M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 2115	Press / Mis.
243-244	243-244
Dated 29-10-	1875.

56/57

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
29th October 1875.

Local Funds.

No. 243. Read the following Proceedings of the Board of Revenue, dated 20th May 1875, No. 4467 (Miscellaneous):—

Read the following letter from R. J. MELVILLE, Esq., Acting President of the Local Fund Boards, Chingleput District, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Ennore, 1st May 1875, No. 52:—

I have the honor to forward, for the favorable consideration and orders of Government, the accompanying Resolution, No. 12, of the Chingleput Board, dated 20th March 1875, requesting that the Board, which has to expend money on the sanitation of towns within its limits, may be allowed to take to its credit the fines levied in them under Section 48 of the Police Act.

Submitted for the orders of Government.

(True Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 244. ORDER THEREON, 29th October 1875, No. 2115.

The Government of India having ruled, in letter recorded with G.O., dated 19th February 1875, No. 371, that all fines levied in Municipalities under Section 48 of Act XXIV. of 1859 (Madras Police Act) are to be credited to the funds of the Municipalities concerned, the Governor in Council is pleased to extend the same principle to Local Fund Circles, the Boards in which will in future take credit for all such fines levied in towns within their limits.

(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue.

Exd. J. Wright.

Statement of Income and Expenditure of the Calcutta Municipality Proper.

Govt. of {1875} Madras

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated October, 29th.

Issued

Recd. *Encl.*

G.O., 29th October 1875, No. 2115.

OCTOBER.
Nos. 243-244.

Local Funds.—Local Fund Boards authorized to take credit in future for all fines levied under Section 48 of the Madras Police Act in towns within their limits.

Statement of Receipts and Expenditure of the several Municipalities under Act III of 1864 (Bengal Council), in Bengal, in the year 1873-74.

Calcutta Municipality.

Act under which the Municipality was constituted	...	Bengal Act VI of 1863 and subsequent Acts.						
Constitution of the governing body	...	...	Members ...	European	...	...	...	74
				Native	...	...	...	56
						Total	...	130
				Official	...	...	...	24
				Non-official	...	...	...	106
						Total	...	130*
Number of meetings held during the year								22
Population ...	Hindus	...	...	...	...	...	...	291,194
	Mahomedans	...	...	...	...	...	...	133,131
	Buddhists	...	...	...	...	...	...	869
	Christians	...	...	...	...	...	...	21,316
	Other races	...	...	...	...	...	...	1,051
						Total	...	447,661

INCOME.

	Rs.	A.	P.	Rs.
Opening cash balance				7,41,903
Ordinary—				
House-rate ...	8,83,307	0	0	
Lighting-rate ...	2,07,401	0	0	
Police-rate ...	2,43,891	0	0	
Water-rate and sale of water	4,88,429	0	0	
Licenses on professions, trades, &c.	2,52,434	0	0	
Ditto for carriages and horses	1,07,224	0	0	
Registration of carts and hackeries	48,191	0	0	
Notices of demand, warrant fees and fines	40,392	0	0	
Fees from other sources	41,996	0	0	
Rents	55,052	0	0	
Conservancy receipts	35,079	0	0	
Slaughter-house	31,297	0	0	
Tramway	8,049	0	0	
Government contribution to census	10,834	0	0	
Jute warehouses	15,343	0	0	
Contribution of suburbs to fire-brigade	16,333	0	0	
Miscellaneous ...	13,089	0	0	
				24,98,301
Extraordinary receipts—				
Loan from Government for extension of drainage ...	8,00,000	0	0	
Contribution from Government for drainage of Medical College area	50,000	0	0	
Loan from Government for extension of water-supply	1,30,000	0	0	
Ditto ditto for construction of Municipal Office	1,40,000	0	0	
Suspense account	74,784	0	0	
	1,00,141	0	0	
				12,95,925
Total available				45,06,129
Incidence of municipal taxation per head of population				
Income of past year	5	0	10	
Average income of three preceding years	33,05,103	0	0	
	27,15,760	0	0	

EXPENDITURE.

Ordinary—				
Interest on debenture loans and loans from Government for extension of drainage and water-supply	6,50,474	0	0	
General expenditure, including commission on collections, establishments, and contingencies, &c. ...	3,27,960	0	0	
Office rent and other rent charges	17,625	0	0	
Conservancy, including Hastings	1,34,169	0	0	
Roads, ditto ditto	2,45,779	0	0	
Lighting, ditto ditto	2,26,286	0	0	
Police	2,73,074	0	0	
Water-supply	2,06,482	0	0	
Street-watering	34,856	0	0	
New drainage, working, pumping, &c.	63,841	0	0	
Hospitals and vaccination	64,132	0	0	
Maintenance and working of the municipal railway	32,128	0	0	
Working the slaughter-house	11,196	0	0	
Completion of and working the tramway	79,798	0	0	
Jute warehouse and fire-brigade establishment	21,064	0	0	
Law expenses	10,592	0	0	
Miscellaneous ...	8,470	0	0	
Store and suspense account	1,11,507	0	0	
				25,19,433
Capital account expenditure—				
Drainage works executed by Messrs. Burn and Company	1,89,804	0	0	
Ditto by Department ...	5,80,214	0	0	
Cost of land for new road at Ballakhana	1,51,312	0	0	
Water-supply extension	3,16,129	0	0	
Municipal market	87,034	0	0	
Office building	1,08,550	0	0	
Market suspense account	15,080	0	0	
				14,48,123
Total expenditure				39,67,556
Balance at the close of the year				5,38,573
Total				45,06,129

* Of this number 30 European Justices and 1 Native Justice were absent from Calcutta but are likely to return.

Statement of Receipts and Expenditure of the several Municipalities under Act III of 1864 (Bengal Council) in the year 1873-74.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	Members.					Number of sittings held during the year.	Population.					Balance at the close of the preceding year.	Income.					
				Europeans.	Natives.	Officials.	Non-officials.	Total.		Hindoos.	Mahomedans.	Christians.	Other races.	Total population.		Tax on houses, lands, and buildings.	Tax on horses, carriages, and carts, including registration fees.	Cattle pound.	Tolls and ferries.	Fees on processions.	Rent of houses, gardens, and lands belonging to the Municipality.
															Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan	Burdwan	III of 1864 (Bengal Council)	7	9	8	8	16	11	21,985	9,092	249	.....	31,326	4,876	32,537	3,106	606	1,825	.....	484
	Midnapore	Midnapore	Ditto	6	6	6	6	12	19	23,675	7,194	193	155	31,217	3,119	11,363	1,657	874	.....	219	.....
	Hooghly	Hooghly and Chinsurah	III of 1864 (Bengal Council)	8	13	8	13	21	12	27,429	6,952	328	52	34,761	86	18,660	1,239	1,382	5,132	.....	265
		Serampore		11	14	13	12	25	10	21,831	2,006	572	31	24,440	893	15,652	702	649	4,189	.....	99
		Ooterparah		5	10	8	7	15	8	4,236	152		1	4,389	2,049	3,474	298	202	154	.....	12
	Howrah	Howrah	Total	24	37	29	32	61	30	53,496	9,110	900	84	63,590	3,028	37,786	2,239	2,233	9,455	.....	376
			III of 1864 (Bengal Council)	15	9	7	17	24	42	79,335	16,611	1,484	354	97,784	355	1,22,839	4,689	1,222	8,541	.....	50
			Grand Total	52	61	50	63	113	102	178,491	42,007	2,826	593	223,917	11,378	2,11,525	11,691	4,935	19,821	219	910
Presidency	24-Pergunnahs	Suburban	III of 1864 (B.C.)	13	26	12	27	39	13	152,751	100,610	3,534	254	257,149	27,264	2,33,550	24,957	2,450	3,904	.....	.....
	Nuddea	Kishnaghur	Ditto	7	8	10	5	15	40	18,114	8,076	560	.....	26,750	6,324	13,964	.....	720	2,137	.....	1,141
		Santipore		5	15	6	14	20	30	20,542	8,079	14	.....	28,635	3,528	11,388	.....	887	1,415	.....	.....
		Ranaghat		4	10	5	9	14	21	7,267	1,598	6	.....	8,871	1,392	4,941	186	412	3,183	.....	.....
			Total	16	33	21	28	49	91	45,923	17,753	580	.....	64,256	11,244	30,293	186	2,019	6,735	.....	1,141
	Jessore	Jessore	III of 1864 (B.C.)	3	11	8	6	14	7	4,372	3,545	179	56	8,152	6,922	7,311	.....	1,135	3,089	.....	.....
			Grand Total	19	44	29	34	63	98	203,046	121,908	4,293	310	329,557	45,430	2,71,154	25,143	5,604	13,728	.....	1,141
Cooch Behar	Darjeeling	Darjeeling	Act III (B.C.) of 1864.	11	1	5	7	12	3	17,881	1,127	742	2,957	22,707	2,311	5,038	1,034	364	.....	.....	1,236
Dacca	Dacca	Dacca	III of 1864 (B.C.)	8	15	7	10	23	24	34,400	34,276	478	23	69,312	10,000	30,177	4,770	1,000	10,087	.....	.....
Chittagong	Chittagong	Chittagong Town	III of 1864 (B.C.)	9	9	11	7	18	7	4,687	15,051	744	122	20,604	2,727	10,462	.....	1,421	4,926	.....	36
	Tipperah	Comillah	Ditto	7	8	6	9	15	8	5,575	7,300	70	3	12,948	1,328	9,568	.....	564	.....	.....	.....
			Grand Total	16	17	17	16	33	15	10,262	22,351	814	125	33,552	4,055	20,030	.....	1,985	4,926	.....	36
Patna	Patna	Patna	Act III (B.C.) of 1864.	9	9	12	6	18	15	119,392	38,729	502	277	158,900	20,919	52,591	9,375	706	19,345	1,556	97
	Gya	Gya		5	7	5	7	12	14	52,265	14,444	134	.....	66,843	23,672	24,145	.....	406	1,575	.....	.....
	Shahabad	Arrah		6	6	7	5	12	9	73,218	30,242	151	8	103,619	2,227	9,562	.....	260	.....	.....	90
	Tirhoot	Mozufferpore		5	13	5	13	18	5	27,320	10,671	223	9	38,223	2,797	9,831	.....	474	11,423	.....	.....
		Durbhunga		7	9	10	6	16	4	33,536	13,847	67	.....	47,450	3,545	13,025	.....	189	323	.....	.....
			Total	12	22	15	19	34	9	60,856	24,518	290	9	85,673	6,342	22,856	.....	663	11,746	.....	.....
	Sarun	Chupra	Act III (B.C.) of 1864.	6	8	9	5	14	4	35,908	10,295	83	1	46,287	2,468	15,562	.....	138	4,409	.....	.....
			Grand Total	38	52	48	42	90	51	341,639	118,228	1,160	295	461,322	55,628	1,24,716	9,375	2,173	37,075	1,556	187
Bhagulpore	Monghyr	Monghyr	III (B.C.) of 1864.	9	7	6	10	16	20	44,990	14,346	305	57	59,698	9,039	14,802	2,512	449	9,500	.....	119
	Bhagulpore	Bhagulpore	Ditto	5	10	4	11	15	41	50,673	18,455	342	208	69,678	1,258	13,581	4,411	757	8,294	.....	.....
	Purneah	Purneah	Ditto	9	9	6	12	18	9	9,645	6,185	227	.....	16,057	8,545	9,794	920	1,236	1,686	.....	.....
			Grand Total	23	26	16	33	49	70	105,308	38,986	874	265	145,433	18,842	38,177	7,843	2,442	19,480	.....	119
Assam	Kamroop	Gowhatty	III of 1864 (B.C.)	5	8	8	5	13	26	8,794	2,544	152	2	11,492	1,219	4,754	.....	1,989	4,442	.....	960
			Grand Total	185	250	192	243	435	402	899,854	381,426	11,340	4,572	1,297,192	1,54,926	7,14,571	59,865	21,425	1,10,009	1,775	4,589

