M.R.O. 1—77,005—8-6-37.

(1) Number of pages 6

(2) Date of repair 12-1-10

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1414	Press / Mis.
17-18.	17-18
Dated 3-10-	1873.

S/4

Not to be folded or roughly handled

I

Proceedings of the Madras Government, Financial Department, 3rd October 1873.

No. 17. Read the following letter from R. K. PUCKLE, Esq., President of the Local Fund Board, Tinnevelly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Nannagaram, 28th August 1873, No. 452 :—

Agreeably to the Orders of Government, No. 720, dated 23rd May 1873, the previous correspondence and particulars of the proposed loan for the reconstruction of the Sattur Bridge has been published in the District Gazette for upwards of one month, I have, therefore, the honour to forward the estimate and plans for sanction, and request that application may be made to the Government of India for a loan of 30,000 Rupees to the Local Fund Board of the Tinnevelly Circle.

2. Application in the terms of the Act has already been submitted to Government.

No. 18. ORDER THEREON, 3rd October 1873, No. 1414.

Ordered that application be made to the Government of India for an allotment to this Government of Rupees 30,000 for the loan in question.

(True Extract.)

Chief Secretary.

To the Board of Revenue.

Exd. J. Wright.

Govt. of {1873} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated October, 3rd.

Recd. *Encl.*

G.O., 3rd October 1873, *No.* 1414.

OCTOBER.
Nos. 17—19.

Tinnevelly Circle.—The request of this Circle Board for a loan of Rupees 30,000, for the reconstruction of the ruined portion of the bridge over the Sattur River, communicated to the Government of India with the request that the sum may be allotted.

to Government.

I have the honor to be
Sir
Your most Obed Servt

R K Pulliam
President

Comptd

6 Government.

Con. Dept. No. 16.

Colonization.

Colonization Circular No. 3. 3rd October 1873. No. 11114-V

Ordered that application be made to the Govt. of India for an allotment to this Govt. of Rs 30,000 for the loan in question.

To The Board of Revenue.

1 Secretary, L. R. Board, Immediately.

32-440

2 Plans & Estimate returned

1873 Financial Dept.

Extract from Proceedings of Government of Fort St. George, dated 3rd October 1873.

Read the following letter from the Chief Secretary to Government, dated 25th September 1873.

Read also the following letter from the Board of Revenue, dated 29th September 1873.

Read also the following letter from the Chief Secretary to Government, dated 1st October 1873.

Resolved that the sum of Rupees thirty thousand be and is hereby granted to the Government of India for the purpose mentioned in the letter from the Chief Secretary to Government, dated 25th September 1873.

(True Extract)

(Sd.) [illegible]
Secretary to Government.

Govt. of {1873} Madras.

Financial

To The Board of Revenue.

Dated Sept. 3
Recd. Read.

G. O. 3 Sept., 1873, No. 1414.

Nos. 17. 19.

the same may be allotted.

Tinnevelly Circle. The request of this Circle Board for a loan of Rs. 3000 for the re-construction of the ruined portion of the bridge over the Sattur river Commd. to the Govt. of India with the request that

M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair 18-4-40

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1413. Press / ~~Mis.~~

15-16.

Dated 2-10-- 1873.

25/26

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
2nd October 1873.

No. 15. Read the following extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce, dated Simla, 16th June 1873, No. 2-51 :—

Read again—

Municipalities Proceedings for April 1872, Nos. 1-6.
,, ,, for July ,, ,, 1-3.
,, ,, for Aug. ,, ,, 3-4.
,, ,, for Dec. ,, ,, 1-5.

Read—

A letter from the Government of the North-Western Provinces, No. 47, dated 28th February 1873, submitting a report on the Administration of the Municipalities in those Provinces for the year 1871-72.

Resolution.—The cordial acknowledgments of the Governor-General in Council are due to His Honour the Lieutenant-Governor for this complete and excellent report. His Excellency in Council is particularly indebted to Sir William Muir for the thorough manner in which he has taken up and dealt with the whole question of municipal taxation, and especially the incidence of the octroi duties in the North-Western Provinces.

2. This report shows that the principle of popular election of members of Committees has, in the greater number of the Municipalities, worked fairly well, and that it promises to be successful. The action of the Committees has been generally in the direction of reducing the cost of the Police within municipal limits, and they appear to be by no means remiss in supporting vaccination and establishing and maintaining dispensaries, while they have made an encouraging commencement towards the voluntary support of education.

3. His Honour the Lieutenant-Governor has taken great pains to ensure that municipal expenditure shall be to a very considerable extent devoted to objects which are prominently brought before the daily notice of the tax-payers. His Honour has also, by devoting most careful attention to the subject, and by obtaining statistics of the average local consumption of the different articles subject to octroi duties, been able to prevent those duties from degenerating into transit dues.

4. His Honour's comparison of the incidence of these duties in the North-Western Provinces with their incidence in the Punjab is not altogether applicable to the present circumstances of the latter Province, since the figures relating to the year 1870-71 have been compared with those of the North-Western Provinces for 1871-72. The attention of the Lieutenant-Governor of the Punjab has for some time past been drawn to this important question, and the report on the working of municipal taxation in that Province for 1871-72 shows a considerable reduction in the incidence of octroi duties in the Punjab generally. The incidence of the tax is still extremely high in some towns, but the Lieutenant-Governor of the Punjab is alive to the need which exists for further reforms in this direction, and the Governor-General in Council is satisfied that he will, by the special attention which he is devoting to the matter, soon be in a position to assure the Government of India that the true principles on which the levy of octroi duties should be based are carried into effect in the Punjab.

5. In his report on municipal administration for 1870-71, His Honour the Lieutenant-Governor said—

Paragraph 48. In conclusion, I am to observe that the results, material and economical, are nowhere insignificant—in many Municipalities they are very considerable, and everywhere of growing importance; but what the Lieutenant-Governor regards with the greatest interest and hope is the spirit of corporate action fostered by the system. Self-government is a plant slow of growth and alien to the soil; it cannot be forced artificailly; but here we find it taking root. The municipalities are gradually awaking to the consciousness that a real power has been committed to their charge, that the initiative in taxation now rests with them, and the appropriation of the income and management of municipal affairs are in their own hands. No fitting opportunity is lost, whether in the review of the budgets and expenditure reports, or in personal conference with the Committees, of inculcating their responsibility upon the Committees. The Lieutenant-Governor has now met on his circuits nearly all the municipal bodies in these provinces, and he feels sure that a sense of independence and self-government has been very generally aroused, and that, under a kind and fostering hand, it will grow rapidly. Indeed, as tending to the education of the native mind and development of political virtues, His Honour thinks that no agency has yet proved so powerful, or gives such promise of good results as the municipal system created by Act VI. of 1868.

In the report under review, the Lieutenant-Governor again expresses the same views in the following terms:—

Paragraph 61. In conclusion, I am to say that the experience of the past year confirms the Lieutenant-Governor in the opinions expressed in the concluding paragraph of the annual report for 1870-71 as to the success which has attended the introduction of municipal government into these Provinces. The people may be slow to appreciate the privileges of the suffrage, and apathy and indifference may too often characterize the members whom they may elect, but there are signs of an awakening interest which gives promise of better things to come, and which it is the business of the Government to foster to the utmost. Act VI. of 1868 has brought a share in the local administration to every man's door. His Honour's interference with the action of the Town Councils is mainly confined to the prevention of improper taxation, the passing of bad bye-laws, and any tendency to undue expenditure. The educated portion of the community know that a real power is given to them, and this knowledge will soon spread to the masses.

The Governor-General in Council entirely concurs in these views, and is glad to find them emphatically expressed by so high an authority.

6. The modifications in Statistical Form No. III. proposed by His Honour the Lieutenant-Governor in paragraph 2 of the report are accepted by the Government of India.

ORDER.—Ordered that a copy of the foregoing remarks be communicated to the Government of the North-Western Provinces for information.

Madras.	Central Provinces.
Bombay.	British Burmah.
Bengal.	Mysore and Coorg.
Punjab.	Hyderabad.
Oudh.	

Ordered, also, that a copy be forwarded to the Local Governments and Administrations named in the margin together with a copy of the repor reviewed, for information.

(True Extract.)

(Signed) A. O. HUME,
Secy. to the Govt. of India.

No. 16. ORDER THEREON, 2nd October 1873, No. 1413.

To be recorded.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

Exd. J. H. Burns.

Govt. of Madras.
FINANCIAL.
Dated October, 2nd.
Read.
G.O., 2nd October 1873, No. 1413.
OCTOBER.
Nos. 15-16.
Municipalities.—Resolution of Government of India, passing orders on the Municipalities in the North-Western Provinces for 1871-72, recorded.

In 40 5

PROCEEDINGS

OF THE

GOVERNMENT OF THE N.-W. PROVINCES,

IN THE

MUNICIPAL DEPARTMENT,

FOR THE MONTH OF

MARCH, 1873.

INDEX No.

Nos. 1 to 6.

No. 1.

PROGS. No. and Date.

March 1, 1873.

Nos. 1 to 6.

No. 1.

From Secretary to Government, North-Western Provinces, to Secretary to the Government of India, Department of Agriculture, Revenue and Commerce (No. 47).—Dated Allahabad, the 28th February, 1873.

Sir,—I am directed to submit the following report on the administration of the Municipalities in these Provinces for the financial year 1871-72, and to express His Honor's regret that it should have been so long delayed through the neglect of two Committees to render in proper time the required returns of income and expenditure, which are due in this office by the 1st June.

2. Your letter No. 2-82, dated 19th July, 1872, enclosed three tabular forms which the Governor-General in Council considered essential accompaniments of the annual report. Forms I. and II. are, with some slight modifications, the same as those which this Government* had already adopted in its report of the previous year, while Form No. III. appears to be an amplification of Statement D. which the Lieutenant-Governor had prescribed for adoption by all Municipalities levying an Octroi in their reports for the year under review, with the same object as the Supreme Government, *viz.*, of preventing the degeneration of the tax into a transit duty. The Forms I. and II. enclosed have been drawn up in the manner desired, with the following exceptions. A column (15) has been added to Form I. showing the income from taxation. This seems necessary for a correct calculation of the incidence of taxation per head of population, as many towns derive an income from other sources besides the Municipal taxes, and the addition of this would raise the incidence beyond its true level. This income is shown under Miscellaneous in a separate column (16). Column 21 has been omitted as no Municipality except Cawnpore has contracted any debt, and this will be specially noticed in the body of the report. In Form II., Garden Expenditure (an unimportant item) has been shown under Miscellaneous. Column 13 (Charitable Institutions) has been sub-divided into two heads, Dispensary and other Charities, and Column 20 (interest on debt) has been left out. It has not been found possible to fill up Form III. in all its details for the following reasons:—*First*, your letter of 19th July was not received till most of the Expenditure Reports had been submitted and reviewed and the operations of the year closed. *Secondly*, His Honor was aware that none of the towns were in a position to give all

* Resolution No. 3985, dated 7th September, 1871, which formed an enclosure of my letter No. 255, dated 7th March, 1872.

No. 1.

the information required; some commodities, such as cloth and metals, being universally taxed *ad valorem*, others by head-load, bullock-load, cart-load, or bale, and no details of quantities having been kept up. The requirements of the Supreme Government were, however, to some extent anticipated in a Circular issued by this office on 10th July, and efforts will be made next year to give fuller particulars. Such statistics as have been collected will be found in the accompanying Statement No. III., and will be fully reviewed in a separate section, which will, it is hoped, fulfil in a measure what is desired, and show that the importance of restricting the Octroi to its legitimate sphere, as a tax on consumption only, has occupied even greater attention in this than any previous year. But the Lieutenant-Governor would submit that the preparation of Statement III. in the form desired in your letter above quoted will entail much labour on the several Municipal Committees, which may outweigh the anticipated advantages. To give the quantity of *every* article taxed, and to deduce the average consumption per head, seems hardly possible, and the statistics, if collected, would be very voluminous and perhaps of but little use. Every article imported must be weighed at the Octroi barriers or Central Office, and the work of the clerks doubled, or an uncertain estimate framed, or the estimate of the importers accepted. Special difficulty would be experienced in the case of commodities always purchased and sold *ad valorem*, by the score, by piece, or by head-load or basket-load, *e. g.*, some kinds of fuel, fruit, and vegetables, pân, building materials and cloth, the weight of which neither importer nor consignee has any object in ascertaining. His Honor would prefer, for the present at any rate, to restrict the demand for record of quantities to the commoner articles of consumption and trade, such as grain, sugar, ghee, oil, spices, tobacco, and metals, providing that where statements of quanties are not kept up, statements showing the value of all imports are. It is as easy to see if the Octroi incidence is fair by calculating the average expenditure per head which the duty-paying imports represent, as by deducing the average consumption from the quantity or weight of any commodity taxed.

MARCH 1, 1873. No. 1.

3. Again your Circular No. 3-109, dated 25th September, 1872, requests that the returns prescribed in your letter of 19th July might be prepared for each of the last three years instead of only for one year. The Lieutenant-Governor much regrets that it has not been found possible fully to comply with this request. Prior to the commencement of 1871-72 no record of the quantity of Octroi-paying imports was kept, so that Statement No. III. cannot be filled up at all for 1869-70 and 1870-71. Statements Nos. I. and II. for 1870-71 were submitted with the report for that year, and copies are enclosed, but the detailed statistics required to fill them up for 1869-70 cannot now be procured. Copies of a statement showing the income and expenditure of the different Municipalities for that year, as given in the Annual Administration Report, and of an extract (paragraphs 12 and 13) from the introductory chapter, are, however, enclosed for the information of His Excellency in Council; and an endeavour will be made in the succeeding paragraphs to compare briefly

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the administration of the three years, the income and expenditure, and the progress which has been made.

MARCH 1, 1873. No. 1.

4. The year 1869-70 was the first in which the North-Western Provinces Municipal Act (VI. of 1868) was in full operation. At the close of that year, 63 towns had been brought under its provisions. In 1870-71 the number of towns had increased to 68, while at the close of the present year the number stands at 67, the apparent diminution being due to the union of the Civil Station of Futtehgurh with the City of Furruckabad. The population of these towns, which thus enjoy to a certain extant the benefits of self-government, is a iittle over two millions. The population given in Statement I. is that returned in the census papers of 18th January, 1872, and includes all persons living within Municipal limits.

5. Gurhwal, Humeerpore, the Terai, Futtehpore, and Moozuffernuggur are the only districts which had no Municipality. The first two districts have no towns suitable for the Act. In the current year, the Act has been extended to Kasheepore in the Terai and to the towns of Futtehpore and Moozuffernuggur.

6. For the mode in which the Municipal revenues are raised, the kind of taxes which may be imposed under the Act, and the way in which Municipal Committees are appointed, I am to refer to paragraphs 7 and 8 of last year's report. No new species of tax was introduced in 1871-72.

7. The re-organization of the Committees, so as to provide for the appointment of the non-official members by popular election, has made considerable progress during the year. In 1869-70 the non-official members were generally the nominees of the local officers; in 1870-71, 48 towns had the franchise in whole or in part, while in 1871-72 the figures stands as in the margin. The Lieutenant-Governor is in favour of giving the suffrage to all Municipalities, believing that the apathy and indifference which some undoubtedly display, may, to a great extent, be removed by tact and kindly treatment on the part of the District Officers, and by the Municipalities gradually acquiring the habit of exercising the powers contemplated by the law. The official members of a Committee are never more than one-third the total number. At the headquarters of a district, they consist ordinarily of the Magistrate, a Joint or Assistant or Deputy Magistrate, the Civil Surgeon, the District Engineer, and the District Superintendent of Police, and in towns not at headquarters the Government is represented by the Magistrate, the Magistrate in charge of the pergunnah, and the Tehseeldar. While, on the one hand, the official element is strong enough to secure a proper administration of the law and rules, on the other hand it is powerless in the meetings where questions are decided by majority of votes if the non-official members combine, as they are generally ready enough to do, when any measure is

Number of towns in which non-official members are appointed wholly by popular election	42
Number of towns in which appointment is partly by election, partly by nomination ...	13
Number of towns in which appointment is solely by nomination	10

N. B.—Bharutgunj and Sirsa, from which the Act has been withdrawn, are excluded from the above table.

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proposed not consonant with native or local feeling. Non-official interests are further protected by the rule which requires all important business to be transacted at a special meeting, where the necessary quorum is half the total number of members, two-thirds of whom must be non-official. As a rule in these Provinces, any resident who is entitled to the franchise is eligible to serve on the Committees, and the qualification for the franchise generally required is the possession of an annual income of Rs. 200, or the ownership or occupation of a house the rent of which is Rs. 2 per mensem. The object is to secure a representation of all interests among a population for the most part poor, and no abuse of the system has yet come to light. A novel mode of popular election was this year proposed by the Barote Committee and sanctioned. Castes and trades here choose their representatives under rules of their own, and these form the electoral body from among whom members of Committees are chosen. If a representative dies or resigns, or if a vacancy occurs in any other way, his successor must be appointed at a general meeting of the caste or trade to which he belongs, and any caste or trade may be called on to re-consider its choice at a general meeting on a petition signed by twenty of its adult members. The powers, rights, duties, and liabilities of Committee being defined by law (Parts IV. and V. of Act VI.), it is needless to recapitulate them here.

PROGS. No. AND DATE: MARCH 1, 1873. — No. 1.

8. Details of the Municipal income derived from taxation in 1869-70 are not in existence, but in 1870-71 the receipts were Rs. 12,13,165, and in the year under report they have risen to Rs. 15,00,909. A part of this increase of Rs. 2,87,744 is nominal, for some newly-created Municipalities sent in no returns of their income for the part of 1870-71 in which the Act was in force; but by far the greater part is real, and is due mainly to the permission given in the orders of the Supreme Government, quoted marginally, to tax piece goods and metals—a permission of which most Municipalities gladly availed themselves. It is also due, in a less degree, to a prosperous year, to the careful revision of some Octroi schedules, and to the prevention of smuggling.

No. 82 dated the 6th January, 1871.

9. In 1869-70 the Municipal income from all sources was about Rs. 18,00,000.* In the last two years the figures, excluding balance of previous years, stand as on the margin. The income for 1871-72 was better than that for 1870-71 by over 9 per cent. This large rise is not due to any material addition to the burden of taxation. The Octroi duty on cloth and metals is so light in its incidence—never exceeding, but often less, than 1½ per cent. *ad valorem*—that its pressure is hardly appreciable. With this exception, and that of the special taxes at Nynee Tal, the range of taxation has not varied in the three years. The Lieutenant-Governor is not aware that any statistics have been published showing

	1870-71.	1871-72.
Income by taxation	12,13,165	15,00,906
Nuzzool	69,410	
Miscellaneous...	3,72,036	3,03,107
Total Rs. ...	16,54,611	18,04,016

* These figures including opening balance from previous year, which the accounts do not show separately

No. 1.

what the incidence of Municipal taxation in other Provinces is, but His Honor does not doubt that the local rates which have fallen in 1871-72 on the urban population of the North-Western Provinces at about 12 annas per head on the average are reasonable and moderate. The maximum incidence in any town (excluding Sirsa, where receipts of 15 months instead of a year are shown) was Re. 1-9-1, the minimum was 2¾ annas. Both extremes widely err from what is considered a proper standard—10 annas to 12 annas—for all but a few of the richer towns such as Agra, Benares, and Muttra, in which the Octroi is in force, and where the large consumption by visitors, or the more expensive habits of the residents, abnormally raise the average.

