	3	5
	1,35,826	3	8	60,444	13	8	1,96,271	1	4

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.
G.—Extraordinary and Debt—			
1. Investments. { (a) In Securities.	69,836 8 3	.....	69,836 8 3
{ (b) In Savings			
Bank ...	28,662 12 6	.....	28,662 12 6
2. Payment to Sinking Fund ...	18,224 0 0	43,421 4 3	61,645 4 3
3. Repayment of Loans ...	1,26,281 3 4	1,27,232 0 0	2,53,513 3 4
4. Advances ... { (a) Permanent...	961 0 0	545 0 0	1,506 0 0
{ (b) Other ...	1,28,968 13 7	21,632 13 11	1,50,601 11 6
5. Deposits ...	2,78,940 11 4	76,587 12 9	3,55,528 8 1
Closing Balance ...	7,41,242 13 10	3,68,599 6 4	11,09,842 4 2
Grand Total ...	47,07,329 0 4	29,80,600 11 8	76,87,929 12 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.					
Name of Municipality.	Population by Census of 1901.	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.	Net average consumption or expenditure per head of population.	
		M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	
Almudabad	1. Almudabad (City and Suburbs only).	130,450	1,302,721 0 0	60,630 0 0	1,242,091 0 0	25,578 14 5	9 20 69	40,425 0 0	2 0 0	40,423 0 0	30,672 6 4	0 12 32
	2. Dholka	18,494	122,453 0 0	122,453 0 0	2,043 11 0	7 16 78	16,548 0 0	28 0 0	16,540 0 0	3,413 5 6	1 0 9
	3. Viramgam	23,300	169,893 0 0	182 0 0	169,711 0 0	3,635 10 3	7 12 39	3,346 0 0	196 0 0	3,150 0 0	1,673 2 0	0 5 34
	4. Poranji
	5. Modasa
	6. Dhanuluka
	7. Gozha	6,415	35,343 0 0	35,343 0 0	816 15 8	5 20 30	716 0 0	716 0 0	41 4 2	0 4 87
	8. Sunand
	9. Dholera
	10. Mandol
	11. Rumpur	5,238	1,957 0 0	1,957 0 0	48 4 3	0 13 83
Total	182,405	1,630,415 0 0	60,812 0 0	1,569,603 0 0	33,178 3 4	8 24 10	63,012 0 0	226 0 0	62,786 0 0	36,289 6 3	0 1 3	
Kaira	12. Kaira	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	13. Melimudabad	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	14. Nadiad	29,048	290,224 0 0	290,224 0 0	4,682 3 10	7 8 9	23,947 0 0	5,937 0 0	17,960 0 0	4,098 6 8	0 24 58
	15. Kapadvanj	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	16. Dakor	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	17. Borsad	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	18. A. talod	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	19. Furethar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	20. Gal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	21. Mahudha	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	29,048	290,224 0 0	290,224 0 0	4,682 3 10	7 8 9	23,947 0 0	5,937 0 0	17,960 0 0	4,098 6 8	0 24 58
Panch Mahud	22. Gadhra	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	23. Dohad	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Panch	24. Brouch	40,168	638,449 0 0	153,257 0 0	385,192 0 0	8,024 13 4	9 23 46	32,718 0 0	12,162 0 0	20,556 0 0	9,008 12 3	0 20 37
	25. Anklesvar	19,692	3,203 0 0	109 0 0	3,184 0 0	1,243 0 6	0 11 73
	26. Jamnagar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	27. Hansot	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28. A. mod	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	60,860	638,449 0 0	153,257 0 0	385,192 0 0	8,024 13 4	7 22 75	36,011 0 0	12,271 0 0	23,740 0 0	10,251 12 9	0 18 53	
Surat	29. Surat	108,893	690,638 0 0	690,638 0 0	17,409 12 6	6 18 34	33,537 0 0	11 0 0	33,526 0 0	35,943 0 2	0 12 27
	30. Ramdar	10,921	81,272 0 0	81,272 0 0	7 17 54	2,472 0 0	2,472 0 0	361 7 6	0 9 4
	31. Bulsar	12,980	4,223 0 0	185 0 0	4,037 0 0	2,018 10 3	0 12 34
	32. Mondri	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	132,813	778,210 0 0	.....	778,210 0 0	18,251 10 11	6 35 56	40,231 0 0	106 0 0	40,036 0 0	38,923 10 11	0 1 17
Thana	33. Thana	17,453	6,082 0 0	277 0 0	5,805 0 0	1,603 7 7	0 13 24
	34. Kurla	11,449	.....	.....	.....	.....	.....	.....	.....	.....	.....
	35. Baidra	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	36. Bassen	11,291	69,963 0 0	180 0 0	68,963 0 0	764 4 0	6 4 8	8,086 0 0	8,036 0 0	762 4 2	0 28 37
	37. Kales-Mahim	10,522	.....	.....	.....	.....	.....	.....	.....	.....	.....
38. Bhawanji	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39. Kalvan	11,685	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	62,422	80,963 0 0	180 0 0	68,963 0 0	764 4 0	1 9 12	14,117 0 0	277 0 0	13,840 0 0	2,355 11 9	0 8 69	
GRAND TOTAL	457,349	3,325,991 0 0	214,249 0 0	3,011,742 0 0	84,901 3 5	8 23 28	177,318 0 0	18,957 0 0	158,361 0 0	92,519 0 4	0 13 68	

5					6				
Gross.					Class I.				
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.	Net average consumption or expenditure per head of population.
M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.
33,730 0 0	15 0 0	33,721 0 0	50,682 3 10	0 10 27	1,411,028 0 0	60,652 0 0	1,351,276 0 0	118,388 6 2	10 14 37
845 0 0	4 0 0	841 0 0	526 6 10	0 2 3	188,351 0 0	31 0 0	188,600 0 0	8,402 10 10	11 17 11
2,246 0 0	.....	2,240 0 0	2,245 8 5	0 3 69	199,619 0 0	607 0 0	198,812 0 0	10,169 0 1	9 22 58
.....
.....
914 0 0	.....	914 0 0	830 2 6	0 5 56	66,208 0 0	811 0 0	65,697 0 0	1,899 4 5	10 9 52
.....
.....
514 0 0	2 0 0	612 0 0	198 7 10	0 3 41	8,369 0 0	2 0 0	8,867 0 0	1,117 15 2	1 17 57
.....	.....	.....	.....	.....	Cocoanuts No. 106,727	.....	Cocoanuts No. 106,727	.....	Cocoanuts No. 18 2
89,256 0 0	21 0 0	88,234 0 0	53,980 12 6	0 7 70	1,874,655 0 0	62,005 0 0	1,812,650 0 0	1,39,737 4 8	9 37 39
.....	.....	.....	.....	.....	Cocoanuts No. 106,727	.....	Cocoanuts No. 106,727	.....	Cocoanuts No. 0 6
.....
4,697 0 0	1,414 0 0	3,283 0 0	1,712 4 2	0 4 42	359,662 0 0	70,785 0 0	279,877 0 0	13,223 1 7	9 23 32
.....	.....	.....	.....	.....	Cocoanuts No. 232,200	Cocoanuts No. 23,029	Cocoanuts No. 209,171	.....	Cocoanuts No. 7 2
.....
.....
4,697 0 0	1,414 0 0	3,283 0 0	1,712 1 2	0 4 42	359,662 0 0	70,785 0 0	279,877 0 0	13,223 1 7	9 23 32
.....	.....	.....	.....	.....	Cocoanuts No. 232,200	Cocoanuts No. 23,029	Cocoanuts No. 209,171	.....	Cocoanuts No. 7 2
.....
.....
4,432 0 0	82 0 0	4,350 0 0	5,798 13 4	0 4 29	754,356 0 0	176,381 0 0	577,975 0 0	34,913 4 6	14 19 44
749 0 0	.....	749 0 0	1,244 12 0	0 2 64	6,088 0 0	109 0 0	6,079 0 0	3,318 9 5	0 24 49
.....
.....
5,181 0 0	52 0 0	5,129 0 0	10,004 9 4	0 4 2	785,047 0 0	176,490 0 0	608,557 0 0	87,731 13 11	11 12 70
.....
.....
25,556 0 0	70 0 0	25,486 0 0	34,624 14 10	0 9 30	156,031 0 0	81 0 0	155,950 0 0	107,970 8 3	1 17 31
394 0 0	.....	394 0 0	1,790 4 0	0 3 22	84,087 0 0	.....	84,647 0 0	3,593 9 11	7 39 0
.....	.....	.....	.....	.....	4,222 0 0	155 0 0	4,067 0 0	2,018 10 3	0 12 34
.....
26,450 0 0	70 0 0	26,380 0 0	56,415 2 10	0 7 76	244,890 0 0	260 0 0	244,630 0 0	1,13,591 12 5	1 33 62
.....
.....
1,219 0 0	82 0 0	1,137 0 0	829 13 10	0 2 53	7,325 0 0	359 0 0	6,966 0 0	9,463 2 3	0 15 7
.....	.....	.....	.....	.....	Cocoanuts No. 353,283	.....	Cocoanuts No. 3 3 2 3	.....	Cocoanuts No. 20 3
.....	.....	.....	.....	.....	Carts of grass & straw 6,522	68 0 0	Carts of grass & straw 6,464	.....	Carts of grass & straw 0 4
.....
1,783 0 0	46 0 0	1,737 0 0	353 0 0	0 6 0	78,401 0 0	226 0 0	78,675 0 0	1,919 8 2	6 38 67
.....
.....
2,026 0 0	128 0 0	2,099 0 0	1,182 13 10	0 1 69	86,226 0 0	545 0 0	85,681 0 0	5,331 10 5	1 14 76
.....	.....	.....	.....	.....	Cocoanuts No. 353,283	Carts of grass & straw 58.	Cocoanuts No. 3 3 2 3	.....	.....
.....	.....	.....	.....	.....	Carts of grass & straw 6,522	.....	Carts of grass & straw 6,464	.....	.....
.....
77,699 0 0	1,695 0 0	75,924 0 0	123,245 7 6	0 6 51	3,321,459 0 0	319,129 0 0	3,011,331 0 0	9,09,616 11 0	6 23 30
.....	.....	.....	.....	.....	Cocoanuts No. 862,710	Cocoanuts No. 28,029	Cocoanuts No. 662,181	.....	.....
.....	.....	.....	.....	.....	Carts of grass & straw 6,522	Carts of grass & straw 58.	Carts of grass & straw 6,464	.....	.....

7					8					
CLASS II.					Ort. of Sorts.					
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.	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.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.
.....	5,315 0 0	.....	5,315 0 0	1,328 13 10	0 1 50	93,357 0 0 18,881 0 0
.....
.....	244 0 0	.....	244 0 0	20 13 7	0 1 42	9,294 0 0
.....
.....	5,559 0 0	.....	5,559 0 0	1,355 11 5	0 1 17	121,512 0 0
.....
.....	1,949 0 0	637 0 0	1,462 0 0	379 0 0	0 2 1	18,307 0 0
.....
.....
.....	1,111	587 0 0	1,462 0 0	379 0 0	0 2 1	18,307 0 0
.....
.....
.....	2,712 0 0	701 0 0	2,411 0 0	602 10 10	0 2 32	406,325 0 0
.....
.....	2,712 0 0	301 0 0	2,411 0 0	602 10 10	0 1 71	406,325 0 0
.....
4,32,945 0 0	4,32,945 0 0	2,795 4 6	3 15 9	6,678 0 0	.....	6,678 0 0	1,789 5 10	0 2 30	649,028 0 0 7,629 0 0
.....
4,32,945 0 0	4,32,945 0 0	2,795 4 6	3 8 11	6,678 0 0	.....	6,678 0 0	1,789 5 10	0 2 1	656,648 0 0
.....
No. 7,452	No. 7,452	511 3 0	0 4	8,447 0 0	68 0 0	7,370 0 0	905 3 4	0 7 59	69,239 0 0
.....
.....
.....	87 0 0	.....	87 0 0	16 4 3	0 0 26	27,763 0 0 9,514 0 0
No. 7,452	No. 7,452	511 3 0	0 1	3,334 0 0	69 0 0	3,468 0 0	921 7 7	0 2 17	106,546 0 0
.....
4,32,945 0 0 No. 7,452	4,32,945 0 0 No. 7,452	3,306 7 0	0 15 2	20,492 0 0	906 0 0	10,576 0 0	5,049 3 8	0 1 57	1,309,298 0 0

56. IV.

Municipal Corporation, Naraina, Delhi for the year 1950, Rs. Crores and Lakhs
 Expenditure per head of population.

8A				9					10
CLASS III.				CLASS IV.					CLASS V.
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.	Gross imports.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	03,337 0 0	4,080 2 8	0 28 50	1,81,821 0 0	282 0 0	1,81,539 0 0	4,452 15 0	1 6 3	23,827 0 0
.....	18,831 0 0	1,020 13 11	1 5 59	4,790 0 0	40 0 0	4,750 0 0	75 15 0	0 4 7	30,837 0 0
.....	.....	.....	.....	38,094 0 0	.....	38,094 0 0	256 3 4	1 10 3	.....
.....
.....	0,294 0 0	80 11 7	0 17 76	8,837 0 0	.....	8,837 0 0	70 14 2	1 6 0	6,510 0 0
.....
.....	.....	.....	.....	6,527 0 0	.....	6,527 0 0	65 4 6	1 1 11	6,282 0 0
.....	121,512 0 0	5,131 13 2	0 26 40	3,40,069 0 0	323 0 0	2,39,747 0 0	4,921 4 0	1 5 0	88,456 0 0
.....
678 0 0	17,489 0 0	1,131 11 1	0 24 7	75,860 0 0	.....	75,860 0 0	1,422 6 3	2 9 9	55,000 0 0
.....
.....
.....
878 0 0	17,489 0 0	1,131 11 1	0 24 7	75,860 0 0	.....	75,860 0 0	1,422 6 3	2 9 9	55,000 0 0
.....
.....
19,816 0 0	386,609 0 0	4,028 11 3	9 24 71	78,742 0 0	58,111 0 0	20,631 0 0	618 15 6	0 6 3	15,798 0 0
.....	.....	.....	.....	1,01,242 0 0	.....	1,01,242 0 0	2,024 13 4	9 7 6	.....
.....
.....
19,816 0 0	386,609 0 0	4,028 11 3	7 24 14	1,70,984 0 0	58,111 0 0	1,21,873 0 0	2,043 12 10	2 6 4	15,798 0 0
.....
.....
.....
.....	649,028 0 0	6,804 0 10	6 38 67	1,82,026 0 0	.....	1,82,026 0 0	4,570 10 6	1 10 10	.....
.....	7,520 0 0	78 5 4	0 27 44	18,365 0 0	.....	18,365 0 0	592 2 7	1 10 11	2,575 0 0
.....
.....
.....	6,05,548 0 0	5,893 6 2	4 38 2	2,00,394 0 0	.....	2,00,394 0 0	5,142 14 1	1 8 2	2,075 0 0
.....
39,660 0 0	29,609 0 0	1,407 0 10	1 27 69	8,845 0 0	1,424 0 0	7,421 0 0	499 11 0	0 6 10	.....
.....
.....
.....
.....	447 0 0	347 0 5	2 16 62	.....	.....	.....	.....	.....	.....
.....	9,514 0 0	193 0 9	0 39 13	.....	.....	.....	.....	.....	.....
.....
.....
40,107 0 0	68,439 0 0	1,947 2 0	1 2 46	8,845 0 0	1,424 0 0	7,421 0 0	498 11 0	0 1 11	.....
.....
60,801 0 0	1,248,497 0 0	18,171 11 8	2 29 16	7,65,132 0 0	59,557 0 0	6,45,295 0 0	14,679 0 2	1 6 7	1,56,739 0 0

10				11					
CLASS V—continued.				CLASS VI.					
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.	Gross imports.
Rs. a. p.	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.
.....	23,827 0 0	7 13 1	1 7 1	5,998 0 0	2 0 0	5,991 0 0	4,458 14 10	0 1 67	20,10,644 0 0
780 0 0	46,957 0 0	1,151 0 8	1 15 9	546 0 0	.....	546 0 0	94 3 11	0 1 26	10,974 0 0
.....	.....	.....	.....	0,708 0 0	.....	6,708 0 0	553 15 8	0 11 48	1,00,511 0 0
.....	6,510 0 0	32 0 0	1 0 3	144 0 0	.....	144 0 0	10 9 11	0 0 72	9,505 0 0
.....	6,242 0 0	47 3 7	1 1 3	1,005 0 0	.....	1,005 0 0	125 9 8	0 0 71	45,060 0 0
700 0 0	52,670 0 0	1,238 7 4	0 7 3	14,390 0 0	2 0 0	14,394 0 0	5,248 5 0	0 1 3	39,45,694 0 0
.....	55,000 0 0	1,100 10 6	1 14 4	2,952 0 0	228 0 0	2,724 0 0	343 6 1	0 3 60	2,22,560 0 0
.....
.....
.....
.....
1,832 0 0	12,576 0 0	289 4 5	0 5 2	5,038 0 0	745 0 0	4,291 0 0	536 0 6	0 4 22	3,00,312 0 0
.....	.....	.....	.....	.....	.....	.....	.....	.....	50,000 0 0
.....
.....
1,812 0 0	14,870 0 0	268 4 6	0 4 0	5,038 0 0	745 0 0	4,291 0 0	536 0 0	0 3 29	4,23,212 0 0
.....
.....	2,575 0 0	64 4 4	0 3 8	8,309 0 0	.....	8,309 0 0	2,226 7 5	0 3 8	.....
.....
.....	2,575 0 0	64 4 4	0 0 3	8,309 0 0	.....	8,309 0 0	2,226 7 5	0 2 40	.....
.....
.....	.....	.....	.....	11,574 0 0	12,671 0 0	(The quantity imported was less than the quantity on which refunds were paid during the year by 1,097 maunds.)	.....	.....	.....
.....	.....	.....	.....	801 0 0	127 0 0	681 0 0	131 8 0	0 2 30	.....
.....	.....	.....	.....	1,571 0 0	30 0 0	1,551 0 0	310 3 4	0 6 39	51,590 0 0
.....	.....	.....	.....	200 0 0	17 0 0	183 0 0	65 10 6	0 0 50	3,232 0 0
.....	.....	.....	.....	1,766 0 0	329 0 0	1,437 0 0	179 12 0	0 4 74	.....
.....	.....	.....	.....	15,912 0 0	*13,150 0 0	3,863 0 0	600 1 10	0 2 38	57,822 0 0
1,612 0 0	1,54,127 0 0	2,671 10 7	0 5 4	40,603 0 0	*14,131 0 0	33,571 0 0	9,044 10 10	0 2 75	38,49,318 0 0

* Vide note against the Thana Municipality.