Statement of Receipts and Expenditure of the several Municipalities

Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	23	24	25	26
				Income.—(*Continued.*)			
				Rent of Municipal bazar.	Fines inflicted under the Municipal law.	Other sources.	Total income.
				Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan	Burdwan	III of 1864 (Bengal Council).	.....	907	15,699	62,164
	Midnapore	Midnapore	Ditto	.....	180	853	15,146
	Hooghly	Hooghly and Chinsurah	III of 1864 (Bengal Council).	.....	758	3,301	30,737
		Serampore		.....	212	2,766	25,465
		Ooterparah		1,406	33	218	4,391
			Total	1,406	1,003	6,285	60,783
	Howrah	Howrah	III of 1864 (Bengal Council).	1,997	4,141	23,977	1,67,466
			Grand Total	3,403	6,231	46,814	3,05,549
Presidency	24-Pergunnahs	Suburban	III of 1864 (B.C.)	.....	4,973	89,227	3,59,061
	Nuddea	Kishnagurh	Ditto	.....	86	2,856	20,904
		Santipore		.....	64	849	14,603
		Ranaghat		.....	26	620	9,398
			Total	.....	176	4,325	44,875
	Jessore	Jessore	III of 1864 (B.C.)	.....	43	268	11,866
			Grand Total	.....	5,192	93,840	4,15,802
Cooch Behar	Darjeeling	Darjeeling	Act III (B.C.) of 1864.	11,949	48	8,681	28,350
Dacca	Dacca	Dacca	III of 1864 (B.C.)	1,974	920	*3,412	661,930
Chittagong	Chittagong	Chittagong Town	III of 1864 (B.C.)	.....	185	31,229	48,259
	Tipperah	Comillah	Ditto	.....	95	344	10,571
			Grand Total	.....	280	31,573	58,830
Patna	Patna	Patna		68	962	3,094	87,784
	Gya	Gya		2,112	339	506	29,281
	Shahabad	Arrah	Act III (B.C.) of 1864.	.....	127	471	10,510
	Tirhoot	Mozufferpore		189	23	7,382	29,222
		Durbhunga		.....	25	154	13,716
	Sarun	Chupra	Total	189	48	7,536	43,038
			Act III (B.C.) of 1864.	.....	208	18	20,355
			Grand Total	2,369	1,874	11,625	1,90,950
Bhagulpore	Monghyr	Monghyr	III (B.C.) of 1864.	214	409	7,803	35,873
	Bhagulpore	Bhagulpore	Ditto	.....	101	891	28,035
	Purneah	Purneah	Ditto	.....	43	65	13,744
			Grand Total	214	553	8,824	77,652
Assam	Kamroop	Gowhatty	III of 1864 (B.C.)	4,566	301	6,643	23,655
			Grand Total	24,073	14,999	2,11,412	11,62,718

under Act III of 1864 (*Bengal Council*), *in the year* 1873-74.—(Continued.)

27	28	29	30	31	32	33	34	35	36	37	38
Incidence of Municipal taxation proper per head of population.	Income of the past year.	Average income of the three preceding years.	Expenditure.								Balance in hand at the close of the year.
			Police.	Conservancy.	Establishments.	Roads.	Buildings.	Works of public utility, including lighting.	Miscellaneous.	Total expenditure.	
Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 5 9	1,10,867	73,731	12,074	16,737	9,040	6,777	5,254	11,134	5,994	67,010	30
0 6 8	15,718	14,343	6,004	2,548	1,492	2,466	785	1,487	.....	14,782	3,483
0 9 1	36,670	32,737	10,169	4,884	3,606	7,418	1,808	2,272	1,133	31,290	Deficit 467
0 10 7	31,173	34,453	7,453	5,762	3,162	1,056		3,519	3,109	24,061	2,487
0 13 3	4,746	4,863	1,190	751	527	750	431	198	1,240	5,087	1,353
0 10 11	72,589	72,053	18,812	11,397	7,295	9,224	2,239	5,989	5,482	60,438	3,840
1 4 6	1,48,192	1,51,204	30,392	23,615	20,678	27,496	.....	37,538	11,469	1,51,188	16,623
0 14 11	3,47,366	3,11,331	67,282	54,297	38,505	45,963	8,278	56,148	22,945	2,93,418	23,976
1 0 1	3,46,050	3,47,208	80,503	75,592	46,823	82,049	.....	1,500	28,594	3,15,061	71,264
0 8 4	20,424	20,276	5,391	1,040	1,514	8,226	.....	2,386	2,985	21,542	5,686
0 6 4	14,789	15,660	6,150	1,651	1,394	2,715	.....	.....	1,591	13,501	4,630
0 9 3	7,782	8,062	1,527	684	690	3,684	106	15	1,141	7,847	2,913
0 7 7	42,995	43,998	13,068	3,375	3,598	14,625	106	2,401	5,717	42,890	13,229
0 14 4	12,244	12,124	3,456	1,552	1,437	3,734	.....	2,182	263	12,624	6,164
0 14 4	4,01,289	4,03,330	97,027	80,519	51,858	1,00,408	106	6,083	34,574	3,70,575	90,657
0 4 3	30,441	35,151	3,263	6,023	3,112	9,637	2,123	2,670	3,753	30,581	80
*a*0 10 1	60,646	57,443	14,479	15,386	11,261	19,582	.....	5,566	1,851	68,125	9,868
Over 7	20,514	19,776	6,113	813	1,760	11,076	130	157	688	20,737	30,249
Over 11	9,759	9,499	1,942	3,034	1,462	4,452	179	.....	389	11,458	441
0 0 9	30,273	29,275	8,055	3,847	3,222	15,528	309	157	1,077	32,195	30,690
0 6 2·9	97,872	88,470	26,937	14,910	5,680	28,051	680	4,169	4,424	84,851	23,852
0 5 9	28,647	28,031	12,854	2,616	1,912	4,769		902	1,280	24,333	28,622
0 1 6·2	12,635	13,368	4,977	1,981	969	3,943	.....	.....	291	12,161	576
0 4 1·3	23,662	23,546	6,551	6,589	3,548	4,435	.....	9,023	1,188	32,134	Deficit 15
0 4 4·7	14,487	14,423	7,402	731	731	2,078	.....	478	624	12,044	5,217
0 4 2	38,149	37,969	13,953	7,320	4,279	6,513	.....	10,301	1,812	44,178	5,217
0 5 4·5	25,554	26,402	8,263	4,031	1,803	6,335	26	108	970	21,536	1,267
0 4 7	2,02,857	1,94,240	66,984	30,858	14,643	49,611	706	15,480	8,777	1,87,059	59,534
0 4 9	24,481	34,346	9,726	3,971	5,680	8,776	2,455	792	1,685	33,085	11,827
0 4 1	35,555	30,942	7,783	2,680	3,954	12,123	916	.....	1,327	28,783	510
0 10 8	17,796	17,855	5,694	663	1,712	7,973	590	.....	317	16,949	5,340
0 6 6	77,832	83,143	23,203	7,314	11,346	28,872	3,961	792	3,329	78,817	17,677
0 6 7	25,682	25,692	4,320	7,231	4,605	7,138	556	.....	.....	23,850	1,024
0 7 11	11,76,386	11,39,605	2,84,613	2,05,475	1,38,552	2,76,739	16,039	86,896	76,306	10,84,620	2,33,506

Statement of Income and Expenditure of the several Townships under Act VI of 1868 (*Bengal Council*), *in Bengal, in the year* 1873-74.