PROGS. No. AND DATE: MARCH 1, 1873. — No. 1.

10. The number of towns in which each of the five ordinary taxes authorised by the law was in force is shown marginally, and compared with the number in 1870-71. Nynee Tal was the only town which levied a special tax under the Governor-General's sanction.

Tax.	Number of towns.	
	1870-71.	1871-72.
House tax ...	13	8
License-tax ...	10	11
Taxes on carriages and animals.	8	8
Tolls on ditto ...	1	1
Octroi	56	61

11. The realizations of each tax, and from the percentage of realizations from each to total income from taxation, are given below :—

	Realizations.	*Percentage.*
	Rs.	Rs.
Octroi	13,44,396	89·57
House-tax	34,994	2·33
License-tax	95,055	6·33
Tax on carriages and animals,	17,456	1·16
Tolls on ditto ...	375	·03
Special taxes	8,633	·58
Rs.	15,00,909	100

12. A reference to Statement I. will show that in all towns but six* the Octroi is the method of raising income which the people prefer. As the origination of taxes rests by law entirely with the Committees, this indicates very clearly the strong feeling which exists in favour of this form of indirect taxation. In forty-one Municipalities the Octroi was the only tax levied. In twenty it was supplemented by some other tax, but in nine† only was this absolutely necessary on purely financial grounds, the cause lying not in the unsuitability of the towns for the Octroi, but in the inability of the Committees to make the tax reasonably productive. In other cases the

* 1. Dehra.
2. Mussoorie.
3. Nynee Tal.
4. Jhansie.
5. Cawnpore.
6. Ghazeepore.

N. B.—During the current year Ghazeepore has adopted the Octroi.

† Deobund, Boolundshuhur, Anoopshuhur, Bijnour, Dhampore, Chandpore, Nugeena, Budaon, Oojhanee,
Octroi and house-tax.
Octroi and license-tax.

No. 1. second tax was imposed for special reasons—*e. g.*, at Mhow Raneepore there are causeways across rivers, for the maintenance of which a small toll was taken on carts which pass over; at Benares and Allahabad hackney carriages are licensed, and so brought under control; while at Bareilly a house-tax is imposed on the residents of the Civil Station, who otherwise would escape taxation.

MARCH 1, 1873. No. 1.

13. But not only is the Octroi the most popular of all the forms of taxation, it is also the most profitable. This is shown in the following table, in which the receipts from the Octroi and the incidence per head of population are compared with the receipts and incidence of the house and license-taxes, which are the two other main sources of Municipal income :—

Tax.	Number of towns.	Population.	*Gross receipts.	Incidence.
			Rs.	Rs. a. p.
Octroi	61	18,82,617	13,44,396	0 11 5
House-tax	8	76,767	30,399	0 6 4
License-tax	11	4,46,950	95,055	0 3 4

Further, the Octroi is the only Municipal tax which is at all elastic, or by which the masses can be made to bear their share of the cost of protection and other advantages of good government which they in common with the better classes enjoy.

14. The total receipts from the Octroi, and the proportion which each of the eight classes of commodities to which taxation is restricted by orders of the Supreme Government contributed, the general incidence of the tax per head of the population who pay it (18,82,917), and the particular incidence of the receipts in each class, are shown below :—

	Receipts.	*Incidence per head.*
I.—Articles of food and drink for men and animals	Rs. 8,35,928	Rs. a. p. 0 7 1
II.—Animals for slaughter	29,722	0 0 3
III.—Articles used for fuel, lighting, and washing	65,363	0 0 7
IV.—Articles used for the construction of buildings	64,065	0 0 6
V.—Drugs, gums, spices, and perfumes,	82,384	0 0 8
VI.—Tobacco	35,941	0 0 4
VII.—Piece goods and other textile fabrics, and manufactured articles of clothing and dress	1,81,636	0 1 7
VIII.—Metals	49,357	0 0 5
Total Rs. ...	13,44,396	0 11 5

* Net income would be the proper test. But in towns where two taxes are in force, details of cost of collecting each are not given.

No. 1. 15. The mean incidence is thus shown to be 11 annas 5 pie, the maximum (excluding Sirsa) was Re. 1-9-1, and the minimum (excluding towns where the tax was in force for part of the year, and Almorah, where the tax is on animals for slaughter only) $3\frac{1}{3}$ annas.

MARCH 1, 1873. No. 1.

16. The only towns, seven in number, where the incidence was above a rupee are specified below, and are compared with a few of the towns in the Punjab, where the incidence was shown to be highest in the statistics published in the Supplement to the *Provincial Gazette* of October 3rd, 1872.

North-Western Provinces.			Punjab.		
Town.	Population.	Incidence.	Town.	Population.	Incidence.
		Rs. a. p.			Rs. a. p.
Shahdera	7,250	1 9 1	Simla	7 217	5 13 0
Chundowsee ...	23 513	1 5 6	Shahpore	1,771	4 12 2
Hattrass	33,100	1 4 9	Fazilka	3,106	4 10 10
Bilsee	5,290	1 3 8	Ferozepore	20,592	2 4 0
Bharutgunj ...	3,319	1 1 9	Makhu	591	2 1 9
Calpee	15,856	1 1 6	Sirsa	11,000	2 0 7
Dhunowra	5,281	1 0 10	Rawulpindee ...	19.228	1 13 2
			Bhimanee	32,254	1 10 1

Primâ facie, a much higher rate of incidence is allowed in the Punjab than in the North-Western Provinces. This may be due to two causes,—either that commodities are admitted to the Punjab schedules of dutiable articles which are excluded in the North-Western Provinces, or that the rates of duty charged are higher; or, possibly, there is a third cause, that more than *onâ fide* local consumption is taxed. Experience in these Provinces leads to the conclusion that, so long as the Octroi is restricted to the classes of articles now taxable and the duty on luxuries is kept within 3 or 4per cent. of value, while necessaries are charged much lower, say $1\frac{1}{2}$ or 2per cent., the incidence of the Octroi cannot exceed a rupee per head, a a maximum, even in the most rich and prosperous towns, without becoming a transit duty. In the poorer towns the best management will no bring the incidence to more than 10 or 12 annas.

17. It is said above that the Octroi is the only one of the Municipal taxes at all elastic. His Honor would invite attention to the fact that the concession of the Supreme Government under which piece goods and metals were made taxable towards the close of 1870-71, resulted in a net gain to those Municipalities which imposed the duty of more than two lacs of rupees in 1871-72. The financial importance of this concession is very great, but the Lieutenant-Governor would have been glad if the relaxation had gone further, so as to allow the taxation of all articles brought within Municipal limits for consumption or use—a power which is conferred by Act VI. of 1868, without apparent restriction.

18. There are two ways in which the Octroi may become a transit duty. The first and obvious way is where a Municipality puts a tax on goods which enter at one gate and leave immediately at another. The Government is in a position to state with confidence that this naked form

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of taxing the commerce of the country for the benefit of a few is not permitted in any Municipality. The second and less obvious method is where the tax is assessed on goods which the importer at the time of importation cannot, or does not, declare to be for consumption or use or for eventual exportation, but which, sooner or later, are re-exported without remission of the duty paid. For the protection of such goods two systems have been devised:—bonded warehouses and refunds; practically neither of these systems has worked well. The natives of the country have a strong dislike to the use of our bonded warehouses. Amongst other reasons it is said that they destroy the secrecy of trade. This point has been well brought out in a report* by the Collector of Mirzapore on the sugar trade of that town, who writes as follows:—"Both kinds of imports of sugar (*i. e.*, for local consumption "and ultimate export) belong to the same few large traders. The "firms may be best described as commission agents. They make advances to the sugar producers in this and neighbouring districts, who in "return bring to them the outturn of their factories. The sugar is sold "through them to Hulwaies and others for local consumption, and to "firms who deal in this and other commodities for export elsewhere. "Sales are generally quickly effected, and the proceeds are handed over "to the manufacturers, minus the advances and the commission on sale. "It is the person who brings the sugar to market that in the first instance "pays the duty, and the Sub-Committee can see no way of relieving him "from doing so, except by establishing large and expensive bonded warehouses. The enforcement of a system of refunds on re-export would "not have this effect." "The exporter would benefit by so much, but "the person who had paid the duty would not derive any advantage "therefrom, for there is no warrant for supposing that he receives a "higher price for his goods than he would if there were no tax, the price "he receives being determined by the demand elsewhere, not by the "necessities of the people in Mirzapore. When a Beopare has sold his "sugar, he closes his account and leaves the city, not to return till he "needs another advance." The necessity of paying duty at time of "importation would be obviated by the establishment of a bonded warehouse, but the merchants strongly object to warehousing their imports "in bond. They all urge that their business would thereby be much "inconvenienced; that if all imports were brought to the same place, the "quarrels amongst rival dealers would be innumerable; that the essential "feature of the trade at present is secrecy, and that to introduce circumstances requiring change in this respect would involve such a "*bouleversement* of old arrangements and methods as would produce utter "disorder and dissatisfaction. The system of trade is even more complicated than might be inferred from the description given above. The "commission agents who import do not sell directly to the consumers "or exporters. Between them comes a numerous body of *dullals*, or "brokers, whose business it is to spread the news of arrivals "and hunt up purchasers. It is on these men that the importers

* See page 41 of North-Western Provinces' Government Proceedings for the month of November, 1872.

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"depend for the enhancement of rates, and the purchasers for the depre-
"ciation of them. If all imports were bonded, and the actual state of the
"market generally known, the character of the trade would be totally
"revolutionized: and this is a result which is deprecated by every class.
"The merchants also add that the expense and trouble they would be
"put to in guarding their property, procuring delivery, and paying
"warehouse rent and warehouse establishment, would be much heavier
"than the present light duty involves. No man, they say, could trust
"his property unguarded by his own servants. In short, the system has
"often been proposed, but has, on mature consideration, always been
"rejected as most distasteful to those it is intended to protect. The
"rejections to it are, in my opinion, insuperable."

19. Next as to refunds, the Lieutenant-Governor has insisted very strongly on these being granted, without limit as to the time when, or person by whom, the goods are re-exported, whether or not they have broken bulk or changed their form; but, as a matter of fact, they are not claimed at all to the extent contemplated. It is urged, with some force, that the duty is so low that it is not worth the exporter's while to go through the troublesome formalities necessarily involved in obtaining a drawback.

20. These questions have had the Lieutenant-Governor's grave consideration. On the one hand, there are the stringent orders of the Supreme Government that bonded warehouses must be established by every Municipality which levies an Octroi, and that drawbacks must be allowed on all re-exports. On the other, there is the strong wish of those most interested in the prosperity of business for a low rate of duty, with no bonded warehouses and no refunds.

21. The difficulty has been met by a compromise, the principle is this. The Committees are required to determine a fair rate of duty, not exceeding the maximum of 3 or 4 per cent., on consumption for each commodity, or class of commodities, in which there is a trade. They are next required to estimate how much of the imports is locally consumed. The rate of duty is then reduced in the proportion which the consumption is found to bear to the imports. To take an example. A town imports Rs. 1,50,000 worth of cloth, consumes two-thirds locally, and re-exports one-third;—a duty of one per cent., instead of $1\frac{1}{2}$, is levied. The result is the same as if two-thirds of the imports paid the full rate, the duty being refunded on the remaining one-third.

22. The equity of this principle obviously depends on two points:—*first*, the fact that the import and export trade are in the same hands (else one man's gain would be another's loss); the *second*, on the accuracy of the estimates of local consumption. As to the first, the system is nowhere allowed, except on the express assurance of a general

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No. 1. identity of interest between the two trades. As to the second, the importance of obtaining reliable data has been earnestly impressed on all the Committees concerned; in fact, no Committee is allowed to adopt the system until a trustworthy estimate has been framed by them and scrutinized and adopted by Government.

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23. The consumption is calculated primarily on the population resident within Municipal limits, but due regard is had to other circumstances which may enhance or diminish it. A prosperous and well-to-do town, like Hatrass, will feed and clothe itself more expensively than a decayed Mahomedan town, like Secundra Rao. At Benares and Muttra and Hurdwar allowance must be made for pilgrims and other visitors: in most cases there is an outside population which draws its supplies or some of them from the town, of which it is necessary to take account. Some Municipal towns are more resorted to than others, and supply retail goods to a large area of consumers.

24. A careful consideration of the returns for 1871-72 leads the Lieutenant-Governor to believe that the following averages of consumption per head for some of the chief articles are approximately correct, and may, for the present, be used as standards for future guidance.

25. A. CLASS I. *Food grains.* The quantity taxed in forty-one towns which levied rates by weight, gives an average consumption per head of 7 maunds 19 seers 3 chittacks. Eliminating the towns where the imports were very high, or very low, we have for sixteen towns an average of 7 maunds 1 seer and 1 chittack, or about 13 chittacks ($1\frac{5}{8}$lbs.) per diem. The daily allowance to a labouring prisoner in the Jails of the North-Western Provinces is 10 chittacks of the better, or 12 chittacks of the poorer grains, with 2 chittacks of parched gram and 2 chittacks of dâll, or 4 chittacks of vegetables. Making every allowance for less consumption by women and children, and adding in consumption by cattle and other animals and visitors, the true annual average consumption per head is probably not less than 7 maunds.

26. *Sugar.*—The data for the calculation of the average consumption of this commodity are uncertain. Many of the returns sent in by the Municipalities are defective, as not distinguishing imports of the manufactured article (sugar) from the raw material (rab and goor—*i. e.*, syrup and molasses.) Again, part only of the raw material is manufactured, the rest being consumed unrefined by the poorer classes.

27. The following estimates of the consumption of the different kinds of sugar have been carefully framed, and are probably not far wide of the mark. That from Boolundshuhur is due to an intelligent Native Deputy Collector, Kour Luchmun Singh. Those from Meerut and Saha-

No. 1. runpore are drawn up, respectively, by the President and Secretary of the Municipal Committee:—

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Article.	BOOLUNDSHUHUR.		MEERUT.		SAHARUNPORE.	
	Total annual consumption.	Average consumption per head.	Total annual consumption	Average consumption per head.	Total. annual consumption.	Average consumption per head.
	Mds.	*Seers. Chks.*	*Mds.*		*Mds.*	*Seers. Chks*
Refined sugar ...	1,441	3 2	12,066	9·5	4,000	3 13
Coarse ditto ...	1,320	2 15			13,475	
Goor ...	3,898	8 $10\frac{1}{2}$	7,140	4·7½	...	12 14
Total ...	6,659	14 $11\frac{1}{2}$	19,206	13·12½	17,475	16 11

These calculations give an annual average consumption of nearly 15 seers, or 30lbs., of saccharine substances of all sorts. The quantity of such saccharine substances taxed in forty-two towns, for which we have returns of quantities, gives an average annual consumption of 1 maund 15 seers 4 chittacks. Eliminating the towns where the imports were pronounced excessively high, or low, we have for eleven towns an average of 18 seers 12 chittacks. It must be remembered that a great part of the consumption of sugar is caused by festivals and marriages and other social gatherings, so that the amount cannot be gauged by ordinary domestic habits, as it can to some extent in England. There the average consumption in 1865 is returned as 36lbs., or about 18 seers. This perhaps would not be an excessive average for the richest of Indian towns; but with the data at present available, His Honor would not put the average higher than 15 or 16 seers. The consumption is probably greater in the sugar-producing tracts than where sugar is imported from a distance.

28. If this estimate is correct, it follows that there has been much undue taxation of this commodity in the past year. The defect is admitted, and every possible step has been taken to remedy it in future. All the Committees in fault have been called upon to frame their own estimates of consumption, and either to reduce the rate of duty on the principle explained in paragraph 21, or to introduce a system of refunds which shall be really effectual against such abuse.

29. Many towns have already adopted the first alternative, and, indeed, it is but fair to some which show impossible averages of consumption in the present returns, to state that they had already introduced abnormally low rates, and thereby prevented any sensible injury to trade, the defect being that the rates were not fixed on a consideration of an absolutely true relation of consumption to imports. No complaints have reached the Government, either on the part of merchants or consumers, that the tax on sugar is oppressive, and the rates are everywhere being checked and revised on the principles above explained.

30. *Ghee.*—The average consumption, which the quantity imported into thirty-nine towns for which we have returns of quantities represents,

No. 1. is 5 seers 3 chittacks per head. Eliminating those towns where the imports were pronounced by the Lieutenant-Governor high, or low, we have for twelve towns an average of 3 seers 13 chittacks per head. Assuming the ghee-consuming population at about quarter of the whole, and the ordinary daily consumption at half a chittack, and allowing that a part of the consumption in the town is supplied by milch cattle of the town, while adjoining villages draw little or nothing from the town, His Honor thinks that from 3 to 4 seers is a fair average on the total population.

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31. The above are the chief commodities taxed in Class I. Other commodities are vegetables, fruit, milk, poultry, and eggs, but these add very little to the receipts.

32. The total realizations of Class I. fall at 7 annas 1 pie, or less than a shilling, per head. Taking two per cent. on the value of the article consumed as the average rate of taxation, the urban population of the North-West feeds itself at an average cost of a little less than Rs. 25 per head per annum.

33. In Class II. (animals for slaughter) the receipts fall at 3 pie per head. The meat consumers are comparatively few, but there are no statistics to show what the numbers are. The duty is, as a rule, levied per animal slaughtered. Meat, however, is such an unimportant item in the cost of living in most of the towns that it may be left out of consideration altogether.

34. Class III.—Articles used for fuel, lighting, and washing brought in 7 pie per head. The duty paid was Rs. 65,363, which at an average of $1\frac{1}{2}$ per cent. (the rates vary) represents imports in value Rs. 43,57,500, or an expenditure per head of about Rs. 2-6-0. The returns are not in sufficient detail to enable any distinction to be made as to what is spent on each of the three articles brought together in this class. On the whole, seeing how important an item fuel is in the cost of town living, the true average expenditure on this class of commodities must be greater than that shown above, allowing even for the exemption of head-loads. Again, oil and oilseeds are taxed in this class. Allowing one chittack per diem for every family for all purposes, lighting as well as food, the average consumption is hardly less than $4\frac{1}{2}$ seers, say at the rate of Rs. 2 per head. Evasion, rather than undue taxation, is apprehended in respect of commodities in this class.