Statement showing the Financial position of the Municipalities in the Northern

Name of Municipality.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Date on which Loan was taken up.	SOURCE FROM WHICH BORROWED.		Period for which required.
					From Gov-ernment.	In the open Market.	
1	2	3	4	5	6		7
Ahmedabad (1)...	For Water-works.	Government Resolution No. 3513, dated 26th December 1887.	Rs. 3,00,000	1st September 1888 ...	Rs. ...	Rs. 3,00,000	30 years.
Do. (2)...	To pay off old debts.	Government Resolution No. 1449, dated 14th May 1888.	1,00,000	Do. ...	...	1,00,000	Do. ...
Do. (3)...	Water-works ...	Government Resolution No. 3553, dated 19th September 1889.	3,00,000, of which Rs. 1,63,500 were raised.	24th March 1890 ...	...	1,63,500	Do. ...
Do. (4)...	For the restora-tion of the Ellis Bridge.	Government Resolution No. 723, dated 28th February 1890.	51,000	31st do. ...	...	51,000	Do. ...
Do. (5)...	Drainage ...	Government Resolution No. 1874, dated 17th May 1893.	20,000	1st November 1893 ...	...	20,000	Do. ...
Do. (6)...	Do. ...	Government Resolution No. 3466, dated 4th October 1893.	2,00,000	Do. ...	...	2,00,000	Do. ...
Do. (7)...	To pay off a por-tion of Govern-ment Loan.	Government Resolution No. 2782, dated 19th August 1896.	1,00,000	4th September 1896 ...	...	1,00,000	26 years.
Do. (8)...	Extension of Water-works.	Government Resolution No. 3560, dated 18th August 1897.	65,000	23rd August 1897 ...	...	65,000	30 years.
Do. (9)...	Drainage ...	Government Resolution No. 1111, dated 29th March 1890.	1,50,000	31st March 1890. 19,000 13th March 1891. 70,000 28th March 1892. 61,000	Rs. 1,50,000	1,50,000	Do. ...
Do. (10)...	Water-works ...	Government Resolution No. 1902, dated 4th June 1890.	3,00,000	11th February 1891 ... 13th March 1891. 2,40,000	Rs. 60,000 3,00,000	3,00,000	...
				Total ...	Rs. 4,50,000	9,99,500	...
Nadiad ...	Construction of Latrines.	Government Resolution No. 81, dated 10th January 1890, and Government Resolution No. 282, dated 26th January 1891.	10,000	6th September 1890 ... 4th October 1890. 5,000	Rs. 5,000 10,000	10,000	10 years
Godhra ...	Widening and making Roads.	Government Resolution No. 2143, dated 3rd June 1889.	10,000	21st August 1889... ..	...	10,000	20 years.
Ankleshwar ...	To defray Plague Charges.	Government Resolution No. 907, dated 22nd February 1899.	7,000, of which Rs. 1,000 were raised.	31st March 1899 ...	...	1,000	10 years.
Surat (1)...	Widening Roads.	Government Resolution No. 4367, dated 30th October 1890.	2,00,000	1st November 1890 ...	...	2,00,000	20 years.
Do. (2)...	Water-works ...	Government Resolution No. 2960, dated 4th September 1896.	6,00,000, of which Rs. 4,70,000 were raised.	20th October 1896. 3,37,500 In 1897-98 ... 1,12,500 In 1898-99 ... 20,000	Rs. 4,70,000	4,70,000	30 years.
Do. (3)...	To defray Plague Charges.	Government Resolution No. 2563, dated 8th June 1898.	1,50,000, of which Rs. 82,000 were raised.	16th September 1898 ...	...	82,000	15 years.
Bulsar ...	Do. ...	Government Resolution No. 782, dated 18th February 1898.	35,000	From 16th March 1897 to 24th March 1898.	...	35,000	15 years.
Thana (1) ...	Do. ...	Government Resolution No. 4692, dated 9th November 1897.	5,000	20th November 1897 ...	...	5,000	} 9 years.
Do. (2) ...	Do. ...	Government Resolution No. 1398, dated 28th March 1898.	5,000	14th April 1898... ..	...	5,000	
Budra ...	Water-works ...	Government Resolution No. 1360, dated 26th April 1895.	70,000	30th October 1895. 50,000 5th February 1896. 10,000 12th March 1896 . 10,000	Rs. 70,000	70,000	30 years.
Bhiwadi (1) ...	Construction of a School-house.	Government Resolution No. 2999, dated 3rd September 1894.	4,000	31st December 1894 ...	...	4,000	8 years.
Do. (2) ...	To defray Plague Expenses.	Government Resolution No. 2080, dated 10th May 1898.	2,000	11th July 1898 ...	...	2,000	5 years.

A.

Division which have raised Loans for the year ending 31st March 1899.

Rate of Interest.	SECURITY.		IN CASES IN WHICH SINKING FUNDS HAVE BEEN FORMED.			IN CASES IN WHICH THERE ARE NO SINKING FUNDS.		
	Whether secured on the General Revenues or on a particular tax, and, if so, the income from the tax.	Secured on mortgage.	Amount (with interest) accumulated during previous years.	Amount paid during the year.	Balance of Loan.	Amount outstanding at commencement of year.	Amount repaid during the year.	Balance due at end of year.
8	9		10			11		
			Rs. s. p.	Rs. s. p.	Rs.	Rs. s. p.	Rs. s. p.	Rs. s. p.
5 per cent.	On the General Revenues.	Nil	86,990 10 0	33,493 6 0	3,23,200	.....	.....	.....
Do. ...	Do. ...	"			1,49,768	.....	.....	.....
Do. ...	Do. ...	"			46,716	.....	.....	.....
4½ per cent.	Do. ...	"			20,000	.....	.....	.....
Do. ...	Do. ...	"			2,00,000	.....	.....	.....
4½ per cent.	Do. ...	"			1,00,000	.....	.....	.....
Do. ...	Do. ...	"			65,000	.....	.....	.....
4½ per cent.	Do. ...	"	.....	.....	.....	3,03,193 5 7	7,511 5 8	2,95,681 15 11
...	Do. ...	"	.....	.....	.....	.....	.....	.....
...	.....	...	.....	.....	9,04,682	3,03,193 5 7	7,511 5 8	2,95,681 15 11
5 per cent.	On the General Revenues.	Nil	.....	.....	...	3,000 0 0	1,000 0 0	2,000 0 0
Do. ...	Do. ...	"	.....	.....	...	6,904 0 8	456 4 11	6,417 11 4
Do. ...	Do. ...	"	.....	.....	...	.....	.....	1,000 0 0
5½ per cent.	Do. ...	"	.....	.....	...	1,20,000 0 0	10,000 0 0	1,10,000 0 0
4 per cent.	Do. ...	"	.....	.....	...	4,50,000 0 0 20,000 0 0 (Raised in 1898-99.)	16,000 0 0	4,54,000 0 0
5 per cent.	Do. ...	"	.....	.....	...	.....	.....	82,000 0 0
4 per cent.	Do. ...	"	.....	.....	...	34,851 0 0	867 5 5	33,983 10 7
Do. ...	On House and Water-taxes.	"	.....	.....	...	5,000 0 0 5,000 0 0 (Raised in 1898-99.)	3,252 15 10	6,747 0 2
4½ per cent.	On the General Revenues.	"	.....	.....	...	68,270 8 3	1,216 9 0	67,053 15 3
Do. ...	Do. ...	"	.....	.....	...	2,660 14 2	482 9 9	2,178 4 5
4 per cent.	On the increase of House-tax.	"	.....	.....	...	2,000 0 0	203 0 0	1,797 0 0

F. S. P. LELY,
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,

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.	Net average consumption or expenditure per head of population.
Name of Municipality.	Population by Census of 1901.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	
Ahmednagar	41,689	405,253 0 0	78 0 0	405,175 0 0	13,377 14 9	9 28 61	12,307 0 0	.....	12,307 0 0	2,070 4 0	0 11 65
Muzer	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sancarnor	9,733	63,935 32 0	303 24 0	63,632 8 0	1,488 15 0	6 21 18	1,532 0 0	.....	1,532 0 0	289 0 0	0 6 24
Vambori	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kharda	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	51,422	469,088 32 0	361 24 0	468,707 8 0	14,866 13 9	9 4 23	13,839 0 0	.....	13,839 0 0	2,359 4 0	0 10 61
Amalner	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Parola	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Erandol	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dharwadgaon	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bhadgaon	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mahaj	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ch. J. S.	15,655	31,948 0 0	.....	31,948 0 0	247 11 6	2 1 50	1,313 6 0	.....	1,312 5 0	164 0 3	0 3 28
Shirpur	10,132	75,845 0 0	.....	75,845 0 0	540 14 6	7 18 27	1,835 0 0	.....	1,835 0 0	145 8 0	0 7 19
Samkhedra	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Botavadi	3,372	.....	.....	.....	.....	.....	102 0 0	.....	102 0 0	4 4 0	0 1 17
Savda	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Yaval	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rhusaval	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jalgaon	14,672	184,496 20 0	1,265 0 0	183,231 20 0	2,492 4 9	13 6 64	6,491 0 0	2,277 0 0	4,214 0 0	351 6 0	0 11 39
Dudha	21,898	239,816 20 0	23,232 0 0	216,584 20 0	6,405 14 8	9 35 64	21,001 20 0	9,890 10 0	11,711 10 0	1,951 14 0	0 21 32
Bombur	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taloda	6,095	.....	.....	.....	.....	.....	4,590 0 0	.....	4,590 0 0	106 0 0	0 22 56
Shahala	6,615	24,950 0 0	.....	24,950 0 0	551 10 6	3 30 21	1,121 0 0	.....	1,121 0 0	65 4 0	0 6 62
Prakasha	3,054	1,391 0 0	.....	1,391 0 0	44 6 0	0 15 0	145 0 0	.....	145 0 0	11 4 0	0 1 46
Nandurbar	7,006	108,670 0 0	2,628 0 0	106,042 0 0	1,058 7 6	13 33 66	6,093 0 0	215 0 0	5,878 0 0	489 16 0	0 30 54
Kaupur	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kavor	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	91,750	676,800 0 0	27,026 0 0	649,774 0 0	10,857 6 0	8 9 47	43,290 25 0	12,362 10 0	30,908 15 0	3,289 7 3	0 13 38
Mdegaon	15,502	32,092 30 0	18 0 0	31,974 30 0	1,815 2 6	2 2 42	5,129 10 0	.....	5,128 10 0	369 12 0	0 13 9
Yeda	15,801	61,358 0 0	5,867 0 0	55,001 0 0	2,573 0 0	2 38 9	7,690 0 0	2,906 0 0	4,784 0 0	797 8 0	0 19 12
Kok	24,129	307,790 0 0	77 0 0	307,713 0 0	4,898 0 3	12 23 68	10,839 20 0	33 0 0	10,806 20 0	1,013 11 6	0 17 55
Sagar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ignatpuri	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Trimbak	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	58,792	401,160 30 0	5,762 0 0	395,398 30 0	0,195 2 6	6 20 1	23,647 30 0	2,928 0 0	20,719 30 0	2,200 15 6	0 14 8
Poona City	118,800	1,117,097 0 0	230,001 0 0	866,136 0 0	40,173 12 9	7 11 50	37,715 0 0	2,400 0 0	85,255 0 0	11,650 14 2	0 11 70
East End	6,388	42,640 20 0	.....	42,640 20 0	1,805 11 0	6 27 0	2,849 20 0	.....	2,840 20 0	209 12 0	0 17 67
West End	3,410	4,956 32 0	.....	4,956 32 0	185 9 4	1 17 12	445 36 0	.....	445 36 0	43 14 0	0 5 11
Parvati	5,110	39,114 33 0	.....	33,414 33 0	1,616 4 5	6 7 5	32,216 33 0	28,850 0 0	3,334 33 0	617 13 0	0 24 54
Indapur	5,244	31,091 5 0	.....	31,091 5 0	246 3 11	6 1 59	185 20 0	.....	185 20 0	8 4 0	0 1 33
Sagar	5,574	75,293 0 0	.....	75,293 0 0	1,318 10 0	13 20 25	1,010 0 0	.....	1,010 0 0	101 0 0	0 7 20
Talgaon	4,476	40,201 0 0	680 0 0	39,521 0 0	1,343 3 0	9 33 15	2,895 0 0	.....	2,895 0 0	329 2 0	0 25 63
Lonsala	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rhod	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ahandi	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Junner	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Amalner	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poona Suburban	6,700	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	166,061	1,375,294 9 0	251,641 0 0	1,093,653 9 0	46,640 6 6	7 12 71	77,307 29 0	31,340 0 0	46,067 29 0	13,060 11 2	0 12 26
Farra City	25,749	156,082 20 0	.....	156,082 20 0	8,307 8 8	6 3 32	2,449 11 20	.....	2,449 11 20	565 3 6	0 8 64
Wai	12,473	105,907 20 0	.....	105,907 20 0	2,508 19 5	6 19 51	1,411 0 0	.....	1,411 0 0	359 6 0	0 4 41
Rahmatpur	6,670	7,928 0 0	.....	7,928 0 0	160 8 8	1 2 11	26 0 0	.....	26 0 0	3 5 0	0 0 12
Karad	12,086	19,351 30 0	.....	19,351 30 0	478 5 2	1 24 3	956 30 0	.....	956 30 0	98 9 6	0 3 33
Ahta	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teogaon	11,261	47,149 0 0	.....	47,149 0 0	2,064 5 8	4 7 38	753 0 0	.....	753 0 0	125 8 0	0 2 53
Veta	6,274	3,028 0 0	.....	3,028 0 0	123 13 9	0 27 43	454 0 0	.....	454 0 0	5 12 0	0 3 35
Murad	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mhasval	6,415	15,475 17 0	.....	15,475 17 0	629 5 3	2 18 39	176 11 0	.....	176 4 0	9 7 9	0 1 7
Mahadambeth	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Satga Suburban	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	79,918	355,619 7 0	.....	355,619 7 0	14,222 12 7	4 7 79	6,326 12 20	.....	6,326 12 20	1,167 3 9	0 3 9
Sholapur	62,324	579,519 0 0	48 0 0	579,301 0 0	9,083 12 11	6 11 62	9,591 20 0	29 0 0	9,562 20 0	2,134 12 0	0 6 11
Bhosri	6,115	103,000 0 0	.....	103,000 0 0	2,128 3 9	16 37 54	921 0 0	.....	921 0 0	76 11 0	0 6 2
Karad	19,216	21,334 30 0	67 20 0	21,267 10 0	8,787 5 4	12 11 14	2,265 25 0	.....	2,265 25 0	633 12 0	0 4 43
Panchpur	6,743	1,543 0 30	79 0 0	1,464 0 30	287 14 0	1 32 65	45 6 53	.....	42 6 53	3 16 8	0 0 24
Total	94,159	698,820 30 30	193 20 0	698,627 10 30	20,580 4 0	0 38 61	12,823 11 53	29 0 0	12,794 11 53	2,819 2 3	0 5 15
GRAND TOTAL	822,135	4,216,778 29 30	311,093 4 0	3,905,778 24 30	1,116,277 8 7	7 13 23	177,134 27 73	60,682 10 0	130,452 17 73	31,929 7 11	0 9 64

* This figure is fixed by Government Resolution No. 465, dated 11 November 1905.

GNER.					CLASS I.				
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.	Net average consumption or expenditure per head of population.
M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.
5,819 0 0	...	5,819 0 0	1,029 2 0	0 5 47	578,696 0 0	78 0 0	578,608 0 0	23,233 15 8	13 35 13
1,285 0 0	...	1,285 0 0	123 0 0	0 5 22	78,000 16 0	559 24 0	77,440 32 0	2,828 15 0	7 34 20
7,104 0 0	...	7,104 0 0	1,152 2 0	0 5 42	656,696 16 0	637 24 0	656,048 32 0	20,113 14 3	12 30 13
...
128 37 40	...	128 37 40	32 1 9	0 0 26	51,828 2 40	...	51,826 2 40	792 2 6	3 12 84
519 0 0	...	519 0 0	92 0 0	0 2 4	125,989 0 0	...	125,989 0 0	1,935 4 6	12 18 72
5 0 0	...	5 0 0	2 8 0	0 0 5	1,353 0 0	...	1,353 0 0	114 12 0	0 18 39
792 20 0	6 0 0	776 20 0	67 8 0	0 2 9	231 233 0 0	8 827 0 0	222,406 0 0	3,943 17 0	15 8 27
2,551 20 0	178 20 0	2,373 0 0	692 2 0	0 4 26	309,051 20 0	59,857 20 0	259,194 0 0	11,401 9 9	11 32 72
20 0 0	...	20 0 0	1 0 0	0 0 8	4,610 0 0	...	4,610 0 0	167 0 0	0 22 62
195 0 0	...	195 0 0	48 12 0	0 1 1	33,722 0 0	...	33,722 0 0	991 4 9	5 4 6
...	...	...	...	...	7,039 0 0	...	7,039 0 0	159 7 0	1 36 0
...	...	...	...	...	114,958 0 0	2,743 0 0	112,215 0 0	2,157 0 6	14 25 42
4,201 37 40	184 20 0	4,017 17 40	935 15 9	0 1 78	859,428 22 40	62,477 20 0	817,905 2 40	21,713 7 9	8 36 38
1,268 10 0	...	1,268 10 0	106 13 0	0 3 19	61,709 20 0	18 0 0	61,691 20 0	3,583 12 6	3 39 14
4,290 0 0	1,408 0 0	2,882 0 0	679 4 0	0 6 7	112,412 0 0	11,149 0 0	101,263 0 0	6,166 4 6	6 34 31
5,335 5 0	21 20 0	5,313 25 0	896 6 0	0 8 56	463,143 25 0	177 20 0	462,966 5 0	9,006 11 4	19 0 2
...
10,875 15 0	1,429 20 0	9,443 35 0	1,752 8 0	0 6 34	672,905 6 0	11,335 20 0	661,570 25 0	18,701 11 10	11 9 9
24,851 0 0	531 0 0	24,320 0 0	5,150 12 3	0 8 15	2,161,495 0 0	353,935 0 0	1,807,560 0 0	77,074 7 0	16 4 47
193 19 0	...	193 19 0	34 9 0	0 1 18	53,118 16 0	...	53,118 16 0	3,980 9 4	8 12 49
45 9 0	...	45 9 0	8 13 3	0 0 32	7,657 7 0	...	7,657 7 0	504 2 9	2 5 51
310 37 0	...	310 37 0	73 2 0	0 2 24	84,154 17 0	28,880 0 0	55,274 17 0	2,859 16 10	10 8 45
199 33 0	...	199 33 0	47 5 9	0 1 42	67,498 16 0	96 0 0	67,402 16 0	1,284 2 11	10 34 28
1,137 0 0	...	1,137 0 0	196 12 9	0 8 13	79,598 0 0	80 0 0	79,518 0 0	2,474 0 0	14 10 51
244 0 0	10 10 0	233 30 0	40 12 0	0 2 43	62,737 0 0	735 10 0	61,981 30 0	2,312 15 9	14 33 72
...
27,024 18 0	541 10 0	26,483 8 0	5,471 3 0	0 7 7	2,506,239 18 0	343,796 10 0	2,122,443 8 0	59,064 4 10	14 8 33
1,925 11 20	...	1,825 11 20	485 12 3	2 67 0	268,984 36 40	...	268,984 36 40	13,674 3 3	11 24 12
1,029 33 0	...	1,029 33 0	307 4 0	0 3 24	139,792 18 0	...	139,792 18 0	3,946 7 6	11 8 1
730 0 0	...	730 0 0	113 11 0	0 0 3	8,435 0 0	...	8,435 0 0	222 8 1	1 10 32
542 22 0	...	542 22 0	94 12 11	0 1 65	30,456 35 0	...	30,456 35 0	1,110 19 8	2 29 0
...
345 0 0	...	345 0 0	37 2 0	0 1 18	59,119 0 0	...	59,119 0 0	2,791 0 4	6 10 8
...	...	...	...	...	4,427 0 0	...	4,427 0 0	112 7 9	0 33 51
35 37 0	...	35 37 0	3 6 9	0 0 17	24,442 34 0	...	24,442 34 0	764 1 3	3 32 19
...
3,793 18 20	...	3,793 18 20	830 3 10	0 1 71	566,691 3 40	...	566,691 3 40	23,953 6 10	7 3 47
2,733 10 0	118 20 0	2,614 30 0	1,961 1 6	0 1 54	93,821 10 0	11,475 0 0	82,346 10 0	25,773 5 11	15 3 39
374 0 0	...	374 0 0	78 0 0	0 2 36	119,364 0 0	...	119,364 0 0	3,145 9 9	18 29 64
2,349 37 0	...	2,349 37 0	454 13 4	0 4 86	499,956 3 0	204 20 0	499,752 3 0	14,941 13 8	22 9 11
6 37 40	...	6 37 40	1 11 9	0 0 4	19,977 39 44	375 0 0	19,602 39 44	603 15 0	0 18 70
...
5,404 4 40	118 20 0	5,345 24 40	2,525 10 7	0 2 22	1,531,078 12 44	12,057 20 0	1,519,020 32 44	43,014 12 4	16 5 27
59,401 13 20	2,273 30 0	56,127 23 20	12,797 7 2	0 4 3	6,413,353 37 44	476,244 14 0	6,443,071 23 44	244 4 0 9 10	11 36 64

NO. IV.