Statement of Income and Expenditure of the several Townships under

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	District.	Name of municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	Members.					Number of sittings held during the year.	Population.				
				Europeans.	Natives.	Officials.	Non-officials.	Total.		Hindoos.	Mahomedans.	Christians.	Other races.	Total population.
Burdwan.	Burdwan	Cutwa	VI. of 1868 (B.C.)	...	8	2	6	8	3	6,775	1,169	15	1,278	7,959
		Culna		...	15	3	12	15	11	22,463	3,557	38		27,336
		Dainhat		...	7	1	6	7	3	7,147	101	.....	.....	7,248
		Raneegunge		7	5	2	10	12	3	6,429	1,281	130	5	7,845
			Total	7	35	8	34	42	20	42,814	6,108	183	1,283	50,388
	Bankoora	Bankoora	VI. of 1868 (B.C.)	3	6	3	6	9	7	15,979	711	66	38	16,794
		Bishenpore		3	6	3	6	9	3	17,436	611	.....	.....	18,047
			Total	6	12	6	12	18	10	33,415	1,322	66	38	34,841
	Beerbhoom	Soory	VI. of 1868 (B.C.)	6	9	6	9	15	8	6,746	2,056	187	12	9,001
	Midnapore	Tumlook	VI. of 1868 (B.C.)	1	11	7	5	12	6	5,044	800	4	1	5,849
		Ghattal		...	5	4	1	5	12	15,130	361	1	.....	15,492
		Chunderkona		...	6		6	6	25	14,324	252	.....	.....	14,576
			Total	1	22	11	12	23	43	34,498	1,413	5	1	35,917
	Hooghly	Bansberiah	VI. of 1868 (B.C.)		3	1	2	3	5	7,207	634	14	6	7,861
		Bydobatty		1	7	1	7	8	6	12,206	1,126	.....	.....	13,332
		Bhuddessur		1	6	1	6	7	6	7,129	288	.....	.....	7,417
		Kotrung		1	5	1	5	6	6	5,572	1,237	2	.....	6,811
			Total	3	21	4	20	24	23	32,114	3,285	16	6	35,421
			Grand Total	23	99	35	87	122	104	149,587	14,184	457	1,340	165,568
Presidency.	24-Pergunnahs	South Suburban	VI. of 1868 (B.C.)	2	14	2	14	16	12	40,064	22,107	407	54	62,632
		North ditto		3	12	2	13	15	6	24,215	2,276	46	26	27,269
		Augurparah		1	5	1	5	6	7	21,355	6,250	192	4	26,801
		Nowabgunge		1	5	1	5	6	5	13,388	3,113	19	5	16,525
		Baraset		1	10	2	9	11	8	6,649	5,133	30	10	11,822
		Nyehatty		1	10	2	9	11	11	20,565	3,154	11	.....	23,730
		Busseerhat		...	8	2	6	8	12	6,845	5,259	1	.....	12,105
		Goberdangah		...	10	2	8	10	11	4,917	2,024	.....	11	6,952
		Celingah		...	12	2	10	12	9	8,737	6,940	10	.....	15,687
		Takee		...	9	2	7	9	4	4,443	818	.....	.....	5,261
		Satkhirah		...	8	2	6	8	6	4,435	4,544	.....	.....	8,979
		Kullarooah		...	7	1	6	7	...	2,335	3,602	.....	.....	5,937
		Chaudooriah		...	5	1	4	5	...	1,179	1,671	.....	.....	2,850
		Kallygunge		...	8	1	7	8	...	1,892	1,583	.....	10	3,475
		Debhatta		...	6	1	5	6	...	3,134	1,340	.....	.....	4,484
		Barripore		1	8	1	8	9	4	3,836	477	38	.....	4,351
		Joynuggur		...	11	1	10	11	12	7,208	564	.....	16	7,772
		Bagjullah		1	5	1	5	6	2	5,325	4,358	19	.....	9,718
		Kadihatty		1	4	1	4	5	2	3,851	1,829	...	.....	5,680
			Total	12	157	28	141	169	111	184,373	76,742	773	136	262,024
	Nuddea	Nuddea	VI. of 1868 (B.C.)	1	8	1	8	9	12	8,520	335	8	.....	8,863
		Kooshtea		2	5	1	6	7	10	3,682	5,404	69	.....	9,245
		Mehrpore		...	12	5	7	12	16	3,732	1,829	1	.....	5,562
		Beernuggur		...	12	11	1	12	4	3,831	880	.....	.....	4,711
		Moheshpore		...	10	2	8	10	13	3,406	285	.....	1	3,692
		Comercolly		1	6	1	6	7	9	3,253	1,989	13	.....	5,251
			Total	4	53	21	36	57	64	26,424	10,808	91	1	37,324
			Grand Total	16	210	49	177	226	175	210,797	87,550	864	137	299,348
Rajshahye.	Moorshedabad	Berhampore	VI (B.C.) of 1868.	7	11	5	13	18	5	20,742	5,770	105	493	27,110
		City Moorshedabad		6	9	5	10	15	10	27,211	18,824	38	109	46,182
		Jungipore		...	7	1	6	7	3	7,351	3,996	14	.....	11,361
		Kandhee		...	12	1	11	12	8	10,452	1,516	.....	48	12,016
			Total	13	39	12	40	52	26	65,756	30,106	157	650	96,669
	Dinagepore	Dinagepore	VI (B.C.) of 1868.	7	8	6	9	15	5	5,847	7,016	99	80	13,042
	Maldah	English Bazar	VI (B.C.) of 1868.	1	8	3	6	9	9	7,605	5,218	10	26	12,859
		Maldah		1	9	3	7	10	7	3,556	1,678	.....	28	5,262
			Total	2	17	6	13	19	16	11,161	6,896	10	54	18,121
	Rajshahye	Bauleah	VI (B.C.) of 1868.	6	12	7	11	18	17	10,571	11,569	83	68	22,291
		Nattore		...	12	4	8	12	6	3,805	5,869	.....	.....	9,674
			Total	6	24	11	19	30	23	14,376	17,438	83	68	31,965
	Rungpore	Rungpore	VI (B.C.) of 1868.	5	16	7	14	21	10	6,663	8,060	52	70	14,845
	Bogra	Bogra	VI (B.C.) of 1868.	4	8	6	6	12	14	2,438	5,517	17	.....	7,972
		Sherepore		1	11	1	11	12	8	2,803	4,194	.....	.....	6,997
			Total	5	19	7	17	24	22	5,241	9,711	17	.....	14,969
	Pubna	Pubna	VI (B.C.) of 1868.	3	8	3	8	11	5	7,547	8,144	39	8	15,730
		Serajgunj		8	7	6	9	15	9	9,190	12,774	49	.....	22,021
			Total	11	15	9	17	26	14	16,737	20,918	88	8	37,751
			Grand Total	49	138	58	129	187	116	125,781	109,145	506	930	237,362

Act VI of 1868 *(Bengal Council), in Bengal, in the year* 1873-74.

16	17	18	19	20	21	22	23	24
	Income.							
Balance at the close of the preceding year.	Tax on houses, lands and buildings.	Tax on horses, carriages, and carts, including registration fees.	Cattle pound.	Tolls and ferries.	Fees on processions.	Rents of houses, gardens, and lands belonging to the Municipality.	Rent of Municipal bazar.	Fines levied under the Municipal law.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,058	4,592	.....	.....	.....	.....	29	.....	5
4,709	7,341	.....	.....	.....	.....	.....	.....	.....
1,138	3,265	.....	.....	.....	.....	.....	.....	2
3,791	4,634	.....	.....	...	.....	.....	.....	.....
10,786	19,832	.....	.....	.....	.....	29	.....	7
3,162	7,009	.....	.....	.....	.....	.....	.....	.....
5,310	2,808	.....	.....	.....	.....	.....	.....	.....
8,472	9,817	.....	.....	.....	.....	.....	.....	.....
3,704	3,519	.....	.....	...	.....	.....	.....	89
1,742	2,834	.....	.....	.....	.....	12	.....	.....
7,869	3,960	.....	.....	.....	.....	.....	.....	.....
3,664	2,800	.....	.....	.....	.....	.....	.....	.....
13,275	9,594	.....	.....	...	.....	12	.....	.....
1,154	2,441	.....	...	.....	.....	.....	.....	12
103	3,144	.....	.....	.....	.....	.....	.....	17
32	3,326	.....	.....	.....	.....	.....	.....	9
631	1,088	.....	.....	.....	.....	.....	.....	.....
1,920	9,999	.....	.....	.....	.....	.....	...	38
38,157	52,761	.....	.....	...	.....	41	...	134
4,215	19,325	.....	.....	.....	.....	.....	.....	.....
4,291	11,889	.....	.....	.....	.....	.....	.....	22
3,080	9,883	.....	.....	.....	.....	.....	.....	.....
1,124	6,152	.....	.....	.....	.....	.....	.....	6
1,331	3,713	.....	.....	.....	.....	.....	.....	.....
3,005	6,010	.....	.....	.....	.....	.....	.....	.....
1,583	2,924	.....	.....	.....	.....	.....	.....	.....
2,593	3,302	.....	.....	.....	.....	.....	.....	.....
1,294	3,822	.....	.....	.....	.....	.....	.....	.....
448	1,781	.....	.....	.....	.....	.....	.....	.....
1,657	2,526	.....	.....	.....	.....	.....	.....	.....
1,232	1,241	.....	.....	.....	.....	.....	.....	.....
127	711	.....	.....	.....	.....	.....	.....	.....
283	951	.....	.....	.....	.....	.....	.....	.....
454	890	.....	.....	.....	.....	.....	.....	.....
386	1,620	.....	.....	.....	.....	.....	.....	.....
3,392	2,251	.....	.....	.....	.....	.....	.....	.....
744	3,085	.....	.....	.....	.....	.....	.....	.....
1,280	1,460	.....	.....	.....	.....	.....	.....	28
33,119	83,441	.....	.....	.....	.....	.....	.....	.....
Deficit 2	3,482	.....	.....	.....	.....	.....	.....	.....
1,127	2,457	.....	.....	.....	.....	.....	.....	.....
305	1,858	.....	.....	.....	.....	.....	.....	.....
129	2,487	.....	.....	.....	.....	.....	.....	.....
879	985	.....	.....	.....	.....	.....	.....	.....
1,496	2,326	.....	.....	.....	.....	.....	.....	.....
3,936	13,595	.....	.....	.....	.....	.....	.....	28
37,055	97,036	.....	.....	.....	.....	.....	.....	104
1,442	11,808	.....	.....	.....	.....	.....	.....	206
9,779	21,641	.....	.....	.....	5	.....	.....	53
611	4,264	.....	.....	.....	.....	.....	.....	.....
4,982	4,293	.....	.....	.....	.....	.....	.....	363
16,814	42,006	.....	.....	.....	5	.....	.....	109
Deficit 238	7,854	.....	.....	.....	.....	.....	.....	54
332	2,810	.....	.....	.....	.....	.....	.....	17
1,808	1,646	.....	.....	.....	.....	.....	.....	71
2,140	4,456	...	.....	.....	.....	.....	.....	.....
4,425	9,257	.....	.....	1,537	.....	.....	.....	2
1,942	4,829	.....	.....	.....	.....	.....	.....	2
6,367	14,086	.....	.....	1,537	.....	.....	.....	81
6,766	6,217	.....	.....	.....	.....	.....	.....	.....
4,875	3,273	.....	.....	.....	.....	.....	.....	.....
3,742	2,274	.....	.....	.....	.....	.....	.....	.....
8,617	5,547	.....	.....	.....	.....	.....	.....	.....
1,080	5,080	.....	.....	505	.....	11	.....	7
1,703	6,250	.....	.....	.....	.....	.....	.....	49
2,783	11,330	.....	.....	505	.....	11	.....	56
43,487	91,496	.....	.....	2,043	5	11	.....	682