35. Class IV.—Articles used for building yielded Rs. 64,065, or 6 pie per head, representing at Rs. 2 per cent. (rates vary), imports in value Rs. 32,03,250, or an average expenditure per family of five persons of nearly Rs. $8\frac{1}{2}$ per annum.

36. In Class V. (Drugs, gums, spices and perfumes) many heterogenous commodities have been brought together, and the calculation of the averages of consumption is extremely difficult. Drugs, gums and perfumes may be left out of account as generally unproductive, but spices

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No. 1. form an important item of domestic consumption, and require special notice. The total realisations, Rs. 82,384 (the best part of which are from spices, though the exact sum cannot be specified,) in this class, fall at 8 pie per head, representing at Rs. 4 per cent., imports in value Rs. 20,59,600, or an expenditure per head of Rs. 1-2-4.

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37. No information at present exists by which to test the accuracy of this average, but allowing for commodities other than spices, and for consumptiou by adjoining villages, which must resort to the town for most of these articles, the actual average expenditure shown above is perhaps not far from the mark.

38. Class VI.—Tobacco yielded Rs. 35,941, and the taxation fell at the rate of 4 pie per head. The average consumption in forty towns, which have given returns of quantities, is 4 seers 2 chittacks. Taking out ten towns where the imports were not excessively high, or low, the average is 3 seers 15 chittacks. A competent Native observer puts the average at $3\frac{1}{4}$ seers, and the Collector of Meerut estimates it at 2 seers 3 chittacks. Perhaps 3 seers may be taken as approximately correct.

39. Class VII.—Piece goods and other textile fabrics, aud manufactured articles of clothing and dress, produced Rs. 1,81,636, or 1 anna 7 pie per head. Excluding those towns where the tax was in force for a part only of the year, we have in thirty-eight towns an average annual expenditure per head of Rs. 9-13-8, and of Rs. 6-12-1, for ten selected towns where the imports are not markedly high or low.

40. An estimate of the average annual expenditure framed by Kour Luchmun Singh, Deputy Collector of Boolundshuhur, which is interesting as coming from a Native gentleman who is known to have paid special attention to the subject, puts the annual average expenditure per head at Rs. 4-5-6. Similarly, the Secretary to the Saharunpore Municipal Committee has estimated it at Rs. 4 per head. His Honor is not disposed to put the general average at a higher figure than this, but it may rise beyond it, without necessarily implying improper taxation, in the case of towns having a rich luxurious population, or which largely supply by retail the country round. It follows then, that more goods have been taxed in this class than were locally consumed, but it must be borne in mind that the towns which are apparently the most changeable in this respect have not levied the full rate of $1\frac{1}{2}$ per cent. *ad valorem*. Many charge (upon the principle already explained in reference to sugar) as low as 8 annas, other 12 annas ; and in all cases, His Honor has directed the fixation of the duty on a well-ascertained estimate of the relation which consumption bears to imports.

41. Class VIII. *Metals.*—No reliable information as to the real average consumption of goods in this class has yet been obtained. The realisations were Rs. 49,357, giving an incidence of 5 pie per head, which is hardly felt. The average annual expenditure in twenty-six towns which where taxed for the whole year is Rs. 2-8-4, and in eleven selected towns where the imports were not pronounced markedly high or

No. 1. low, Rs. 2-1-6. This is probably high, seeing that cooking and drinking utensils, which are the main articles on which the tax falls, do not require to be replaced every year. MARCH 1, 1873. No. 1.

42. The Octroi was under direct management in every town but one (Nugeena), and here the receipts were farmed to a contractor for nine months. The experiment failed, the farmer alleging that he was cheated by his servants. The incidence of receipts in this town was only 3 annas 8 pie, and a further inconvenience was experienced from no statistics of the quantities taxed being kept up.

43. It remains now to review the charge side of the accounts. The rise in income has been met by a corresponding increase in expenditure. In 1869-70 the charges were Rs. 14,82,933, in 1870-71 Rs. 16,09,830, and in 1871-72 they reached Rs. 17,83,805, the sums kept in reserve for the three years being—

	1869-70.	1870-71.	1871-72.
	Rs.	Rs.	Rs.
Reserve ...	2,79,198	3,40,104	3,60,315.

A reference to Statement II. will show that, as a rule, the closing balances are not larger than financial considerations require. The towns which have the largest reserves are those in which some large scheme of local improvement is contemplated, and for the execution of which the accumulated savings of years, or loans, will be necessary. There is no disposition on the part of the Committees to hoard their resources; on the contrary, they have utilized them to the utmost. The balance at the close of the year was little more than it was at its commencement.

44. The following statement will show at a glance the total expenditure under each head, and the proportion of charges under each head to total charges, and the results are compared with those of the two previous years as far as comparison is possible :—

Head.	1869-70.	Percentage.	1870-71.	Percentage.	1871-72.	Percentage.
	Rs.		Rs.		Rs.	
Collection ...	1,72,529	11·63	1,41,800	8·81	1,70,158	9·53
Head office ...			30,949	1·92	32,989	1·85
Police ...	3,74,261	25·24	3,94,265	24·49	3,86,184	21·66
Conservancy ...	1,97 809	13·34	2,12,002	13·17	2,51,293	14·10
Lighting ...	Under Miscellaneous.	...	23,008	1·43	35,788	2·01
Total Establishment ...	7,44,599	50·21	8,02,a44	49·82	8,76,412	49·15
Watering ...	Under Miscellaneous.	...	a1,978	·68	25,694	1·44
Original Works ...	2,16,345	16 61	3,81,249	23·68	4,68,819	26·23
Repairs ...	1,53,379	10·34	2,00,510	12·46	2,06,288	11 59
Education ...	Under Miscellaneous.	..	55,412	3·44	30,114	1·71
Vaccination ...					6,076	·34
Dispensary ...					21,862	1·23
Other Charities ...					9,600	·53
Miscellaneous ...	3,38,610	22·83	1,59,537	9·91	1,33,710	7 78
Total ...	14,82,933	99·99	16,09,830	99·99	17,83,805	100

45. The cost of collecting and Head Office taken together was nearly the same in 1869-70 and 1870-71, but in 1871-72 it increased by about Rs. 30,000. The increase is nominal, and is mainly due to the

No. 1. transfer, in 1871-72, of the charges on account of Printing and Stationery from Miscellaneous to their proper place. MARCH 1, 1873. No. 1.

46. In 1870-71 collection absorbed 11·6 per cent. *of the proceeds of taxation*; in 1871-72 the precentage is 11·3. This incidence is moderate. The principle that no tax can properly be maintained, the collection of which absorbs more than 16 per cent. of the proceeds, is strictly enforced, and the Committees have generally kept well within the maximum. The statement in paragraph 44 discloses some variations in the Police charges for the three years under comparison. The cost in 1870-71 was dearer than the cost in 1869-70 by Rs. 20,000, while in 1871-72 it was less than 1870-71 by Rs. 8,000. The statement is misleading, for the charges of the last two years were undoubtedly less than the one preceding it. The tendency everywhere has been to cheapen (by the substitution of town chowkeedars for constables) rather than enhance the cost. The figures for 1869-70 are incomplete. Some Municipalities did not submit their returns in time for inclusion in the provincial statement; while few exhibited the miscellaneous Police charges, such as clothing, stationery, oil, and other contingencies. The accounts for 1870-71 and 1871-72 are complete in every respect.

47. The Municipalities bear entirely the cost of their own protection, and it rests with them, in consultation with the Inspector-General of Police, subject only to the final decision of the Lieutenant-Governor, to determine the strength of the establishment necessary to preserve the peace and maintain order. This power is given them by law, and the re-organization which has been, and is still, going on shows that the Committees are not slow to exercise it, or the Government prone to restrict it. The main principles of revision are the equalization of the force at the general rate of one policeman for watch and ward to every 100 houses as a maximum, and, as said above, the substitution of the cheaper agency of chowkeedars for constables, subject (excepting in the smaller towns) to the principle of maintaining a sufficient nucleus of trained constabulary at a central post to put down any ordinary disturbance. During the calendar year 1871, twenty-two Municipalities revised their Police establishments, at a nett saving to themselves of Rs. 4,954.

On the 31st December, 1871, the Municipal Police Force was constituted as follows :—

4	Inspectors ...	Constabulary.
13	Sub-Inspectors ...	
235	Head Constables ...	
1	Mounted Constable ...	
2,154	Foot Constables ...	
150	Jemadars ...	Non-Constabulary.
8	Duffadars ...	
2,704	Chowkeedars ...	
Total, 5,269		

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Deducting the supervising officers, there was a force of 4,858 men for 4,00,000 houses, (calculating five persons to a house), or one man on an average to 82 houses. MARCH 1, 1873. No. 1.

Eight towns had a purely constabulary force, forty a mixed force of chowkeedars and constables, and nineteen (all small and quiet towns) had chowkeedars only.

48. Conservancy absorbed, as it always must, a large share of the revenues. Under this head are included all charges for the maintenance of latrines, removal of night soil, and road sweeping.

49. Lighted and watered streets are a public convenience, for the provision of which few towns can afford much. In lighting, all the Municipalities have done at present is to put up oil lamps in the most crowded thoroughfares. The luxury of watered roads is confined for the most part to the large and richer Municipalities.

50. In original works and repairs the Committees have done well, and this is perhaps the most successful part in their administration. The principle, steadily inculcated by the Lieutenant-Governor personally and in the reviews of the Budgets and Expenditure Reports, that the people shall have tangible proof that they get a valuable return for the taxes they pay, in the shape of better roads, more light and air in their crowded thorouhfarges, proper drains, schools, dispensaries, markets and slaughter-houses, is bearing good fruit. Nearly 38 per cent. of the total expenditure was on local improvements of this sort, which give the Committees the best of all claims to the confidence of their fellow-citizens. In many Municipalities something has also been done towards ornamentation, public gardens, &c.

51. A detailed account of the many useful projects which have been carried out will be found in the printed volumes of Proceedings. The only work which calls for special notice here is the Cawnpore drainage scheme. This scheme, which was carefully elaborated by Mr. Halsey, and approved by the Public Works Department, is being executed by aid of a loan from the Supreme Government. It aims at relieving the city of the stagnant pools in the quarter furthest from the river, formerly a fertile source of sickness, and establishing a complete system for carrying off the surface drainage of the city. The work is well advanced, and promises valuable results towards the health and comfort of the inhabitants, contributing indirectly also to the health of Cantonments.

Benares has also been vastly improved by the transformation of impure receptacles of drainage into handsome tanks, with spacious environs, and the opening out of wide streets through the crowded town. A very important system of drainage is, also, nearly carried out in Saharunpore, which has already materially improved the sanitary condition of the town.

52. In Education but little money was expended prior to 1871-72, when Rs. 30,414, or 1·7 per cent. of the total expenditure, was devoted to

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this most important object. The obligation devolving upon Municipalities of rendering liberal assistance and support in the matter was impressed upon the Committees, as explained last year, in a Circular issued for their guidance on the 3rd April, 1871, and the call has been responded to by a grant in the Budget of 1872-73 of Rs. 43,400. The allotment, it is confidently hoped, will be increased in 1873-74. MARCH 1, 1873. No. 1.

53. The educational objects to which Municipal grants may, in the opinion of the Government, be most suitably and advantageously devoted, were explained in a Resolution, No. 1193A., dated 26th July, 1872. They are :—(1) the establishment of free primary schools for the poorer classes, who do not enjoy the privileges offered to the rural population by the Government village schools ; (2) the establishment of secondary schools teaching English, Persian, or Sanscrit, as feeders to the superior schools. Fees are invariably to be charged in these schools; (3) additions to the establishment provided by Government at Government schools, such as Arabic or Sanscrit teaching, where such is desired ; (4) erection of boarding-houses for the convenience of boys at the zillah schools whose houses are at a distance ; (5) scholarships to enable village boys to attend the tehseelee schools, or boys of country towns to attend the zillah schools ; (6) improvement of the school accommodation.

54. A few examples of what has been done will not be out of place. At Benares the Municipality has opened ten free primary schools, which supply an elementary education to the poorer classes ; at Bareilly three Municipal schools for secondary education act as feeders to the Government College, and are aided by the Government. At Allygurh and Allahabad a contribution is made to improve the establishments of the zillah schools ; at Calpee the Municipality has erected a school-house, and at Mynpoory a school-house and boarding-house with the aid of the Provincial revenues. The Municipalities are generally providing the means of free primary education to the poorer classes.

55. In the disposal of the education grants, His Honor's wishes are that the Committees should communicate with the educational authorities in order to frame their plans. The Municipalities should know best what the educational wants of their follow-townsmen are, and in their interest in the matter, success mainly depends, while the educational officers are best able to put those plans into such a form as to secure uniformity with the general system of the department.

56. The ready assistance given by the Committees in the cause of vaccination merits every praise. Of the 67 Municipalities, 42 were provided with a sufficient staff of Vaccinators, 12 were provided but insufficiently, and in 13 no provision at all was made. Assuming that one man is able to vaccinate about 1,200 children per annum, and that these 1,200 would, at 40 per mile, be born annually in a population of 30,000, it follows that a population of two millions would require about 66 men to afford full protection, and their salaries at Rs. 10 per month would

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amount to Rs. 7,920. The number employed in 1871 was 58, and the expenditure was about Rs. 6,000. It is expected that in the current year full provision will be made where at present there is none, or where it is insufficient.

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57. The contribution to Dispensaries amounted to Rs. 21,862, which is nearly a fifth of the total local receipts of the department. The claims of these useful institutions to Municipal aid have, as a rule, been duly acknowledged. Eleven towns, however, have Dispensaries and gave no aid, while 15 had no Dispensaries of their own at all.

58. Under other charities an expenditure of Rs. 9,600 is shown. The sums shown opposite each town are small, except in the following cases :—

Agra	...	... Rs. 2,400
Bareilly	...	... „ 1,540
Shahjehanpore	...	... „ 1,500
Allahabad	...	... „ 2,500

Agra and Shahjehanpore have poor-houses to maintain, Allahabad and Bareilly have an asylum for the blind and lepers. At Allahabad also the Committee contributes Rs. 50 per mensem to the Lock Hospital. All these are fitting objects of Municipal expenditure.

59. In the Circular of 3rd April, 1871, the sum which the Lieutenant-Governor invited the Municipal Committees to contribute to Education, Vaccination, and Charitable Institutions was 5 or 6 per cent. of their revenue as a minimum. The total sum actually contributed in 1871-72 was Rs. 67,952, or 4½ per cent. of the income from taxation. On the whole, the appeal has been loyally responded to.

60. The large expenditure under Miscellaneous requires some explanation, amounting as it does to Rs. 1,38,710, or more than 7½ per cent. of the total expenditure. The growth of charges of this nature is very jealously watched, and every endeavour is made to reduce them to a minimum. The towns opposite which the largest debits are made are noted marginally. These amount to 78 per cent. of the whole. The debit against Agra includes grants to the Cantonment Fund for Police of Rs. 9,000, to the Riddell Museum (since withdrawn) of Rs. 2,400, census charges Rs. 1,200, and refunds Rs. 1,200, Futtehgurh re-paid a loan of Rs. 7,420, which it had borrowed in a period of difficulty from another Local Fund. At Bareilly Rs. 1,349 were spent on gardens, Rs. 1,174 in dieting village watchmen called in to assist in keeping the peace during the Mohurrum, and Rs. 831 in wiping of an old debt At Pilleebheet the Committee were called on to refund Rs. 6,000, the price of buildings sold nuzzool, but given back to the owners under a decree of the

Agra	...	... Rs. 14,651
Futtehgurh *cum* Furruckabad	...	... „ 9,278
Bareilly	...	... „ 5,716
Pilleebheet	...	... „ 7,000
Allahabad	...	... „ 10,231
Cawnpore	...	... „ 11,754
Mirzapore	...	... „ 16,064
Benares	...	... „ 33,501
		Rs. 1,08,285

No. 1.

Court. The Allahabad Committee contributed Rs. 8,000 to the construction of the Alfred Park. Cawnpore paid Rs. 6,637 on account of the interest on the loan for the drainage scheme. Mirzapore re-paid a loan of over Rs. 10,000 borrowed from other Local Funds, and Benares invested a surplus of Rs. 30,000 in Government paper. For the rest, small charges on account of gardens, arboriculture, registration of vital statistics, and cattle pounds are common to all the towns.

MARCH 1, 1873. — No. 1.

61. In conclusion, I am to say that the experience of the past year confirms the Lieutenant-Governor in the opinions expressed in the concluding paragraph of the Annual Report for 1870-71, as to the success which has attended the introduction of Municipal government into these Provinces. The people may be slow to appreciate the privileges of the suffrage, and apathy and indifference may too often characterize the members whom they may elect, but there are signs of an awakening interest which gives promise of better things to come, and which it is the business of the Government to foster to the utmost. Act VI. of 1868 has brought a share in the local administration to every man's door. His Honor's interference with the action of the Town Councils is mainly confined to the prevention of improper taxation, the passing of bad bye-laws, and any tendency to undue expenditure. The educated portion of the community know that a real power is given to them, and this knowledge will soon spread to the masses.

I have, &c.,
(Sd.) C. A. ELLIOTT,
Secy. to Govt., N.-W. P.

MUNICIPAL DEPARTMENT.
NORTH-WESTERN PROVINCES, MARCH, 1873.
PROGS. No. AND DATE. MARCH 1, 1873. No. 2.

STATEMENT No. I.

Statement showing the Income of the Municipalities in the North-Western Provinces during the year 1871-72.