Municipalities, in the Central Division during the year, the amount of tax and the average consumption per head of Population.

8A					9				
CLASS III.					CLASS IV.				
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.	Net average consumption or expenditure per head of population.
M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
97,373 0 0	31 0 0	97,361 0 0	2,640 4 3	2 13 33	83,083 0 0	183 0 0	32,905 0 0	1,564 7 9	0 12 8
2,159 33 0	...	2,159 33 0	365 11 0	0 8 70	4,730 0 0	113 0 0	4,617 0 0	165 8 0	0 7 7
99,531 33 0	21 0 0	99,510 33 0	3,005 15 3	1 37 32	87,813 0 0	296 0 0	37,522 0 0	1,719 15 9	0 11 8
26,258 0 0	...	25,358 0 0	207 2 6	2 19 48	2,220 6 0	...	2,220 6 0	276 1 0	0 2 3
30 0 0	...	36 0 0	4 0 0	0 0 36	2,363 0 0	...	2,363 0 0	31 2 0	0 11 3
76,527 0 0	165 0 0	76,362 0 0	591 15 0	5 8 16	15,622 0 0	...	15,622 0 0	44 2 8	0 14 10
15,862 20 0	3,339 30 0	12,522 30 0	536 12 6	0 22 79	39,796 0 0	292 0 0	39,504 0 0	971 15 3	1 12 11
2,775 0 0	...	2,775 0 0	87 10 0	0 13 67	27,830 0 0	...	27,830 0 0	607 0 0	...
38 0 0	...	39 0 0	2 4 0	0 0 29	4,386 0 0	...	4,386 0 0	62 8 0	...
41,110 0 0	2,272 0 0	38,838 0 0	624 1 0	5 2 52	189 0 0	...	189 0 0	2 6 0	...
69,590 0 0	...	69,590 0 0	...	...	69,590 0 0	7 8 0	69,582 8 0	1,304 1 0	...
161,601 20 0	6,776 30 0	156,824 30 0	1,963 13 0	1 27 72	1,69,406 6 0	239 8 0	1,69,110 14 0	3,088 7 0	...
49,648 0 0	...	49,648 0 0	434 13 0	2 25 23	8,055 4 0	...	8,055 4 0	216 0 6	0 8 4
33,009 0 0	144 0 0	32,865 0 0	1,055 6 9	1 13 05	50,814 0 0	...	50,814 0 0	413 10 0	2 11 1
62,657 0 0	144 0 0	62,513 0 0	1,490 9 9	1 16 11	29,393 4 0	...	29,393 4 0	622 2 3	1 3 3
791,818 0 0	37,622 0 0	674,196 0 0	12,715 14 3	5 27 0	88,282 8 0	...	88,282 8 0	1,61 12 9	1 8 0
13,214 0 0	...	13,214 0 0	199 16 3	2 2 59	5,69,083 0 0	2,54,797 0 0	3,14,286 0 0	7,773 12 0	2 10 4
143 10 0	...	143 10 0	25 11 10	0 10 70	2,857 10 0	...	2,857 10 0	134 8 0	0 7 3
4,737 20 0	...	4,737 20 0	72 7 9	0 35 2	2,557 10 0	...	2,557 10 0	21 10 6	0 5 6
357 0 0	...	357 0 0	32 4 0	0 2 45	1,199 4 0	...	1,199 4 0	103 10 9	0 11 7
98 0 0	...	93 0 0	17 13 6	0 0 70	3,915 0 0	...	3,915 0 0	65 13 2	0 8 0
721,107 30 0	27,622 0 0	693,485 30 0	13,094 5 7	4 25 59	2,365 0 0	...	2,365 0 0	64 6 3	0 11 7
75,411 9 49	...	75,411 9 49	2,038 2 19	2 37 12	5,093 0 0	...	5,093 0 0	60 0 0	0 6 9
32,440 0 0	...	32,440 0 0	413 2 3	2 21 4	1,857 0 0	...	1,857 0 0	43 14 3	...
1,079 0 0	...	1,079 0 0	10 6 6	0 6 37	4 0 0	...	4 0 0	...	...
1,179 36 0	...	1,079 36 0	20 0 0	0 3 72	6,804 8 0	...	6,804 8 0	...	...
15,868 0 0	...	15,868 0 0	536 0 1	1 16 29	...	...	...	...	...
170 0 0	...	170 0 0	4 13 0	0 1 24	15 0 0	...	15 0 0	0 4 0	...
802 24 0	...	802 24 0	82 6 9	0 5 1	...	...	...	...	...
126,956 29 40	...	126,956 29 40	3,151 9 5	1 23 43	31,996 8 0	18 0 0	31,978 8 0	1,021 4 3	0 6 4
276,897 10 0	...	276,897 10 0	6,327 5 1	4 17 56	8,01,201 12 0	144 0 0	8,01,057 12 0	5,265 8 11	12 11 5
29,057 0 0	...	29,057 0 0	565 9 3	4 30 10	2,936 0 0	...	2,936 0 0	64 14 0	0 7 4
738,496 11 0	36 0 0	738,460 11 0	3,410 2 1	36 38 53	17,290 8 0	4 0 0	17,286 8 0	457 7 10	0 13 10
1,614,420 21 0	36 0 0	1,614,384 21 0	10,672 0 5	11 8 56	720 0 0	...	720 0 0	22 3 0	0 2 0
2,236,336 13 40	33,599 30 0	2,202,736 13 40	33,347 15 1	4 5 46	8,21,117 4 0	148 0 0	8,21,969 4 0	6,914 1 9	8 11 5
					17,36,316 8 0	2,55,597 8 0	14,80,719 0 0	21,708 6 0	2 12 6

*For the purpose of buying timber very many people from outside come to Talola, Nanturtar, Shabida and Prabhata markets where extensive trade in timber is carried on; hence average cannot be given.

10					11				
CLASS V.					CLASS VI.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head per 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 per population.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.
...	...	...	489 4 9	...	7,908 0 0	...	7,908 0 0	507 5 3	0 7 47
8,021 0 0	80 0 0	7,961 0 0	137 15 6	0 13 1	668 0 0	24 0 0	642 0 0	61 4 0	0 2 51
...
8,021 0 0	80 0 0	7,961 0 0	677 4 8	0 2 5	8,574 0 0	24 0 0	8,550 0 0	603 9 3	0 6 52
...
6,750 8 0	...	6,750 8 0	75 10 2	0 0 11	197 6 60	...	197 6 60	36 15 6	0 0 40
...
...	...	...	...	...	72 0 0	...	72 0 0	6 0 0	0 0 68
75,831 0 0	2,250 0 0	73,681 0 0	393 2 3	5 0 8	690 0 0	49 0 0	642 0 0	58 7 0	0 1 60
7,36,651 0 0	83,432 0 0	6,53,219 0 0	2,627 6 6	39 18 6	4,341 30 0	476 10 0	3,865 20 0	635 12 0	0 7 5
7,860 0 0	...	7,860 0 0	262 7 0	0 15 6	150 20 0	...	150 20 0	5 4 0	0 0 59
23,734 0 0	...	23,734 0 0	231 0 0	3 9 5	253 0 0	...	253 0 0	23 10 0	0 1 42
1,600 0 0	...	1,600 0 0	14 13 10	0 7 5	...	...	...	...	...
42,040 0 0	7,440 0 0	34,600 0 0	432 8 0	4 8 3	912 0 0	120 0 0	792 0 0	66 0 0	0 4 11
...
8,84,595 8 0	93,182 0 0	8,01,413 8 0	4,929 15 10	10 3 10	6,616 18 60	644 10 0	5,972 8 60	827 0 0	0 3 5
35,590 4 0	...	35,590 4 0	627 10 6	2 4 9	2,194 30 0	...	2,194 30 0	170 11 6	0 5 53
20,794 0 0	2,250 0 0	27,504 0 0	301 1 0	1 7 9	1,398 0 0	...	1,398 0 0	181 0 0	0 2 77
20,697 0 0	...	50,697 12 0	1,204 0 9	3 4 10	2,982 10 0	...	2,982 10 0	372 12 6	0 4 71
...
1,46,065 0 0	2,250 0 0	1,43,805 0 0	1,832 13 0	2 7 2	6,775 0 0	...	6,575 0 0	724 8 0	0 4 38
3,04,820 0 0	23,062 0 0	2,71,758 0 0	3,117 6 2	2 4 7	30,626 0 0	16,790 0 0	13,846 0 0	7,853 4 1	0 4 83
1,001 6 0	...	1,001 6 0	41 12 6	0 4 0	1,155 16 0	...	1,155 15 0	62 14 6	0 7 19
713 8 0	...	713 8 0	8 6 9	0 3 2	383 36 0	...	383 36 0	46 15 6	0 4 34
6,545 4 0	...	6,545 8 0	182 10 6	1 3 4	904 35 0	...	894 35 0	60 13 6	0 6 55
172 8 0	...	172 8 0	11 4 6	0 0 6	338 39 0	...	338 39 0	18 10 0	0 2 46
1,275 0 0	...	1,275 0 0	61 7 0	0 3 8	713 30 0	...	713 30 0	69 14 6	0 5 10
26,581 0 0	100 0 0	26,481 0 0	316 10 0	5 14 8	702 0 0	...	702 0 0	62 6 0	0 6 22
...
3,41,711 14 0	33,182 0 0	3,08,529 14 0	3,724 8 11	2 1 0	34,522 35 0	16,780 0 0	18,742 35 0	8,184 14 1	0 4 67
25,040 0 6	...	25,040 0 0	808 13 6	0 15 7	1,422 11 20	...	1,422 11 20	437 9 8	0 2 17
24,213 12 0	...	24,213 12 0	456 14 6	1 15 0	1,008 0 0	...	1,018 0 0	156 8 0	0 3 21
1,054 0 0	...	1,054 0 0	20 1 11	0 3 30	13 0 0	...	13 0 0	1 1 0	0 0 6
11,621 0 0	...	11,621 0 0	260 4 0	0 15 4	59 18 0	...	59 18 0	7 0 10	0 0 16
...
16,310 0 0	...	16,310 0 0	612 12 4	2 3 0	350 0 0	...	350 0 0	45 14 0	0 1 19
100 0 0	...	100 0 0	0 8 0	0 0 3	170 0 0	...	170 0 0	4 4 0	0 1 23
420 0 0	...	420 0 0	3 8 6	0 1 0	223 0 0	...	223 0 0	24 4 9	0 1 31
...
28,368 12 0	...	28,368 12 0	1,633 13 9	1 1 6	3,255 29 20	...	3,255 29 20	676 10 3	0 1 50
1,76,866 0 0	3,183 12 0	1,73,683 4 0	2,269 8 8	2 13 7	3,583 20 0	77 10 0	3,606 10 0	687 4 3	0 2 20
1,640 0 0	...	1,640 0 0	16 5 8	0 4 0	552 0 0	...	552 0 0	23 3 8	0 3 49
84,805 0 0	40 0 0	84,765 0 0	1,152 6 4	4 3 11	3,467 2 0	...	3,467 2 0	217 5 6	0 6 75
2,442 14 2	775 0 0	1,667 14 2	19 0 6	0 4 8	191 30 0	12 0 0	179 30 0	22 7 6	0 1 20
...
2,65,673 14 2	3,993 12 0	2,61,680 2 2	3,448 15 10	2 12 6	7,794 12 0	89 10 0	7,705 2 0	930 5 0	0 2 22
17,44,466 0 2	1,82,633 12 0	16,61,833 4 2	15,254 7 7	0 3 0 5	67,633 13 0	17,537 20 0	50,100 33 0	11,911 16 1	0 3 61

* These figures are exclusive of those for Abn-e-Inagar, as the value of the articles under this class is not available.

No. IV.

Municipalities, in the Central Division during the year, the Consumption or Expenditure Taxation per head of Population.

13					13					14	
CLASS VII.					CLASS VIII.					INCIDENCE OF TAXATION PER HEAD.	
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.	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.	Rs. a. p.
1,12,252 0 0	...	1,12,252 0 0	1,239 8 9	2 11 1	18,840 0 0	...	18,840 0 0	263 1 0	0 7 2	0 8 11	0 13 3
66,641 0 0	150 0 0	66,491 0 0	606 0 0	6 13 4	4,245 0 0	...	4,245 0 0	78 8 0	0 6 11	0 4 8	0 7 1
1,78,893 0 0	160 0 0	1,78,733 0 0	1,905 14 9	3 7 7	23,091 0 0	...	23,091 0 0	341 9 0	0 7 2	0 8 2	0 10 8
76,900 0 0	...	76,900 0 0	192 4 0	4 14 7	5,168 12 0	...	5,168 12 0	51 10 0	0 5 3	0 0 10	0 1 9
54,667 0 0	...	54,667 0 0	283 4 6	5 6 3	6,445 0 0	...	6,445 0 0	61 12 0	0 13 4	0 2 1	0 4 7
9,775 0 0	...	9,775 0 0	36 14 0	2 14 5	420 0 0	...	420 0 0	3 3 0	0 2 0	0 7 0	0 1 1
1,91,547 0 0	25,167 0 0	1,66,380 0 0	903 2 8	11 7 7	40,987 8 0	...	40,987 8 0	300 7 4	2 11 8	0 4 4	0 7 2
5,30,640 0 0	88,049 0 0	4,42,591 0 0	2,723 11 0	29 9 5	2,14,535 0 0	21,699 0 0	1,92,836 0 0	1,950 1 6	8 13 0	0 8 5	1 0 0
5,639 0 0	...	5,639 0 0	142 2 0	0 11 3	6,000 0 0	...	6,000 0 0	16 0 0	0 11 10	0 0 3	0 2 7
39,092 0 0	...	39,092 0 0	207 10 6	6 14 7	8,067 0 0	...	8,067 0 0	38 1 0	1 3 0	0 2 5	0 5 10
2,950 0 0	...	2,950 0 0	25 8 5	0 12 10	1,060 0 0	...	1,060 0 0	5 7 6	0 4 7	0 0 4	0 1 0
1,34,975 0 0	4,500 0 0	1,20,375 0 0	240 12 0	15 11 3	24,300 0 0	...	24,300 0 0	73 0 0	3 2 9	0 4 7	0 10 4
10,47,035 0 0	1,18,018 0 0	9,28,419 0 0	4,760 5 1	10 1 10	3,08,893 4 0	22,424 0 0	2,86,459 4 0	1,800 15 11	3 1 11	0 3 9	0 7 2
2,12,450 0 0	20,550 0 0	1,92,000 0 0	1,280 0 0	12 0 2	20,084 12 0	...	20,084 12 0	157 3 6	1 4 9	0 3 6	0 6 7
1,48,000 0 0	...	1,48,000 0 0	522 14 3	7 13 6	4,401 0 0	...	4,400 0 0	46 15 6	0 3 9	0 5 3	0 8 7
1,43,927 8 0	...	1,43,927 8 0	1,237 5 0	6 15 6	74,713 12 0	...	74,713 12 0	709 12 3	3 0 11	0 5 11	0 9 6
5,96,377 8 0	20,550 0 0	4,85,927 8 0	3,010 3 3	8 4 3	99,198 8 0	...	99,198 8 0	972 15 3	1 8 3	0 5 1	0 8 5
10,73,712 0 0	35,865 0 0	10,38,347 0 0	11,512 2 9	8 11 10	2,04,143 0 0	77,222 0 0	1,26,921 0 0	1,731 15 1	1 1 1	0 10 5	1 0 7
31,984 0 0	...	31,984 0 0	116 0 8	5 0 1	652 8 0	...	652 8 0	6 11 0	0 2 2	0 7 9	0 10 0
10,378 4 0	...	10,378 4 0	47 1 3	3 2 8	188 8 0	...	188 8 0	4 11 0	0 0 10	0 2 4	0 3 3
45,829 0 0	...	45,829 0 0	337 4 6	3 7 6	1,955 0 0	...	1,955 0 0	18 15 0	0 5 9	0 8 6	0 12 8
68,396 0 0	...	68,396 0 0	113 0 0	11 2 2	551 0 0	...	551 0 0	8 10 3	0 1 8	0 3 11	0 4 8
19,227 0 0	...	19,227 0 0	224 0 6	3 7 2	5,654 0 0	...	5,654 0 0	85 3 3	1 0 3	0 8 3	0 11 3
56,210 0 0	210 0 0	56,000 0 0	497 4 0	12 8 2	...	...	...	...	...	0 8 8	0 13 1
12,86,316 4 0	35,075 0 0	12,60,741 4 0	13,846 18 8	8 7 0	2,13,314 0 0	77,222 0 0	1,36,122 0 0	1,856 1 7	0 14 7	0 9 8	0 16 4
2,90,247 0 0	...	2,90,247 0 0	3,023 6 6	11 4 4	69,568 0 0	90 0 0	69,499 0 0	696 9 0	2 14 11	0 9 1	0 13 11
1,47,001 0 0	930 8 0	1,46,130 8 0	1,522 3 1	11 11 5	3,292 12 0	...	3,292 12 0	50 10 0	0 4 2	0 5 0	0 8 11
28,690 0 0	...	28,690 0 0	290 12 4	4 4 4	475 0 0	...	475 0 0	1 4 0	0 0 5	0 0 6	0 1 4
3,23,095 0 0	...	3,23,095 0 0	1,637 8 5	20 11 8	7,602 4 0	...	7,602 4 0	119 2 10	0 10 0	0 1 0	0 4 11
74,210 0 0	...	74,210 0 0	371 6 6	0 10 0	4,026 0 0	...	4,026 0 0	47 6 0	0 5 8	0 3 11	0 6 5
5,026 0 0	...	5,026 0 0	42 1 0	1 1 1	...	...	...	...	...	0 0 5	0 0 7
26,359 0 0	...	26,359 0 0	132 0 0	4 1 8	2,659 0 0	...	2,659 0 0	36 12 0	0 6 7	0 1 9	0 2 7
8,95,088 0 0	939 8 0	8,94,157 8 0	7,076 6 4	11 8 2	77,343 0 0	90 0 0	77,253 0 0	961 11 10	0 15 6	0 4 9	0 7 10
3,50,943 12 0	3,600 0 0	3,48,343 12 0	6,650 4 0	6 2 5	4,71,990 0 0	123 12 0	4,71,866 4 0	3,261 9 0	7 9 2	0 6 7	0 13 1
1,14,829 0 0	...	1,14,829 0 0	574 2 5	19 12 5	4,911 0 0	...	4,911 0 0	37 7 11	0 15 1	0 8 2	0 12 3
1,38,934 0 0	80 0 0	1,38,934 0 0	1,350 2 4	6 15 3	17,214 0 0	...	17,214 0 0	195 2 5	0 13 9	0 11 2	1 1 6
13,625 0 0	...	13,625 0 0	76 10 3	2 6 0	60 0 0	...	60 0 0	0 12 0	0 2 0	0 1 8	0 2 2
6,54,332 12 0	3,630 0 0	6,50,702 12 0	9,281 3 2	6 14 7	4,84,263 0 0	133 12 0	4,84,139 4 0	3,494 15 4	5 3 11	0 7 5	0 13 4
45,74,142 8 0	1,70,461 8 0	43,98,691 0 0	38,909 14 1	8 4 3	12,16,122 12 0	86,350 12 0	11,16,268 0 0	9,227 4 11	2 1 6	0 6 9	0 12 2