Statement of Income and Expenditure of the several Townships under Act VI

Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	25	26	27	28	29
				Income.				
				Other sources.	Total income.	Incidence of Municipal taxation per head of population.	Income of the past year.	Average income of the three preceding years.
				Rs.	Rs.	Rs. A. P.	Rs.	Rs.
Burdwan.	Burdwan	Cutwa	VI of 1868 (B.C.)	10	4,636	0 9 2	5,921	5,535
		Culna		102	7,443	0 4 3	15,388	9,340
		Dainhat		79	3,346	0 7 2	4,712	4,310
		Raneegunge		90	4,724	0 9 6	10,536	6,855
			Total ...	281	20,149	0 7 6	36,457	26,040
	Bankoora	Bankoora	VI of 1868 (B.C.)	532	7,561	0 6 6	5,516	5,145
		Bishenpore		17	2,835	0 2 5	2,683	2,275
			Total ...	549	10,396	0 4 6	8,199	7,920
	Beerbhoom	Scory	VI of 1868 (B.C.)	1,017	4,025	0 6 3	3,952	3,200
	Midnapore	Tumlook	VI of 1868 (B.C.)	21	2,867	0 7 9	2,741	2,681
		Ghattal		160	4,120	0 4 3	3,835	.....
		Chunderkona		6	2,805	0 3 9	3,166	
			Total ...	186	9,792	0 5 0	9,742	2,681
	Hooghly	Bansberiah	VI. of 1868 (B.C.)	14	2,455	0 4 11	3,099	2,525
		Bydobatty		4	5,160	0 3 9	3,978	4,883
		Bhuddessur		32	3,375	0 7 2	3,050	3,674
		Kotrung		11	1,108	0 2 6	1,747	2,072
			Total ...	61	10,098	0 4 7	11,874	13,054
			Grand Total ...	2,124	55,060	0 5 7	70,221	54,795
Presidency.	24-Pergunnahs ...	South Suburban ...	VI. of 1868 (B.C.)	1,017	20,342	0 4 11	20,149	22,158
		North ditto		1,532	13,743	0 6 11	11,562	14,538
		Augurparah		234	10,476	0 5 10	11,247	6,399
		Nyehatty			6,386	0 5 11	7,013	4,012
		Busserhat		94	3,813	0 5 0	3,809	7,245
		Goberdangah		68	3,973	0 5 11	6,169	3,586
		Colingah		38	2,902	0 3 10	3,299	3,360
		Takee		45	3,847	0 7 7	3,319	3,943
		Satkhirah		65	3,887	0 3 11	4,305	1,574
		Kullarooah		45	1,826	0 5 5	1,889	2,671
		Chandooriah		103	2,629	0 4 6	2,382	1,220
		Kallygunge		47	1,588	0 3 4	1,284	741
		Debhatta		14	725	0 3 11	722	960
		Barripore		63	1,014	0 4 4	1,027	843
		Joynuggur		54	914	0 3 2	934	1,037
		Bagjullah		144	1,764	0 5 11	1,893	2,436
		Kadihatty		68	2,319	0 4 8	3,101	2,216
				109	3,194	0 5 0	3,176	1,382
				103	1,563	0 4 1	1,325	
			Total ...	4,606	88,165	0 5 4	88,467	91,678
	Nuddea	Nuddea	VI. of 1868 (B.C.)	105	3,587	0 6 3	3,310	3,419
		Konshtea		550	3,007	0 4 3	2,575	2,658
		Meherpore		44	1,902	0 5 4	1,817	1,745
		Beernuggur		89	2,576	0 6 7	2,551	2,020
		Moheslpore		16	995	0 4 3	1,199	1,186
		Comercolly		256	2,582	0 7 1	2,270	.....
			Total ...	1,064	14,649	0 5 9	13,722	11,537
			Grand Total ...	5,750	1,02,814	0 5 2	1,02,209	1,03,215
	Moorshedabad ...	Berhampore	VI. (B.C.) 1868.	5,280	17,192	0 6 11	14,159	12,335
		City Moorshedabad ...		9,474	31,321	0 7 5	25,054	29,404
		Jungipore		.....	4,322	0 6 0	3,997	4,340
		Kandhee		54	4,347	0 5 8	4,699	6,296
			Total ...	14,808	57,182	0 6 6	56,879	52,384
	Dinagepore	Dinagepore	VI. (B.C.) of 1868	917	8,890	0 9 7	16,706	14,477
	Maldah	English Bazar	VI. (B.C.) of 1869.	286	3,150	0 3 5	3,332	3,098
		Maldah		99	1,762	0 5 0	1,954	1,936
			Total ...	385	4,912	0 4 2	5,286	5,534
	Rajshahye	Bauleah	VI. (B.C.) of 1868.	310	11,104	0 6 5	10,718	9,841
		Nattore		33	4,864	0 8 0	4,917	5,229
			Total ...	343	15,968	0 7 2	15,635	15,070
	Rungpore	Rungpore	VI. (B.C.) of 1868.	1,011	7,309	0 6 8	6,548	6,627
	Bogra	Bogra	VI. (B.C.) of 1868.	82	3,355	0 6 8	2,790	3,625
		Sherepore		36	2,310	0 5 5	2,353	2,376
			Total ...	118	5,665	0 6 0	5,143	5,401
	Pubna	Pubna	VI. (B.C.) of 1868.	186	5,789	0 5 2	5,344	6,471
		Serajgunj		137	6,436	0 4 5	6,084	6,200
			Total ...	323	12,225	0 4 9	11,429	12,671
			Grand Total ...	17,906	1,12,141	0 6 5	1,17,525	1,12,104

of 1868 (*Bengal Council*), *in Bengal, in the year* 1873-74.—(Continued.)

30	31	32	33	34	35	36	37	38
	Expenditure.							
Police.	Conservancy.	Establishments.	Roads.	Buildings.	Works of public utility including lighting.	Miscellaneous.	Total expenditure.	Balance in hand at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,990	385	600	1,983	.....	749	.....	5,707	Deficit 13
4,481	456	1,223	3,395	100	.....	.....	9,655	2,587
1,673	100	525	1,850	.....	300	.....	4,448	36
6,019	698	1,115	2,139	.....	118	.....	10,089	Deficit 1,574
14,163	1,639	3,463	9,367	100	1,167	.....	29,899	2,623
3,212	581	414	2,979	.....	.....	487	7,673	3,050
1,325	363	192	.....	.....	.....	184	2,064	6,081
4,537	944	606	2,979	.....	...	671	9,737	9,131
1,544	556	1,633	2,228	.....	900	.....	6,861	1,468
1,118	106	367	.....	.....	52	292	1,935	2,674
1,282	374	466	623	265	.....	93	3,103	8,886
2,037	.....	268	600	.....	... ..	58	2,963	3,506
4,437	480	1,101	1,223	265	52	443	8,001	15,066
1,366	180	360	250	.....	.....	75	2,231	1,378
2,384	.....	442	.....	.....	.....	332	3,158	105
2,764	.....	438	.....	.....	.....	142	3,344	63
1,003	402	267	.....	...	.....	46	1,718	21
7,517	582	1,507	250	.....		595	10,451	1,567
32,198	4,201	8,310	16,047	365	2,119	1,709	64,949	29,855
15,566	946	3,183	3,818	.....	...	1,010	24,523	34
9,191	913	1,574	4,990	.....	...	452	17,120	914
6,544	440	1,206	2,949	.....	100	1,538	12,777	779
4,123	276	904	799	.....	.....	902	7,004	506
2,074	200	749	1,030	.....	.....	585	4,638	506
4,680	100	1,021	1,700	.....	.....	681	7,910	1,958
1,799	.....	572	919	.....	.....	418	3,708	837
1,658	.....	624	905	.....	.....	203	3,290	2,650
2,755	.....	640	336	.....	.....	173	3,904	1,377
1,382	.....	294	.....	.....	.....	103	1,779	495
1,633	54	394	800	.....	.....	183	3,064	1,222
970	.....	165	299	.....	.....	58	1,492	1,028
552	... ..	159	.....	.....	.....	48	759	93
621	.....	162	.....	... ..	.....	48	831	466
629	.....	170	300	... ..	.....	48	1,147	221
960	72	276	.....	.....	100	358	1,766	384
1,196	.....	287	2,411	.....	.....	114	4,008	1,703
8,608	... ..	406	.....	.....	.....	145	2,159	1,779
962	.....	297	.....	.....	.....	134	1,393	1,450
58,713	3,001	13,153	21,344	.....	200	6,861	1,03,272	18,012
1,684	.....	630	400	.....	.....	220	2,964	621
1,289	.....	383	1,299	.....	.....	352	3,323	811
864	... ..	377	515	.....	.....	249	2,005	202
999	.....	604	613	.....	.....	298	2,414	291
675	.....	226	654	... ..	.....	.....	1,555	319
1,066	.....	240	778	.....	.....	54	2,138	1,940
6,577	.....	2,390	4,259	.....	.....	1,173	14,399	4,184
65,290	3,001	15,543	25,603	.....	200	8,034	1,17,671	22,196
5,657	3,730	1,636	7,000	.....	.....	.....	18,023	611
10,712	8,431	1,675	4,352	.....	360	889	26,419	14,681
2,178	496	487	710	.....	.....	73	3,944	989
2,462	313	658	2,600	.....	379	.....	6,412	2,917
21,009	12,970	4,456	14,662	.....	739	962	54,798	19,198
2,728	926	1,300	4,411	.....	.....	402	9,767	Deficit 1,125
1,909	315	321	499	.....	180	.....	3,224	258
607	207	438	318	.....	.....	.....	1,570	2,000
2,516	522	759	817	.....	180	.....	4,794	2,258
3,432	419	1,924	8,689	.....	.....	504	14,968	561
2,215	300	827	1,207	.....	.....	111	4,660	2,146
5,647	719	2,751	9,896	.....	.....	615	19,628	2,707
3,515	337	1,220	3,874	.....	.....	284	9,230	4,845
1,292	916	438	2,810	.....	.....	683	6,139	2,091
1,265	601	410	1,260	.....	.....	950	4,476	1,576
2,547	1,517	848	4,070	.....	.....	1,633	10,615	3,667
3,186	149	672	1,745	.....	.....	796	6,548	321
3,326	238	690	2,400	186	100	390	7,330	809
6,512	387	1,362	4,145	186	100	1,186	13,878	1,130
44,474	17,378	12,696	41,875	186	1,019	5,082	1,22,710	33,805