1.	2.	3.	4	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Division or Province.	District.	Municipality.	Population.	No. of Members of Committee.				Amount of Income of 1871-72.											Remarks.
				Official.	Non-Official. Elected.	Non-Official. Nominated.	Non-Official. Total.	Octroi.	Tax on houses, buildings and lands.	Tax on professions and trades.	Tax on carriages, horses, &c.	Tolls on carts, carriages, &c.	Special tax under Section 11, Act VI. of 1868.	Income from taxation.	Miscellaneous.	Balance of previous year.	Total Income from all sources.	Incidence of taxation (column 15) per head of population.	
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs. a p	
Meerut.	Dehra	Dehra ...	14,203	4	11	...	15	...	2,424	...	...	...	...	2,424	1,424	1,060	4,208	0 2 9	* The population is so variable that a correct incidence cannot be calculated.
		Mussoorie ...	12,445	3	11	...	14	...	9,431	...	...	...	...	9,431	1,445	1,644	12,520	*...	
	Saharunpore ...	Saharunpore ...	48,118	4	8	3	15	28,458	...	...	...	...	...	28,458	8,179	10,644	47,281	0 9 5	
		Hurdwar Union ...	18,739	5	12	...	17	9,707	...	...	...	...	...	9,707	448	5,064	15,219	0 8 3	
		Deobund ...	19,383	4	8	3	15	4,050	2,483	...	...	...	...	6,533	441	...	6,974	0 5 5	
		Meerut ...	51,171	5	10	...	15	31,060	...	...	...	...	...	31,060	6,520	3,596	41,176	0 9 9	
		Ghazeeabad ...	10,714	3	5	1	9	6,685	...	...	†316	...	...	6,685	926	205	7,816	0 10 10	† Since taken off.
	Meerut ...	Barote ...	10,830	3	10	...	13	4,505	...	...	206	...	...	4,821	4,038	3,604	12,463	0 7 1	
		Baghput ...	7,326	3	10	...	13	7,296	...	...	...	...	...	7,502	986	1,895	10,383	1 0 5	
		Shahdera ...	7,250	3	6	...	9	11,366	...	...	...	...	...	11,366	1,212	3,795	16,373	1 9 1	
	Boolundshuhur,	Boolundshuhur ...	14,809	5	10	...	15	6,586	2,406	...	...	...	...	8,992	1,474	2,807	13,273	0 9 9	
		Anoopshuhur ...	9,456	3	6	...	9	3,706	757	...	...	...	...	4,463	905	1,333	6,701	0 7 7	
		Khoorjah ...	22,750	3	6	...	9	19,654	...	...	...	...	...	19,654	2,996	20,187	42,837	0 3 10	
		Coel ...	55,228	5	10	...	15	47,022	...	...	...	...	...	47,022	3,346	4,303	54,671	0 13 8	
		Hatrass ...	33,100	3	6	...	9	42,908	...	...	...	...	...	42,908	2,757	6,553	52,218	1 4 9	
		Secundra Rao ...	11,988	3	3	3	9	4,890	...	...	...	...	...	4,890	164	2	5,056	0 6 6	
	Allygurh ...	Atrowlee ...	15,895	3	3	3	9	5,626	...	...	...	...	...	5,626	1,463	1	7,090	0 5 8	
		Hurdoogunge ...	5,202	3	3	3	9	4,149	...	...	...	...	...	4,149	61	419	4,629	0 12 11	
			368,607	65	138	16	219	2,37,668	17,501	...	522	...	...	2,55,691	38,785	67,112	3,61,588	0 11 1	

STATEMENT No. I.

Statement showing the Income of the Municipalities in the North-Western Provinces during the year 1871-72.—(Continued.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Division or Province.	District.	Municipality.	Population.	No. of Members of Committee.				Amount of Income of 1871-72.											Remarks.
				Official.	Non-Official. Elected.	Non-Official. Nominated.	Non-Official. Total.	Octroi.	Tax on houses, buildings, and lands.	Tax on professions and trades.	Tax on carriages, horses, &c.	Tolls on carts, carriages, &c.	Special tax under Section 11, Act VI. of 1868.	Income from taxation.	Miscellaneous.	Balance of previous year.	Total Income from all sources.	Incidence of taxation (column 15) per head of population.	
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
Agra.	Muttra	Muttra ...	64,765	6	12	...	18	54,520	...	...	...	...	...	54,520	5,217	3,908	63,645	0 13 8	
		Jullesur ...	16,768	3	...	10	13	9,319	...	...	...	...	...	9,319	1,697	2,208	13,224	0 8 10	
		Kosee ...	12,692	3	10	...	13	11,918	...	...	...	...	...	11,948	843	1,813	14,604	0 15 1	
		Bindrabun ...	21,980	4	8	...	12	20,077	...	...	...	...	...	20,077	513	2,959	23,629	0 14 7	
	Agra	Agra ...	1,50,677	8	17	...	25	1,35,870	...	...	...	...	...	1,35,870	18,540	3,070	1,57,480	0 14 6	
		Futtehpore Sikree,	8, 53	3	...	6	9	4,195	...	...	...	...	...	4,195	338	87	4,620	0 7 10	
		Ferozabad ...	13,788	3	6	...	9	5,211	...	...	...	...	...	5,211	407	55	5,673	0 6 0	
	Etawah	Etawah ...	30,405	5	10	5	20	19,233	...	...	...	...	...	19,233	2,863	1,414	23,510	0 10 0	
	Furruckabad	Futtehgurh *cum* Furruckabad.	74,225	6	...	12	18	65,955	*68	...	964	...	...	66,987	5,677	4,136	76,800	0 14 5	* Areas of 1870-71.
	Mynpoory	Mynpoory ...	18,691	5	5	5	15	13,768	...	...	...	...	...	13,768	2,240	1,130	17,138	0 11 10	
	Etah	Etah ...	7,282	5	10	...	15	5,566	...	...	...	...	...	5,566	1,346	1,897	8,809	0 12 2	
		Soron ...	13,852	4	8	...	12	8,847	...	...	...	...	...	8,847	867	2,527	12,241	0 10 2	
		Kasgunge ...	16,251	4	8	...	12	13,069	...	...	...	...	...	13,069	609	5,967	19,655	0 12 10	
			448,799	59	94	38	191	3,67,578	68	...	964	...	...	3,68,610	41,247	31,171	4,41,028	0 13 2	
Rohilkund.	Bijnour	Bijnour ...	12,853	3	...	10	13	3,800	...	1,045	...	...	...	4,845	1,257	1,075	7,177	0 4 9	
		Chandpore ...	11,914	3	...	8	11	2,585	...	1,485	...	...	...	4,070	373	1,982	6,425	0 5 6	
		Dhampore ...	5,908	3	...	10	13	2,932	...	1,409	...	...	...	4,341	96	496	4,933	0 11 9	
		Nugeena ...	19,519	3	6	6	15	4,471	...	1,152	...	...	...	5,623	306	413	6,342	0 4 7	
		Nujeebabad ...	19,811	3	6	6	15	12,665	...	...	...	...	...	12,665	826	772	14,263	0 10 3	
	Moradabad	Moradabad ...	59,570	6	12	...	18	34,075	...	...	...	...	...	34,075	1,403	2,803	38,281	0 9 1	
		Dhunowra ...	5,281	3	6	...	9	5,594	...	...	2,005	...	...	7,599	560	5,837	13,996	1 7 0	
		Chundowsee ...	23,513	3	6	...	9	31,686	...	...	...	...	...	31,686	3,600	32,667	67,953	1 5 6	
		Amroha ...	34,896	3	6	...	9	6,067	...	...	...	...	...	6,067	4,946	4,490	15,503	0 2 9	Act in force for six months only.
		Sumbhul ...	34,871	3	6	...	9	12,802	...	...	...	...	...	12,802	3,298	6,705	22,805	0 5 10	
	Budaon	Budaon ...	33,420	3	9	...	12	12,912	...	1,833	...	...	...	14,745	9,922	4,746	29,413	0 7 1	
		Bilsee ...	5,290	3	6	...	9	6,501	...	1,033	...	...	...	7,534	313	3,019	10,866	1 6 9	
		Oojhanee ...	7,657	3	6	...	9	3,416	...	923	...	...	...	4,339	831	781	5,951	0 9 1	
Allahabad.	Bareilly	Bareilly ...	91,491	6	18	...	24	67,847	†1,234	...	...	...	...	69,081	3,416	4,054	76,551	0 12 1	†On Civil Station only.
		Pilleebheet ...	30,103	3	6	...	9	26,536	...	...	...	...	...	26,536	11,808	4,198	42,542	0 14 1	
		Beesulpore ...	9,559	3	...	6	9	2,605	...	...	...	...	...	2,605	10	739	3,354	0 4 4	
	Shahjehanpore	Shahjehanpore ...	79,542	6	...	16	22	43,389	...	...	...	...	...	43,389	10,836	4,098	58,323	0 8 8	
			4,85,198	60	93	62	215	2,79,883	1,234	8,880	2,005	...	...	2,92,002	53,801	78,875	4,24,678	0 9 8	
	Allahabad	Allahabad ...	1,44,464	6	16	3	25	1,36,767	...	2,205‡	12,642§	...	...	1,51,614	53,610	8,739	2,13,993	1 0 9	‡On brick and lime makers only. §Includes arrears of 1870-71.
		Sirsa ...	2,998	...	...	...	...	5,845	...	...	...	...	...	5,845	132	537	6,514	2 0 3‖	‖These figures are for 15 months. The Octroi was found unworkable, and Act VI. of 1868 was withdrawn, with effect from 30th June, 1872.
		Bharutgunge ...	3,319	...	...	...	...	3,693	...	...	...	...	...	3,693	44	637	4,374	1 1 10‖	
	Cawnpore	Cawnpore ...	94,475	6	12	...	18	...	...	69,020	564	...	...	69,584	40,820	82,819	1,93,223	0 11 4	
	Banda	Banda ...	27,913	4	11	...	15	14,844	...	...	...	...	...	14,814	2,000	1,039	17,903	0 8 6	
	Jounpore	Jounpore ...	22,754	6	2	...	18	18,806	...	...	...	...	...	18,806	3,197	6,730	29,433	0 13 3	
			2,99,924	22	51	3	76	1,79,955	...	71,225	13,206	...	...	2,64,86	1,00,553	1,00,501	4,65,440	0 14 1	
Benares.	Goruckpore	Goruckpore ...	50,993	6	12	...	18	16,426	...	...	...	...	...	16,426	950	...	17,356	0 5 1	
	Azimgurh	Azimgurh ...	15,652	6	6	6	18	10,363	...	...	...	...	...	10,663	1,076	892	12,331	0 10 6	
	Mirzapore	Mirzapore ...	76,360	6	12	...	18	69,351	1,416¶	...	...	...	...	70,777	10,328	8,264	89,349	0 14 10	¶Arrears of 1870-71.
		Chunar ...	9,779	4	...	8	12	5,158	...	...	...	...	...	5,158	512	158	5,828	0 8 5	
	Benares	Benares ...	1,86,684	6	12	6	24	1,32,269	...	...	498	...	...	1,32,707	40,756	32,392	2,05,855	0 11 4	
	Ghazeepore	Ghazeepore ...	39,915	8	26	...	34	...	1,877	14,061	26	...	...	16,199	6,710	224	23,133	0 6 3	License tax, mainstay of Municipal taxation, house tax not paid by licensees, and only where rent exceeds Rs. 24, rate being 3¼ per cent. of annual value.
			3,79,383	36	68	20	124	2,33,517	3,293	14,061	759	...	...	2,51,630	60,312	41,910	3,53,852	0 10 7	
Jhansie.	Jhansie	Jhansie ...	1,471	5	...	8	13	...	700	...	...	...	...	700	611	563	1,874	0 7 8	
		Mow Raneepore ...	28,423	3	12	...	15	13,785	...	889	...	375	...	15,049	1,293	3,541	19,883	0 11 9	
	Jaloun	Calpee ...	15,856	3	6	...	9	17,372	...	...	...	...	...	17,372	399	5,374	23,145	1 1 6	
		Koonch ...	14,220	3	6	...	9	8,405	...	...	...	...	...	8,405	577	4,095	13,077	0 9 5	
	Lullutpore	Lullutpore ...	10,435	4	8	...	12	5,935	...	...	...	...	...	5,935	528	1,652	8,115	0 9 1	
			65,105	18	32	8	58	45,497	700	889	...	375	...	47,461	3,408	15,225	66,094	0 11 8	

STATEMENT No. I.

Statement showing the Income of the Municipalities in the North-Western Provinces during the year 1871-72.—(Concluded.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Division or Province.	District.	Municipality.	Population.	No. of Members of Committee.				Amount of Income of 1871-72.											Remarks.
				Official.	Non-Official. Elected.	Non-Official. Nominated.	Non-Official. Total.	Octroi.	Tax on houses, buildings, and lands.	Tax on professions and trades.	Tax on carriages, horses, &c.	Tolls on carts, carriages, &c.	Special tax under Section 11, Act VI. of 1868.	Income from taxation.	Miscellaneous.	Balance of previous year.	Total Income from all sources.	Incidence of taxation (column 15) per head of population.	
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
Kumaon	Kumaon	Almorah ...	5,000	4	8	...	12	*298	2,114	...	...	...	...	2,412	307	406	3,125	0 7 9	*On animals for slaughter only.
		Nynee Tal ...	†6,000	2	7	...	9	...	10,084	...	...	...	8,633	18,717	4,694	4,924	28,315	...†	†The population is so variable that it is useless to calculate the incidence.
			11,000	6	15	...	21	298	12,198	...	...	...	8,633	21,129	5,001	5,310	31,440	...	
		ABSTRACT.																	
	Meerut Division,	18 Towns ...	368,607	65	138	16	219	2,37,668	17,501	...	522	...	...	2,55,691	38,785	67,112	3,61,588	0 11 1	
	Agra ,, ...	13 ,, ...	448,799	59	94	38	191	3,67,578	68	...	964	...	...	3 68,6 0	41,247	31,171	4,41,028	0 13 2	
	Rohilkhund ,, ...	17 ,, ...	485,198	60	93	62	215	2.79,883	1,234	8,880	2,005	...	...	2,92,002	53,801	78,875	4,24,678	0 9 8	
	Allahabad ,, ...	6 ,, ...	299,924	22	51	3	76	1,79,955	...	71,225	13,206	...	..	2,64,386	1,00,553	1,00,501	4,65,440	0 14 1	
	Benares ,, ...	6 ,, ...	379,383	36	68	20	124	2,33,517	3,293	14,061	759	...	...	2,51,630	60,312	41,910	3,53,852	0 10 7	
	Jhansie ,, ...	5 ,, ...	65,105	18	32	8	58	45,497	700	889	...	375	...	47,461	3,408	15,225	66,094	0 11 8	
	Kumaon ,, ...	2 ,, ...	11,000	6	15	...	21	298	12,198	...	...	...	8,633	2 ,129	5,001	5,310	31,440	...	
	Grand Total, 7 Divisions ...	67 Towns ...	20,58,016	266	491	147	904	13,44,396	34,994	95,055	17,456	375	8,633	15,00,909	3,03,107	3,40, 01	21,44,120	0 11 8	

STATEM

Statement showing the Expenditure in the Municipalities of the North-Western Pro... g the year 1871-72.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Division.	District.	Municipality.	Collection.	Head office.	Police.	Conservancy.	Lighting.	Total Establishment.	Watering.	Original Works.	Repairs.	Education.	Vaccination.	Dispensary.	Other Charities.	Miscellaneous.	Total Expenditure.	Reserve.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Meerut.	Dehra ...	Dehra ...	316	426	861	771	...	2,374	...	190	940	...	30	20	...	295	3,849	1,059	
		Mussoorie ...	87	676	833	2,226	14	3.836	...	3,365	2,427	...	40	...	...	1,118	10,786	1,734	
	Saharunpore ...	Saharunpore ...	2,229	501	6,500	5,589	647	15,466	16	6,747	2,234	90	120	300	499	569	26,041	21,240	
		Hurdwar Union ...	1,375	...	3,999	799	...	6,173	...	4,948	1,549	...	...	55	...	102	12,827	2,392	
		Deobund ...	1,226	...	3,138	974	...	5,338	20	155	306	...	...	...	...	484	6,303	671	
	Meerut ...	Meerut ...	4,070	1,317	12,120	3,260	839	21,606	1,031	1,447	4,403	360	106	240	250	448	29,891	11,285	
		Ghazeeabad ...	1,227	310	2,398	596	...	4,531	424	253	606	...	180	15	...	188	6,197	1,619	
		Barote ...	772	132	1,318	604	...	2,826	...	2,497	212	300	182	...	...	126	6,143	6,320	
		Baghput ...	1 064	97	2,311	435	600	4,507	13	...	3,379	...	...	206	...	60	8,165	2,218	
		Shahderah ...	1,230	250	2,180	231	...	5,891	257	1,808	743	...	26	...	...	24	6,749	9,624	
	Boolundshuhur ...	Boolundshuhur ...	1,293	126	2,508	1,479	...	5,406	267	2,932	2,697	442	120	100	...	182	12,146	1,127	
		Anoopshuhur ...	678	281	2,034	984	...	3,977	...	1,060	649	110	120	50	75	61	6,102	599	
		Khoorjah ...	2,716	637	4,950	3,566	305	12,174	...	9,589	3,131	480	100	360	30	765	26,629	16,208	
	Allygurh ...	Coel ...	5,003	273	14,390	2,870	1.795	24,331	331	14,545	4,634	2,245	200	893	...	1,541	48,710	5,961	
		Hatrass ...	5,193	465	5,703	2,267	1,713	15,341	167	14,287	5,185	3,509	200	300	...	849	39,838	12,380	
		Secundra Rao ...	921	83	1,273	515	263	3,055	...	71	335	275	100	...	...	182	4,018	1,038	
		Atrowlee ...	1,366	67	1,041	792	562	3,828	34	817	1,248	300	100	120	...	110	6,557	533	
		Hurdooagunge ...	803	68	524	502	395	2,292	...	...	1,813	339	100	63	...	8	4,615	14	
		Total ...	31,569	5,709	68,081	28,460	7,133	1,40,952	2,560	64,711	36,481	8,450	1,724	2,722	854	7,112	2,65,566	96,022	

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STATEMENT No. II.

Statement showing the Expenditure in the Municipalities of the North-Western Provinces during the year 1871-72.—(Continued.)