P. C. H. SNOW
Acting Commissioner, C. 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

1	2	3						Gross imports.
		GRAIN.						
Name of Municipality.	Population by Census of 1891.	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.	
		M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	
Belgaum.	Belgaum	27,952	194,750 0 0	1,080 0 0	193,720 0 0	8,297 12 9	6 37 17	25,880 0 0
	Nipani	11,728	85,376 0 0	22,598 0 0	62,778 0 0	2,236 5 6	5 13 34	....
	Athni	10,416	114,304 0 0	.....	114,304 0 0	4,046 13 0	10 38 76	.....
	Gokak	12,106	50,891 20 0	.....	50,891 20 0	1,487 2 8	4 8 12	8,300 0 0
	Saundatti-Yellamma	8,930	4,767 0 0	.....	4,767 0 0	204 13 10	0 21 28	1,329 0 0
Total	71,132	450,088 20 0	23,628 0 0	426,460 20 0	16,272 15 9	5 39 65	35,009 0 0	
Dhárwar.	Dhárwar	32,811	164,795 0 0	11,685 0 0	153,110 0 0	4,304 15 9	4 26 39	21,133 0 0
	Hubli	52,595	552,204 0 0	237,677 0 0	314,527 0 0	8,791 10 2	5 39 17	61,398 0 0
	Gadag-Bettigeri	23,899	175,059 0 0	2,246 0 0	172,813 0 0	4,747 11 0	7 9 19	14,223 0 0
	Navalgund	8,989	15,848 0 0	.....	15,848 0 0	374 11 6	1 30 42	2,094 0 0
	Byádgi	5,149	36,343 0 0	310 0 0	36,008 0 0	1,032 14 9	6 39 58	.....
Total	123,473	944,254 0 0	251,948 0 0	692,306 0 0	19,251 15 2	5 24 22	98,848 0 0	
Bijapur.	Bijapur	16,759	457,555 0 0	42,093 0 0	415,462 0 0	10,291 3 3	24 31 49	3,940 0 0
	Bagalgot	18,034	147,253 0 0	19,645 0 0	127,608 0 0	5,628 8 0	7 9 3	1,952 0 0
	Ilkal	11,216	47,745 0 0	3,490 0 0	44,255 0 0	1,025 7 7	3 37 66	10,441 0 0
	Guledgud	15,481	18,092 0 0	.....	18,092 0 0	1,188 12 0	1 6 69	405 0 0
Total	61,490	670,645 0 0	65,228 0 0	605,417 0 0	18,133 14 10	9 33 66	16,738 0 0	
Kanara.	Kitwar	14,579	44,822 0 0	1,146 0 0	43,676 0 0	1,364 13 2	2 39 66	768 0 0
	Kumta	10,714	99,797 0 0	11,965 0 0	87,832 0 0	1,975 4 7	8 7 73	5,146 0 0
	Sirsi	6,644	145,133 0 0	84,284 0 0	60,849 0 0	2,337 13 11	9 6 27	3,077 0 0
	Haliyal	6,180	24,952 0 0	7,490 0 0	17,462 0 0	312 2 0	2 33 2	282 0 0
	Honavar	6,207	45,345 0 0	6,373 0 0	38,972 0 0	991 14 11	6 11 12	9,478 0 0
	Bhatkal	5,940	28,009 0 0	433 0 0	27,576 0 0	867 14 9	4 25 55	393 0 0
	Gokarn	4,313	4,294 0 0	.....	4,294 0 0	121 2 0	0 39 44	356 0 0
Total	54,607	392,352 0 0	111,691 0 0	280,661 0 0	8,001 1 4	5 5 47	19,500 0 0	
Satnagiri.	Vengurla	10,134	91,835 0 0	16,593 0 0	75,242 0 0	1,115 3 3	7 16 79	5,219 0 0
	Rajapur	7,784	37,936 0 0	1,784 0 0	36,152 0 0	437 12 2	4 25 62	529 0 0
	Ratnagiri	14,303	55,751 0 0	277 0 0	55,474 0 0	903 7 8	3 35 11	1,972 0 0
	Chiplun	11,717	68,625 0 0	2,332 0 0	66,293 0 0	586 12 8	5 26 11	6,342 0 0
Total	43,938	254,147 0 0	21,036 0 0	233,111 0 0	3,043 3 9	5 12 17	14,062 0 0	
Kolaba.	Alibag	5,888	41,604 0 0	.....	41,604 0 0	331 8 8	7 2 50	5,342 0 0
	Pen	7,462	98,471 0 0	120 0 0	98,351 0 0	716 2 3	13 7 17	1,740 0 0
	Pauvel	10,420	59,780 0 0	.....	59,780 0 0	635 11 6	5 29 39	6,235 0 0
	Robu-Ashtami	5,212	81,892 0 0	27,264 0 0	54,628 0 0	598 10 8	10 19 20	227 0 0
	Mahad	6,870	51,848 0 0	467 0 0	51,381 0 0	1,167 12 0	7 19 12	2,911 0 0
Total	35,852	333,595 0 0	27,851 0 0	305,744 0 0	3,449 13 1	8 21 36	16,455 0 0	
DIVISIONAL TOTAL	390,492	3,015,081 20 0	501,382 0 0	2,513,699 20 0	68,152 15 11	6 20 45	200,612 0 0	

4				5		
SUGAR.				GRAN.		
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. s. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
2,050 0 0	23,330 0 0	1,737 8 0	0 33 31	370 0 0	.....	370 0 0
.....	.....	.....	.....	912 0 0	768 0 0	154 0 0
.....	8,300 0 0	260 6 0	0 27 34	1,259 16 0	.....	1,269 16 0
.....	1,329 0 0	58 2 0	0 5 76	.....	.....	.....
.....	.....	.....	.....	42 0 0	.....	42 0 0
2,050 0 0	32,959 0 0	2,051 0 0	0 18 43	2,593 16 0	768 0 0	1,825 16 0
66 0 0	21,067 0 0	1,971 0 0	0 25 53	27 0 0	.....	27 0 0
12,197 0 0	49,201 0 0	4,253 0 0	0 37 33	5,382 3 0	19 0 0	5,363 0 0
952 0 0	13,271 0 0	1,180 0 9	0 22 17	2,849 0 0	.....	2,849 0 0
.....	2,094 0 0	176 0 0	0 9 25	.....	.....	.....
.....	.....	.....	.....	76 0 0	18 0 0	58 0 0
19,215 0 0	85,633 0 0	7,530 0 9	0 27 59	8,334 0 0	97 0 0	8,297 0 0
.....	3,940 0 0	210 12 6	0 9 32	828 0 0	10 0 0	818 0 0
86 0 0	1,867 0 0	187 0 0	0 4 11	2,500 0 0	.....	2,500 0 0
.....	10,441 0 0	266 3 6	0 37 18	164 0 0	.....	164 0 0
.....	405 0 0	41 4 9	0 1 3	821 0 0	.....	821 0 0
85 0 0	16,653 0 0	705 4 9	0 10 66	4,313 0 0	10 0 0	4,303 0 0
78 0 0	690 0 0	187 3 6	0 1 71	182 0 0	.....	182 0 0
777 0 0	4,369 0 0	486 5 9	0 16 24	209 0 0	42 0 0	227 0 0
180 0 0	2,897 0 0	163 1 0	0 17 35	415 0 0	100 0 0	315 0 0
.....	282 0 0	23 8 0	0 1 66	.....	.....	.....
156 0 0	9,322 0 0	183 11 3	1 20 5	16 0 0	.....	16 0 0
36 0 0	657 0 0	68 1 4	0 2 32	65 0 0	.....	65 0 0
.....	356 0 0	52 1 3	0 3 23	18 0 0	.....	18 0 0
1,227 0 0	18,273 0 0	1,149 0 1	0 13 31	965 0 0	142 0 0	833 0 0
2,014 0 0	2,225 0 0	206 2 0	0 8 56	938 0 0	54 0 0	884 0 0
20 0 0	509 0 0	105 10 6	0 2 49	790 0 0	.....	790 0 0
.....	1,972 0 0	84 6 3	0 5 41	371 0 0	.....	371 0 0
297 0 0	6,945 0 0	503 10 2	0 20 51	630 0 0	105 0 0	625 0 0
3,331 0 0	10,731 0 0	899 12 11	0 9 62	2,729 0 0	159 0 0	2,570 0 0
.....	5,342 0 0	189 10 1	0 36 23	783 0 0	.....	783 0 0
.....	1,740 0 0	87 0 0	0 9 26	915 0 0	.....	915 0 0
.....	6,235 0 0	763 7 0	0 23 25	1,430 0 0	.....	1,430 0 0
52 0 0	175 0 0	70 0 0	0 1 27	.....	.....	.....
1,341 0 0	1,570 0 0	280 5 0	0 9 11	493 0 0	.....	493 0 0
1,393 0 0	15,462 0 0	1,380 6 1	0 16 64	3,621 0 0	.....	3,621 0 0
21,391 0 0	179,811 0 0	13,775 8 7	0 18 29	22,555 16 0	1,160 0 0	21,439 16 0

... per head, ...

5		6					
GHW—continued.		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.	
Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	
55 14 0	0 0 42	284,470 0 0	3,080 0 0	281,390 0 0	15,160 15 0	10 2 54	
29 5 0	0 0 42	163,118 0 0	45,788 0 0	117,330 0 0	3,511 4 0	10 0 13	
151 2 0	0 4 66	151,601 16 0	.....	151,601 16 0	5,277 15 6	14 22 14
.....	.....	66,238 0 0	.....	66,238 0 0	1,920 10 11	5 18 69
10 15 0	0 0 15	10,151 0 0	.....	10,151 0 0	376 5 1	1 5 38
347 4 0	0 1 2	675,578 16 0	48,868 0 0	626,710 16 0	24,247 13 8	8 32 34	
7 13 0	0 0 3	273,777 0 0	11,823 0 0	261,954 0 0	8,221 6 0	7 39 5	
368 12 0	0 4 6	825,141 0 0	266,823 0 0	558,318 0 0	16,698 8 11	10 24 49	
353 14 0	0 4 61	243,534 0 0	3,198 0 0	240,336 0 0	7,256 14 0	10 2 20	
.....	.....	22,854 0 0	.....	22,854 0 0	709 15 0	2 21 56
12 8 0	0 0 36	65,621 0 0	698 0 0	65,023 0 0	1,486 7 0	12 25 10	
742 15 0	0 2 52	1,430,927 0 0	382,442 0 0	1,148,485 0 0	34,374 3 8	9 12 5	
75 12 0	0 1 76	586,575 0 0	42,484 0 0	544,091 0 0	13,933 7 8	32 18 50	
498 4 9	0 5 44	292,277 0 0	21,205 0 0	271,072 0 0	9,669 15 0	15 1 20	
26 12 0	0 0 46	73,764 0 0	3,490 0 0	70,274 0 0	1,725 11 4	6 10 60	
163 7 3	0 2 9	36,959 0 0	.....	36,959 0 0	2,687 0 3	2 15 39
764 4 0	0 2 63	990,575 0 0	67,179 0 0	923,396 0 0	27,306 2 3	15 0 2	
54 72 9	0 0 39	59,552 0 0	1,698 0 0	58,254 0 0	2,458 3 7	3 39 66	
74 0 4	0 0 67	198,169 0 0	18,458 0 0	119,731 0 0	3,907 8 8	11 7 1	
78 14 6	0 1 71	200,863 0 0	101,258 0 0	99,605 0 0	5,139 12 7	14 39 58	
.....	.....	35,704 0 0	7,718 0 0	27,986 0 0	610 18 0	4 21 11
5 10 6	0 0 8	63,982 0 0	6,820 0 0	56,662 0 0	1,335 0 1	9 6 35	
32 11 7	0 0 35	41,414 0 0	718 0 0	40,696 0 0	1,479 1 0	6 34 4	
6 15 6	0 0 14	7,838 0 0	.....	7,838 0 0	256 2 6	1 32 16
263 1 2	0 0 48	547,612 0 0	136,070 0 0	410,972 0 0	15,186 8 5	7 15 72	
37 1 11	0 3 39	67,666 0 0	39,704 0 0	30,562 0 0	752 10 7	3 2 17	
77 4 0	0 4 5	110,053 0 0	3,534 0 0	106,523 0 0	1,724 1 10	13 27 32	
33 2 7	0 1 3	70,398 0 0	1,537 0 0	68,861 0 0	1,279 11 1	4 32 46	
43 11 10	0 1 63	267,216 0 0	3,459 0 0	263,767 0 0	3,226 9 4	22 20 34	
191 4 4	0 2 27	500,333 0 0	39,230 0 0	470,103 0 0	6,983 0 10	10 27 73	
141 3 5	0 5 25	54,879 0 0	.....	54,829 0 0	662 6 2	9 12 38
44 11 6	0 4 72	153,436 0 0	165 0 0	153,331 0 0	2,049 8 4	20 21 74	
178 10 0	0 5 39	98,706 0 0	.....	98,806 0 0	2,561 5 9	9 19 23
.....	.....	83,013 0 0	28,122 0 0	59,891 0 0	4,003 15 11	11 19 51
176 1 9	0 2 70	130,763 0 0	10,136 0 0	120,127 0 0	2,563 8 9	17 19 34	
540 10 8	0 4 3	525,407 0 0	38,425 0 0	486,984 0 0	8,815 12 11	13 23 26	
2,449 7 2	0 2 16	4,673,462 16 0	612,812 0 0	4,065,650 16 0	1,17,033 10 4	10 16 37	

7					8		
CLASS II.					OIL OF SEATS.		
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. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.
34,993 0 0	...	34,993 0 0	1,458 7 8	1 4 0	8,270 0 0	.....	8,270 0 0
.....	75,260 0 0	.....	75,260 0 0
.....	13,309 0 0	.....	13,309 0 0
.....	235 0 0	.....	235 0 0
34,993 0 0	...	34,993 0 0	1,458 7 8	0 7 10	97,074 0 0	.....	97,074 0 0
.....	1,354 0 0	.....	1,354 0 0
.....	11,924 0 0	5,169 0 0	6,755 0 0
.....	1,980 0 0	95 0 0	1,945 0 0
.....	2,668 0 0	.....	2,668 0 0
.....	11,848 0 0	8,765 0 0	3,063 0 0
.....	29,774 0 0	16,502 0 0	15,775 0 0
6,096 0 0	...	6,096 0 0	83 10 6	0 5 10	5,231 0 0	1,269 0 0	3,942 0 0
16,912 0 0	...	16,912 0 0	163 6 6	0 14 1	2,447 0 0	.....	2,447 0 0
6,981 0 0	...	6,981 0 0	77 9 0	0 9 11	217 0 0	.....	217 0 0
8,637 0 0	...	8,637 0 0	93 13 6	0 3 9	1,511 0 0	.....	1,511 0 0
32,026 0 0	...	32,026 0 0	424 7 0	0 8 4	9,406 0 0	1,789 0 0	8,117 0 0
.....	717 0 0	27 0 0	690 0 0
.....	6,856 0 0	3,581 0 0	3,275 0 0
2,560 0 0	...	2,560 0 0	37 5 0	0 6 1	4,682 0 0	2,842 0 0	1,840 0 0
3,450 0 0	...	3,450 0 0	71 0 3	0 8 11	1,353 0 0	12 0 0	1,316 0 0
.....	953 0 0	514 0 0	439 0 0
.....	594 0 0	42 0 0	462 0 0
.....	137 0 0	.....	137 0 0
6,010 0 0	...	6,010 0 0	108 5 3	0 0 9	15,207 0 0	7,018 0 0	8,189 0 0
.....	42,090 0 0	33,222 0 0	8,868 0 0
.....	3,833 0 0	30 0 0	3,803 0 0
.....	2,322 0 0	6 0 0	2,316 0 0
.....	12,468 0 0	99 0 0	12,369 0 0
.....	60,713 0 0	33,357 0 0	27,356 0 0
.....	1,652 0 0	.....	1,652 0 0
.....	105 0 0	.....	105 0 0
.....	5,086 0 0	.....	5,086 0 0
.....	685 0 0	60 0 0	625 0 0
.....	9,684 0 0	262 0 0	9,422 0 0
.....	17,242 0 0	322 0 0	16,920 0 0
73,029 0 0	...	73,029 0 0	1,991 4 5	0 3 0	229,416 0 0	56,975 0 0	173,441 0 0