Statement of Income and Expenditure of the several Townships under Act VI of 1868 (Bengal Council), in Bengal, in the year 1873-74.—(Continued.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	Members.					Number of sittings held during the year.	Population.					Balance at the close of the preceding year.	Income.							
				European.	Native.	Officials.	Non-officials.	Total.		Hindoos.	Mahomedans.	Christians.	Other races.	Total population.		Tax on houses, lands, and buildings.	Tax on horses, carriages, and carts, including registration fees.	Cattle pound.	Tolls and ferries.	Fees on processions.	Rent of houses, gardens, and lands belonging to the Municipality.	Rent of Municipal bazar.	Fines levied under the Municipal law.
															Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	Dacca	Naraingunge and Muddungunge	VI of 1868 (B.C.)	2	5	...	7	7	5	5,200	5,694	17	...	10,911	2,974	5,038	.....	.....	.....	.....	.....	.....	.....
	Fureedpore	Fureedpore		2	5	5	2	7	9	4,312	4,243	27	11	8,593	1,487	3,543	.....	.....	945	.....	.....	.....	.....
	Backergunge	Burrisal		5	10	5	10	15	25	6,258	3,440	160	9	9,873	919	5,218	.....	311	563	.....	19	.....	.....
	Mymensingh	Nusseerabad	VI of 1868 (B.C.)	5	9	4	10	14	7	3,861	4,374	17	1	8,253	68	4,016	.....	.....	.....	.....	.....	.....	17
		Hazipore		...	13	4	9	13	4	2,094	1,971	.....	...	4,065	262	686	.....	.....	.....	.....	.....	.....	5
		Kishoregunge		1	11	4	7	11	6	6,294	7,335	.....	8	13,637	1,175	2,496	.....	.....	.....	.....	.....	.....	6
		Jamalpore		1	7	4	7	8	19	4,452	9,749	.....	120	14,319	175	3,450	.....	.....	.....	.....	.....	.....	2
		Sherepore		1	8	3	6	9	11	3,718	4,297	.....	...	8,016	977	2,367	.....	.....	.....	.....	.....	.....	.....
			Total	7	48	19	36	55	46	21,419	26,717	17	129	48,252	2,657	13,615	.....	.....	.....	.....	.....	.....	10
	Sylhet	Sylhet	VI of 1868 (B.C.)	5	11	5	11	16	9	8,057	8,089	68	2	16,846	8,583	4,791	.....	624	2,235	.....	.....	.....	23
			Grand Total	21	79	34	66	100	84	44,876	48,189	249	161	93,475	16,620	32,205	.....	935	3,743	.....	19	.....	40
Chittagong	Chittagong	Cox's Bazar	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,413	1,846	.....	.....	.....	.....	.....	.....	.....
	Noakholly	Noakholly	VI of 1868 (B.C.)	1	12	2	11	13	9	743	975	1	3,437	4,656	786	2,379	.....	.....	.....	.....	.....	.....	.....
	Tipperah	Brahmunbariah	....	3	7	5	5	10	7	2,023	2,672	57	.....	4,752	956	3,626	.....	.....	.....	.....	.....	.....	.....
			Grand Total	...	13	5	5	13	5	2,895	3,469	.....	.....	12,264	4,155	7,851	.....	.....	.....	.....	.....	.....	.....
				4	32	12	24	36	21	11,161	7,116	58	3,437	21,772	3,710	14,096	.....	.....	.....	.....	.....	.....	.....
Patna	Patna	Behar	Act VI (B.C.) of 1868.	...	13	2	11	13	6	31,006	13,282	.....	7	44,295	1,782	5,184	.....	.....	.....	.....	.....	317	.....
		Barrh		1	7	2	6	8	4	8,130	2,915	5	.....	11,050	5,492	19,280	.....	.....	.....	.....	.....	317	.....
			Total	1	20	4	17	21	11	39,136	16,197	5	7	55,345	783	1,096	.....	.....	.....	.....	.....	.....	.....
	Shahabad	Jugdispore	Act VI (B.C.) of 1868.	1	5	...	6	6	3	2,713	1,678	.....	9	9,400	268	3,308	.....	.....	.....	.....	.....	.....	.....
		Buxar		2	4	1	3	4	2	5,000	5,177	454	.....	10,441	2,915	3,243	.....	.....	.....	.....	.....	.....	18
		Doomraon		1	7	2	5	6	10	14,176	3,178	2	.....	17,356	2,073	6,311	.....	.....	.....	.....	.....	.....	.....
		Sasseram		1	5	2	6	8	6	12,413	8,609	1	.....	21,023	880	887	.....	.....	.....	.....	200	2,000	6
		Chenari		1	5	1	5	6	3	2,469	429	.....	.....	2,879	809	1,691	.....	.....	.....	.....	.....	.....	.....
		Bhaboosh		...	1	1	3	4	5	3,849	1,321	1	.....	5,171	8,328	16,536	.....	.....	.....	.....	200	2,000	24
			Total	7	28	7	28	35	31	50,430	18,538	196	9	69,175	2,383	3,223	.....	.....	.....	.....	.....	.....	.....
	Tirhoot	Rosorah	Act VI (B.C.) of 1868.	1	9	2	8	10	5	9,168	269	4	.....	9,441	3,473	4,224	.....	.....	.....	.....	.....	.....	.....
		Hajipore		...	5	...	5	5	4	18,765	3,510	27	4	22,306	1,811	3,361	.....	.....	.....	.....	.....	.....	.....
		Lalgunge		1	4	...	5	5	1	10,853	1,463	1	21	12,338	3,791	4,033	.....	.....	.....	.....	.....	.....	.....
		Mudhoobunee		...	5	1	4	5	2	.....	.....	.....	.....	12,000	11,458	14,841	.....	.....	.....	.....	.....	.....	.....
	Sarun	Revilgunge	Act VI (B.C.) of 1868.	2	23	3	22	25	12	28,786	5,343	23	25	56,084	5,020	5,501	.....	.....	.....	.....	.....	.....	.....
		Sewan		2	7	2	7	9	2	11,125	2,290	.....	.....	13,417	411	4,734	.....	.....	.....	.....	.....	.....	.....
			Total	2	11	5	8	13	3	6,897	4,192	10	.....	11,099	5,431	10,235	.....	.....	.....	.....	.....	.....	.....
	Chumparun	Motihari	Act VI (B.C.) of 1868.	4	18	7	15	22	5	18,022	6,492	10	.....	24,514	3,665	1,283	.....	.....	.....	.....	.....	.....	.....
		Bettiah		3	4	2	4	7	8	5,256	1,997	18	.....	7,220	2,837	3,944	.....	.....	.....	.....	.....	.....	3
			Total	3	4	1	4	5	2	13,645	4,760	1,143	.....	19,548	6,502	5,227	.....	.....	.....	.....	.....	.....	3
			Grand Total	6	6	4	8	12	10	18,860	6,757	1,161	.....	26,768	37,211	66,119	.....	.....	.....	.....	200	2,317	27
Bhagulpore	Bhagulpore	Colgong		20	95	25	90	115	69	165,224	53,216	1,408	41	231,887	3,052	1,571	.....	.....	.....	.....	.....	.....	...
	Sonthal Pergunnahs	Deoghur	VI (B.C.) of 1868.	2	8	1	9	10	5	4,167	1,764	8	.....	5,939	1,320	1,646	.....	.....	.....	.....	.....	.....	15
				3	7	3	7	10	4	2,481	132	.....	290	2,903	4,372	3,217	.....	.....	.....	.....	.....	.....	15
			Grand Total	5	15	4	16	20	9	6,648	1,196	8	290	8,142	1,431	14,567	.....	.....	.....	.....	.....	.....	56
Orissa	Cuttack	Cuttack	VI of 1868 (B.C.)	10	13	11	12	23	8	40,849	7,456	1,969	695	50,878	863	3,348	.....	.....	.....	.....	.....	.....	128
		Jajpore		2	18	8	12	20	9	10,161	676	10	6	10,753	449	1,837	.....	.....	.....	.....	.....	.....	2
		Kendraparah		...	7	2	5	7	8	9,449	1,248	8	1	10,706	2,743	19,752	.....	.....	.....	.....	.....	.....	186
	Balasore	Balasore	Total	12	38	21	29	50	25	60,459	9,380	1,987	702	72,337	Deficit 1,348	5,363	.....	.....	.....	.....	.....	.....	47
			VI of 1868 (B.C.)	3	11	4	10	14	4	15,160	2,590	446	153	18,361	2,743	25,115	.....	.....	.....	.....	.....	.....	233
			Grand Total	15	49	25	39	64	29	75,619	11,970	2,432	791	90,698	3,925	3,784	.....	.....	.....	.....	.....	.....	.....
Chota Nagpore	Hazareebagh	Hazareebagh	VI (B.C.) of 1868.	3	12	7	8	15	4	7,240	3,384	62	374	11,060	2,319	3,873	.....	.....	.....	.....	.....	.....	.....
		Chattra		...	9	2	7	9	4	6,519	2,196	.....	103	8,818	864	2,845	.....	.....	.....	.....	.....	.....	.....
		Echak		1	5	1	6	6	6	7,664	1,207	.....	198	9,069	7,108	10,502	.....	.....	.....	.....	.....	.....	.....
	Lohardugga	Ranchee	Total	4	26	10	20	30	14	21,423	6,787	62	675	28,947	4,652	3,821	.....	.....	.....	.....	543	2,000	14
	Manbhoom	Purulia	VI (B.C.) of 1868.	4	6	3	7	10	5	6,441	2,612	814	2,189	12,056	1,162	2,860	.....	402	.....	.....	.....	281	132
			Grand Total	4	7	6	5	11	11	4,794	864	31	7	5,696	12,922	17,183	.....	402	.....	.....	543	2,281	146
			Grand Total	12	39	19	32	51	30	32,658	10,293	897	2,901	46,749	1,96,722	3,92,983	.....	1,337	5,785	5	814	4,593	1,305
			Grand Total	165	756	261	669	921	647	822,561	333,745	6,917	9,919	1,184,031										

Statement of Income and Expenditure of the several Townships under Act VI of 1868 (Bengal Council), in Bengal, in the year 1873-74.—(Continued.)

Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	25	26	27	28	29	30	31	32	33	34	35	36	37	38
				Income.					Expenditure.								
				Other sources.	Total income.	Incidence of Municipal taxation proper per head of population.	Income of the past year.	Average income of the three preceding years.	Police.	Conservancy.	Establishments.	Roads.	Buildings.	Works of public utility, including lighting.	Miscellaneous.	Total expenditure.	Balance in hand at the close of the year.
				Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca.	Dacca	Narainguuge and Moodungunge.	VI of 1868 (B.C.)	626	5,564	0 7 4	5,199	4,823	2,291	.....	1,062	501	3,823	284	14	7,975	563
	Furreedpore	Furreedpore		15	4,503	0 6 7	3,333	3,741	1,398	642	313	1,279	.....	.....	96	3,728	2,262
	Backergunge	Burrisal		5,794	11,922	0 9 4	9,523	9,353	2,016	1,295	920	3,910	.....	1,065	.....	9,206	3,635
	Mymensingh	Nusseerabad	VI of 1868 (B.C.)	1349	4,561	0 7 9	4,187	4,359	1,256	635	505	1,005	.....	55	.....	3,456	973
		Bazipore		.....	692	0 2 8	607	722	291	12	111	188	.....	15	2	619	335
		Kishoregunge		.....	2,668	0 2 11	2,695	2,148	876	166	385	549	200	15	4	2,195	1,478
		Jamalpore		98	3,546	0 3 10	3,744	3,474	841	76	450	1,631	.....	97	.....	3,095	628
		Sherepore		14	2,991	0 2 11	3,049	3,009	823	8	433	992	.....	16	39	2,311	1,657
	Sylhet	Sylhet	Total	451	14,990	0 4 7	14,263	13,902	4,087	897	1,884	4,365	200	198	45	11,676	5,071
			VI of 1868 (B.C.)	120	7,770	0 4 6	10,413	8,040	3,261	1,285	1,014	268	296	79	.....	6,203	10,150
			Grand Total	6,916	43,849	0 6 5	42,550	39,815	13,053	4,119	5,193	10,323	4,319	1,626	155	38,788	21,681
Chittagong.	Chittagong	Cox's Bazar	VI of 1868 (B.C.)	5	1,851	0 6 0	2,207	1,986	642	80	180	286	.....	100	50	1,338	2,926
	Noakholly	Noakholly		6	2,384	0 5 5	2,554	2,579	1,281	365	305	.....	.....	.....	127	2,078	1,093
	Tipperah	Brahmunbariah		.....	3,626	0 5 0	3,658	3,527	1,842	422	636	175	.....	1,290	109	4,474	108
			Grand Total	11	7,862	0 6 4	8,419	8,093	3,765	867	1,121	461	.....	1,390	286	7,890	4,127
Patna.	Patna	Behar	Act VI (B.C.) of 1868.	70	14,483	0 5 11	13,315	11,315	6,502	1,299	962	5,355	806	2,189	1,009	18,122	71
		Barrh		24	5,218	0 7 6	6,222	5,337	2,240	570	726	1,000	300	.....	425	5,261	1,739
			Total	94	19,701	0 6 3	19,537	16,652	8,742	1,869	1,688	6,355	1,106	2,189	1,434	23,383	1,810
	Shahabad	Jugdispore	Act VI (B.C.) of 1868.	32	3,255	0 5 0	3,335	3,206	663	33	222	2	.....	99	22	1,041	838
		Buxar		.....	4,724	0 3 7	4,244	4,302	1,370	746	442	1,500	.....	150	.....	4,208	Deficit 608
		Sasseram		.....	5,561	0 3 10	5,021	5,016	1,432	801	460	2,776	.....	65	.....	5,534	624
		Chenari		.....	4,033	0 5 6	3,650	3,710	3,396	1,166	1,381	132	.....	4,774	.....	10,849	421
		Bhaboosh		.....	.....	.....	.....	.....	384	149	314	.....	.....	749	.....	1,596	179
			Total	32	14,813	0 4 8	13,750	14,233	822	192	216	533	.....	.....	160	1,923	577
	Tirhoot	Rosorah	Act VI (B.C.) of 1868.	.....	5,861	0 6 6	6,281	5,617	8,067	3,087	3,035	4,943	.....	5,837	182	25,151	2,639
		Hajipore		10	4,744	0 6 9	2,441	5,400	1,500	333	558	506	.....	.....	.....	2,897	2,741
		Lalgunge		.....	.....	.....	.....	.....	2,743	93	662	400	950	.....	.....	4,848	2,849
		Mullhoobunee		.....	.....	.....	.....	.....	2,314	45	458	370	.....	.....	.....	3,187	1,985
			Total	10	10,245	0 6 7	8,727	11,017	1,324	20	536	759	.....	.....	.....	2,639	5,185
	Sarun	Revilgunge	Act VI (B.C.) of 1868.	10	1,393	0 2 10	1,549	1,441	7,881	491	2,214	2,035	950	.....	.....	13,571	12,760
		Sewan		.....	3,947	0 3 2	4,687	4,431	2,756	611	1,043	5,454	50	.....	52	9,966	555
			Total	10	5,340	0 2 0	6,186	5,912	1,672	322	184	.....	.....	.....	353	2,531	2,624
	Chumparun	Motihari	Grand Total	250	68,913	0 5 1	66,933	61,595	4,428	933	1,227	5,454	50	.....	405	12,497	3,179
		Bettiah	VI (B.C.) of 1868.	1	1,372	0 4 9	2,077	1,730	625	176	240	475	.....	.....	36	1,552	3,406
			Grand Total	99	1,767	0 9 0	2,536	2,013	1,904	811	260	982	.....	.....	.....	3,957	2,827
Bhagulpore.	Bhagulpore	Colong	VI (B.C.) of 1868.	97	3,339	0 6 10	5,413	4,944	2,529	987	500	1,457	.....	.....	36	5,509	6,233
	Sonthal Pergunnahs	Deoghur		4,305	19,018	0 4 6	15,641	15,199	31,647	7,367	8,664	20,244	2,106	8,026	2,057	80,111	26,621
				.....	3,476	0 5 2	2,169	2,405	574	49	216	.....	.....	.....	9	848	3,776
				.....	1,839	0 2 8	1,832	1,830	644	693	270	702	.....	.....	28	2,337	740
			Total	4,305	24,333	0 4 1	19,642	19,434	1,218	742	486	702	.....	.....	37	3,185	4,516
			VI of 1868 (B.C.)	1	5,411	0 4 9	3,376	4,814	6,061	2,028	1,595	4,819	... ...	5,250	1,850	21,603	Deficit 1,154
			Grand Total	4,306	29,744	0 4 4	23,018	24,193	1,086	188	334	431	.....	467	.....	2,506	1,833
Orissa.	Cuttack	Cuttack	VI of 1868 (B.C.)	45	3,829	25 0 0	5,427	4,732	861	108	380	200	...	213	.....	1,762	526
		Jajpore		11	3,004	15 0 0	4,327	3,810	8,008	2,324	2,369	5,450	.....	5,930	1,850	25,871	2,359
		Kendraparah		71	2,916	20 0 0	2,811	3,032	1,934	384	660	997	740	.....	616	5,331	Deficit 1,268
	Balasore	Balasore	Total	127	10,629	0 5 0	12,615	11,570	9,942	2,708	2,969	6,447	740	5,930	2,466	31,202	2,359
Chota Nagpore.	Hazarebagh	Hazarebagh	VI (B.C.) of 1868.	667	6,995	0 4 0	6,661	6,904	1,277	1,036	359	2,874	.....	.....	64	5,610	2,144
		Chatra		.....	.....	.....	.....	5,349	1,525	640	270	1,352	.....	.....	13	3,800	2,403
		Echak		4,103	7,777	0 8 0	4,142	21,913	976	865	444	413	.....	.....	283	2,981	799
	Lohardugga	Ranchee	Grand Total	4,816	21,371	0 6 0	23,198	4,80,756	3,778	2,541	1,073	4,639	.....	.....	360	12,391	5,346
	Manbhoom	Purulia	Grand Total	42,256	4,69,083	0 7 5	4,60,416		1,691	1,111	1,055	1,671	... ..	600	770	6,898	4,719
									864	705	315	690	40	825	1,220	4,659	4,280
									6,333	4,357	2,443	7,000	40	1,425	2,350	23,984	14,345
									2,07,920	44,740	57,425	1,28,702	7,756	21,735	22,176	4,90,454	1,59,505

Statement of Income and Expenditure of the several Chowkeedaree

1	2	3	4	5	6	7	8	9	10
Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	Members. Europeans.	Natives.	Officials.	Non-officials.	Total.	Number of sittings held during the year.
Burdwan	Burdwan	Patrosahair	XX of 1856	.....	2	.....	2	2	.....
		Sonamookhy		.....	8	.....	8	8	.....
		Jehanabad		2	18	.....	20	20	.....
		Bally		.....	5	.....	5	5	.....
		Shambazar		.....	10	.....	10	10	.....
		Koergunge		.....	3	.....	3	3	.....
		Kotulpore		.....	4	1	3	4	.....
			Total	2	50	1	51	52	.....
	Bankoora	Joypore	XX of 1856	.....	.....	.....	.....	.....	.....
	Midnapore	Ramjeebunpore	XX of 1856	.....	5	.....	5	5	13
		Kheerpoy		.....	5	.....	5	5	2
			Total	.....	10	.....	10	10	25
	Hooghly	Mugra	XX of 1856	.....	4	.....	4	4	.....
		Pandooah		.....	3	.....	3	3	.....
		Gooptiparah		.....	5	.....	5	5	.....
		Balaghur		.....	5	.....	5	5	.....
		Dwarbasinee		.....	3	.....	3	3	.....
			Total	.....	20	.....	20	20	.....
	Howrah	Khanakool	XX of 1856	.....	.....	.....	.....	.....	.....
			Grand Total	2	80	1	81	82	25
Presidency	24-Pergunnahs	Barracknore	XX of 1856	1	.....	.....	.....	.....	1
		Dum-Dum		2	3	2	3	5	.....
				1	5	1	5	6	.....
			Total	3	8	3	8	11	1
	Nuddea	Chogda	XX of 1856	.....	.....	.....	.....	.....	.....
		Jagoolee		.....	.....	.....	.....	.....	.....
			Total	.....	.....	.....	.....	.....	.....
	Jessore	Kesubpore	XX of 1856	.....	5	.....	5	5	4
		Kotechandpore		.....	5	.....	5	5	13
			Total	.....	10	.....	10	10	17
			Grand Total	3	18	3	18	21	18
Rajshahye	Moorshedabad	Berhampore Cantonment	XX of 1856	2	3	.....	5	5	.....
		Dowlutabad		.....	8	.....	8	8	.....
			Total	2	11	.....	13	13	.....
Dacca	Dacca	Manickgunge	XX of 1856	.....	10	.....	10	10	.....
	Fureedpore	Syedpore	XX of 1856	.....	9	.....	9	9	.....
	Backergunge	Dowlutkhan	XX of 1856	.....	4	.....	4	4	2
		Nulchitty		...	5	1	4	5	5
		Jhallocaty		1	4	1	4	5	5
			Total	1	13	2	12	14	12
	Cachar	Cachar	XX of 1856	.....	.....	.....	.....	.....	.....
			Grand Total	1	32	2	31	33	12
Patna	Patna	Mohamedpore	Act XX of 1856	.....	.....	.....	.....	.....	.....
		Mokameh		.....	.....	.....	.....	.....	.....
		Futwa		.....	.....	.....	.....	.....	.....
		Nowada		.....	.....	.....	.....	.....	.....
		Bykuntpore		.....	.....	.....	.....	.....	.....
		Dinapore Nizamut		.....	.....	.....	.....	.....	.....
		Munsair		.....	.....	.....	.....	.....	.....
		Khogool		.....	.....	.....	.....	.....	.....
		Dinapore Cantonment		.....	.....	.....	.....	.....	.....
			Total	.....	.....	.....	.....	.....	.....

Unions under Act XX of 1856, *in Bengal, in the year* 1873-74.