1. Division.	2 District.	3. Municipality.	4. Collection.	5. Head office.	6. Police.	7. Conservancy.	8. Lighting.	9. Total Establishment.	10. Watering.	11. Original works.	12. Repairs.	13. Education.	14. Vaccination.	15. Dispensary.	16. Other Charities.	17. Miscellaneous.	18. Total Expenditure.	19. Reserve.	20. Remarks.
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AGRA.	Muttra	Muttra	5,455	754	12,195	3,391	4,141	25,936	...	18,256	4,855	40	140	50	...	1,908	51,185	12,460	
		Jullesur	1,284	218	1,768	884	439	4,593	...	4,462	865	122	140	289	...	806	11,277	1,947	
		Kosee	1,862	215	1,780	779	470	5,106	...	6,627	289	...	140	220	10	765	13,157	1,447	
		Bindrabun	2,699	351	4,295	1,703	1,250	10,298	50	4,490	698	240	140	302	...	459	16,587	7,042	
	Agra	Agra	13,359	3,317	40,416	17,496	6,727	81,315	2,555	35,618	14,291	1,200	363	3,600	2,400	*14,651	1,55,993	1,487	* Grant to Cantonment Fund ... Rs. 9,000
		Futtehpore Seekree	507	130	610	570	...	1,817	...	1,570	152	130	...	180	...	24	3,873	747	Museum ... „ 2,400
		Ferozabad	783	227	1,079	849	...	2,938	14	1,788	82	233	...	187	...	287	5,929	144	Refunds ... „ 1,070
																			Census charges ... „ 1,200
	Etawah	Etawah	3,002	98	4,160	2,611	1,307	11,178	...	4,805	4,025	200	121	900	...	669	21,898	1,612	
	Furruckabad	Futtehgurh *cum* Furruckabad	5,794	1,252	18,418	9,389	...	34,853	1,025	8,878	12,417	600	240	240	138	†9,278	67,669	9,131	†Loan repaid ... „ 7,420
	Mynpoory	Mynpoory	1,800	288	3,337	1,745	...	7,170	...	5,483	1,441	150	120	150	...	357	14,871	2,267	
	Etah	Etah	914	291	1,013	901	514	3,633	7	3,398	879	132	35	200	...	168	8,452	357	
		Soron	1,196	142	2,449	...	...	3,787	962	4,057	81	240	...	69	...	248	9,444	2,797	
		Kasgunge	2,038	208	2,285	2,052	1,137	7,720	...	8,535	587	580	120	350	...	312	18,204	1,451	
		Total	40,693	7,491	93,805	42,370	15,985	2,00,344	4,613	1,07,877	40,662	3,867	1,559	6,737	2,548	29,932	3,98,139	42,889	
KHUND.	Bijnour	Bijnour	999	222	1,435	664	...	3,320	...	1,952	902	...	92	...	...	275	6,541	636	
		Chandpore	614	282	1,415	408	...	2,719	...	1,508			...	...	...	153	4,606	1,819	
		Dhampore	782	86	1,590	387	114	2,959					0	...	...	...	3,910	1,023	
		Nugeena	855	241	2,184	696	...						40	...	...	485	4,566	1,776	
		Nujeebabad	2,430	390	2,643		...						40	380	...	341	12,85-	1,405	
	Moradabad	Moradabad	4,196	346	7,987	4,438	1,190	18,157					300	500	16	781	30,423	7,858	
		Dhunowra	1,821	146	1,524	596	249	4,336	...	2,647		...	77	..	...	62	7,882	6,114	
		Chundowsee	5,531	329	5,400	2,319	466	14,045	367	4,668	5,004	493	65	360	...	326	25,628	42,325	
		Amroha	1,935	69	4,767	929	482	8,182	...	690	999	811	...	32	...	400	11,024	4,479	
		Sumbhul	2,802	73	4,526	1,181	344	8,926	...	4,949	290	...	...	37	...	406	14,608	8,197	
ROHIL.	Badaon	Budaon	2,572	354	5,059	2,007	1,002	10,994	17	2,714	713	750	120	200	...	671	16,179	13,234	
		Bilsee	951	131	1,520	415	215	3,232	...	1,628	1,658	...	120	...	173	107	6,918	3,948	
		Oojhance	909	107	1,518	407	197	3,138	...	1,100	651	...	120	...	...	149	5,158	793	
	Bareilly	Bareilly	7,770	596	18,683	5,223	1,411	33,683	175	446	12,143	5,888	132	121	1,540	*5,716	59,844	16,707	* Gardens, Rs. 1,349 ; Rs. 1,174 diet for watchmen called in during Mohurrum ; loan repaid Rs. 831.
		Pillibheet	2,700	624	6,175	1,425	568	11,492	96	9,277	4,060	2,890	120	385	...	†7,090	35,410	7,132	† Refund of price of Nuzool Buildings, Rs. 6,000.
		Beesulpore	342	36	984	224	...	1,586	...	359	91	...	...	...	...	10	2,046	1,308	
	Shahjehanpore	Shahjehanpore	7,502	1,099	13,456	7,945	806	30,808	...	5,345	5,240	2,939	30	1,200	1,500	500	47,562	10,761	
		Total	44,711	5,131	80,566	30,815	7,044	1,68,267	1,223	43,205	42,370	14,846	1,336	3,215	3,229	17,472	2,95,163	1,29,515	
ALLAHABAD.	Allahabad	Allahabad	15,291	4,290	22,029	57,035	408	99,062	10,026	76,778	10,881	...	200	3,300	2,500	‡10,231	2,12,978	1,015	‡ Rs. 8,090 to Alfred Park.
	Cawnpore	Cawnpore	1,499	827	20,730	29,551	1,176	53,,83	1,332	65,256	22,953	...	120	1,115	80	§11,754	1,56,393	36,830	§ Gardens, Rs. 1,200 ; refunds Rs. 1,347 ; Rs. 6,637 interest on loan.
	Banda	Banda	2,112	576	4,640	3,718	6,864	11,730	5	772	3,732	180	120	240	...	1,036	17,815	88	
	Jounpore	Jounpore	3,380	935	7,268	2,685	378	14,646	113	3,339	5,114	200	100	600	39	1,431	25,582	3,851	
	Allahabad	Bharutgunge	1,010	261	1,005	148	...	2,424	...	457	80	...	...	...	...	10	2,971	1,403	
		Sirsa	919	286	838	145	...	2,188	...	2,919	4	...	...	...	...	147	5,255	1,256	
		Total	24,211	7,184	56,510	93,282	2,646	1,83,833	11,476	1,49,521	42,764	380	540	5,255	2,619	24,609	4,20,997	44,443	
BENARES.	Goruckpore	Goruckpore	2,248	...	3,777	2,223	...	8,248	...	3,393	2,226	...	240	...	...	2,896	17,003	353	
	Azimgurh	Azimgurh	1,402	568	2,417	1,875	...	6,262	39	1,190	277	120	60	120	...	661	8,729	3,602	
	Mirzapore	Mirzapore	4,091	2,869	19,742	14,463	...	41,165	1,314	19,331	8,542	254	120	1,875	...	‖16,064	88,635	684	‖ Rs. 10,065, repayment of loan. Rs. 805 Refunds. Rs. 2,228 Gardens.
		Chunar	996	354	2,078	1,486	...	4,914	...	329	209	...	...	144	...	33	5,629	199	Rs. 2,007 Advances.
	Benares	Benares	13,705	1,138	35,768	20,011	2,105	72,727	4,399	57,055	20,330	936	333	1,200	...	¶33,501	1,90,481	15,374	¶ Rs. 2,056, Gardens.
	Ghazeepore	Ghazeepore	1,071	363	8,026	3,104	501	13,065	...	1,506	2,703	100	60	...	...	1,406	18,840	4,293	Rs. 29,844 invested in Funds.
		Total	23,513	5,292	71,808	43,162	2,606	1,46,381	5,752	82,804	34,287	1,410	813	3,339	...	54,561	3,29,347	24,505	

STATEMENT No. II.

Statement showing the Expenditure in the Municipalities of the North-Western Provinces during the year 1871-72.—(Concluded.)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
Division.	District.	Municipality.	Collection.	Head office.	Police.	Conservancy.	Lighting.	Total Establishment.	Watering.	Original Works.	Repairs.	Education.	Vaccination.	Dispensary.	Other Charities.	Miscellaneous.	Total Expenditure.	Reserve.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Jhansie.	Jhansie ...	Jhansie ...	58	...	48	829	...	935	...	71	381	...	...	...	...	204	1,591	283	
		Mow Raneepore ...	1,724	283	3,221	771	177	6,176	...	5,901	1,504	91	...	114	350	1,131	15,267	4,616	
	Jaloun ...	Calpee ...	1,881	389	6,090	2,461	...	10,821	...	7,120	959	...	41	200	...	1,091	20,232	2,913	
		Koonch ...	732	138	2,567	1,251	...	4,688	...	711	550	1,000	31	50	...	210	7,240	5,837	
	Lullutpore ...	Lullutpore ...	1,007	212	1,049	840	...	3,108	...	1,803	1,117	...	32	130	...	160	6,350	1,765	
		Total ...	5,402	1,022	12,975	6,152	177	25,728	...	15,606	4,511	1,091	104	494	350	2,796	0, 68 0	15,414	
Kumaon.	Kumaon ...	Almorah ...	59	305	673	783	...	1,820	...	...	908	...	...	...	...	38	2,766	359	
		Nynee Tal ...	*...	855	1,766	6,269	197	9,087	...	5,095	4,305	370	...	100	...	2,190	21,147	7,168	*Includel Head-office.
		Total ...	59	1,160	2,439	7,052	197	10,907	...	5,095	5,213	370	...	100	...	2,228	23,913	7,527	
									ABST	RACT.									
	Meerut Division ...	18 Towns ...	31,569	5,709	68,081	28,460	7,133	1,40,952	2,560	64,711	36,481	8,450	1,724	2,722	854	7,112	2,65,566	96,022	
	Agra ...	13 „ ...	40,693	7,491	93,805	42,370	15,985	2,00,344	4,613	1,07,877	40,662	3,867	1,559	6,737	2,548	29,932	3,98,139	42,889	
	Rohilkhund „ ...	17 „ ...	44,711	5,131	80,566	30,815	7,044	1,68,267	1,223	43,205	42,370	14,846	1,336	3,215	3,229	17,472	2,95,163	1,29,515	
	Allahabad „ ...	6 „ ...	24,211	7,184	53,510	93,282	2,646	1,83,833	11,476	1,49,521	42,764	380	540	5,255	2,619	24,609	4,20,997	44,443	
	Benares „ ...	6 „ ...	23,513	5,292	71,808	43,162	2,606	1,46,381	5,752	82,804	34,287	1,410	813	3,339	...	54,561	3,29,347	24,505	
	Jhansie „ ...	5 „ ...	5,402	1,022	12,975	6,152	177	25,728	...	15,606	4,511	1,091	104	494	350	2,796	50,680	15,414	
	Kumaon „ ...	2 „ ...	59	1,160	2,439	7,052	197	10,907	...	5 095	5,213	370	...	100	...	2,228	23,913	7,527	
	Total ...	67 Towns ...	1,70,158	32,989	3,86,184	2,51,293	35 ,7 8	8,76,412	25,624	4,68,819	2,06,288	30,414	6,076	21,862	9,600	1,38,710	17,83,805	3,60,315	

INDEX No.

No. 4.

MUNICIPAL DEPARTMENT.

NORTH-WESTERN PROVINCES, MARCH, 1873.

PROGS. No. AND DATE.

MARCH 1, 1873.

No. 4.

STATEMENT No. III.

Statement showing the quantity or value of the principal articles imported into and taxed by the several Municipalities in the North-Western Provinces during 1871-72, the consumption or expenditure per head, and the incidence of taxation per head of population.

1	2	3										4										5										6	
Name of Municipality.	Population by Census of 1872.	*Quantity or value of articles imported which paid duties.*										*Amount of tax collected.*										*Consumption expenditure per head.*										*Incidence of taxation per head.*	
		Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Class I.	Total Octroi.
		Rs.	Rs.	Rs.	Rs.	Heads.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Heads.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. p. p.	Rs. a. p.
Saharunpore ...	48,118	4,26,973 Mds.	2,70,891 Mds.	93,882 Mds.	8,60,809 Mds.	6,891	1,45,562	1,06,855	1,27,215	17,939 Mds.	3,69,604	1,45,552 Mds.	6,671	4,338	1,411	13,877	395	1,559	1,507	3,090	350	5,588	2,083	8 10 7	5 9 11	1 15 2	17 7 4	1-7th.	2 1 8	2 3 6	2 10 2	0 5 11	7 10 11	3 0 4	0 4 7	0 9 5
Hurdwar Union ...	18,739	93,113	11,851	3,454	1,08,418 Rs.	1,681	38,666	45,576	16,625	1,607	1,18,115	1,092	2,910	1,151	1,244	5,759	62	413	658	341	193	1,787	494	M. s. c. 4 38 11	M. s. c. 0 25 4	M. s. c. 0 7 5	M. s. c. 5 31 5	1-11th.	2 1 0	2 6 10	0 14 2	M. s. c. 0 3 6	6 4 9	M. s. c. 0 2 5	0 4 11	0 8 3
Deobund ...	19,383	50,156	2,258	428	22,726 Mds. 52,842	659	17,202	10,345	13,743	579	80,509	168	1,211	148	171	1,832	34	239	136	311	127	1,245	127	2 23 8	0 4 10	0 0 14	Rs. a. p. 0 4 0 M. s. c. 2 29 0	...	0 14 2	0 8 6	0 11 4	0 1 3	4 2 5	0 0 5	0 1 6	0 3 4
Meerut ...	51,171	3,00,634	40,799	5,545	Rs. 9,541 Mds. 4,67,706 Loads 4,077 Dholees	...	Beasts 1,15,087 Rs. 3,473	Mds. 1,20,881 Mds. 446	Mds. 9,089	9,018	...	...	10,076	6,324	2,773	24,037	...	1,417	3,247	1,381	978	...	...	5 36 0	0 31 4	0 4 5	Rs. a. p. 0 7 9 M. s. c 8 11 9	...	0 1 0 Nearly ½ a bullock load.	2 5 9	M. s. c. 0 7 2	0 7 0	...	...	0 7 7	0 9 9
Ghazeeabad ...	10,714	Rs. 2,20,330	Rs. 43,885	Rs. 16,912	36,117 Rs. 3,19,382 Loads 2,805	...	Rs. 2,905	Rs. 9,944	Rs. 6,717	Rs. 2,167	...	...	3,443	914	528	5,684	355	193	280	105	68	...	...	Rs. a. p. 122 0 8	Rs. a. p. 4 6 3	Rs. a. p. 1 11 1	Rs. a. p. 31 15 2 No. ½	...	0 4 7	0 a5 aa	Rs. a. p. 0 10 9	Rs. a. p. 0 3 5	...	...	0 8 6	0 10 0
Barote ...	10,830	Mds. 43,629	Mds. 8,931	Mds. 356	Mds. 52,916 Rs. 7,275	Rs. 377	6,130	4,747	5,155	Mds. 206	54,220	2,230	1,231	1,321	223	2,905	12	125	222	161	62	813	205	M. s. c. 4 1 2	M. s. c. 0 32 15	M. s. c. 0 1 5	M. s. c. 4 35 6 Rs. a. p. 0 10 8	Rs. a. p. 0 0 6	0 2 0	0 7 0	0 7 7	M. s. c. 0 0 12	5 0 1	0 8 3	0 4 3	0 6 8
Baghput ...	7,326	35,160	63,592	268	Mds. 99,020 Rs. 7,45,470	Heads 232	4,824	2,059	5,309	201	21,441	475	1,096	5,996	172	6,478	7	87	134	166	37	323	64	4 35 3	8 27 2	0 1 7	M. s. c. 13 23 13 Rs. a. p. 0 8 8	...	0 10 6	0 6 2	0 11 7	0 1 1	2 14 9	0 2 9	0 14 2	0 15 8
Shahdera ...	7,250	Rs. 2,39,909	Rs. 3,28,863	Rs. 11,191	Mds. 5,87,353 Loads 3,327	...	2,270	2,099	1,809	Rs. 1,349	13,082	Rs. 427	3,749	6,251	380	10,734	161	115	84	28	42	196	6	Rs. a. p. 31 13 5	Rs. a. p. 45 5 9	Rs. a. p. 1 8 8	78 15 5	...	0 5 0	0 4 7	0 3 11	Rs. a. p. 0 2 11	4 12 11	Rs. a. p. 0 0 11	1 7 8	1 9 1
Boolundshuhur ...	14,809	Mds. 1,04,596	Mds. 6,702	Mds. 1,131	Mds. 1,12,429 Rs. 14,159	4,106	Mds. 5,285 Rs. 6,270	15,609	10,091	Mds. 352	72,490	Mds. 527	2,660	1,012	409	4,426	101	262	531	315	86	691	173	M. s. c. 7 2 8	M. s. c. 0 18 1	M. s. c. 0 3 1	M. s. c. 7 23 10 Rs. a. p. 0 12 7	Head. 3rd.	M. s. c. 0 14 4 Rs. a. p. 0 6 9	1 0 10	1 10 10	M. s. c. 0 0 15	5 0 5	M. s. c. 0 1 6	0 4 9	0 7 1
Anoopshuhur ...	9,456	62,688	4,160	632	Mds. 67,480 Rs. 4,692	810	Mds. 2,070 Rs. 3,783	12,186	7,672	406	37,018	783	1,571	362	236	2,386	13	129	378	237	86	388	89	6 25 1	0 17 9	0 2 10	M. s. c. 7 14 13 Rs. a. p. 3 2 4	1-11th.	M. s. c. 0 8 a2 Rs. a. p. 0 6 4	1 4 7	0 12 11	0 1 11	3 14 7	0 3 4	0 4 0½	0 6 4
Khoorjah ...	22,750	1,92,037	23,318	3,619	Mds. 2,26,802 Rs. 1,13,830	5,230	Mds. 176 Rs. 52,725	72,041	1,13,462	821	1,87,842	1,190	5,281	4,577	1,357	11,917	188	1,441	1,674	2,615	103	1,423	293	8 17 10	1 0 15	0 6 5	M. s. c. 10 15 11 Rs. a. p. 0 6 3	1-4th.	M. s. c. 0 0 5 Rs a. p. 2 5 0	3 2 8	4 15 9	0 1 7	6 5 1	0 2 1	0 8 4	0 13 10
Cool ...	55,228	3,61,555 Rs. 1,94,063	56,173 Rs. 806	Rs. 1,07,177	Mds. 4,25,292 Rs. 3,16,924	6,535	Mds. 21,076 Rs. 59,887	61,554	47,788	2,538	5,83,747	7,237	12,924	8,927	3,349	2,932	1,011	4,318	2,540	1,493	1,210	5,837	1,293	6 21 13 Rs. a. p. 1 14 1	1 0 0	Rs. a. p. 1 15 0	M. s. c. 7 21 13 Rs. a. p. 4 3 3	1-8th.	M. s. c. 0 15 4 Rs. a. p. 1 10 0	1 1 9	0 13 8	0 1 13	10 9 1	0 5 3	0 8 6	0 13 8
Hattrass ...	33,100	Mds. 4,02,942	Mds. 1,35,994	1,40,457	Mds. 5,61,147 Rs 1,81,388	1,153	Mds. 5,118 Rs. 1,08,311	Mds. 17,811 Rs. 1,52,883	Mds. 82,610	8,792	...	...	9,368	14,118	2,195	31,419	114	2,461	1,915	5,293	1 705	...	...	M. s. c. 12 6 5	4 4 5	4 3 10	M. s. c. 16 26 11 Rs. a. p. 5 2 7	...	M. s. c. 0 6 3 Rs. a. p. 3 4 4	M. s. c. 0 21 8 Rs. a. p. 1 9 6	M. s. c. 2 19 11	0 10 7	...	...	0 15 2	1 4 9
Secundra Rao ...	11,988	75,950 Rs. 13,429	10,243	Mds. 428	Mds. 86,622 Rs. 38,677	3,152	Mds. 1,232 Rs. 5,451	11,186	Rs. 11,143	794	55,861	Rs. 5,296	1,466	1,176	134	3,130	197	232	224	346	149	559	53	6 13 7 Rs. a. p. 1 1 11	0 34 2	M. s. c. 0 0 7	M. s. c. 7 8 0 Rs. a. p. 1 6 11	1-4th nearly.	M. s. c. 0 4 1 Rs. a. p. 0 7 3	0 14 11	Rs. a. p. 0 14 10	0 2 10	4 10 6	Rs. a. p. 0 7 0	0 4 3	0 6 6
Atrowlee ...	15,895	88,781	Rs. 33,081	Rs. 8,305	1,38,195	1,478	3,126	4,844	6,648	1,721	41,384	22,504	1,387	1,034	259	3,170	515	134	221	415	532	414	225	5 9 4	Rs. a. p 2 1 3	Rs. a. p. 0 8 4	8 8 8	1-10th.	0 3 1	0 4 10	0 6 8	0 4 5	2 9 7	1 6 2	0 3 2	0 5 8
Hurdoogunge ...	5,202	87,795	31,738	6,925	1,34,730	165	7,590	4,088	5,491	220	9,860	6,925	1,372	992	216	3,073	16	237	215	343	97	99	69	16 14 0	6 1 7	1 5 3	25 10 5	...	1 7 4	0 12 6	1 0 10	0 1 11	1 14 1	1 5 3	0 9 6	0 12 11
Total Meerut Division...	3,41,959	Mds. 17,22,464 Rs. 11,81,280	Mds. 3,64,021 Rs. 7,09,264	Mds. 15,861 Rs. 3,84,849	Mds. 22,00,674 Rs. 34,94,351 Dholees 36,117 Loads 10,409	Heads 32,072 Rs. 377	Mds. 34,957 Rs. 4,98,176	Mds. 18,257 Rs. 6,36,917	Mds. 9,699 Rs. 3,78,868	Mds. 27,035 Rs. 2,1675	16,45,173	Mds. 14,129 Rs. 1,80,277	66,416	58,641	1,505	1,60,147	3,181	13,362	13,966	16,641	5,834	19,363	5,174	M. s. c. 5 39 3 Rs. a. p. 3 7 3	M. s. c. 1 10 9 Rs. a. p. 2 7 4	M. s. c. 0 2 3 Rs. a. p. 1 5 4	M. s. c. 7 25 3 Rs. a. p. 12 2 1	Heads. 1-9th.	M. s. c. 0 4 14 Rs. a. p. 1 11 8	M. s. c. 0 2 8 Rs. a. p. 2 3 4	M. s. c. 0 12 10 Rs. a. p. 1 5 0	M. s. c. 0 3 12 Rs. a. p. 0 1 2	Rs. a. p. 5 11 4	M. s. c. 0 1 15 Rs. a. p. 0 10 0	Rs. a. p. 0 8 10	Rs. a. p. 0 11 1

INDEX No.