8		8a						
Oil of Soars—continued.		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.	
Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	
1,033 14 6	0 11 66	113,940 0 0	.....	113,940 0 0	2,196 0 31	4 3 3	22,556 0 0
.....	.....	17,814 0 0	5,680 0 0	12,134 0 0	902 5 6	1 1 39	10,169 0 0
.....	7 9 1	83,080 0 0	.....	83,080 0 0	2,569 2 3	7 39 3	2,969 2 0
.....	1 3 78	14,269 0 0	.....	14,269 0 0	322 5 6	1 7 12	2,860 0 0
13 2 0	0 1 4	330 0 0	.....	330 0 0	8 4 0	0 7 38	2,751 0 0
1,947 0 6	1 14 47	229,433 0 0	5,680 0 0	223,753 0 0	6,998 2 2	3 5 06	41,464 2 0	
177 3 0	0 1 52	63,536 0 0	114 0 0	63,422 0 0	600 5 5	1 37 20	30,330 0 0	
887 4 0	0 5 11	364,572 0 0	32,254 0 0	332,318 0 0	4,917 0 9	6 12 58	4,67,954 0 0	
125 9 3	0 3 20	88,508 0 0	.....	88,508 0 0	1,910 1 0	3 28 23	10,431 0 0
78 7 0	0 11 70	1,374 0 0	.....	1,374 0 0	7 2 6	0 6 9	918 0 0
380 4 0	0 13 63	11,360 0 0	240 0 0	11,120 0 0	120 2 9	2 6 30	2,634 0 0	
1,658 11 3	.....	529,440 0 0	32,608 0 0	496,832 0 0	7,564 12 6	4 0 76	3,12,297 0 0
343 13 0	0 0 33	323,176 0 0	8,090 0 0	315,086 0 0	7,626 0 5	18 32 3	11,806 0 0	
91 3 6	0 5 34	23,884 0 0	3,825 0 0	20,059 0 0	1,628 10 9	1 4 39	8,827 0 0	
11 11 0	0 0 62	217 0 0	.....	217 0 0	433 4 7	0 0 62	1,783 0 0
126 15 9	0 3 72	5,011 0 0	.....	5,011 0 0	199 3 5	0 12 75	5,268 0 0
573 11 3	0 5 22	362,237 0 0	11,915 0 0	350,322 0 0	9,787 3 2	5 21 33	27,774 0 0	
138 14 7	0 1 71	16,383 0 0	27 0 0	16,356 0 0	278 0 4	1 4 70	4,991 0 0	
583 15 3	0 12 18	14,865 0 0	5,562 0 0	9,303 0 0	705 14 0	0 34 58	3,954 0 0	
229 15 0	0 11 6	22,202 0 0	2,982 0 0	19,220 0 0	433 4 3	2 35 57	4,417 0 0	
90 2 0	0 8 57	1,604 0 0	72 0 0	1,532 0 0	96 12 0	0 9 22	.....
80 13 2	0 2 76	27,845 0 0	9,831 0 0	18,014 0 0	222 15 1	2 46 6	1,416 0 0	
86 10 11	0 3 9	20,427 0 0	42 0 0	20,385 0 0	397 15 8	3 17 22	13,866 0 0	
13 14 1	0 1 21	10,826 0 0	.....	10,826 0 0	65 8 10	2 19 57	1,954 0 0
1,223 5 0	0 5 07	114,052 0 0	18,519 0 0	95,533 0 0	2,191 0 6	1 29 77	30,698 0 0	
742 12 0	0 55 0	18,170 0 0	7,381 0 0	10,789 0 0	211 10 7	1 2 46	7,207 0 0	
109 10 2	0 19 43	11,084 0 0	30 0 0	11,054 0 0	324 12 8	1 16 64	5,250 0 0	
19 5 3	0 6 38	29,559 0 0	.....	29,559 0 0	163 15 6	2 2 53	24,561 0 0
597 11 15	1 2 18	55,179 0 0	249 0 0	54,930 0 0	987 3 5	4 27 41	7,438 0 0	
1,290 7 3	0 24 72	113,992 0 0	7,660 0 0	106,332 0 0	1,677 10 1	2 16 64	44,446 0 0	
105 15 6	0 11 04	1,682 0 0	.....	1,682 0 0	105 15 6	0 11 34	2,791 0 0
3 3 0	0 0 47	105 0 0	.....	105 0 0	3 8 0	0 0 45	14,835 0 0
212 6 0	0 19 42	5,086 0 0	.....	5,086 0 0	212 6 0	0 19 42	.....
47 1 0	0 4 63	625 0 0	60 0 0	625 0 0	47 1 0	0 4 63	.....
498 3 6	1 14 57	14,386 0 0	262 0 0	14,124 0 0	498 3 3	2 2 19	.....
7 7 2 0	0 13 71	21,644 0 0	322 0 0	21,322 0 0	867 1 9	0 23 10	17,026 0 0	
2,096 5 3	0 17 61	1,361,148 0 0	76,704 0 0	1,284,444 0 0	25,076 3 8	3 11 46	6,74,205 2 0	

9				10			
CLASS IV.				CLASS V.			
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.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
55 0 0	22,900 0 0	1,050 14 6	0 13 1	47,561 0 0	300 0 0	47,261 0 0	687 9 0
438 0 0	9,731 0 0	366 18 0	0 13 3	33,590 0 0	10,081 0 0	23,509 0 0	299 7 0
10 0 0	2,619 2 0	142 2 3	0 4 0	9,950 0 0	.....	9,950 0 0	146 1 0
.....	2,950 0 0	63 1 9	0 3 11	3,235 0 0	.....	3,235 0 0	31 1 0
.....	2,731 0 0	42 1 0	0 4 11	2,190 0 0	.....	2,190 0 0	24 9 0
503 0 0	40,961 2 0	1,665 0 6	0 9 3	96,526 0 0	10,381 0 0	86,145 0 0	1,188 11 0
1,190 0 0	26,140 0 0	602 6 0	0 14 2	92,550 0 0	400 0 0	92,550 0 0	1,046 12 0
53,549 0 0	14,135 0 0	1,926 13 0	4 1 2	3,34,462 0 0	968 0 0	2,37,582 0 0	4,608 0 6
.....	10,431 0 0	347 14 3	0 7 0	22,986 0 0	212 0 0	22,774 0 0	1,039 0 7
.....	918 0 0	24 14 0	0 1 8	2,893 0 0	.....	2,893 0 0	239 7 0
.....	2,634 0 0	74 1 0	0 8 2	.....	.....	.....	.....
54,739 0 0	2,57,558 0 0	2,977 0 3	2 1 4	4,52,996 0 0	97,492 0 0	3,55,504 0 0	6,933 4 4
.....	11,806 0 0	293 6 9	0 11 3	29,726 0 0	140 0 0	29,586 0 0	440 6 10
.....	8,827 0 0	190 10 5	0 7 10	47,724 0 0	773 0 0	46,951 0 0	526 3 3
.....	1,783 0 0	59 11 3	0 2 6	19,668 0 0	.....	19,668 0 0	155 2 3
.....	5,853 0 0	132 0 7	0 5 6	8,444 0 0	.....	8,444 0 0	134 13 9
.....	27,774 0 0	675 13 0	0 7 3	1,05,562 0 0	913 0 0	1,04,649 0 0	1,255 10 1
136 0 0	4,855 0 0	122 8 9	0 5 3	531 0 0	.....	531 0 0	22 1 6
1,523 0 0	2,131 0 0	65 14 5	0 9 8	17,050 0 0	1,350 0 0	15,700 0 0	59 6 8
193 0 0	4,224 0 0	201 14 7	0 10 2	2,896 0 0	565 0 0	2,331 0 0	84 8 8
.....	.....	.....	.....	24,396 0 0	2,658 0 0	21,738 0 0	279 7 0
.....	.....	.....	.....	5,775 0 0	452 0 0	4,893 0 0	147 8 10
628 0 0	783 0 0	24 14 6	0 2 0	13,187 0 0	8,634 0 0	4,553 0 0	62 0 7
266 0 0	13,000 0 0	77 5 1	2 4 7	540 0 0	.....	540 0 0	9 1 5
.....	1,954 0 0	19 1 10	0 7 2	.....	.....	.....	.....
2,746 0 0	27,532 0 0	511 11 2	0 8 2	63,945 0 0	13,659 0 0	50,286 0 0	664 2 8
350 0 0	6,857 0 0	89 6 9	0 10 9	80,363 0 0	54,131 0 0	25,932 0 0	364 9 9
675 0 0	4,575 0 0	65 7 0	0 9 5	52,329 0 0	120 0 0	52,209 0 0	189 3 1
672 0 0	23,879 0 0	241 11 11	1 10 8	5,559 0 0	80 0 0	5,479 0 0	49 4 0
602 0 0	6,836 0 0	64 11 6	0 9 7	11,671 0 0	1,162 0 0	10,509 0 0	52 8 4
2,209 0 0	42,147 0 0	460 5 2	0 15 4	1,49,922 0 0	55,793 0 0	94,129 0 0	655 9 7
.....	2,791 0 0	104 0 7	0 7 7	M. s. t.	M. s. t.	M. s. t.	.....
.....	11,535 0 0	93 0 6	1 15 10	.....	.....	.....	.....
.....
.....
.....	.....	.....	.....	12,117 0 0	44 0 0	12,073 0 0	493 12 0
.....	17,626 0 0	197 1 1	0 7 10	12,117 0 0	44 0 0	12,073 0 0	493 12 0
60,287 0 0	1,13,918 2 0	6,186 15 2	1 1 0	Rs. a. p.	Rs. a. p.	Rs. a. p.	.....
.....	.....	.....	.....	5,68,951 0 0	1,78,238 0 0	6,20,713 0 0	11,191 1 5
.....	.....	.....	.....	M. s. t.	M. s. t.	M. s. t.	.....
.....	.....	.....	.....	12,117 0 0	44 0 0	12,073 0 0	.....

10	11					Class	
Class V— continued.	CLASS VI.						
Net average consumption or expendi- ture 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 expendi- ture per head of population.	Gross imports.	Quantity or value on which refunds were given.
Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Rs. a. p.
1 11 2	5,760 0 0	.....	5,760 0 0	576 12 0	0 8 19	2,47,900 0 0	625 0 0
2 0 1	10,258 0 0	9,580 0 0	678 0 0	641 10 0	...	1,45,137 0 0	1,082 1 0
0 15 8	2,014 0 0	.....	2,014 0 0	134 4 0	0 7 58	.....	.....
0 4 3	639 0 0	.....	639 0 0	69 8 0	0 2 9	1,42,617 0 0	.....
0 3 11	112 0 0	.....	112 0 0	14 14 6	0 0 40	86,193 0 0	.....
1 3 5	18,733 0 0	9,580 0 0	9,203 0 0	1,437 0 6	0 5 14	5,71,847 0 0	1,657 1 0
2 12 11	.....	.....	.....	.....	...	1,94,838 0 0	.....
4 8 3	8,295 0 0	6,920 0 0	1,375 0 0	3,094 8 0	0 1 3	3,73,575 0 0	61,962 0 0
0 15 3	.....	.....	.....	.....	...	33,337 0 0	.....
0 5 2	.....	.....	.....	.....	...	15,837 0 0	.....
...	.....	.....	.....	.....	...	72,756 0 0	18,080 0 0
2 14 0	8,295 0 0	6,920 0 0	1,375 0 0	3,094 8 0	0 0 35	6,30,343 0 0	80,042 0 0
1 12 3	2,081 0 0	.....	2,081 0 0	196 6 6	0 4 77	1,38,067 0 0	100 0 0
2 9 8	2,910 0 0	145 0 0	2,765 0 0	277 1 0	0 6 11	58,254 0 0	100 0 0
1 12 0	865 0 0	.....	865 0 0	30 5 6	0 3 6	41,304 0 0	.....
0 8 8	865 0 0	.....	865 0 0	45 4 0	0 2 18	56,926 0 0	.....
1 11 3	6,721 0 0	145 0 0	6,576 0 0	549 1 0	0 4 22	2,94,591 0 0	200 0 0
0 0 7	550 0 0	41 0 0	509 0 0	254 15 0	0 1 31	53,930 0 0	17,216 0 0
1 7 5	1,268 0 0	244 0 0	1,024 0 0	274 5 10	0 3 65	34,789 0 0	10,203 0 0
0 5 7	.....	.....	.....	.....	...	.....	.....
3 8 3	402 0 0	102 0 0	300 0 0	25 0 0	0 1 75	10,366 0 0	10 0 0
0 12 7	462 0 0	16 0 0	446 0 0	75 13 1	0 2 69	37,171 0 0	6,234 0 0
0 12 8	154 0 0	33 0 0	121 0 0	34 1 2	0 0 6	67,122 0 0	18,262 0 0
0 2 0	7 0 0	.....	7 0 0	2 0 3	0 0 5	6,870 0 0	2,095 0 0
0 14 9	2,843 0 0	436 0 0	2,407 0 0	666 3 4	0 1 61	2,69,748 0 0	53,860 0 0
2 7 4	6,711 0 0	4,144 0 0	2,567 0 0	199 8 10	0 0 10	2,59,518 0 0	2,03,500 0 0
6 11 4	3,842 0 0	528 0 0	3,314 0 0	155 6 0	0 17 2	47,498 0 0	1,250 0 0
0 6 2	1,707 0 0	42 0 0	1,665 0 0	77 5 2	0 4 53	74,212 0 0	8,150 0 0
0 14 4	.....	.....	.....	.....	...	1,12,872 0 0	11,925 0 0
2 2 3	12,260 0 0	4,714 0 0	7,546 0 0	432 4 0	0 6 70	4,94,100 0 0	2,24,825 0 0
M. s. t.	1,020 0 0	.....	1,020 0 0	51 0 0	0 6 74	M. s. t. 911 0 0	M. s. t. 24 0 0
...	1,526 0 0	.....	1,526 0 0	102 0 6	0 8 14	Rs. a. p. 12,398 0 0	.....
...	1,676 0 0	.....	1,676 0 0	130 8 0	0 6 35	M. s. t. 3,237 0 0	.....
...	343 0 0	112 0 0	231 0 0	37 0 0	0 1 62	Rs. a. p. 16,440 0 0	Rs. a. p. 1,450 0 0
1 30 23	.....	.....	.....	.....	...	.....	.....
0 13 39	4,565 0 0	112 0 0	4,453 0 0	320 8 6	0 4 77	M. s. t. 4,148 0 0	M. s. t. 24 0 0
Rs. a. p.	53,467 0 0	21,907 0 0	31,560 0 0	6,499 9 4	0 3 19	Rs. a. p. 22,89,467 0 0	Rs. a. p. 3,62,134 1 0
1 15 2	.....	.....	.....	.....	...	M. s. t. 4,148 0 0	M. s. t. 24 0 0
0 13 38	.....	.....	.....	.....	...	.....	.....

No. IV.

Municipalities in the Southern Division during the year 1908-09, the Consumption or Expenditure Taxation per head of Population.

13			18					14	
VII.			CLASS VIII.					INCIDENCE OF TAXATION PER HEAD.	
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 Outlay
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.
2,47,275 0 0	619 12 2	8 13 10	24,268 0 0	.....	24,268 0 0	127 15 1	0 13 10	0 7 5	0 11 11
1,44,104 15 0	362 13 7	11 7 11	15,241 0 0	115 0 0	15,126 0 0	59 13 10	1 4 8	0 4 9	0 11 5
.....	.....	.....	8,008 7 0	271 9 3	7,736 13 9	32 5 10	0 11 10	0 8 1	0 12 8
1,42,617 0 0	368 6 1	11 12 6	3,318 0 0	.....	3,318 0 0	14 12 3	0 4 5	0 2 6	0 3 8
36,193 0 0	90 8 5	4 0 10	687 0 0	.....	687 0 0	3 1 5	0 1 3	0 0 8	0 1 0
5,70,189 15 0	1,431 8 3	8 0 3	51,522 7 0	386 9 3	51,135 13 9	238 0 5	0 11 6	0 5 5	0 8 8
1,94,833 0 0	1,002 12 6	4 1 5	24,202 0 0	.....	24,202 0 0	245 6 0	0 11 9	0 4 0	0 5 10
3,11,613 0 0	2,944 13 0	5 14 9	2,27,438 0 0	2,12,487 0 0	14,951 0 0	680 5 6	0 4 6	0 5 1	0 10 8
33,337 0 0	463 12 0	1 6 4	60,960 0 0	.....	60,960 0 0	703 11 6	2 8 10	0 4 10	0 7 11
15,837 0 0	190 13 8	1 12 2	136 0 0	.....	136 0 0	2 8 0	0 0 3	0 1 3	0 2 3
54,676 0 0	505 0 0	10 9 10	780 0 0	70 0 0	710 0 0	10 4 0	0 2 2	0 4 7	0 8 0
5,50,301 0 0	5,107 2 9	4 7 4	3,13,516 0 0	2,12,557 0 0	1,00,959 0 0	1,542 3 0	0 13 1	0 4 5	0 8 2
1,37,967 0 0	1,532 7 6	8 3 9	21,260 0 0	.....	21,260 0 0	359 0 0	1 4 4	0 13 4	1 7 8
58,194 0 0	514 8 0	3 3 8	3,170 0 0	100 0 0	3,370 0 0	51 0 0	0 3 0	0 8 7	0 11 6
41,304 0 0	219 1 4	3 10 11	943 0 0	.....	943 0 0	16 11 0	0 1 4	0 2 5	0 3 11
56,926 0 0	342 0 6	3 10 10	410 0 0	.....	410 0 0	5 14 3	0 0 5	0 2 1	0 3 1
2,94,391 0 0	2,638 1 4	4 12 7	26,053 0 0	100 0 0	25,953 0 0	429 9 3	0 6 9	0 7 1	0 11 5
36,714 0 0	367 2 2	2 8 3	7,254 0 0	2,054 0 0	5,200 0 0	52 0 6	0 5 8	0 2 8	0 4 1
84,586 0 0	331 2 4	7 14 4	40,989 0 0	3,999 0 0	36,990 0 0	555 10 11	3 7 3	0 5 10	0 9 8
.....	.....	.....	12,462 0 0	4,813 0 0	7,649 0 0	58 12 4	1 2 5	0 12 4	0 14 10
10,356 0 0	79 11 0	1 10 10	.....	.....	.....	.....	.....	0 1 7	0 3 3
30,937 0 0	308 8 1	4 15 9	5,217 0 0	663 0 0	4,554 0 0	68 9 1	0 11 9	0 3 5	0 5 10
48,860 0 0	241 6 7	8 3 7	7,321 0 0	3,988 0 0	3,336 0 0	14 13 10	0 8 11	0 4 0	0 6 5
4,335 0 0	24 7 0	0 15 11	3,169 0 0	.....	3,169 0 0	21 0 3	0 11 8	0 0 11	0 1 6
2,15,788 0 0	1,352 0 2	3 15 3	76,415 0 0	15,517 0 0	60,898 0 0	770 14 11	1 1 10	0 4 5	0 6 8
56,018 0 0	196 0 0	5 8 5	36,520 0 0	14,635 0 0	21,885 0 0	112 8 1	2 2 6	0 1 2	0 4 1
46,248 0 0	231 4 4	5 15 1	4,244 0 0	.....	4,244 0 0	42 7 1	0 8 0	0 3 7	0 5 10
66,092 0 0	651 2 8	4 9 11	8,690 0 0	.....	8,690 0 0	87 2 2	0 9 9	0 1 5	0 3 1
1,00,947 0 0	259 14 2	8 9 10	20,977 0 0	4,187 0 0	16,790 0 0	251 12 3	1 6 11	0 4 4	0 7 0
2,69,275 0 0	1,348 11 2	6 2 1	70,431 0 0	18,322 0 0	51,609 0 0	493 13 7	1 2 10	0 2 7	0 4 10
M. s. t. 887 0 0	227 12 0	M. s. t. 0 6 2	.....	.....	.....	.....	.....	0 1 10	0 3 2
Rs. a. p. 12,398 0 0	194 9 0	Rs. a. p. 1 10 7	2,181 0 0	60 0 0	2,121 0 0	68 1 0	0 4 7	0 4 5	0 5 6
M. s. t. 3,237 0 0	637 13 0	M. s. t. 0 12 34	16,048 0 0	.....	16,048 0 0	188 4 3	1 8 8	0 3 11	0 5 9
Rs. a. p. 14,930 0 0	74 15 3	Rs. a. p. 2 14 0	1,946 0 0	.....	1,946 0 0	17 6 0	0 5 11	0 3 1	0 4 10
.....	.....	.....	.....	.....	.....	.....	.....	0 5 11	0 6 3
M. s. t. 4,124 0 0	1,135 3 3	M. s. t. 0 10 9	20,175 0 0	60 0 0	20,115 0 0	273 11 3	0 9 0	0 3 11	0 5 9
Rs. a. p. 27,358 0 0	.....	Rs. a. p. 2 2 7	.....	.....	.....	.....	.....	.....	.....
Rs. a. p. 19,27,332 15 0	13,012 10 11	Rs. a. p. 5 3 11	58,142 7 0	447,442 9 3	3,10,619 13 9	3,748 4 5	0 12 9	0 4 10	0 6 0
M. s. t. 4,124 0 0	.....	M. s. t. 0 10 9	.....	.....	.....	.....	.....	.....	.....