11	12	13	14	15	16	17	18	19	20	21	22
Population.					Balance at the close of the preceding year.	Income.					
Hindoos.	Mahomedans.	Christians.	Other races.	Total population.		Tax on houses, lands, and buildings.	Tax on horses, carriages, and carts, &c., including registration fees.	Cattle pound.	Tolls and ferries.	Fees on processions.	Rent of houses, gardens, and lands belonging to the Municipality.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,700	240	.....	.....	6,940	5,127	1,213	.....	.....	.....	.....	.....
7,000	150	.....	.....	7,150	987	2,645	.....	.....	.....	.....	.....
10,279	2,967	.....	.....	13,246	3,880	2,126	.....	.....	.....	.....	.....
7,820	709	.....	.....	8,529	3,053	1,709	.....	.....	.....	.....	.....
14,334	312	.....	50	14,696	5,424	2,561	.....	.....	.....	.....	.....
1,744	104	.....	.....	1,848	644	350	.....	.....	.....	.....	.....
1,516	16	.....	.....	1,532	2,278	1,247	.....	.....	.....	.....	.....
49,393	4,498	.....	50	53,941	21,393	11,851	.....	.....	.....	.....	.....
2,799	9	.....	.....	2,808	1,528	644	.....	.....	.....	.....	.....
10,552	.....	.....	.....	10,552	2,871	867	.....	.....	.....	.....	.....
3,672	74	.....	.....	3,746	912	679	.....	.....	.....	.....	.....
14,224	74	.....	.....	14,298	3,783	1,546	.....	.....	.....	.....	.....
1,597	165	.....	.....	1,762	1,802	477	.....	.....	.....	.....	.....
917	2,768	5	.....	3,690	3,326	1,592	.....	.....	.....	.....	.....
2,781	855	.....	.....	3,636	1,892	813	.....	.....	.....	.....	.....
14,875	1,787	.....	.....	16,662	3,997	3,034	.....	.....	.....	.....	.....
1,017	136	.....	.....	1,153	798	602	.....	.....	.....	.....	.....
21,187	5,711	5	.....	26,903	11,815	6,518	.....	.....	.....	.....	.....
10,737	515	.....	.....	11,252	3,764	1,115	.....	.....	.....	.....	.....
98,340	10,807	5	50	109,202	42,283	21,674	.....	.....	.....	.....	.....
4,952	3,548	1,065	28	9,593	.....	2,104	.....	.....	.....	.....	.....
2,586	1,201	1,392	.....	5,179	.....	948	.....	.....	.....	.....	.....
7,538	4,749	2,457	28	14,772		3,052	.....	.....	.....	.....	.....
3,735	881	1	.....	4,617	59	2,238	.....	.....	.....	.....	.....
1,263	770	.....	.....	2,033	192	765	.....	.....	.....	.....	.....
4,998	1,651	1	.....	6,650	251	3,003	.....	.....	.....	.....	.....
1,081	732	.....	.....	1,813	1,008	789	.....	.....	.....	.....	.....
4,487	3,316	6	13	7,822	4,056	1,908	.....	.....	.....	.....	.....
5,586	4,048	6	13	9,635	5,064	2,697	.....	.....	.....	.....	.....
18,104	10,448	2,464	41	31,057	5,315	8,752	.....	.....	.....	.....	.....
1,847	810	127	22	2,806	592	1,299	.....	.....	.....	.....	.....
1,979	907	.....	14	2,900	Deficit. 292	693	.....	.....	.....	.....	.....
3,826	1,717	127	36	5,706	592	1,992	.....	.....	.....	.....	.....
6,381	5,159	.....	2	11,542	2,945	3,550	.....	.....	.....	.....	.....
2,990	3,177	.....	157	6,324	245	825	.....	.....	60	.....	.....
1,294	4,034	1	22	5,351	763	1,451	.....	.....	.....	.....	.....
1,943	832	.....	39	2,814	112	979	.....	.....	.....	.....	.....
1,708	1,144	9	.....	2,861	200	1,130	.....	.....	.....	.....	.....
4,945	6,010	10	61	11,026	1,075	3,560	.....	.....	.....	.....	.....
.....	.....	.....	.....	3,729	10,779	1,299	.....	822	1,944	.....	342
14,316	14,346	10	220	32,621	15,044	9,234	.....	822	2,004	.....	342
5,103	950	.....	36	6,089	662	1,616	.....	.....	.....	.....	.....
8,698	2,017	.....	.....	10,715	4,036	3,489	.....	.....	.....	.....	.....
9,968	1,326	.....	1	11,295	3,138	3,408	.....	.....	.....	.....	.....
2,795	1,101	.....	.....	3,896	2,216	1,403	.....	.....	.....	.....	.....
5,797	291	.....	.....	6,088	2,006	1,276	.....	.....	.....	.....	.....
21,361	6,418	108	27	27,914	10,865	7,017	.....	.....	.....	.....	.....
3,905	1,421	.....	.....	5,326	491	1,198	.....	.....	.....	.....	.....
3,972	1,069	214	2	5,257	1,555	1,872	.....	.....	.....	.....	.....
8,955	3,585	1,630	.....	14,170	4,231	4,570	.....	129	934	.....	3,443
70,554	18,178	1,952	66	90,750	29,200	25,849	.....	129	934	.....	3,443

Statement of Income and Expenditure of the several Chowkeedaree

Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	23	24	25	26
				Income.—(Continued.)			
				Rent of Municipal lands.	Fines under the Municipal law.	Other sources.	Total income.
				Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan	Patrochair	XX of 1856	.....	.....	.....	1,313
		Sonamookhy		.....	.....	.....	2,001
		Jehanabad		.....	.....	17	3,141
		Bally		.....	.....	34	1,730
		Shamlazar		.....	.....	10	2,032
		Koergunge		.....	.....	61	458
		Kotulpore		.....	.....	5	1,353
	Bankoora	Jeypore	Total	.....	.....	155	13,008
	Midnapore	Ramjeebunpore	XX of 1856	.....	.....	11	655
		Kheerpoy	XX of 1856	.....	.....	5	876
			Total	.....	.....	5	679
	Hooghly	Mugra		.....	.....	.....	1,541
		Pandooah		.....	.....	.....	427
		Goptiparah	XX of 1856	.....	.....	1	1,395
		Balaghar		.....	.....	.....	813
		Dwarbasinee		.....	.....	.....	3,034
				.....	.....	.....	646
	Howrah	Khanakool	Total	.....	.....	47	6,566
			XX of 1856	.....	.....	48	1,115
			Grand Total	.....	.....	.....	21,809
Presidency	24-Pergunnahs	Baraset	XX of 1856	.....	.....	219	9,144
		Dum-Dum		.....	.....	.....	946
				.....	.....	.....	3,602
	Nuddea	Chogda	Total	.....	.....	.....	3,548
		Jagoolee	XX of 1856	.....	.....	40	747
				.....	.....	2	3,050
			Total	.....	.....	47	750
	Jessore	Kaushpore	XX of 1856	.....	.....	.....	1,962
		Kotechandpore		.....	.....	15	2,712
			Total	.....	.....	15	5,514
			Grand Total	.....	.....	62	1,206
Rajshahye	Moorshedabad	Berhampore Cantonment	XX of 1856	.....	.....	.....	693
		Dowlutabad		.....	.....	.....	1,962
			Total	.....	.....	.....	2,655
Dacca	Dacca	Manickgunge	XX of 1856	.....	.....	5	885
	Furreedpore	Syedpore	XX of 1856	.....	.....	.....	1,451
	Backergunge	Dowlutkhan	XX of 1856	.....	.....	.....	979
		Nulchitty		.....	.....	.....	1,130
		Jhallooty		.....	.....	.....	2,580
	Cachar	Cachar	Total	.....	.....	.....	5,090
			XX of 1856	829	.....	454	13,099
			Grand Total	829	.....	459	1,618
Patna	Patna	Mohamedpore	Act XX of 1856	.....	.....	.....	5,249
		Mokameh		.....	.....	.....	3,405
		Futwa		.....	.....	.....	1,802
		Nowada		.....	.....	.....	1,479
		Bykuntpore		.....	.....	.....	2,155
		Dinapore Nizamut		.....	.....	.....	1,194
		Munnair		.....	114	18	2,110
		Khogool		.....	.....	.....	11,457
		Dinapore Cantonment		.....	77	161	
				.....	315	2,146	38,182
			Total	.....	507	2,325	

Unions under Act XX of 1856, in Bengal, in the year 1873-74.—(Continued.)

27	28	29	30	31	32	33	34	35	36	37	38
			Expenditure.								
Incidence of Municipal taxation proper per head of population.	Income of the past year.	Average income of the three preceding years.	Police.	Conservancy.	Establishments.	Roads.	Buildings.	Works of public utility, including lighting.	Miscellaneous.	Total expenditure.	Balance in hand at the close of the year.
Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0 2 11	6,564	25,353	912	85	362	3,991	.....	.....	.....	5,350	990
0 5 11	4,786	4,147	1,988	86	517	880	.....	.....	.....	3,471	178
0 2 6	2,630	2,857	1,630	32	630	2,919	.....	420	.....	5,631	409
0 3 2	1,765	1,916	919	.....	282	591	.....	.....	.....	1,792	3,000
0 2 9	2,554	3,059	1,531	16	498	2,457	.....	.....	.....	4,502	3,544
0 3 1	352	452	221	.....	132	252	.....	.....	.....	605	397
0 13 0	1,483	.....	1,168	.....	200	1,334	.....	.....	.....	2,702	828
0 4 9	20,134	37,784	8,369	219	2,621	12,424	.....	420	.....	24,053	9,316
0 3 8	699	817	343	.....	44	.....	.....	.....	36	423	1,760
0 2 9	1,797	...	1,218	.....	174	527	.....	.....	46	1,965	1,778
0 1 2	878	.....	695	.....	2	200	.....	.....	2	899	692
0 1 11	2,675	.....	1,913		176	727	.....	...	48	2,864	2,470
0 4 4	589	481	263	.....	84	170	.....	.....	11	528	1,751
0 6 10	1,728	1,561	734	.....	213	1,410	.....	.....	13	2,370	2,549
0 3 9	1,243	962	622	.....	204	91	.....	.....	10	927	1,778
0 2 10	3,328	3,397	1,713	.....	324	477	.....	.....	58	2,572	4,459
0 8 4	447	437	320	.....	9	.....	.....	...	3	332	1,115
0 5 2	7,335	6,838	3,652	.....	834	2,148	.....	.....	95	6,729	11,652
0 1 8	1,702	1,707	454		243	.....	.....	.....	.....	697	4,182
0 3 5	32,545	47,146	14,731	219	3,918	15,299	.....	420	179	34,766	29,410
0 3 6	2,850	2,735	910	1,078	128	.....	.....	.....	.....	2,116	Deficit 12
0 2 11	790	1,094	296	.....	144	.....	.....	.....	508	948	No balance.
0 3 4	3,640	3,829	1,206	1,078	272	...	.....	.....	508	3,064	Deficit 12
0 7 9	1,798	1,774	1,011	.....	338	332	.....	.....	151	1,832	510
0 6 0	684	788	291	.....	168	350	...	.....	28	837	122
0 7 2	2,482	2,562	1,302	.....	506	682	.....	.....	179	2,669	632
0 6 11	1,008	1,060	420	.....	204	.....	.....	.....	52	676	1,121
0 3 10	1,949	1,976	1,214	84	240	2,944	.....	.....	28	4,510	1,469
0 4 5	2,957	3,036	1,634	84	444	2,944	.....	.....	80	5,186	2,590
0 4 6	9,079	9,427	4,142	1,162	1,222	3,626	.....	.....	767	10,919	3,222
0 8 0	943	1,057	591	136	62	.....	.....	.....	.....	789	1,102
0 3 9	1,058	789	627	.....	40	.....	.....	.....	.....	667	Deficit. 266
0 5 10	2,001	1,846	1,218	136	102	.....	.....	.....	.....	1,456	1,102
0 5 0	3,822	3,906	2,540	26	709	.....	.....	1,400	.....	4,675	1,825
0 2 1	1,001	1,067	527	...	120	150	.....	.....	12	809	321
0 4 4	1,401	1,426	810	132	331	700	.....	.....	.....	1,973	241
0 5 6	988	1,003	496	.....	187	.....	.....	35	.....	718	373
0 6 3	1,011	1,037	496	.....	187	73	.....	5	.....	761	569
0 5 4	3,400	3,466	1,802	132	705	773	.....	40	.....	3,452	1,183
0 5 6	9,195	6,515	842	180	339	3,207	.....	.....	.....	4,568	11,900
0 4 5	17,418	14,954	5,711	338	1,873	4,130	.....	1,440	12	13,504	15,229
0 4 2·9	1,634	1,499	1,421	11	90	.....	162	.....	.....	1,684	594
0 5 2·5	3,498	2,763	2,112	270	351	1,000	30	.....	.....	3,763	3,762
0 4 9·9	3,349	3,433	2,311	286	426	1,500	.....	.....	60	4,583	1,963
0 5 9·1	1,378	1,425	849	145	157	600	.....	.....	.....	1,751	1,868
0 3 4·2	1,290	1,239	791	112	102	300	60	.....	.....	1,365	1,917
0 4 0	7,462	6,809	4,090	962	320	7,768	.....	.....	44	13,184	4,831
0 3 7	1,411	1,256	953	77	234	.....	.....	.....	14	1,278	411
0 5 8·3	2,127	1,874	1,281	203	240	.....	.....	.....	246	1,970	1,695
0 5 1·9	10,352	9,525	3,243	3,674	673	1,983	.....	1,545	1,176	12,294	3,474
0 4 7	32,501	29,823	17,051	5,740	2,593	13,151	252	1,545	1,540	41,872	20,515