PROGS. No. AND DATE.

MUNICIPAL DEPARTMENT.

NORTH-WESTERN PROVINCES, MARCH, 1873.

No. 4.

MARCH 1, 1873.

No. 4.

STATEMENT No. III.

Statement showing the quantity or value of the principal articles imported into, and taxed by, several Municipalities in the North-Western Provinces during 1871-72, the consumption or expenditure per head, and the incidence of taxation per head of population.

1	2	3											4										5										6	
Name of Municipality.	Population by census of 1872.	*Quantity or value of articles imported which paid duties.*											*Amount of tax collected.*										*Consumption expenditure per head.*										*Incidence of taxation per head.*	
		Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII	Class I.	Total Octrol.
		Mds.	Mds.	Mds.	Mds.	Heads.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	Head.	M. s. c.	Rs. a. p.	Rs. a. p.	M. s. c.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Muttra ...	63,765	4,69,850	68,358	13,210	5,54,374 Rs. 86,772	6,248	36,816 Rs. 75,100	84,493	37,136	5,363	5,82,538	1,34,632	14,682	8,544	6,605	34,807	1,560	3,357	2,672	1,440	1,927	8,738	2,019	7 14 11	1 2 14	0 8 4	8 25 13 Rs. a. p. 1 5 9	1-10th	0 13 0 Rs. a. p. 1 2 10	1 5 2	1 7 1	0 3 4	9 4 5	2 1 9	0 8 3	0 13 8
Julleysur ...	16,768	94,207	14,516	1,017	Mds. 1,09,740 Rs. 13,807	Rs. 4,314	Mds. 1,578 Rs. 934	13,319	10,775	549	78,053	97,060	3,173	1,829	511	5,902	212	139	407	602	276	818	963	5 24 11	0 31 0	0 2 6	M. s. c. 6 18 1 Rs. a. p. 0 13 2	Rs. a. p. 0 4 1	M. s. c. 0 3 12 Rs. a. p. 0 0 10	0 12 8	0 12 2	0 1 5	4 10 5	5 12 7	0 5 9	0 8 10
Kosee ...	12,692	1,15,327	25,214	1,737	Mds. 1,68,578	Heads. 3,575	Mds. 24,254	13,329	28,209	1,444	2,36,376	52,054	2,688	2,733	656	6,488	370	531	353	585	579	2,390	652	9 3 7	2 30 15	0 5 7	M. s. c. 12 14 1	Head. 1-4th	M. s. c. 1 35 6	1 0 9	2 4 8	0 4 7	18 10 0	4 1 7	0 8 3	0 15 1
Bindraban ...	21,980	1,58,245	13,895	5,616	1,94,393 Rs. 23,520	1,750	2,160 Rs. 28,255	47,729	12,742	1,562	1,98,365	33,078	5,416	3,925	2,867	13,996	107	770	1,501	476	831	2,062	234	7 8 0	0 25 4	0 10 3	8 17 0 Rs. a. p. 0 8 8	...	0 3 14 Rs. a. p. 1 4 6	2 2 8	0 11 5	0 2 13	9 0 4	1 8 6	0 10 1	0 14 7
Agra ...	1,50,677	13,49,375	3,57,286	32,551	Mds. 17,75,341 Rs. 99,458	13,090	Mds. 27,800 Rs. 51,390	1,08,562	8,816	17,088	24,53,640	1,67,766	29,909	44,661	16,279	95,477	2,449	2,645	2,559	3,242	4,273	22,704	2,521	8 38 3	2 14 13	0 8 8	M. s. c. 11 31 1 Rs. a. p. 0 8 2	1-11th	M. s. c. 0 7 6 Rs. a. p. 0 5 5	0 11 6	M. s. c. 0 20 11	0 4 8	16 4 0	1 1 9	0 10 2	0 14 6
Futtehpore Sikree ...	8,518	42,425	7,345	394	Mds. 50,468	*Nil.*	Mds. 4,561	...	Rs. 12,398	563	31,425	4,312	801	732	197	2,779	502	81	...	303	141	324	65	4 39 5	0 34 8	0 1 13	M. s. c. 5 18 0	...	M. s. c. 0 21 6	...	Rs. a. p. 2 4 5	0 2 10	3 1 0	0 8 1	0 5 3	0 7 10
Ferozabad ...	13,788	86,705	6,117	1,197	94,019	Rs. 12,292	2,239	6,338	15,615	720	75,771	10,764	1,355	1,224	599	3,177	384	70	137	303	180	798	162	6 11 8	0 16 4	0 3 7	6 31 3	Rs. a. p. 0 14 3	0 6 7	0 7 4	1 2 1	0 2 1	5 7 11	0 12 7	0 3 8	0 6 1
Etawah ...	30,405	1,98,639	13,169	12,844	2,31,167 Rs. 30,883	...	20,326	Mds 11,790 Rs. 2,779	28,324	2,351	1,91,169	12,021	6,410	2,044	3,212	12,304	655	1,284	469	883	588	2,869	181	6 20 0	0 17 5	0 17 0	7 14 5 Rs. a. p. 1 0 3	...	0 26 12	M. s. c. 0 15 8	0 15 0	0 3 0	6 8 0	0 6 4	0 6 0	0 10 0
Futtehgurh *cum* Furruckabad ...	74,225	2,80,318	Rs. 1,69,356	6,973	Mds. 2,87,291 Rs. 2,92,214	Heads. 11,300	18,028 Rs. 52,074	60,497	4,1,286	Rs. 2,449	17,25,434	3,06,108	18,189	5,292	6,973	33,136	1,087	3,147	1,558	6,107	469	15,002	5,149	3 31 1	Rs. a. p. 2 4 5	0 3 2	M. s. c. 3 34 13 Rs. a. p 3 6 4	About 1-7th of a head.	0 9 11 Rs. a. p. 0 11 1	Rs a. p. 0 13 0	5 9 8	0 1 5	23 3 11	4 1 11	0 7 2	0 14 3
Mynpoory ...	18,601	1,48,962	Mds. 4,703	2,223	Mds 1,55,388 Dholees. 16,510	4,835	Mds. 5,782 Rs. 2,310	Mds. 4,041 Rs. 11,073	Mds. 1,530	Mds. 1,730	1,60,404	1,19,519	3,963	2,342	1,113	7,601	151	587	500	234	487 6	2,411	1,797	8 0 5	M. s. c. 0 20 10	0 4 12	M. s. c. 8 25 11	1-4th	M. s. c. 0 12 6 Rs. a. p. 0 1 11	M. s. c. 0 8 11 Rs. a. p. 0 9 3	M. s. c. 0 3 4	0 3 11	8 9 11	6 6 3	0 6 6	0 11 10
Etah ...	7,282	85,810	6,428	606	Mds. 1,29,177 Rs. 9,544 Dholees 3,350	1,241	Mds. 24,453	Mds. 566 Rs. 6,634	3 Rs. 10,771	961	1,15,972	21,456	1,623	923	303	3,403	39	425	234	337	333	580	215	11 31 3	0 33 7	0 3 5	16 28 14 Rs. a. p. 1 4 7	1-5th	M. s. c. 3 14 5	M. s. c. 0 2 12 Rs. a. p. 0 14 6	Rs. a. p. 1 7 8	0 5 4	15 4 9	2 15 1	0 7 6	0 12 3
Soron ...	13,852	70,676	12,943	1,909	Mds. 86,167 Rs. 20,154 Dholees 2,923	Rs. 2,021	2,154	Mds. 459 Rs. 4,970	Mds. 863 Rs. 976	827	63,757	23,396	3,772	2,099	955	7,479	32	296	151	121	213	319	236	Rs. a. p. 0 10 6 M. s. c. 5 4 1	0 37 7	0 5 7	M. s. c. 6 8 13 Rs. a. p. 1 7 3	Rs. a. p. 0 2 4	0 6 3 Rs. a. p. 0 3 11	M. s. c. 0 1 5 Rs. a. p. 1 5 9	M. 0 R 0	6	4 9 6	1 11 0	0 8	0 10 2
Kasgunge ...	16,251	1,48,146	49,170	1,708	Mds. 1,69,024 Rs. 36,171	2,017	Rs. 3,417 Mds. 6,723 Rs. 8,649	Mds. 1,925 Rs. 11,713	Mds. 5,490 Rs. 8,558	8,8	2,20,054	47,906	3,093	3,831	854	8,763	63	633	477	1,176	378	1,100	479	9 4 9	3 1 4	0 4 3	M s. c. 12 10 0 Rs. a. p. 2 3 5	Rs. a. p. 0 1 11	M. s. c. 0 17 12 Rs. a. p. 0 8 6	M. s. c. 0 3 8 Rs. a. p. 0 11 6		0 21 14	13 2 8	2 15 1	0 8	0 12 10
Total Agra Division...	4,48,799	Mds. 32,48,685	Mds. 5,89,144 Rs. 1,69,356	Mds. 81,985	Mds. 40,35,627 Rs. 6,12,883 Dholees 22,783	Heads. 42,039 Rs. 20,644	Mds. 1,58,846 Rs. 1,70,055	Mds. 18,73 Rs. 3,10,879	Mds. 85,701 Rs. 3,28,504	Mds. 42,047 Rs. 2,449	60,82,958	10,30,072	95,004	80,179	41,144	2,33,312	7,611	13,965	11,018	16,109	10,675	60,115	14,773	M. s c 7 9 8	M. s. c. 1 12 4 Rs. a. p. 0 6 0	M. s. c. 0 7 5	M. s. c. 8 29 10 Rs. a. p. 1 5 10	Head. 1-10:h Rs. a. p. 0 0 9	M. s. c. 0 14 2 Rs. a. p. 0 6 1	M. s. c. 0 1 10 Rs. a. p. 0 11 1	M 0 Rs. 0	0 3 12 Rs. a. p. 0 0 1	13 8 10	2 4 9	0 8 5	0 13 1

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No. 4.

PROGS. No. AND DATE.

MARCH 1, 1873.

No. 4.

MUNICIPAL DEPARTMENT.

NORTH-WESTERN PROVINCES, MARCH, 1873.

STATEMENT No. III.

Statement showing the quantity or value of the principal articles imported into, and taxed by, the several Municipalities in the North-Western Provinces during 1871-72, the consumption or expenditure per head, and the incidence of taxation per head of population.

1	2	3										4										5										6	
		Quantity or value of articles imported which pay octroi duties.										*Amount of tax collected.*										*Consumption expenditure per head.*										*Incidence of taxation per head.*	
Name of Municipality.	Population by Census of 1872.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Class I.	Total Octroi.
Bijnour ...	12,853	Mds. 67,617	Mds. 5,647	Mds. 651	Mds. 73,915 Rs. 11,188	Rs. 2,413	Rs. 16,059	Rs. 9,456	Rs. 7,950	Mds. 1,064	Rs. 46,608	Mds. 254	Rs. 1,656	Rs. 359	Rs. 356	Rs. 2,514	Rs. 116	Rs. 191	Rs. 122	Rs. 166	Rs. 90	Rs. 485	Rs. 46	M. s. c. 5 10 6	M. s. c. 0 17 9	M. s. c. 0 2 0	M. s. c. 5 29 15 Rs. a. p. 0 1 11	Rs. a. p. 0 3 0	Rs. a. p. 1 0 6	Rs. a. p. 0 11 9	Rs. a. p. 0 9 11	M. s. c. 0 2 1	Rs. a. p. 3 10 0	L. s. c. 0 0 5	Rs. a. p. 0 3 2	Rs. a. p. 0 4 9
Chandpore ...	11,914	52,727	3,955	229	Mds. 56,911 Rs. 4,105 Loads 3,686	Heads. 987	8,277	5,857	13,211	680	31,195	118	1,093	237	131	1,574	91	120	105	275	65	325	30	4 17 0	0 13 4	0 0 12	7 9 9 M. s. c. 4 31 0	Head 1-12th.	0 11 0	0 7 8	1 1 8	0 2 4	2 9 10	0 0 5	0 2 2	0 3 6
Dhampore ...	5,908	Rs. 44,775	Rs. 19,338	Rs. 5,799	Rs. 73,478 Loads 1,424	420	10,213	33,564	23,449	Rs. 1,472	12,812	Rs. 20,232	700	308	121	1,191	34	145	699	488	31	133	211	Rs. a. p. 7 9 3	Rs. a. p. 3 4 3	Rs. a. p. 0 15 8	Rs. a. p. 11 15 6	1-4th.	1 11 7	5 10 9	3 15 6	Rs. a. p. 0 3 11	2 2 8	Rs. a. p. 4 5 5	0 3 3	7 11 0
Nugeena ...	19,519	92,416	18,760	14,507	Rs. 1,41,745	Rs. 1,477	16,000	14,408	11,145	5,238	1,09,440	10,560	1,444	313	311	2,300	120	220	240	232	109	1,140	110	4 11 9	0 15 4	0 12 2	6 7 3	Rs. a. p. 0 1 2	0 13 1	0 11 8	0 9 1	0 4 3	5 9 8	6 8 7	0 1 10	0 3 8
Nujeebabad ...	19,811	Mds. 1,01,122	Mds. 36,060	Mds. 960	Mds. 1,38,142 Rs. 23,608	2,261	38,494	33,127	1,01,142	Mds. 2,449	2,39,458	Mds. 5,387	2,464	1,897	472	5,282	160	488	714	2,107	185	2,489	1,240	M. s. c. 5 4 2	M. s. c. 1 3 2	M. s. c. 0 1 14	M. s. c. 5 9 2 Rs. a. p. 1 2 0	0 1 9	1 15 0	1 8 2	5 1 8	M. s. c. 0 4 15	12 1 4	M. s. c. 0 10 14	0 4 3	0 10 4
Moradabad ...	59,570	Rs. 6,38,759	Rs. 1,03,204	Rs. 86,323	9,10,629	Heads 16,397	62,529	73,549	97,407	Rs. 11,836	5,06,974	Rs. 1,30,134	10,293	2,637	2,698	17,722	501	977	1,904	3,044	370	7,605	1,952	Rs. a. p. 10 11 6	Rs. a. p. 1 11 8	Rs. a. p. 1 7 2	14 15 2	Heads nearly 1-4th	1 0 8	1 3 7	1 9 11	Rs. a. p. 0 3 2	8 8 2	Rs. a. p. 2 2 3	0 4 9	0 9 1
Dhunoura ...	5,281	96,217	2,41,305	5,433	3,43,441	...	5,676	16,762	15,790	4,222	83,881	17,582	1,192	2,413	85	3,697	...	88	262	247	66	1,018	216	18 3 6	45 8 0	1 0 5	64 11 11	...	1 1 2	3 2 9	2 15 9	0 12 9	15 14 1	3 5 3	0 11 3	1 0 11
Chundowsee ...	23,513	7,29,056	9,89,875	60,548	17,98,243	...	26,653	1,00,800	3,29,176	59,739	2,58,541	96,364	10,748	5,033	946	17,401	117	416	2,279	4,037	1,867	4,042	1,527	31 0 0	42 1 6	2 9 2	75 10 8	... Heads.	1 2 0	4 4 6	5 7 8	2 8 8	10 15 11	4 1 6	0 11 10	1 5 7
Amroha For 6 months.	34,896	1,05,450	38,586	20,745	1,79,687	Rs. 4,349	7 933	12,[illegible]	19,011	2,539	68,250	13,601	1,648	943	648	3,605	106	124	331	594	79	1,024	204	3 0 4	1 1 7	0 9 6	1 14 3	1-8th.	0 3 7	0 5 10	0 7 0	0 1 2	1 15 2	0 6 2	0 1 8	0 2 10
Sumbhul For 6 months.	34,871	1,71,152	3,51,933	23,864	5,69,778	...	12,906	10,884	25,075	4,173	1,26,235	19,374	2,518	5,499	367	8,887	337	206	273	784	130	1,893	292	4 14 6	10 1 4	0 10 11	16 1 1	... Rs. a. p.	0 5 10	0 4 10½	0 11 5	0 1 10	3 9 11	0 8 10	0 4 1	0 5 10
Budaon ...	33,420	3,08,416	62,505	34,843	4,63,305	24,369	17,939	10,787	41,422	3,644	2,19,017	27,963	4,819	1,126	544	7,435	434	259	198	829	57	3,285	415	9 3 7	1 12 5	1 0 8	13 8 3	0 11 8	0 13 6	0 5 1	1 1 4	1 8 0	6 8 10	0 13 3	0 3 7	0 6 2
Bilsee ...	5,290	1,90,569	73,489	9,980	3,03,495	1,458	2,732	8,740	13,670	4,751	55,416	15,458	2,978	1,289	156	4,883	27	37	143	274	74	831	232	36 0 4	13 14 2	1 14 2	53 7 9	0 4 4	0 8 3	1 10 5	2 9 4	0 14 4	10 7 7	2 14 9	0 15 0	1 3 8
Oojhanee ...	7,657	84,112	35,267	4,323	1,47,552	2,553	5,769	4,973	6,594	2,363	33,606	6,258	1,314	686	67	2,441	47	76	85	132	37	504	94	10 15 9	4 9 8	0 9 0½	16 7 4	0 5 4	0 12 0½	0 10 4	0 13 9	0 4 11	4 6 5	0 13 1	0 5 1	0 7 2
Bareilly ...	91,491	Mds. 6,40,403	Mds. 1,37,133	Mds. 7,563	Mds. 8,07,023 Rs. 50,092 Loads 35,772	Heads 20,049 Rs. 1,244	Mds. 83,723 Rs. 137	Mds. 18,320 Rs. 81,757	22,071	Mds. 2,197	7,01,929	1,95,727	18,710	14,453	3,782	40,733	1,816	3,587	4,656	3,815	275	10,029	2,936	M. s. c. 7 0 3	M. s. c. 1 19 1	M. s. c. 0 3 5	M. s. c. 8 34 15 Rs. as. p 0 8 3½	About 1-4th of a head. Rs. a. p. 0 0 2	M. s. c. 0 36 10	M. s. c. 0 8 0 Rs. a. p. 0 14 3	1 5 4	M. s. c. 0 0 15	7 11 0	2 2 3	0 7 6	0 4 10
Pillibheet ...	30,103	1,39,369	1,28,684	1,458	Mds. 2,31,994 Rs. 4,900	Heads 5,723	Mds. 41,907 Rs. 97	Mds. 10,848 Rs. 37,811	5,25,174	4,052	1,56,258	46,931	4,446	5,750	729	12,551	359	820	1,724	6,028	506	3,844	704	4 25 2	4 10 5	0 1 15	M. c. s. 8 38 0	Heads 1-6th	1 15 10	M. s. c. 0 14 6 Rs. a. p. 1 4 0	10 12 9	0 5 6	5 3 0	1 8 10	0 6 8	0 14 1
Beesulpore ...	9,559	17,197	11,395	245	Mds. 29,163 Rs. 537 Loads 506	838	Mds. 4,976 Rs. 14	Mds. 307 Rs. 401	3,828	350	34,953	3,607	472	1,102	123	1,812	64	91	45	120	87	350	36	1 31 15	1 7 10	0 1 0½	9½	1-12th.	0 20 12	M. s. c. 0 1 4 Rs. a. p. 0 0 8	0 6 4	0 1 7	3 10 6	0 0 0	0 3 1	0 4 4
Shahjehanpore ...	79,542	Rs. 6,54,755	Rs. 44,018 Mds. 93,061	Rs. 91,503	Rs. 9,56,090 Mds. 93,061	32,207	3	1,55,014	3,12,526	11,325	4,76,015	82,636	10,230	9,068	1,430	23,688	1,343	1,539	4,508	3,365	566	7,140	1,24 0	Rs. a. p. 8 3 0	Rs. a. p. 0 8 10 M. s. c. 1 6 12	Rs. a. p. 1 2 4		Heads nearly	Rs. a. p. 1 1 10	1 15 1	1 6 7	Rs. a. p. 0 2 2	5 15 9	1 0 6	0 4 9	0 8 8
Total Rohilkhund Division.	4,83,198	Mds. 10,18,435 Rs. 31,15,677 ...	Mds. 3,79,875 Rs. 19,78,280 ...	Mds. 10,146 Rs. 3,58,268 ...	Mds. 14,30,219 Rs. 59,86,873 Loads 41,388	Heads 80,970 Rs. 35,775	1,30,06 Rs. 3,20,481	Mds. 29,475 Rs. 6,10,783	9,68,691	Mds. 10,792 Rs. 1,11,302	31,60,588	Mds. 5,759 Rs. 6,55,635	76,725	53,113	12,966	1,57,716	5,672	9,384	8	26,537	4,594	46,137	11,485	M. s. c. 2 4 10 Rs. a. p. 6 7 8	M. s. c. 0 31 9 Rs. a. p. 4 1 9	M. s. c. 0 0 13 Rs. a. p. 0 11 11	c. 14 d. p. 2 7 1	Head 1-6th. Rs. a. p. 0 1 2	M. s. c. 0 10 14 Rs. a. p. 0 10 7	M. s. c. 0 2 6 Rs. a. p. 1 4 1	2 3 6	M. s. c. 0 3 14 Rs. a. p. 0 3 8	6 9 1	M. s. c. 0 0 8 Rs. a. p. 1 [illegible] 10	Rs. a. p. 0 5 4	0 9 2