E. L. CAPPEL,
Acting Commissioner, S. 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 District.	Serial Number.	1 Name of Municipality.	2 Population by Census of 1891.	3					Gross imports.
				GRAIN.					
				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.	
				M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.
KARACHI.	1	Karachi ...	105,199	3,325,781 35 27	3,093,874 8 27	231,910 27 0	28,988 13 5	2 8 14	244,493 20 0
	2	Kotri ...	7,909	72,257 37 0	10,508 0 0	61,749 37 0	3,857 5 11	7 32 24	3,015 29 60
	3	Schwān ...	4,624	51,451 36 0	13,735 12 40	37,716 23 40	1,768 4 1	8 6 21	1,843 18 10
	4	Mānjhand ...	2,544	25,455 15 0	1,401 25 0	24,053 30 0	1,002 3 10	9 18 16	815 29 0
	5	Bubak ...	2,876	47,492 36 0	14,389 0 0	33,103 36 0	1,551 9 8	11 20 33	462 19 0
	6	Tatta ...	8,969	79,498 12 0	8,540 25 0	70,957 27 0	5,544 2 8	7 36 37	5,744 7 60
	7	Keti Bundar ...	2,503	9,200 7 0	20 10 0	9,179 37 0	478 2 8	3 26 56	1,649 38 0
		Total ...	134,624	3,611,138 18 27	3,142,466 0 67	468,672 17 40	43,190 10 3	3 19 13	258,024 34 50
HYDRABAD.	1	Hyderabad ...	58,048	580,314 33 27	167,184 0 0	413,130 33 27	57,641 5 7	7 4 55	34,910 5 44
	2	Tando Allahyār ...	4,308	64,321 35 20	8,634 20 0	55,687 15 20	1,740 4 0	12 37 5	4,203 36 0
	3	Tando Adam ...	5,033	139,141 2 0	35,481 7 0	103,659 35 0	3,242 1 6	20 23 67	11,505 22 60
	4	Tando Mahammad Khān ...	4,126	68,070 0 0	10,075 0 0	57,995 0 0	1,812 5 6	14 2 19	6,593 6 70
	5	Hāla ...	5,058	27,071 16 60	.....	27,071 16 60	1,442 1 1	5 14 7	2,463 4 40
	6	Matiari ...	5,815	41,809 11 0	2,839 0 0	38,970 11 0	1,217 13 1	6 28 5	2,395 24 0
	7	Nasarpur ...	3,914	21,271 35 20	998 9 0	20,273 26 20	633 12 0	5 17 15	1,392 38 0
		Total ...	86,302	942,000 13 47	225,211 36 0	716,788 17 47	61,729 10 9	8 12 17	63,469 17 54
SHIKARPUR.	1	Shikarpur ...	42,004	294,978 21 20	50,845 15 60	244,133 5 40	19,799 11 4	5 32 39	28,579 10 20
	2	Sukkur ...	29,302	417,011 8 40	213,155 2 40	203,856 6 0	12,744 0 4	6 33 23	53,009 7 20
	3	Garhi Yasin ...	6,959	159,679 26 0	55,649 17 0	104,030 9 0	4,680 4 7	17 18 25	1,821 3 0
	4	Rohri ...	8,786	49,973 6 0	6,793 5 0	43,180 1 0	2,699 4 9	4 36 47	2,962 1 0
	5	Ghotki ...	3,243	39,934 36 20	15,071 5 0	24,863 31 20	1,553 15 9	7 26 54	2,019 17 20
	6	Larkhāna ...	12,019	164,444 20 0	63,524 0 0	100,920 20 0	6,307 8 6	8 15 70	20,656 35 0
	7	Kambar ...	5,341	76,195 36 0	39,755 39 0	36,439 37 0	1,062 4 9	6 32 73	1,088 8 0
	8	Rāto-dero ...	3,549	104,562 18 0	24,172 26 0	80,389 32 0	2,512 4 4	23 26 4	3,385 29 40
		Total ...	110,203	1,305,780 12 0	468,966 30 20	837,813 21 60	50,959 6 4	7 24 8	113,521 31 20
THAR AND SAND FRONTIER.	1	Umarkot ...	3,702	60,535 36 0	28,797 19 0	31,738 17 0	2,400 7 8	8 22 75	3,517 10 0
	2	Mithi ...	2,991	11,887 22 40	.....	11,887 22 40	742 15 1	3 38 78	859 13 22
		Total ...	6,693	72,422 18 40	28,797 19 0	43,625 39 40	3,223 6 9	6 20 58	4,376 23 22
	1	Jacobabad ...	12,396	33,011 6 60	214,910 21 0	115,100 25 60	11,257 1 6	9 11 33	5,365 26 35
		GRAND TOTAL ...	350,218	6,262,353 29 14	4,080,352 27 7	2,182,001 2 7	1,70,340 3 7	6 10 8	414,758 13 21
		GRAND TOTAL FOR THE WHOLE PRESIDENCY EXCLUDING SIND ...	1,379,976	10,487,242 8 30	1,030,634 4 0	9,456,608 4 30	2,49,331 11 11	6 34 9	555,064 27 73
		GRAND TOTAL FOR THE WHOLE PRESIDENCY INCLUDING SIND ...	1,730,194	16,749,595 37 44	5,110,986 31 7	11,638,609 6 37	4,19,671 15 6	6 29 6	999,823 1 14

4				5	
SUGAR.				GUMS.	
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.
M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.
218,907 26 9	25,585 33 71	6,988 2 9	0 9 58	21,004 27 40	6 12 11
67 17 40	2,948 12 20	1,474 2 5	0 14 73	1,108 12 70	20 31 40
139 37 40	1,709 20 50	1,278 13 0	0 14 59	1,049 11 50	15 33 50
.....	815 22 0	254 13 9	0 12 66	203 16 0	1 15 0
78 23 0	383 36 0	288 10 7	0 5 27	449 21 0	33 21 0
131 27 60	5,612 20 0	2,756 4 5	0 24 46	3,786 30 25	397 0 40
215 14 0	1,434 24 0	406 7 9	0 22 74	382 39 0	22 33 0
210,540 25 09	38,484 8 61	13,417 6 8	0 11 32	27,978 38 25	497 16 61
10,178 5 0	24,732 0 44	9,274 8 1	0 17 3	15,793 39 15	413 20 75
520 26 20	3,688 9 60	921 12 7	0 34 16	1,006 6 40	33 27 40
4,229 39 20	7,275 23 40	1,819 5 6	1 17 66	2,624 10 0	773 4 20
.....	6,593 6 70	1,236 3 6	1 23 74	753 22 70	.....
8 35 0	2,464 9 40	616 1 10	0 19 39	203 30 45	.....
181 21 0	2,214 3 0	553 8 1	0 15 18	562 9 0	135 4 0
1 35 0	1,391 3 3	347 12 2	0 14 4	437 14 40	.....
15,116 1 40	48,353 16 14	13,769 3 9	0 22 33	21,381 12 50	1,355 16 55
5,846 20 70	22,732 29 30	9,967 8 8	0 21 52	14,180 9 40	787 16 30
38,874 24 0	14,134 23 20	7,068 2 4	0 19 24	6,614 24 55	2,842 32 0
4 25 0	1,876 18 0	454 3 9	0 12 15	675 12 0	9 7 0
133 35 0	2,828 6 0	1,414 1 5	0 13 70	2,213 19 30	203 17 40
132 20 0	1,886 37 20	593 0 10	0 23 22	346 9 0	6 13 0
5,229 14 40	15,427 20 40	5,784 15 8	1 11 27	1,358 11 20	449 11 40
.....	1,078 8 0	200 7 9	0 8 12	444 22 0	1 30 0
24 22 40	3,361 7 0	840 3 9	0 37 70	332 8 40	.....
50,246 1 70	63,275 29 30	26,322 12 2	0 22 77	28,064 36 25	4,390 7 30
1,293 20 0	2,223 30 0	834 0 0	0 24 2	1,942 18 0	335 2 0
.....	859 13 22	239 7 4	0 11 39	995 20 40	90 5 0
1,293 20 0	3,083 3 22	1,073 7 4	0 18 27	2,237 38 40	425 7 0
536 5 5	4,829 21 30	4,829 10 3	0 15 47	2,384 39 75	451 7 70
286,732 14 24	168,025 38 77	59,442 18 2	0 18 4	82,043 5 55	7,121 15 56
80,040 10 0	468,124 17 73	1,311 2 0 10	0 13 46	154,035 13 20	5,074 30 0
378,672 24 24	626,150 6 70	1,90,963 9 0	0 14 18	249,670 31 15	12,196 5 56

5			6		
GHW—continued.			CLASS 1.		
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.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
20,998 15 20	36,747 2 9	0 7 79	4,132,607 29 55	3,511,193 14 50	621,474 15 5
1,082 21 30	1,623 12 10	0 5 38	106,257 36 50	10,618 7 20	95,639 29 30
1,033 18 0	1,028 4 9	0 8 75	20,011 0 60	28 5 0	19,982 35 60
202 1 0	101 0 6	0 3 14	27,583 3 0	1,437 20 0	26,145 23 0
416 0 0	259 15 10	0 5 63	10,461 36 0	43 17 20	10,418 18 60
3,388 29 65	5,083 2 10	0 15 9	92,197 5 25	9,559 2 20	82,938 3 5
360 6 0	360 2 8	0 5 60	12,920 1 0	121 5 0	12,498 36 0
27,481 11 44	45,203 10 2	0 8 13	4,402,038 32 30	3,532,910 31 30	869,098 1 0
15,380 18 10	30,760 14 7	0 10 48	647,737 38 79	181,535 29 21	466,202 9 58
979 19 0	486 5 7	0 9 2	73,321 30 60	9,349 1 20	63,972 29 40
1,851 5 60	694 8 0	0 14 57	180,665 26 60	63,054 21 0	117,611 5 60
753 22 70	376 12 7	0 7 24	85,085 24 60	10,075 0 0	75,010 24 60
203 30 45	102 0 7	0 1 49	31,162 10 25	3 35 0	31,158 15 25
427 5 0	2 3 8 9	0 2 75	47,455 32 0	3,524 2 0	43,931 30 0
437 14 40	218 11 4	0 4 35	24,632 27 20	1,018 14 0	23,614 13 20
20,025 35 75	32,852 11 5	0 9 23	1,090,061 30 64	268,560 22 41	821,501 8 23
13,392 22 10	33,482 8 11	0 12 60	346,762 35 50	59,120 26 40	287,642 9 10
5,671 32 55	11,345 14 11	0 7 59	524,436 23 35	270,735 25 60	253,700 37 55
666 5 0	333 3 10	0 4 38	164,970 13 0	55,698 14 0	109,271 39 0
1,920 1 70	2,880 8 7	0 8 59	117,316 23 70	8,644 27 0	108,671 36 70
339 36 0	157 12 3	0 4 15	45,892 38 20	15,391 32 0	30,501 6 20
908 39 60	935 15 9	0 3 2	221,413 3 60	76,425 17 40	144,987 26 20
442 32 0	160 6 3	0 3 25	99,783 17 0	39,757 29 0	60,030 28 0
332 8 40	124 11 8	0 3 60	170,470 15 40	24,218 8 40	86,252 7 0
23,674 28 75	49,421 2 2	0 8 47	1,631,051 10 35	649,992 20 20	1,081,058 30 15
907 16 0	680 11 4	0 9 64	5,719 29 0	2,486 0 0	3,233 29 0
905 15 40	452 11 2	0 12 9	14,055 8 5	0 5 0	13,965 3 5
1,812 31 40	1,133 6 6	0 10 69	19,774 37 5	2,576 5 0	17,198 32 5
1,933 22 5	3,867 15 2	0 6 19	409,996 0 65	220,980 21 35	189,015 19 30
74,927 20 20	1,32,478 13 5	0 8 45	7,552,922 31 39	4,575,050 20 46	2,977,872 10 73
153,550 39 20	1,38,792 6 0	0 4 36	14,813,298 13 44 Coconuts Nos. 692,210 Carts of grass and straw 6,522.	1,093,225 14 8 Coconuts Nos. 23,029 Carts of grass and straw 58.	13,420,072 39 44 Coconuts Nos. 669,181 Carts of grass and straw 6,464.
228,478 29 49	2,71,271 3 5	0 5 23	22,366,211 5 3 Coconuts Nos. 692,210 Carts of grass and straw 6,522.	5,968,275 34 46 Coconuts Nos. 23,029 Carts of grass and straw 58.	16,397,935 10 37 Coconuts Nos. 662,151 Carts of grass and straw 6,464.

		7			
		CLASS II.			
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.
Rs. a. p.	M. s. t.	Rs. a. p.		Rs. a. p.	Rs. a. p.
1,05,811 4 7	5 36 24	.....	.....	.....	.....
7,842 5 0	12 3 56	6,117 0 0	.....	6,117 0 0	96 9 3
4,770 7 4	4 12 69	4,000 0 0	.....	4,000 0 0	45 6 3
1,522 6 11	10 11 8	695 0 0	.....	695 0 0	12 6 4
369 11 9	3 24 72	.....	.....	.....	.....
14,281 3 9	9 9 70	.....	.....	.....	.....
1,622 4 8	4 39 59	.....	.....	.....	.....
1,38,319 15 8	6 21 27	10,812 0 0	.....	10,812 0 0	153 5 10
96,054 1 5	8 1 20	.....	.....	.....	.....
3,498 6 0	14 33 79	.....	.....	.....	.....
6,406 15 6	23 14 57	.....	.....	.....	.....
3,747 8 7	18 7 16	.....	.....	.....	.....
2,400 11 8	6 6 33	.....	.....	.....	.....
2,365 15 7	7 22 16	.....	.....	.....	.....
1,485 9 0	6 1 27	.....	.....	.....	.....
1,15,954 3 9	9 20 61	.....	.....	.....	.....
65,800 7 2	6 33 74	.....	.....	.....	.....
35,671 13 0	8 26 26	.....	.....	.....	.....
6,298 1 0	18 13 39	.....	.....	.....	.....
9,131 11 8	12 14 60	.....	.....	.....	.....
2,759 3 7	9 16 17	.....	.....	.....	.....
16,968 14 4	12 2 42	.....	.....	.....	.....
2,153 8 5	11 9 47	.....	.....	.....	.....
3,837 12 0	24 12 10	.....	.....	.....	.....
1,42,161 7 2	9 32 30	.....	.....	.....	.....
4,922 10 8	0 33 39	.....	.....	.....	.....
1,593 0 6	4 2 61	.....	.....	.....	.....
6,515 11 2	2 22 63	.....	.....	.....	.....
23,892 8 9	15 9 74	.....	.....	.....	.....
4,36,843 14 6	8 20 9	10,812 0 0	.....	10,812 0 0	153 5 10
6,51,129 15 2	9 29 0	5,24,635 0 0 No. 7,452	.....	5,24,635 0 0 No. 7,452	3,941 13 5
10,77,973 13 8	9 19 8	5,35,447 0 0 No. 7,452	.....	5,35,447 0 0 No. 7,452	6,065 3 4

7		8			
CLASS II—contd.		OIL OF SORTS.			
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.
Rs. s. p.	M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.
.....	25,128 58 27	15,822 28 60	9,306 9 47	4,853 1 11	0 3 43
0 30 75	3,109 26 60	124 0 0	2,985 26 60	216 15 1	0 15 8
0 13 10	419 39 0	.....	419 39 0	210 8 7	0 3 51
0 4 4	.....	.....	.....	.....	.....
.....	1,563 18 10	.....	1,563 18 10	390 13 11	0 6 78
.....	419 1 0	6 17 0	412 24 0	154 11 10	0 6 47
0 8 4	30,641 3 17	15,953 5 60	14,687 57 37	5,626 3 4	0 4 22
.....
.....	2,006 3 0	1,726 12 40	279 30 40	13 3 2	0 2 18
.....	37 3 60	.....	37 3 60	4 10 0	0 0 23
.....	19,887 2 0	532 0 0	19,355 2 0	605 10 11	3 13 11
.....
.....	21,930 8 60	2,268 12 40	19,671 36 20	623 8 1	0 27 60
.....	241 38 60	124 14 0	117 24 60	83 3 11	0 0 9
.....	4,740 84 20	5,507 1 20	-766 7 0	-478 11 0	-0 1 4
.....
.....	752 22 60	24 30 0	727 32 60	363 14 1	0 3 25
.....	91 27 40	.....	91 27 40	11 9 8	0 1 10
.....	707 5 0	235 12 0	471 33 0	176 16 0	0 1 45
.....
.....
.....	6,534 8 20	5,891 17 20	642 31 0	161 15 8	0 2 30
.....	1,291 0 0	680 35 0	710 5 0	355 1 3	0 7 54
.....	428 19 50	81 20 0	396 39 50	198 7 11	0 5 26
.....	1,719 19 50	612 15 0	1,107 4 50	553 9 2	0 6 48
.....	106 4 55	8 22 40	97 22 15	48 12 11	0 0 25
.....
0 8 4	60,931 4 42	24,723 33 0	36,207 11 42	7,014 1 2	0 4 11
0 6 1	373,402 29 6	60,519 20 0	312,944 9 6	20,355 1 10	0 9 6
0 4 11	434,393 33 48	85,212 13 0	349,151 20 48	27,369 3 0	0 8 6

Class III.					10
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 IV. Gross imports.
M. s. t.	M. s. t.	M. s. t.	Rs. s. p.	M. s. t.	Rs. s. p.
835,129 3 43	140,377 23 37	694,751 20 6	31,546 14 2	6 24 13	7,48,274 15 4
52,441 26 60	124 0 0	52,317 26 60	345 6 7	7 10 21	3,382 0 0
419 89 0	.....	419 39 0	210 8 7	0 3 51	2,199 15 0
.....
1,663 18 10	.....	5,163 18 10	390 13 11	0 6 78	11,673 7 0
8,605 13 0	6 17 0	8,598 36 0	232 11 2	3 17 41	2,608 4 3
898,159 20 33	140,508 0 37	757,651 19 76	32,776 6 5	5 25 9	7,08,118 9 7
.....	.....	.....	.....	.....	1,38,229 8 3
586 27 0	.....	586 27 0	180 1 2	0 5 36	2,422 2 9
2,006 3 0	1,728 13 40	279 30 40	13 3 2	0 2 13	.....
453 0 0	.....	453 0 0	85 14 0	0 4 35	3,101 10 0
502 29 20	.....	502 29 20	20 4 11	0 3 78	481 13 6
22,609 3 0	1,544 20 0	21,064 23 0	668 4 8	3 24 72	2,007 1 10
.....	.....	.....	.....	.....	442 7 2
26,162 22 20	3,270 32 40	22,891 29 60	962 11 11	0 32 33	1,42,164 11 6
241 38 60	124 14 0	117 24 60	88 3 11	0 0 9	65,512 0 0
4,740 34 20	5,507 1 20	-706 7 0	-478 11 0	-0 1 4	3,91,915 12 0
27,656 21 0	697 0 0	26,959 21 0	1,266 15 3	4 20 77	.....
752 23 60	24 30 0	727 33 60	363 14 1	0 9 25	15,103 0 0
1,202 32 40	.....	1,202 32 40	46 6 0	0 14 67	51 0 0
13,837 25 0	414 2 0	13,443 23 0	704 15 0	1 4 59	.....
1,989 20 0	.....	1,989 20 0	74 3 1	0 14 72	.....
1,563 37 40	.....	1,563 37 40	52 1 5	0 17 50	.....
52,005 31 60	6,767 7 20	45,238 24 40	2,117 15 9	0 16 33	4,72,581 12 0
1,291 0 0	580 35 0	710 5 0	855 1 3	0 7 54	.....
428 19 50	31 20 0	396 39 50	198 7 11	0 5 25	.....
1,719 19 50	612 15 0	1,107 4 50	553 9 2	0 6 50	.....
306 4 55	8 22 40	97 22 15	48 12 11	0 0 25	6,342 6 5
978,153 13 58	157,160 37 57	820,986 21 1	36,439 8 2	2 14 36	13,89,207 7 6
4,306,781 13 40	171,104 30 0	4,135,676 23 40	74,595 15 3	3 17 21	2,915,673 10 0
.....
5,584,934 32 18	322,271 27 57	5,262,663 4 41	111,055 5 5	3 7 17	4,304,981 1 6
.....

		10			11	
		CLASS IV—continued.			CLASS V	
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.	Rs. a. p.	
2,41,386 5 2	5,06,888 10 2	17,315 13 6	4 1 3	6,36,875 5 0	5,64,479 6 0	
.....	3,362 0 0	35 0 4	0 6 10	13,643 5 6	.....
.....	2,199 15 0	68 12 1	0 7 7	3,762 5 3	50 0 0	
.....	.....	.....	.....	2,452 0 0	.....
.....	11,673 7 0	257 7 6	1 4 10	13,879 6 9	39 0 0	
.....	2,608 4 3	72 10 4	1 0 8	7,308 0 0	236 0 0	
2,41,386 5 2	5,26,732 4 5	17,749 11 9	3 14 7	6,82,720 6 6	5,64,804 6 0	
1,275 5 7	1,31,954 2 8	2,399 12 3	2 4 4	51,992 9 3½	1,119 5 11	
56 4 0	2,365 14 9	23 11 9	0 8 9	9,809 9 5	665 0 0	
.....	.....	.....	.....	14,016 12 3	.....
.....	3,491 10 0	55 13 2	0 13 8	12,949 6 0	.....
.....	481 13 6	4 13 2	0 1 6	4,199 9 5	.....
.....	2,097 1 10	20 15 4	0 5 9	8,550 3 4	.....
.....	442 7 2	4 7 3	0 1 9	993 13 9	.....
1,331 9 7	1,40,833 1 11	2,509 8 11	1 10 11	98,911 15 5½	1,783 6 11	
.....	65,512 0 0	3,370 13 10	1 8 11	61,951 0 0	8,844 0 0	
1,87,901 12 0	2,04,014 0 0	3,332 12 3	6 15 5	4,38,462 0 3	90,007 12 6	
.....	
.....	15,103 0 0	554 12 3	1 11 6	.....	.....
.....	51 0 0	4 1 6	0 0 3	.....	.....
.....	.....	.....	.....	10,893 1 0	1,278 0 0
.....	.....	.....	.....	1,450 0 0	.....
.....	.....	.....	.....	176 2 0	.....
1,87,901 12 0	2,24,680 0 0	7,762 7 10	2 9 4	5,02,981 3 3	1,00,129 12 6	
.....	.....	.....	.....	8,284 5 6	573 13 0
.....	.....	.....	.....	1,142 10 3	.....
.....	.....	.....	.....	9,426 15 9	573 13 0
.....	6,942 6 5	853 11 3	0 8 2	17,260 10 7	173 10 9	
4,30,619 10 9	9,58,587 12 9	23,375 7 9	2 11 11	3,11,251 3 6½	6,67,470 0 2	
3,75,741 8 0	25,39,932 2 0	42,824 4 4	1 13 6	27,70,146 0 2	3,14,472 13 0	
.....	.....	.....	.....	M. s. t.	M. s. t.
.....	.....	.....	.....	12,117 0 0	44 0 0
8,06,361 2 9	34,93,519 14 9	71,199 12 1	2 0 4	30,81,397 3 8½	9,81,942 12 2	
.....	.....	.....	.....	M. s. t.	M. s. t.
.....	.....	.....	.....	12,117 0 0	44 0 0

No. IV.

Municipalities in the Province of ...
 Taxation per head of Population

			12		
			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.
Rs. s. p.	Rs. s. p.	Rs. s. p.	M. s. t.	M. s. t.	M. s. t.
72,395 15 0	2,108 12 9	0 11 0	9,721 26 57	4,858 18 62	4,863 12 75
13,643 5 6	202 7 1	1 11 7	1,171 14 0	45 25 0	1,125 29 0
3,712 5 3	76 0 7	0 12 10	565 20 25	1 37 0	563 23 25
2,452 0 0	38 4 11	0 15 5	1 38 0	.....	1 38 0
.....
18,640 6 9	606 5 8	2 1 3	1,452 8 50	45 10 20	1,406 36 30
7,072 0 0	179 13 0	2 13 2	335 38 40	8 11 0	327 27 40
1,17,916 0 6	3,211 12 0	0 5 5	13,248 24 12	4,959 17 2	8,289 7 10
50,274 3 4	1,979 5 0	0 13 10	16,156 24 75	2,945 25 27	13,210 39 46
9,144 9 5	91 12 7	2 2 0	962 33 40	240 0 0	722 33 40
14,016 12 3	140 11 8	3 12 7	1,707 27 0	358 25 40	1,349 1 40
12,929 6 0	124 3 8	3 2 2	1,056 22 40	3 25 40	1,052 37 0
4,199 9 5	42 3 3	0 13 3	336 10 40	16 30 0	320 20 40
5,550 3 4	55 7 11	0 15 3	1,299 29 0	337 0 0	962 29 0
993 13 9	8 15 7	0 4 1	392 0 20	3 20 0	388 20 20
97,123 9 64	2,442 11 8	1 2 0	21,911 27 55	3,903 48 27	18,007 21 23
58,107 0 0	1,940 18 0	1 4 3	4,709 38 50	456 37 20	4,253 1 30
3,38,454 8 9	5,079 12 9	11 8 10	24,642 17 30	18,918 26 40	5,723 30 70
.....	.....	.....	967 14 0	83 0 0	884 14 0
.....	.....	.....	791 1 70	165 36 40	625 5 30
.....	.....	.....	702 32 30	53 0 0	644 32 30
9,616 1 0	258 8 0	0 12 10	2,417 20 20	388 31 0	2,028 29 20
1,460 0 0	28 7 1	0 4 4	1,149 17 0	5 0 0	1,144 17 0
175 2 0	32 13 8	0 0 10	104 28 0	.....	104 28 0
4,02,801 6 9	7,340 1 8	3 10 6	35,545 9 40	20,076 11 20	15,468 38 20
7,710 8 6	115 11 4	2 1 4	1,269 38 0	432 5 0	837 33 0
1,142 10 3	17 2 11	0 6 1	402 12 40	44 10 0	358 2 40
8,853 2 9	132 14 3	1 5 2	1,672 10 40	478 15 0	1,195 05 40
17,081 15 10	853 3 2	1 6 1	2,438 21 65	1,106 36 65	1,331 25 10
6,43,781 9 42	14,980 10 7	1 13 8	74,816 13 52	30,523 6 24	44,293 7 28
24,55,873 4 2	29,117 3 7	1 12 6	167,710 13 0	53,575 20 0	115,231 33 0
M. s. t. 12,073 0 0	.....	.....	.....	.....	.....
30,09,454 7 64	44,097 14 2	1 12 9	242,526 26 52	84,098 26 24	159,526 0 28
.....

12		13		
Class VI—continued.		Class VII.		
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.	M. s. t.	Rs. a. p.	M. s. t.
13,094 14 8	0 1 67	*620,942 13 27	.....	620,942 13 27
604 13 0	0 5 55	Rs. a. p. 93,372 12 0	448 4 0	Rs. a. p. 9,924 8 0
352 2 2	0 4 70	1,3,737 15 1	64,073 13 0	57,664 2 1
1 3 6	0 0 2	21,653 4 0	75 0 0	21,578 4 0
.....	.....	34,335 14 9	4,335 2 5	30,050 12 4
703 7 8	0 6 22	1,06,686 1 3	685 2 9	1,05,900 14 6
245 12 7	0 5 19	.....	.....	.....
15,003 5 7	0 1 0	M. s. t. †*620,942 13 27	69,617 6 2	Mds. s. t. 620,942 13 27
5,453 1 8	0 9 8	Rs. a. p. 3,77,735 15 1	.....	Rs. a. p. 3,08,118 8 11
136 2 0	0 6 57	17,74,221 14 0	7,38,384 6 0	10,35,837 8 0
253 1 9	0 10 58	2,53,804 2 8	11,150 0 0	2,4,504 2 8
197 6 9	0 10 17	2,60,777 14 1	16,627 6 3	2,44,150 7 10
80 2 0	0 2 43	2,48,076 0 0	.....	2,48,076 0 0
180 8 7	0 6 50	98,688 3 8	.....	98,688 3 8
81 6 6	0 3 26	9,137 14 0	497 2 0	90,640 12 0
0,326 13 8	0 8 28	33,621 14 2	.....	33,621 14 2
3,290 5 10	0 4 4	27,60,177 14 7	7,66,658 14 3	19,93,519 0 4
4,073 15 3	0 7 65	2,84,041 8 10	25,161 12 0	2,58,879 12 10
319 8 5	0 5 75	1,45,083 2 0	18,413 13 3	1,26,669 4 9
370 7 0	0 2 68	69,183 0 0	12,848 0 0	56,335 0 0
118 7 6	0 7 76	68,550 0 0	992 0 0	67,558 0 0
1,675 0 3	0 6 80	58,799 1 0	1,669 8 0	57,129 9 0
293 3 5	0 8 46	3,46,074 0 0	2,650 0 0	3,43,424 0 0
30 14 4	0 1 69	1,04,565 12 9	980 4 0	1,03,585 8 9
10,291 14 0	0 5 50	61,969 6 0	.....	61,969 6 0
523 10 4	0 9 4	11,41,265 14 7	62,715 5 3	10,78,550 9 4
214 12 7	0 4 63	1,27,619 14 1	23,159 4 1	1,04,460 10 0
738 6 17	0 7 64	19,306 2 9	595 10 0	18,610 8 9
1,039 9	0 4 24	1,46,826 0 10	23,754 14 1	1,23,071 2 9
33,369 1 1	0 5 5	2,23,889 0 2	2,231 3 3	2,21,658 2 11
27,456 3 3	0 3 27	Kartchi Town, M. s. t. *620,942 13 27	.....	M. s. t. 620,942 13 27
.....	.....	Rest of Sind Rs. a. p. 46,49,805 3 3	9,24,977 11 0	Rs. a. p. 37,24,917 8 3
60,825 4 4	0 3 55	1,05,16,927 8 0	11,43,656 9 0	93,78,270 15 0
.....	.....	M. s. t. 4,148 0 0	M. s. t. 24 0 0	M. s. t. 4,124 0 0
.....	.....	1,51,66,822 11 3	20,68,634 4 0	1,30,98,188 7 3
.....	.....	M. s. t. 625,090 13 27	M. s. t. 24 0 0	M. s. t. 625,066 13 27

* No octroi is levied by the Municipality on cloth. These figures represent cotton, wool, hides and skins on which terminal charges are levied. The figures are given in maunds, seers, tolas instead of rupees, annas, pies, as those goods are liable to a terminal charge, and are not consumed in Karachi.

† Karachi.

‡ Rest of the District.

No. IV.

Municipalities in the Province of Sind, during the year 1898-99, the Consumption or Expenditure Taxation per head of Population.

		14					15	
		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 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.
14,921 9 0	.....	.....	.....	.....	.....	.....	1 0 1	2 2 11
1,398 13 10	11 12 0	4,531 11 6	.....	4,531 11 6	92 4 5	0 9 2	0 15 10	1 5 6
867 8 8	12 7 6	9,839 13 6	6,410 0 0	3,429 13 6	139 5 10	0 11 10	1 0 6	1 6 7
323 10 8	8 7 9	508 0 0	.....	508 0 0	7 15 0	0 3 2	0 9 7	0 12 0
450 12 0	10 7 2	334 0 0	.....	334 0 0	5 12 0	0 1 70	0 13 9	1 0 3
1,568 8 11	11 12 11	16,247 1 0	.....	16,247 1 0	243 11 2	1 13 10	1 9 6	2 0 2
.....	.....	4,646 2 6	.....	4,646 2 6	69 10 2	1 13 8	0 10 4	0 15 9
19,545 15 1	M. s. t. 45 36 0 Rs. a. p. 12 4 7	36,106 12 6	6,410 0 0	29,696 12 6	458 10 7	0 3 6	0 14 7	3 0 4
15,537 9 0	17 13 6	.....	.....	.....	.....	.....	1 10 6	2 1 6
1,818 12 0	56 4 8	9,452 5 3	271 0 0	9,181 5 3	91 14 9	2 2 1	0 12 11	1 5 3
2,442 11 4	49 8 2	26,977 11 2	329 4 0	26,648 7 2	267 8 2	5 4 9	1 4 4	1 14 3
1,240 6 1	60 2 0	16,032 4 8	.....	16,032 4 8	160 5 2	3 14 2	0 14 6	1 5 10
987 2 5	19 8 2	3,066 8 6	.....	3,066 8 6	38 3 8	0 9 8	0 7 7	0 11 4
906 6 8	15 9 5	5,356 1 9	.....	5,356 1 9	29 9 1	0 14 9	0 6 6	0 11 7
336 3 9	8 9 5	345 7 0	.....	345 7 0	4 5 6	0 1 5	0 6 4	0 7 10
23,269 3 3	23 1 7	61,230 6 4	600 4 0	60,630 2 4	591 14 4	2 11 3	1 4 11	1 12 2
4,392 7 10	6 2 7	.....	.....	.....	.....	.....	1 8 10	1 13 10
1,917 10 11	4 5 2	.....	.....	.....	.....	.....	1 3 6	1 11 4
443 11 3	9 7 8	685 0 0	.....	685 0 0	10 11 3	0 1 10	1 0 11	1 6 6
323 0 4	7 11 0	.....	.....	.....	.....	.....	1 0 8	1 3 7
445 10 0	17 9 10	1,926 5 0	.....	1,926 5 0	22 10 6	0 9 6	0 18 7	1 0 9
2,683 0 0	28 9 2	49,162 14 0	1,064 15 0	48,097 15 0	336 12 9	4 0 0	1 6 7	1 14 1
1,019 0 10	19 6 4	3,857 4 0	.....	3,857 4 0	38 14 4	0 11 7	0 6 5	0 10 10
507 2 6	18 4 11	1,830 5 0	5,354 13 9	—3,524 8 9	—60 0 0	—0 15 11	1 1 6	1 4 7
11,731 11 8	9 12 7	57,461 12 0	6,419 12 9	51,041 15 3	349 0 10	0 7 5	1 4 7	1 10 4
1,566 15 10	28 3 6	18,054 0 1	3,735 4 0	15,218 12 1	228 5 5	4 1 9	1 4 6	2 1 4
279 3 2	6 3 7	1,002 10 9	.....	1,062 10 9	15 14 10	0 5 8	0 8 6	0 12 5
1,846 8 0	18 4 0	20,016 10 10	3,735 4 0	16,281 6 10	244 4 3	2 6 9	0 5 8	1 8 0
2,256 11 2	17 14 1	.....	.....	.....	.....	.....	1 14 10	2 4 9
53,649 12 2	10 10 2	1,74,815 9 8	17,165 4 9	1,57,650 4 11	1,743 14 0	0 7 3	1 4 10	2 4 9
94,066 0 4	6 12 8	23,61,348 3 0	4,15,801 5 3	19,45,546 13 9	19,921 3 6	1 6 7	0 7 7	0 12 5
1,52,716 12 6	7 9 1	25,36,163 12 8	4,32,968 10 0	21,03,197 2 8	21,665 1 6	1 3 5	0 10 0	1 6 8

J. P. VAUGHAN
Acting Assistant Commissioner in Sind.

FORM No. I.

Statement showing the Constitution of the Bombay Municipality during the year ending 31st March 1899.

B 1321-57

1 Name of District.	2 Serial Number of Municipality.	3 Name of Municipality.	4 Act under which constituted.	5 Population within Municipal limits.	6 NUMBER OF MEMBERS OF COMMITTEE.								7 REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					<i>Ex-officio.</i>	Nominated by Government.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Bombay	Bombay Municipality.	Bombay Act III of 1888.	821,764	...	16	56	72	6	66	12	60	

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W. PEARSON,
Acting Chief Accountant.

W. L. HARVEY,
Municipal Commissioner for the City of Bombay.

			Name of District.		
			Serial Number of Municipality.		
Bombay.			Name of Municipality.		
			Rs. a. p.	By balance (in hand (in Bank and Office Treasuries) at the close of last year.	
Town duty (page 172) of Annual Report for 1898-99	Rs. a. p.	11,17,161 2 4	Class I.—(Articles of Food or Drink for Man or Animals).	(a)	
Deduct— Firewood (shown under) (c) (page 169).	Rs. a. p.	67,832 11 6			
Timber (do.) (d) (do.)	Rs. a. p.	1,21,375 11 4			
		1,89,208 6 10			
		9,27,952 11 6			
Slaughter Fees (page 178)	Rs. a. p.	1,33,039 11 0	Class II.—(Animals for Slaughter).	(b)	
Firewood (page 169)	Rs. a. p.	67,832 11 6	Class III.—(Fuel, Lighting and Water-charge).	(c)	
Timber (page 169)	Rs. a. p.	1,21,375 11 4	Class IV.—(Building Materials).	(d)	
	None.		Class V.—(Drugs, Gums and Spices).	(e)	
Net Revenue (page 174)	Rs. a. p.	2,08,544 4 10	Class VI.—(Tobacco).	(f)	
	None.		Class VII.—(Cloth).	(g)	
	None.		Class VIII.—(Metals).	(h)	
		14,59,345 2 2	Total.	(i)	
*Including Government and Port Trust Contributions of Rs. 1,09,947 and Rs. 1,70,420, respectively (page 170)	Rs. a. p.	22,24,213 12 1	MUNICIPAL RATES AND TAXES.		
Wheel Tax (page 172)	Rs. a. p.	3,25,430 11 7	Tax on Houses and Lands.		
Licenses— (a) Dangerous and Offensive Trades (page 172)	Rs. a. p.	60,656 8 0	Tax on Animals and Vehicles.		
(b) Streets and Buildings (page 172)	Rs. a. p.	3,545 0 0	Tax on Profession and Trades.		
(Page 172)	Rs. a. p.	64,201 8 0	Tolls (on Roads and Ferries).		
Water Tax (page 176)	Rs. a. p.	14,70,407 3 4	Water Rate.		
Miscellaneous Water Works Revenue (page 178)	Rs. a. p.	28,434 4 0	Lighting Rate.		
	Rs. a. p.	14,98,841 7 2	Conservancy (including Scavengering and Latrine rates).		
Included in Tax on Houses and Lands	Rs. a. p.	7,13,122 2 8	Other Taxes to be specified in detail in Schedule Tax, Pigeon Tax &c. in ordinary columns as may be necessary.		
Halalkhor Cess (page 174)	Rs. a. p.				
	Rs. a. p.				
	Rs. a. p.				
		62,98,920 9 8	Total.		
None.			From Pounds.		
Licenses— (c) Land Conveyance, Music, &c., Licenses— (1) Land Conveyance Licenses (page 172)	Rs. a. p.	13,144 0 0	From Hackney Carriages.		
(The Wheel Tax on Public Conveyances, Labour Carts, &c., is shown under Tax on Animals and Vehicles).			From Licenses for the sale of Spirits and Drugs.		
Liquor Licenses (page 174)	Rs. a. p.	1,43,750 0 0	From other sources to be specified in detail in ordinary columns as may be necessary.		
Licenses— (c) Land Conveyance, Music, &c., Licenses— (2) Music Licenses (page 172)	Rs. a. p.	7,595 0 0			
(3) Sundry do. (do.)	Rs. a. p.	2,814 0 0			
	Rs. a. p.	10,409 0 0			
		1,67,303 0 0	Total.		