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PROGS. No. AND DATE.

No. 4.

MARCH 1, 1873.

No. 4.

MUNICIPAL DEPARTMENT.

NORTH-WESTERN PROVINCES, MARCH, 1873.

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Statement showing the quantity and value of the principal articles imported into, and taxed by the several Municipalities in the North-Western Provinces during 1871-72, the consumption or expenditure per head, and the incidence of taxation per head of population.

1	2	3										4										5										6	
		Quantity or value of articles imported which paid Octroi.										*Amount of tax collected.*										*Consumption expenditure per head.*										*Incidence of taxation per head.*	
Name of Municipality.	Population by census of 1872.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Grain.	Sugar.	Ghee.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.	Class I.	Total Octroi.
Allahabad ...	144,464	Mds. 9,06,394	Mds. 54,495	Mds. 13,905	Mds. 11,98,807 Rs. 81,752	Rs. 91,227	Rs. 1,03,289 Mds. 5,72,458	Rs. 42,753 Rs. 1,68,430		Mds. 8,136	Rs. 11,68,989	Rs. 6,83,087	Rs. 40,593	Rs. 19,118	Rs. 8,691	Rs. 74,630	Rs. 8,019	Rs. 14,517	Rs. 11,736	Rs. 7,407	Rs. 2,034	Rs. 11,592	Rs. 6,832	M. s. c. 6 10 4	M. s. c. 0 9 1	M. s. c. 0 3 13	M. s. c. 6 25 7	Rs. a. p. 0 10 1	M. s. c. 0 10 7	M. s. c. 0 11 13	M. s. c. 0 0 11	M. s. c. 0 0 9	M. s. c. 0 11 5	Rs. a. p. 0 10 8	Rs. a. p. 0 11 9	Rs. a. p. 1 15 2
Sirsa ...	2,998	54,515	1,138	198	Mds. 53,357	Heads 1,168	Mds. 32,824	Mds. 796																			Rs. a. p. 0 11 5	Rs. a. p. 0 4 3	Rs. a. p. 0 13 6						
Bharutgunge ...	3,319	40,814	946	184	Rs. 10,732 Mds. 52,554	Rs. 3,640 Heads 288	Rs. 23,460	Rs. 880 Mds. 658		Rs. 2,144 Mds. 76	Rs. 9,284	Rs. 20,100	1,804	347	115	2,765	32	170	139	184	126	76	201	12 11 4	0 11 6	0 2 3	18 7 5	Rs. a. p. 3 0 0	M. s. c. 12 30 0	M. s. c. 0 10 4	M. s. c. 0 7 14	M. s. c. 0 0 6	M. s. c. 0 0 14	Rs. a. p. 1 9 10	Rs. a. p. 0 11 5	M. s. c. 0 0 9	Rs. a. p. 2 12 9	Rs. a. p. 6 0 10
Banda ...	27,913	1,90,720	14,930	2,828	Rs. 8,203 Mds. 3,707	Mds. Rs. 894 Rs. 9,457	15,773	Rs. 3,060 11,261		Rs. 5,376 Mds. 2,181	1,20,486	Mds. 614	5,167	4,370	1,414	11,432	358	799	304	313	545	903	190	6 33 3	0 21 5	0 4 1	2 0 0	M. s. c. 0 5 4	M. s. c. 0 6 11	M. s. c. 21 29 11	Rs. a. p. 5 5 1										
Jounpore ...	22,754	3,02,305	20,523	1,385	Rs. 12,040 Mds. 4,94,730 Rs. 1,21,039	Heads 11,103	296 Rs. 12,952	Mds. 331 Rs. 503			3,818	1,59,453	Rs. 31,285	9,461	1,809	511	15,569	329	188	106	683	1,067	2,443	421	13 14 6 Rs. a. p. 4 2 6	0 36 1	0 2 6	Head ½		0 0 8 Rs. a. p. 0 9 1	M. s. c. 0 0 9 Rs. a. p. 0 0 4			2 4 0	Rs. a. p. 0 2 9	7 0 1	Rs. a. p. 1 5 11	0 9 6	0 13 3
Total Allahabad Division.	2,01,448	14,94,748	92,032	18,500	Mds. 18,03,155 Rs. 2,38,376	Heads 12,559 Rs. 1,05,218	Mds. 6,44,811 Rs. 1,16,241	Mds. 44,538 Rs. 1,84,134		Mds. 10,437 Rs. 11,338	14,54,476	Mds. 614 Rs. 7,37,772	59,228	26,067	10,855	1,05,747	8,868	17,728	12,355	8,701	3,824	15,085	7,677	M. s. c. 7 6 13	0 18 4	0 3 11	M. s. c. 8 38 14 Rs. a. p. 1 2 6	Head 1-16th Rs. a. p. 0 8 4	M. s. c. 3 6 2 Rs. a. p. 0 9 2	M. s. c. 0 8 12 Rs. a. p. 0 14 8	M. s. c. 0 0 9 Rs. a. p. 1 1 6	M. s. c. 0 2 12 Rs. a. p. 0 1 6	7 3 8	M. s. c. 0 0 2 Rs. a. p. 3 10 8	0 8 5	0 14 4
Goruckpore ...	50,993	Mds. 1,42,028	Mds. 9,759	Mds. 988	Mds. 1,52,775 Loads. 3,983	Heads. 13,213	Mds. 23,878	Logs & Carts 3,064		Mds. 1,841	Rs. 4,74,712	Mds. 898	Rs. 6,815	Rs. 1,078	Rs. 679	Rs. 8,683	Rs. 552	Rs. 1,775	Rs. 427	Rs. 502	Rs. 690	Rs. 3,560	Rs. 237	M. s. c. 2 31 6	M. s. c. 0 7 7	M. s. c. 0 0 12	M. s. c. 2 38 9	Head 1-5th	M. s. c. 0 18 11				M. s. c. 0 1 4			Rs. a. p. 0 9 9	Rs. a. p. 0 5 1
Azimgurh ...	15,652	1,20,859	14,488	879	Mds. 1,70,561 Rs. 6,324	Rs. 7,071	828 Rs. 8,971	Rs. 12,651		Rs. 22,077	3,29,704	Rs. 40,514	3,539	1,082	415	5,232	144	231	288	526	679	2,623	640	7 28 14	0 37 0	0 2 3	10 35 12	Rs. a. p. 0 7 2	0 2 1 Rs. a. p. 0 8 3	Rs. a. p. 0 12 11			0 3 9 Rs. a. p. 1 12 11		Rs. a. p. 1 6 0	21 1 0	Rs. a. p. 2 9 4	0 5 4	0 10 7
Mirzapore ...	76,360	8,33,541	2,32,247	12,438	Mds. 10,15,227 Rs. 96,849	33,523	2,602 Rs. 1,50,279	Mds. 5,842 Rs. 48,623		Mds. 12,707	15,15,871	Mds. 1,25,605	26,048	11,878	4,664	44,527	670	2,999	1,805	6,959	3,177	3,782	5,442	10 36 10	3 1 10	0 6 8	14 4 2	0 7 0	M. s. c. 0 1 5	M. s. c. 0 3 0			M. s. c. 0 11 15		M. s. c. 0 6 10	19 13 7	M. s. c. 1 25 12	9 9 4	0 14 6
Chunar ...	9,779	1,08,037	1,929	784	Mds. 1,13,185	Heads 1,841	550	Rs. 7,560		1,629	31,732	263	3,291	419	295	4,154	57	75	121	88	405	241	217	11 1 14	0 7 14	0 3 3	Rs. a. p. 1 14 3	1-5th of a Head.	M. s. c. 0 2 4	Rs. a. p. 0 12 4			0 7 2		0 6 10	3 3 11	0 1 1	0 6 10	0 8 5
Benares ...	186,684	16,77,261	1,61,073	24,222	Rs. 1,946 Mds. 19,300 Mds. 27,35,060 Rs. 1,37,110	Rs. 60,710 Heads 70,260	828 Rs. 8,971 Mds. 2,602 Rs. 78,181	Mds. 2,2 ,642 Rs. 3,33,779		Mds. 18,175	25,73,668	Rs. 13,750	52,414	19,181	12,111	87,130	2,078	3,049	4,818	3,923	4,519	23,745	2,947	8 39 6	M. s. c. 0 34 7	0 5 3	11 22 14 Rs. a. p. 1 14 11 M. s. c. 14 13 9 Rs. a. p. 0 6 8	Rs. a. p. 0 5 2 Nearly ½ Head	M. s. c. 0 8 10 Rs. a. p. 0 6 8	M. s. c. 1 7 11 Rs. a. p. 1 11 8			1 5 6	0 3 13	13 12 6	0 2 15	0 7 6	0 11 3
Total Benares Division,	339,468	28,81,726	Mds. 4,19,496 Rs. 18,946	39,311	Mds. 41,86,808 Rs. 2,59,583 Loads 3,983	Heads 87,314 Rs. 1,01,304	Mds. 68,688 Rs. 2,38,810	Mds. 2,28,484 Rs. 3,92,623		Mds. 34,352 Rs. 22,077	49,27,687	Mds. 1,40,516 Rs. 40,514	92,107	33,638	18,164	1,49,726	3,501	8,129	7,459	11,998	9,470	33,951	9,283	8 19 8	M. s. c. 1 9 6 Rs. a. p. 0 0 10	0 4 10	M. s. c. 12 1 8 Rs. a. p. 0 12 2	Head 1-4th Rs. a. p. 0 6 9	M. s. c. 0 8 1 Rs. a. p. 0 11 3	M. s. c. 0 26 12 Rs. a. p. 1 2 5	M. s. c. 0 39 5 Rs. a. p. 0 0 04	M. s. c. 0 3 15	Rs. a. p. 6 2 10 Thans 23½ Rs. a. p. 7 8 4	Rs. a. p. 1 13 2	Rs. a. p. 0 4 10	Rs. a. p. 0 9 6
Mowrancepore ...	23,123	Mds. 1,51,988	Mds. 9,181	Mds. 2,305	Mds. 1,87,924 Loads 1,293	Heads 5,486	Mds. 2,561 Rs. 715	Mds. 503 Rs. 8,298		Mds. 2,307	Rs. 1,42,877 Thans 5,45,850 Rs. 22,077	Rs. 42,168	Rs. 4,736	Rs. 1,203	Rs. 655	Rs. 6,980	Rs. 393	Rs. 368	Rs. 119	Rs. 1,452	Rs. 352	Rs. 3,780	Rs. 341	M. s. c. 6 22 14	M. s. c. 0 15 14	M. s. c. 0 3 15	M. s. c. 7 6 5	Head 1-4th	M. s. c. 0 4 6 Rs. a. p. 0 0 5	M. s. c. 0 0 10 Rs. a. p. 0 5 7	M. s. c. 0 39 5 Rs. a. p. 0 0 04	M. s. c. 0 3 15		Rs. a. p. 1 13 2	Rs. a. p. 0 4 10	Rs. a. p. 0 9 6
Calpee ...	15,856	2,55,592 Rs. 35,714	41,144	4,123	Mds. 3,12,200 Rs. 43,743	2,870	Mds. 1,12,078 Rs. 2,195	Mds. 14,524		Mds. 8,589	1,19,289	37,068	9,102	1,663	754	12,038	90	1,911	476	502	710	1,239	406	16 4 12 Rs. a. p. 2 4 0	2 23 14	0 1 6	19 27 29 Rs. a. p. 2 11 8	Head 1-6th	M. s. c. 7 2 11 Rs. a. p. 0 2 2	M. s. c. 0 36 10	M. s. c. 0 39 13	0 21 10	Rs. a. p. 7 8 4	2 5 4	0 12 2	1 1 6
Koonch ...	14,220	Mds. 1,21,191 Rs. 20,500	24,811	4,834	Mds. 1,55,339 Rs. 23,368	1,183	Mds. 21,664	2,089		4,213	1,63,788	18,002 Mds. 11	3,416	707	906	6,248	37	339	68	97	395	1,081	140	M. s. c. 8 37 14 Rs. a. p. 1 7 0	1 29 12	0 13 9	M. s. c. 10 31 3 Rs. a. p. 1 7 0	Head 1-12th	M. s. c. 1 21 3	0 5 14	0 8 1	0 11 13	11 8 3	1 4 3	0 7 0	0 9 5
Lullutpore ...	10,435	* ...	3,257	* ...	Mds. 3,257	* ...	* ...	* ...		Rs. 2,788	91,537	Rs. 7,824	2,153	814	1,046	4,014	71	177	246	347	57	915	78	...	0 12 7	...	M. s. c. 0 12 7	...	...	...	Rs. a. p. 1 9 6	Rs. a. p. 0 4 3	8 12 4	0 11 11	0 6 2	0 9 1
Total Jhansie Division,	63,634	Mds. 5,28,771 Rs. 56,214	78,393	11,262	Mds. 6,49,720 Rs. 67,111 Loads. 1,293	9,539	Mds. 1,46,303 Rs. 2,910	Mds. 17,116 Rs. 8,298		Mds. 15,109 Rs. 2,788	Rs. 5,17,491 Thans 5,45,850	Mds. 11 Rs. 1,05,062	19,407	4,387	3,361	29,280	591	2,795	909	2,398	1,544	7,015	965	M. s. c. 8 12 6 Rs. a. p. 0 14 1	1 9 4	0 7 1	M. s. c. 10 8 6 Rs. a. p. 1 1 2	Head 1-2th	M. s. c. 2 5 10 Rs. a. p. 0 0 8	M. s. c. 0 10 12 Rs. a. p. 0 2 1	M. s. c. 0 26 3 Rs. a. p. 0 4 2	M. s. c. 0 9 7 Rs. a. p. 0 0 8	8 2 1	1 10 4	0 7 4	0 11 5
Almorah ...	5,000	...	...	...	...	Heads. 1,335	...	...		...	...	...	...	...	...	...	298	...	...	...	...	...	...	...	...	...	...	Head 1-4th	...	...	...	...	...	...	...	...
GRAND TOTAL ...	18,85,506	Mds. 1,06,24,220 Rs. 48,53,171	Mds. 19,22,961 Rs. 28,75,846	Mds. 1,77,065 Rs. 7,43,117	Mds. 1,43,06,203 Rs. 1,06,54,172 Dholees 58,900 Loads 57,073	Head 2,66 828 Rs. 2,60,318	Mds. 11,74,511 Rs. 13,46,673	Mds. 3,56,557 Rs. 21,43,633		Mds. 1,39,772 Rs. 1,41,629	Rs. 1,76,88,373 Thans. 5,45,850	Mds. 1,61,029 Rs. 27,49,332	4,08,887	2,51,025	1,01,547	8,35,928	29,722	65,363	44,065	82,384	35,941	1,81,676	49,357	M. s. c. 5 31 2 Rs. a. p. 2 4 11	M. s. c. 1 0 12 Rs. a. p. 1 8 5	M. s. c. 0 3 12 Rs. a. p. 0 6 4	M. s. c. 7 23 8 Rs a. p. 5 10 5	Heads 1-4th Rs. a. p. 0 2 3	M. s. c. 0 24 15 Rs. a. p. 0 11 5	M. s. c. 0 7 8 Rs. a. p. 1 2 2	M. s. c. 0 5 4 Rs. a. p. 1 5 3	M. s. c. 0 2 15 Rs. a. p. 0 1 2	9 6 1	M. s. c. 0 3 6 Rs. a. p. 1 7 4	0 7 1	0 11 5

N. B.—In Column 3, Class I., by "Loads" is to be understood cart or beast loads of fodder, &c., for cattle, the quantities carried by which not having been registered; by "Dholees" packet of pin leaves. In Classes other than Class I., all articles not taxed by weight *ad valorem* have been omitted.

INDEX No.

MUNICIPAL DEPARTMENT.

NORTH-WESTERN PROVINCES, MARCH, 1873.

PROGS. No. AND DATE.

No. 5.

Statement showing the Income and Expenditure of Municipalities in the different Divisions of the North-Western Provinces during the year 1869-70, *ending* 31*st March*, 1870, *(from the N.-W. Provinces Administration Report for* 1869-70.)

MARCH 1, 1873.

No. 5.

Divisions.	Municipalities.	Income during the year.	Total expenditure during the year.	Expenditure.					
				On Original Works.	On Repairs.	On Police.	On Conservancy.	For other objects.	Office and Collection Establishment.
Meerut.	Dehra ...	4,666	3,848	383	1,156	870	679	162	594
	Mussoorie ...	9,960	7,504	700	2,548	765	950	1,837	702
	Meerut ...	33,723	32,448	*Nil.*	7,401	12,647	4,601	5,067	2,738
	Ghazeeabad ...	5,134	3,993	171	101	1,331	471	1,509	410
	Barote ...	12,750	4,223	962	323	1,717	324	285	612
	Baghput ...	7,916	5,148	508	58	3,264	270	648	400
	Coel ...	66,460	60,899	26,200	4,072	13,843	3,087	9,380	4,317
	Hattrass ...	79,894	48,552	17,112	5,813	5,274	1,850	14,147	4,356
	Hurdoogunj ...	4,240	3,575	*Nil.*	778	486	462	778	1,071
	Atrowlee ...	11,378	10,062	5,013	995	966	826	697	1,565
	Secundra Rao ...	8,176	8,022	33,103	903	974	522	1,356	957
	Boolundshuhur ...	6,395	6,241	200	985	2,342	1,564	67	1,083
	Anoopshuhur ...	7,338	6,246	*Nil.*	969	2,218	1,184	704	1,221
	Khoorjah ...	46,454	26,813	9,371	4,144	5,160	3,704	748	3,686
	Debaie (Act since withdrawn) ...	2,780	2,448	200	*Nil.*	1,104	509	9	626
	Deobund ...	6,696	6,884	184	416	3,636	1,058	149	1,441
	Saharunpore ...	40,108	25,686	4,108	3,995	8,328	4,024	2,634	2,597
	Hurdwar Union ...	7,814	6,147	*Nil.*	243	3,960	395	499	1,050
	Total ...	3,61,882	2,68,739	68,422	34,900	68,885	26,430	40,676	29,426
Agra.	Agra ...	1,76,046	1,68,587	1,160	15,151	48,486	11,619	76,679	15,492
	Futtehpore Seekree ...	5,934	4,899	2,818	79	622	372	576	432
	Ferozabad ...	4,982	4,661	1,205	27	1,196	563	383	1,287
	Muttra ...	60,907	45,587	15,506	1,672	12,206	2,122	7,947	6,134
	Julleysur ...	9,670	7,964	2,686	112	1,791	778	1,102	1,495
	Kosee ...	15,496	12,312	6,273	307	1,803	324	1,047	2,558
	Bindrabun ...	18,727	17,955	7,298	177	4,852	709	2,086	2,833
	Etawah ...	25,156	17,279	3,969	2,264	3,955	2,281	1,912	2,898
	Mynpoory ...	9,673	9,622	*Nil.*	678	3,997	1,987	693	2,267
	Etah ...	8,996	5,746	995	740	1,034	1,046	801	1,139
	Soron ...	9,525	7,527	1,000	780	2,796	748	742	1,461
	Khasgunj ...	21,816	12,936	4,435	1,502	2,002	1,376	1,609	2,012
	Futtehgurh and Furruckabad ..	37,553	34,500	2,832	1,300	13,267	8,627	4,276	4,198
	Total ...	4,04,481	3,49,575	50,177	24,789	98,007	32,552	99,853	44,197
Rohilkhund.	Bareilly ...	48,603	43,602	5,220	3,245	12,975	2,892	11,782	7,488
	Pillibheet ...	22,639	22,639	1,629	5,655	5,144	1,770	6,690	1,751
	Beesulpore ...	2,108	1,571	122	25	875	228	15	306
	Budaon ...	20,600	19,738	709	194	5,995	1,666	8,227	2,947
	Bilsee ...	5,162	4,037	100	19	1,731	401	480	1,306
	Oojhanee ...	5,027	3,868	*Nil.*	68	1,651	320	372	1,457
	Bijnour ...	4,785	4,007	...	88	1,573	210	138	1,898
	Nugeena ...	5,193	4,381	...	59	1,359	218	583	2,162
	Nujeebabad ...	15,388	11,996	2,635	392	3,207	505	1,364	3,893
	Dhampore ...	3,798	3,401	*Nil.*	22	2,056	198	105	1,020
	Chandpore ...	3,721	2,591	...	47	1,311	72	212	949
	Moradabad ...	23,075	19,804	503	4,157	7 890	1,961	975	3,818
	Dhunowrah ...	18,936	14,954	6,000	814	1,932	62.	841	4,743
	Chundowsee ...	49,254	19,589	1,983	3,479	5,208	2,513	2,802	3,605
	Shahjehanpore ...	61,448	60,885	2,520	1,813	14,353	9,132	21,376	8,691
	Total ...	2,89,737	2,33,560	21,420	20,077	67,360	22,707	58,962	43,043

No. 5. *Statement showing the Income and Expenditure of Municipalities in the different Divisions of the North-Western Provinces during the year* 1869-70, *ending* 31*st March*, 1870.—(Concluded.)

MARCH 1, 1873. No. 5.

Divisions.	Municipalities.		Income during the year.	Total expenditure during the year.	Expenditure. On Original Works.	On Repairs.	On Police.	On Conservancy.	For other objects.	Office and Collection Establishment.
Allahabad.	Cawnpore	...	1,49,225	1,43,979	15,612	7,860	27,552	17,994	72,020	2,941
	Allahabad	...	1,33,153	1,27,751	31,379	5,250	18,690	42,198	15,814	14,420
	Banda	...	34,820	28,790	4,856	7,809	5,316	4,060	3,429	3,320
	Jounpore	...	26,875	24,557	3,331	5,132	5,568	3,411	3,659	3,456
	Total	...	3,44,073	3,25,077	55,178	26,051	57,126	67,663	94,922	24,137
Benares.	Benares	...	2,18,280	1,43,580	37,098	25,070	35,626	20,439	10,321	15,026
	Mirzapore	...	71,417	67,348	859	6,936	19,192	12,757	20,128	7,474
	Chunar*	...	...	..	...	...	...	...	...	...
	Ghazeepore	...	15,788	12,954	709	711	8,524	1,993	201	816
	Goruckpore†	...	...	...	...	...	...	...	...	...
	Total	...	3,05,485	2,23,882	38,666	32,719	63,342	35,189	30,650	23,316
Kumaon.	Almorah	...	3,385	3,114	581	637	348	907	329	312
	Nynee Tal	...	17,997	15,524	1,791	2,938	1,833	5,266	2,317	1,379
	Total	...	21,382	18,638	2,372	3,575	2,181	6,173	2,646	1,691
Ajmere.	Ajmere	...	30,338	28,651	1,001	6,978	6,456	4,038	7,650	2,528
	Beawur Nyanuggur	...	21,310	14,168	6,909	226	2,780	883	1,888	1,482
	Total	...	51,648	42,849	7,910	7,204	9,236	4,921	9,538	4,010
Jhansie.	Jhansie	...	1,910	1,692	*Nil.*	370	70	798	310	144
	Calpee	...	15,241	12,332	2,000	1,407	5,318	944	989	1,674
	Koonch	...	10,894	6,619	200	2,287	2,736	432	64	900
	Total	...	28,045	20,643	2,200	4,064	8,124	2,174	1,363	2,718
ABSTRACT.										
Meerut		...	3,61,882	2,68,739	68,422	34,900	68,885	26,430	40,676	29,426
Agra		...	4,04,481	3,49,575	50,177	24,789	98,007	32,552	99,853	44,197
Rohilkhund		...	2,89,737	2,33,560	21,420	20,077	67,360	22,707	58,962	43,034
Allahabad		...	3,44,073	3,25,077	55,178	26,051	57,126	67,663	94,922	24,137
Benares		...	3,05,485	2,23,822	38,666	32,719	63,342	35,189	30,650	23,316
Kumaon		...	21,382	18,638	2,372	3,575	2,181	6,173	2,646	1,691
Ajmere		...	51,648	42,819	7,910	7,204	9,236	4,921	9,538	4,010
Jhansie		...	28,045	20,643	2,200	4,064	8,124	2,174	1,363	2,718
Grand Total Rs.		...	18,06,733	14,82,933	2,46,345	1,53,379	3,74,261	1,97,809	3,38,610	1,72,529

* The Report was returned to Commissioner of Benares Division for re-submission in prescribed form by G. O. No. 359A., dated 16th August.

† Report not yet received.

Note.—(1.) On the 31st March, 1870, the Municipal Act was in force in 62 towns in the North-Western Provinces.

(2.) Since the above date it has been extended to the following towns:—Sirsa and Bharutgunge in the Allahabad District; Sumbhul and Umroha in the Moradabad District; Azimgurh, Lullutpore, and Mhow Raneepore in Jhansie District.

(3.) It has been withdrawn from Debaie, Muchleeshuhur, and Raît.

No. 6. *Extract paragraphs* 12 *and* 13 *of Administration Report for the North-Western Provinces for the year* 1869-70.

MARCH 1, 1873. No. 6.

The Municipality of the North-Western Provinces.

12. On the 31st March, 1870, the Municipal Act (VI.,1868) was in force in no less than sixty-three towns. Of those Municipal Committees whose reports of the year's proceedings have been submitted to Government, the income reached a total of Rs. 37,95,006, or £179,500. Rs. 14,82,933, or £148,293, were laid out in the following proportions:—17 per cent. on original works of public utility; 10 per cent. on repairs of roads, bridges and the like; 25 per cent. on the municipal police; 12 per cent. on establishment; 13 per cent. on sanitation; 23 per cent. on other appropriate objects. From these figures it may be gathered what a very important function the committees fulfil in drawing forth local resources, and in ministering to local requirements. The principle of self-government is kept steadily in view, so far as it may be compatible with public safety and happiness; and the action of the superior authorities is confined mainly to securing a close adherence to the law in the preparation and application of municipal rules and by-laws, and to a watchful supervision over the expenditure, on appropriate objects, of money derived from municipal taxation. Great care is also taken that there shall be no obstructions placed in the way of trade. Provision is made in every code of rules for the special protection of goods in transit; and any symptom of an infringement of this principle is met by a strict enquiry, and, if necessary, by reform.

Municipal taxation.

13. The apprehensions entertained last year of loss, owing to the restrictions laid upon the octroi system, have been proved by experience not without foundation. Most of the committees have found themselves compelled either to impose heavier rates of assessment upon the commodities still taxable, or to introduce other and less popular modes of taxation; and all have recognized the necessity of applying the most rigid economy to the outlay of their funds, in some cases to an extent which is much to be regretted. For example: here and there grants to schools have been withdrawn; elsewhere salaries of vaccinators retrenched; elsewhere, again, projects of much utility and importance have been postponed or abandoned; one or two small and unsuccessful Municipalities, as those of Debai in the Boolundshuhur District, and Raât and Muchleeshuhur in the Humeerpore District, have been extinguished. Financial pressure has led to the introduction of various methods of taxation: the octroi, in many places now insufficient for the most pressing wants, is supplemented by a tax on houses, or on lands, or on wheels, or on hackney-carriages, or on professions and trades. The multiplication of imposts, generally in themselves less agreeable than the octroi, is naturally unpopular; but money must be found for police, drainage, roads, and so forth, or the attempt at municipal administration must be abandoned. Still, amid all difficulties and discouragements, these committees are working a good work; and increasing benefit may yet be expected from them as time goes on, and the people grow familiar with the system, and with the many opportunities of improvement and self-government which it offers.

Rwt 1132-/73

No. 51.

Extract from the Proceedings of the Government of India in the Department of Agriculture, Revenue, and Commerce,—dated Simla, the 16th June 1873.

[MUNICIPALITIES.]

READ again—

Municipalities Proceedings for April 1872, Nos. 1-6.
" " for July 1872, Nos. 1-3.
" " for August 1872, Nos. 3-4.
" " for December 1872, Nos. 1-5.

Read—

A letter from the Government of the North-Western Provinces, No. 47, dated 28th February 1873, submitting a report on the administration of the Municipalities in those Provinces for the year 1871-72.

RESOLUTION.

THE cordial acknowledgments of the Governor General in Council are due to His Honor the Lieutenant-Governor for this complete and excellent report. His Excellency in Council is particularly indebted to Sir William Muir for the thorough manner in which he has taken up and dealt with the whole question of municipal taxation, and especially the incidence of the octroi duties in the North-Western Provinces.

2. This report shows that the principle of popular election of members of committees has, in the greater number of the municipalities, worked fairly well, and that it promises to be successful. The action of the committees has been generally in the direction of reducing the cost of the police within municipal limits, and they appear to be by no means remiss in supporting vaccination and establishing and maintaining dispensaries, while they have made an encouraging commencement towards the voluntary support of education.

3. His Honor the Lieutenant-Governor has taken great pains to ensure that municipal expenditure shall be to a very considerable extent devoted to objects which are prominently brought before the daily notice of the tax-payers. His Honor has also, by devoting most careful attention to the subject, and by obtaining statistics of the average local consumption of the different articles subject to octroi duties, been able to prevent those duties from degenerating into transit dues.

4. His Honor's comparison of the incidence of these duties in the North-Western Provinces with their incidence in the Punjab is not altogether applicable to the present circumstances of the latter province, since the figures relating to the year 1870-71 have been compared with those of the North-Western Provinces for 1871-72. The attention of the Lieutenant-Governor of the Punjab has for some time past been drawn to this important question, and the report on the working of municipal taxation in that province for 1871-72 shews a considerable reduction in the incidence of octroi duties in the Punjab generally. The incidence of the tax is still extremely high in some towns, but

the Lieutenant-Governor of the Punjab is alive to the need which exists for further reforms in this direction, and the Governor General in Council is satisfied that he will, by the special attention which he is devoting to the matter, soon be in a position to assure the Government of India that the true principles on which the levy of octroi duties should be based are carried into effect in the Punjab.

4. In his report on municipal administration for 1870-71, His Honor the Lieutenant-Governor said—

Para. 48. In conclusion, I am to observe that the results, material and economical, are nowhere insignificant; in many municipalities they are very considerable and everywhere of growing importance. But what the Lieutenant-Governor regards with the greatest interest and hope is the spirit of corporate action fostered by the system. Self-government is a plant slow of growth and alien to the soil; it cannot be forced artificially. But here we find it taking root. The municipalities are gradually awaking to the consciousness that a real power has been committed to their charge, that the initiative in taxation now rests with them, and the appropriation of the income and management of municipal affairs are in their own hands. No fitting opportunity is lost, whether in the review of the budgets and expenditure reports, or in personal conference with the committees, of inculcating their responsibility upon the committees. The Lieutenant-Governor has now met on his circuits nearly all the municipal bodies in these provinces, and he feels sure that a sense of independence and self-government has been very generally aroused; and that under a kind and fostering hand it will grow rapidly. Indeed, as tending to the education of the native mind and development of political virtues, His Honor thinks that no agency has yet proved so powerful, or gives such promise of good results as the municipal system created by Act VI of 1868.

In the report under review, the Lieutenant-Governor again expresses the same views in the following terms: —

Para. 61. In conclusion, I am to say that the experience of the past year confirms the Lieutenant-Governor in the opinions expressed in the concluding paragraph of the annual report for 1870-71 as to the success which has attended the introduction of municipal government into these provinces. The people may be slow to appreciate the privileges of the suffrage, and apathy and indifference may too often characterize the members whom they may elect, but there are signs of an awakening interest which gives promise of better things to come, and which it is the business of the Government to foster to the utmost. Act VI of 1868 has brought a share in the local administration to every man's door. His Honor's interference with the action of the Town Councils is mainly confined to the prevention of improper taxation, the passing of bad bye-laws, and any tendency to undue expenditure. The educated portion of the community know that a real power is given to them, and this knowledge will soon spread to the masses.

The Governor General in Council entirely concurs in these views, and is glad to find them emphatically expressed by so high an authority.

5. The modifications in statistical Form No. III proposed by His Honor the Lieutenant-Governor in paragraph 2 of the report are accepted by the Government of India.

ORDER.—Ordered, that a copy of the foregoing remarks be communicated to the Government of the North-Western Provinces for information.

Ordered also, that a copy be forwarded to the Local Governments and Administrations named in the margin, together with a copy of the report reviewed, for information.

Madras.	Central Provinces.
Bombay.	British Burmah.
Bengal.	Mysore and Coorg.
Punjab.	Haidarabad.
Oudh.	

(True Extract,)

A. Hume

Secretary to the Government of India.

To

The Secretary to the Govt. of Madras

Financial Department

1873.

DEPARTMENT OF AGRICULTURE, REVENUE, AND COMMERCE.

[Municipalities.]

RESOLUTION.

No. 2

Dated 16 June 1873.

No. 1132

Circulation for perusal

To three clerks each in the Library

SUBJECT.

ORDERS on the North-Western Provinces Municipalities Administration Report for the year 1871-72.

Recommend. Govt.
1873. No 1413.