	Rs. s. p.	Rs. s. p.	
Market Receipts, viz:—(page 175)—			
Rent of portion of a Bungalow, Slaughter-houses and Chawl ...	3,000 0 0		
Rent of Bible Range	200 0 0		
Do, Chawls	2,465 0 0		
Do, Chawls	72 0 0		
Ground rent		5,737 0 0	
Miscellaneous Receipts, viz:—(page 180)—			
Through Health Department—			
Rent of Chawls and ground (page 180)	76,496 11 6		
Do, Reclamation ground at Kuria, Nion, &c. (page 180)	13,179 8 0		
Do, Milk Cattle Stables (page 180)	16,501 5 1		
Do, Dhobivada and Shops do.	16,517 0 0		
	62,684 8 7		
Through Municipal Engineer's Department (page 182)—			
Ground rent	1,836 10 3		
Do, on account of Telephone Lines	1,190 15 3		
	2,827 9 6		
Rent of Police and Fire Brigade Quarters belonging to the Corporation occupied by the Police Department (page 182)	14,940 1 10		
Do, do, by Fire Brigade (page 182)	3,720 0 0		
	18,660 1 10		
		84,172 3 11	
Public Gardens—			
Rent of Chawls from M.A.'s, &c. (page 178)		158 8 0	
Water Works Department—			
Rent of ground (page 178)		130 0 0	
		90,197 11 11	
Sale of Lands (Miscellaneous Receipts) (page 180)		2,009 2 1	Sale-proceeds of Lands and Produce of Lands, &c.
Market Receipts (page 178)—			
Garden produce		34 4 0	
Miscellaneous Receipts on account of Engineer's Department (page 182)—			
Bright of catching fish at Warli		1,160 0 0	
Water Tax and Miscellaneous Water Works Revenue (page 178)—			
Sale of grass, &c.		1,999 0 0	
Public Gardens, &c., Victoria Gardens (page 178)—			
Sale-proceeds of plants, flowers, &c.		5,067 8 2	
		10,269 14 3	
Miscellaneous Receipts—			Conservancy Receipts (other than Taxes and Rates)
Sale of bones, manure, &c. (page 180)	1,440 4 0		
Cleaning drains (page 180)	1,746 9 5		
		3,186 13 5	
None.			Fees and Revenue from Educational Institutions.
None.			Fees and Revenue from Medical Institutions.
Market Receipts (page 178)		3,60,356 4 6	Fees and Revenue from Markets and Slaughter-houses.
Deduct—			
Slaughter fees shown under column 5 Octroi (b)	1,33,639 11 0		
Rent of Land, Houses, Chawls as shown above	5,737 0 0		
Garden produce (shown above)	34 4 0		
	5,771 4 0		
		1,39,410 15 0	
		2,20,975 5 6	
Tramway rent (page 180)		49,693 9 10	Fees and Revenue from Tramways.
.....			Other Fees (to be specified in detail in subsequent columns, as may be necessary).
(Page 180)		7,929 2 0	Fines under Municipal and other Acts.
Interest and profit on Investments of Surplus Loan and other balances (page 188).	98,419 13 8		Interest on Investments.
Do, on 6 per cent, 4 per cent, 3½ per cent, and 3 per cent Municipal Loans Sinking Fund Investments (page 190)	92,507 9 10		
Do, on Municipal Buildings, Fire Insurance Fund Investments (page 190)	1,517 0 8		
Do, on worn-out Mains Renewal Fund Investments (page 190)	14,996 15 8		
Do, on the Investment of the Net Premia, &c., Fund (page 190)	16,187 0 0		
Do, on School Building Fund Investment (page 190)	1,743 10 11		
	1,27,002 5 1		
		2,25,422 2 9	
.....			For Educational purposes.
.....			For Medical purposes.
.....			Premium on Loans.
		6,07,674 11 8	Total.

			From Government Securities		From Local Sources		From Other Sources	
			For Educational purposes		For Educational purposes		For Educational purposes	
			For Medical purposes		For Medical purposes		For Medical purposes	
			For General purposes		For General purposes		For General purposes	
			For Educational purposes		For Educational purposes		For Educational purposes	
			For Medical purposes		For Medical purposes		For Medical purposes	
			For General purposes		For General purposes		For General purposes	
			For Educational purposes		For Educational purposes		For Educational purposes	
			For Medical purposes		For Medical purposes		For Medical purposes	
			For General purposes		For General purposes		For General purposes	
			Total		Total		Total	
(Page 220) ...	Rs.	a. p.	14,50,000	0	0			
.....								
.....								
.....								
.....								
.....								
.....								
.....								
.....			14,50,000	0	0			
Taxes levied for Halalkhor and Water Services are shown under Water Tax and Conservancy (column 5).			Recoveries on account of services rendered to private individuals.					
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
Miscellaneous Receipts (page 182) ...	1,03,412	1 1						
<i>Deduct—</i>								
Sale of and (shown under sale-proceeds of land) ...	2,009	3 1						
Rent of Chawls and grounds (shown under rent of land, &c.) ...	84,172	3 11						
Sale of bones, &c. (shown under Conservancy) ...	1,440	4 0						
Cleaning drains (shown under Conservancy) ...	1,746	9 5						
Right of catching fish, &c. ...	1,160	0 0						
	90,528	3 5						
			12,883	13 8				
Miscellaneous Fees (page 184) ...	33,229	7 4						
Do. Savings (page 186) ...	5,350	13 2						
Contribution from Municipal Servants towards Pension, &c., Fund (page 186) ...	19,000	5 8						
Actual profit on sale of stores to Contractors, &c. (page 190) ...	1,621	15 9						
Profit on Municipal Workshops (page 190) ...	14,038	10 6						
Rebate to Current Revenue (page 192.)—								
On account of Plague expenses paid from Revenue for 1897-98..	5,00,000	0 0						
Sale-proceeds of Unserviceable Tools and Plant, &c. (pages 190)..	1,863	0 3						
			5,88,013	2 4				
(Page 220) ...			40,84,551	6 6				
.....								
(Page 212) ...			8,00,000	0 0				
.....								
Included in the next column ...								
Advances—Loan works (page 210) ...	8,14,183	10 9						
Plague charges payable out of Loan Funds written off by debit to Income and Expenditure account (page 210) ...	2,37,161	4 5						
			10,51,344	15 2				
Advances—Municipal Officers, Contractors, &c. (page 216) ...			14,82,217	4 2				
			25,33,562	3 4				
Deposits of Contractors, &c. (page 220) ...			5,62,808	12 7				
Do. Income Tax, &c. (") ...			33,035	13 3				
			5,85,844	9 10				
			1,80,03,958	3 8				
			1,80,15,869	11 4				
			1,86,47,227	9 2				
			7	10 7				
			*21	14 9				

* Excluding the items of columns 8 and 10 (with the exception of loans in column 10) the incidence of income per head of population amounts to Rs. 10-4-9. Provisional grants from Government for medical purposes, sale-proceeds of Government securities, and withdrawals from Bank, Contractors' deposits, and Advances recovered during the year amounting in the case of this Municipality to over ninety-five and half lakhs have not been treated as income. The totals of columns 5, 6, 7, and 9 plus loans should complete the income figures.

W. PEARSON,
Acting Chief Accountant.

W. L. HARVEY,
Municipal Commissioner for the City of Bombay.

6—continued.		7	8	9		10
PUBLIC HEALTH AND CONVENIENCE—continued.		PUBLIC INSTRUCTION.	CONTRIBUTIONS.	MISCELLANEOUS.		EXTRAORDINARY AND DEBT.
Pounds.		Schools and Colleges.	For general purposes	Interest on Loans.	Actual Cost of Work done for Private Individuals.	In Securities (other than for Sinking Funds) deposited at the Bank of Bombay (including Contractors' Securities).
				Interest due on account of previous years.	Discount.	
				Interest due on account of current year.	Other Items.	
					Total.	Total.
Rustowji Jamsaji Dharamshala, Falkland Road (page 187)	Rs. 2, 34 3 7					
Maintenance of Public Gardens (page 179)	74,053 12 0					
Registration of Births and Deaths (page 185)	Rs. 19,974 0 0 12,758 11 9					
Municipal Engineer's Department, General Supervision and Miscellaneous Duties (page 179)	49,136 10 0					
Streets and Buildings Inspection and Supervision (page 183)	70,910 14 2					
Construction of Ward Office at Gánderi (page 187)	2,901 3 10					
Road Repairs (page 185)	288,162 14 1					
Improvement of Streets (page 185)	1,09,416 0 11					
Cleaning, Lighting and Repairing Port Trust Wharf Roads (page 185)	38,043 0 0					
New Works (Capital Outlay) (page 209)	1,26,336 15 10					
	5,01,567 14 10					
	40,41,910 3 5					
Education (page 109)	1,14,776 3 7					
Shown under Public Instruction, Libraries (page 198)	14,138 14 10					
	1,00,637 4 9					
Victoria and Albert Museum (page 109)	14,138 14 10					
	1,14,776 3 7					
Drainage Loan of 1878 (page 165)	15,457 8 0					
44 Lakhs Sanitary Works Loan (page 156)	18,225 0 0					
12 Do. Drainage and Water-works Loan (page 157)	12,137 8 0					
7 Do. Sanitary Works Loan (page 168)	12,900 0 0					
Tansa Loan (page 169)	48,125 0 0					
41 Lakhs Loan for Fire Brigade Quarters and Stations (page 164)	1,400 0 0					
42 Lakhs Loan for Repayment of Balance of Government Consolidated Loan (page 165)	14,990 0 0					
10,00,000 Drainage and Water-works Loan (page 160)	3,902 8 0					
38½ Lakhs Loan for the Construction of Drainage, Water-works Roads and other Works (page 160)	12,494 8 3					
35 Lakhs various Sanitary Works Loan (page 163)	34,012 8 0					
	1,74,434 8 3					
Interest on Loans (page 201)	Rs. 20,62,918 12 9					
Interest due on account of previous years	1,74,434 8 3					
Transferred from Fire Brigade Loan (page 201)	18,78,484 4 6					
Charges on account of Loans (page 201)	18,290 0 0					
	14,460 14 7					
	19,11,145 3 1					
(Included under Advances)						
Grain Commission to Pans &c. (page 199)	17 7 10					
Cost of illuminating the address of welcome presented to Baron Curzon on his arrival in Bombay (page 199)	995 2 8					
Plaque charges (page 211)	17,69,608 8 11					
Loss on account of Private Works Irrecoverable bills written off (page 199)	10 11 2					
Stamp charges on Debitures of 8 Lakhs issued to the Bank of Bombay in respect of 20 Lakhs Temporary Loan (page 208)	4,000 0 0					
Star-p. &c., charges in connection with the Renewal of the Temporary Loans taken up from the Bank of Bombay (page 209)	11,510 3 8					
Advertisement, Printing, &c., charges in connection with 4 per cent. 29 Lakhs Loan (page 203)	2,129 4 0					
Net advance made up to 1897-98 in respect of the purchase of fringe land in Avri-pola, &c., estate written off (page 201)	6,12,646 4 6					
	26,00,757 11 5					
	46,96,867 6 9					
Contractors' Government, &c., Paper Deposit (page 217)	27,800 0 0					
Surplus Cash Deposit in Government, &c., Paper (page 217)	2,42,960 0 0					
Municipal Building Fire Insurance Fund, Municipal Debentures Deposit (page 219)	4,425 0 0					
Worn out Marine Renewal Fund, Municipal Debentures Deposit (page 219)	14,490 0 0					
Net Pragma, &c., on different Municipal Loans, Municipal Debentures Deposit (page 221)	16,001 0 0					
School Building Fund, Government, &c., Paper Deposit (page 221)	1,706 10 0					
Bank of Bombay on account of 5 per cent. Municipal Debentures belonging to different Loan Funds pledged as security against a Loan of Rs. 15 Lakhs taken from Bank (page 219)	6,500 0 0					
	3,10,043 10 0					

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EXTRAORDINARY AND DEBT—continued.		Rs. a. p.	Rs. a. p.	Rs. a. p.	REMARKS.
Surplus Cash Deposit (Page 217) ..		2,00,773 0 1	63,562 3 0		
Do. (in Local Banks) (Page 217) ..		3,00,746 15 11			
		8,571 4 0			
		4,76,442 3 1			
Total		13,28,772 7 1			
In Cash deposited at the Bank of Bombay (other than in General Current Account) and at other Local Banks.					
Investments—continued.					
In fixed deposit at the Local Banks.		1,697 13 0			
		1,448 2 0			
		5,489 5 0			
		719 0 0			
		2,013 1 10			
		13,014 2 0			
		10,014 10 4			
		1,772 10 0			
Total		14,40,168 6 8			
The National Bank of India (Page 219)		5,50,000 0 0			
The Hongkong and Shanghai Banking Corporation (do.)		10,50,000 0 0			
The Chartered Bank of India, Australia and China (do.)		8,00,000 0 0			
Investment of Sinking Fund (page 213)		3,58,817 9 10			
Premium on Municipal Loans Sinking Fund Investment (page 201)		1,600 0 0			
Total		3,57,407 9 10			
Repayment of Loans.					
Permanent.		13,040 10 9			
Others.		53,000 0 0			
Total		66,040 10 9			
Advances.					
Others.		13,19,363 14 5			
Total		2,37,161 4 5			
Deposits.		15,56,525 3 10			
Total		6,15,744 8 3			
Total		73,62,038 11 4			
Closing Balance in Office and Bank Treasuries.		*10,50,879 9 11			
Grand Total.		1,86,47,227 0 2			
Memorandum of Liabilities and Claims—					
Liabilities—					
Balance of Loan due to Government (page 222)		26,15,057 2 0			
do. do. Public (page 225)		3,03,38,500 0 0			
Total		4,18,54,457 2 0			
Claims—					
Balance of Sinking Fund (page 228)—					
In 5 per cent. Municipal Debentures at par		16,74,000 0 0			
In 4 per cent. do. do.		5,56,101 4 0			
In 3 per cent. do. do.		31,633 1 0			
In Cash		679 15 8			
Total		22,62,415 4 8			
Net Balance of Loans		3,95,92,041 13 4			
Deposits, &c., gross amount (page 225)		19,53,971 5 3			
Deduct—					
Government, &c., Paper deposited by Contractors, &c. (page 228)		1,90,000 0 0			
Total		17,63,971 5 3			
Advances recoverable (page 227)		4,13,55,913 2 6			
Total		2,18,660 15 8			
Net Amount of Debt		4,11,37,252 3 10			
* In addition to this balance in the Office and Bank Treasuries at Current Account the following Funds were held by the Municipality on 31st March 1899:—					
Surplus Cash Deposit					
Unexpended balances of Loans, &c. Funds					
Municipal Buildings Fire Insurance Fund					
Water out Water Mains Renewal Fund					
Sewerage, &c., Fund					
School Building Fund					
Total					
In 5 per cent. Municipal Debentures at par.		Rs.	Rs. a. p.		
In 4 per cent. Municipal Debentures.		Nominal Value.	Rs.	Rs. a. p.	
		Actual Cost.	Rs.	Rs. a. p.	
In 5 per cent. Municipal Debentures at par.		Nominal Value.	Rs.	Rs. a. p.	
		Actual Cost.	Rs.	Rs. a. p.	
In 4 per cent. Municipal Debentures.		Nominal Value.	Rs.	Rs. a. p.	
		Actual Cost.	Rs.	Rs. a. p.	
In current accounts with Local Banks.			Rs. a. p.		
In current account at the Bank of Bombay without Interest.			Rs. a. p.		
Total.			Rs. a. p.		

* These are earmarked to the Bank of Bombay pending the raising of a permanent Loan.

STATEMENT No. IV.

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by, the Bombay Municipality during the year 1898-99, the Consumption or Expenditure per head, and the Incidence of Taxation per head of Population.

1	Name of Municipality.	2	Population by Census of 1891.
Bombay.	Bombay.	CLASS I.	
		Grain.	
		Bengal Maunds 22,065,612.	Gross Imports.
		Bengal Maunds 14,011,020.	Quantity or Value on which Refunds were given.
		Bengal Maunds 8,894,592.	Net Imports.
		Rs. 2,62,317.	Net amount of Tax collected.
		Bengal Maunds 10, lbs. 67½	Net average Consumption or Expenditure per head of Population.
		Bengal Maunds 5,895.	Gross Imports.
		Bengal Maunds 793,795.	Quantity or Value on which Refunds were given.
		Note.—No net imports. The quantity exported having exceeded the quantity imported by 792,900 Bengal Maunds, chiefly on account of the exports being of flour made in the local flour mills from imports of grain.	
		Note.—No net amount of Tax collected. Refunds having been passed in excess of collections by Rs. 15,950 :— Collections... .. Rs. 101 Refunds " 16,051 Excess over collections, Rs. 15,950	
		(Vide reasons given in the preceding column of Net Imports.)	
		Please see the note in the column of Net Imports.	
		Net average Consumption or Expenditure per head of Population.	
		CLASS II.	
Flour.			
Bengal Maunds 2,452,897, lbs. 30.	Gross Imports.		
Bengal Maunds 2,122,443, lbs. 34.	Quantity or Value on which Refunds were given.		
Bengal Maunds 320,953, lbs. 68.	Net Imports.		
Rs. 1,20,787.	Net amount of Tax collected.		
Lbs. 32½	Net average Consumption or Expenditure per head of Population.		
Bengal Maunds 121,807, lbs. 70.	Gross Imports.		
Bengal Maunds 28,685, lbs. 78.	Quantity or Value on which Refunds were given.		
Bengal Maunds 98,121, lbs. 74.	Net Imports.		
Rs. 1,80,032.	Net amount of Tax collected.		
Lbs. 3½	Net average Consumption or Expenditure per head of Population.		
CLASS III.			
Sugar.			
Gallons 21,14,098.	Gross Imports.		
Gallons 6,74,495.	Quantity or Value on which Refunds were given.		
Gallons 14,39,603.	Net Imports.		
Rs. 1,94,208.	Net amount of Tax collected.		
Gallon, 1 Pinta, 6	Net average Consumption or Expenditure per head of Population.		
CLASS IV.			
Wines and Beer.			
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 V.			
Animals for Slaughter.			
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 VI.			
Fuel, Lightings and Washings.			
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.			

1	Name of Municipality.	2	Population by Census of 1891.
Bombay.	Bombay.	CLASS IV.	
		Building Materials (Timber).	
		Value, Rs. 55,51,131.	Gross Imports.
		Value, Rs. 5,98,093.	Quantity or Value on which Refunds were given.
		Value, Rs. 48,55,029.	Net Imports.
		Rs. 1,21,376.	Net amount of Tax collected.
		Rs. 5-14-6½.	Net average Consumption or Expenditure per head of Population.
		CLASS V.	
		Drugs, Gums and Spices.	
		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 VI.	
Tobacco.			
Bengal Maunds 144,934.	Gross Imports.		
These figures have been obtained from the Collector of Land Revenue, Customs and Opium, and the Examiner of Guaranteed Railway Accounts.			
None.			
Note.—Tobacco being kept in Bonded Warehouses duty is only levied on the quantities conveyed in the City for local consumption. Hence no refunds are allowed.			
Bengal Maunds 30,566.	Net Imports.		
Rs. 2,08,544.	Net amount of Tax collected.		
Net collections paid to the credit of the Municipal Fund after deducting special Tobacco duty, establishment charges, &c.			
Lbs. 2.	Net average Consumption or Expenditure per head of Population.		
CLASS VII.			
Cloth.			
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 VIII.			
Mobiles.			
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 IX.			
Incidence of Taxation per head.			
Rs. 2, P. 12, S. 12	Class I.		
Rs. 2, P. 12, S. 12	Total Octroi.		

W. PEARSON