Statement of Income and Expenditure of the several Chowkeedaree

1	2	3	4	5	6	7	8	9	10
Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	Members.					Number of sittings held during the year.
				Europeans.	Natives.	Officials.	Non-officials.	Total.	
Patna.—(*Contd.*)	Gya	Tikari	Act XX of 1856						
		Dandnuggur							
		Jehanabad							
		Nowadah							
		Huzna							
		Rajowlee							
		Shergotty							
		Futtehpore							
		Aurungabad							
		Obra							
		Nobinuggur							
			Total						
	Shahabad	Chowsah	Act XX of 1856						
		Bhojepore							
		Nasrigunge							
		Jehanabad							
		Chand							
		Hatta							
		Cheynpore							
			Total						
	Tirhoot	Seetamarhi	Act XX of 1856						
			Grand Total						
Bhagulpore	Purneah	Kissengunge	Act XX of 1856						4
		Banegunge						17	3
			Total		20		9	20	7
Orissa	Pooree	Pooree	Act XX of 1856						
Chota Nagpore	Hazareebagh	Cantonment	Act XX of 1856	2	1	3		3	1
	Lohardugga	Doranda	Act XX of 1856		5		5	5	1
		Lohardugga			5		5	5	1
		Garwa			5	2	3		3
			Total		15	2	13	15	5
	Singbhoom	Chybassa	Act XX of 1856						
	Manbhoom	Raghunathpore	Act XX of 1856		4	1	3	4	
		Manbazar			3	1	2	3	
		Jhaldah			4		4	4	
			Total		11	2	9	11	6
			Grand Total	2	27	7	22	23	6
			Grand Total	10	186	13	155	199	68

Unions under Act XX of 1856, in Bengal, in the year 1873-74.—(Continued.)

11	12	13	14	15	16	17	18	19	20	21	22
Population.					Balance at the close of the preceding year.	Income.					
Hindoos.	Mahomedans.	Christians.	Other races.	Total population.		Tax on houses, lands, and buildings.	Tax on horses, carriages, and carts, including registration fees.	Cattle pound.	Tolls and ferries.	Fees on processions.	Rent of houses, gardens, and lands belonging to the Municipality.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,092	2,075	.....	11	8,178	2,056	1,911	.....	.....	.....	.....	.....
7,973	2,084	1	.....	10,058	1,879	2,319	.....	.....	.....	.....	.....
12,413	3,609	.....	.....	21,022	1,670	774	.....	.....	.....	.....	.....
3,302	1,402	.....	.....	4,704	293	840	.....	.....	.....	.....	.....
4,963	1,088	.....	68	6,119	860	1,113	.....	.....	.....	.....	.....
4,171	841	.....	.....	5,012	296	928	.....	.....	.....	.....	.....
4,459	2,553	21	.....	7,033	602	1,338	.....	.....	.....	.....	.....
2,223	233	.....	.....	2,456	1,154	508	.....	.....	.....	.....	.....
1,669	1,806	.....	.....	3,475	1,307	1,008	.....	.....	.....	.....	.....
594	249	.....	.....	843	1,047	401	.....	.....	.....	.....	.....
1,820	287	.....	.....	2,107	903	560	.....	.....	.....	.....	.....
49,679	21,227	22	79	71,007	12,667	11,340	.....	.....	.....	.....	.....
1,239	188	.....	.....	1,427	569	410	.....	.....	.....	.....	.....
5,427	1,577	.....	.....	7,004	.....	1,045	.....	.....	.....	.....	.....
4,239	1,466	10	17	5,732	1,856	891	.....	.....	.....	.....	.....
2,454	408	.....	.....	2,862	496	552	.....	.....	.....	.....	.....
530	51	.....	.....	581	210	156	.....	.....	.....	.....	.....
1,294	170	.....	.....	1,464	29	214	.....	.....	.....	.....	.....
1,397	1,608	.....	.....	3,005	.....	199	.....	.....	.....	.....	.....
16,580	5,468	10	17	22,075	3,160	3,467	.....	.....	.....	.....	.....
4,640	1,106	1	671	6,418	592	859	.....	.....	.....	.....	.....
141,453	45,979	1,985	833	190,250	45,619	41,506	.....	129	934	.....	3,443
.....	.....	.....	.....	8,490	1,001	3,107	.....	.....	.....	.....	.....
5,409	735	.....	.....	6,144	111	846	.....	.....	.....	.....	.....
5,409	735	.....	.....	14,634	1,112	3,953	.....	.....	.....	.....	.....
22,420	217	14	124	22,775	5,585	8,987	.....	.....	.....	...	.....
99	34	1,261	.....	1,394	.....	969	.....	.....	.....	.....	.....
1,449	1,200	463	27	3,139	356	516	.....	.....	.....	.....	.....
2,694	531	9	1,216	4,450	1,050	1,214	.....	.....	.....	.....	.....
3,687	762	.....	.....	4,449	1,060	1,553	.....	.....	.....	.....	.....
7,830	2,493	472	1,243	12,038	2,466	3,283	.....	.....	.....	.....	.....
4,126	532	74	91	4,823	531	328	.....	.....	.....	.....	.....
5,131	249	.....	.....	5,380	296	1,390	.....	234	.....	.....	.....
2,017	53	.....	456	2,526	704	638	.....	144	.....	.....	.....
2,431	285	.....	564	3,280	777	420	178	135	.....	.....	.....
9,579	587	.....	1,020	11,186	1,777	2,448	178	514	.....	.....	.....
21,634	3,646	1,807	2,354	29,441	4,774	7,028	178	514	.....	.....	.....
3,25,502	87,895	6,412	3,658	435,686	1,20,324	1,03,128	178	1,465	2,938	.....	3,785

Statement of Income and Expenditure of the several Chowkeedaree

Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	23	24	25	26
				Income.—(Continued.)			
				Rent of Municipal lands.	Fines levied under the Municipal law.	Other sources.	Total income.
				Rs.	Rs.	Rs.	Rs.
Patna—(*Contd.*)	Gya	Tekari	Act XX of 1856	.....	.....	5	1,916
		Daudnuggur		.....	.....	17	2,036
		Jehanabad		.....	.....	6	780
		Nowadah		.....	.....	1	841
		Husna		.....	.....	.....	1,113
		Rajowlee		.....	.....	.....	628
		Shergotty		.....	.....	.....	1,338
		Futtehpore		.....	.....	.....	508
		Aurungabad		.....	.....	.....	1,009
		Obra		.....	.....	.....	401
		Nobiuggur		.....	.....	.....	540
			Total ...	.....	.....	29	1,369
	Shahabad	Chowsah	Act XX of 1856	.....	.....	.....	410
		Bhojpore		.....	.....	.....	1,045
		Nasirgunge		.....	.....	.....	891
		Jehanabad		.....	.....	.....	552
		Chand		.....	.....	.....	156
		Hatta		.....	.....	.....	214
		Chevapore		.....	.....	.....	199
			Total ...	.....	.....	.....	3,467
	Tirhoot	Sectamarhi	Act XX of 1856 ...	.....	.....	.....	850
			Grand Total ...	.....	.....	.....	48,873
Bhaugulpore ...	Purneah	Kissengunge ...	XX of 1856 ...	.....	507	2,344	3,107
		Runnegunge ...		.....	.....	.....	846
			Total ...	.....	.....	.....	3,953
Orissa	Pooree	Pooree	XX of 1856 ...	.....	.....	.....	8,887
Chota Nagpore.	Hazareebagh	Cantonment	XX of 1856 ...	.....	.....	.....	969
	Lohardugga	Dorinda	XX of 1856 ...	.....	.....	.....	616
		Lohardugga		.....	.....	5	1,212
		Garwa		.....	.....	166	1,719
			Total ...	.....	.....	171	3,454
	Singbhoom	Chybassa	XX of 1856 ...	.....	.....	.....	328
	Manbhoom	Raghunathpore ...	XX of 1856 ...	.....	.....	.....	1,633
		Manbazar		.....	9	.....	772
		Jhalidah		.....	.....	.....	734
			Total ...	.....	9	.....	3,140
			Grand Total ...	.....	9	171	7,900
			Grand Total ...	828	516	3,265	1,16,101

Unions under Act XX of 1856, *in Bengal, in the year* 1873-74.—(Concluded.)

27	28	29	30	31	32	33	34	35	36	37	38
Incidence of Municipal taxation proper per head of population.	Income of the past year.	Average income of the three preceding years.	Expenditure.								Balance in hand at the close of the year.
			Police.	Conservancy.	Establishment.	Roads.	Buildings.	Works of public utility, including lighting.	Miscellaneous.	Total expenditure.	
Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0 3 8·8	2,118	1,892	1,187	144	186	645	.....	.....	17	2,179	2,393
0 3 8·2	2,270	2,408	1,612	132	251	100	.....	.....	19	2,114	2,101
0 0 7	862	793	716	72	142	.....	.....	.....	17	947	1,503
0 2 10·2	832	814	432	138	82	.....	.....	.....	67	719	415
0 2 11	1,153	1,037	720	72	129	.....	.....	.....	22	943	1,030
0 2 0	627	579	336	69	81	2	.....	.....	17	505	419
0 3 0	1,338	1,403	946	72	210	.....	.....	.....	18	1,246	694
0 3 3·7	977	671	336	72	106	.....	.....	.....	17	531	1,131
0 ¾ 7·6	1,044	1,056	389	108	190	300	.....	.....	47	1,034	1,281
0 7 7	507	516	288	36	106	250	.....	.....	17	697	751
0 3 9·5	690	632	289	72	106	.....	.....	.....	18	485	918
0 3 5	12,818	11,801	7,251	987	1,589	1,297	.....	.....	276	11,400	12,636
0 4 7	529	481	363	.....	103	.....	.....	.....	.....	466	513
0 2 4	900	9·2	852	.....	188	.....	.....	5	.....	1,045	No balance.
0 2 5	911	905	588	14	206	937	.....	280	.....	2,025	722
0 3 5	500	504	261	36	120	.....	.....	.....	.....	417	631
0 4 3	178	198	96	.....	42	.....	.....	.....	.....	138	228
0 2 4	248	194	128	.....	38	.....	.....	.....	.....	166	77
0 1 0½	.....	.....	96	.....	.....	.....	.....	.....	.....	96	103
0 2 10	3,266	3,364	2,384	50	697	937	.....	285	.....	4,353	2,274
0 2 1	1,089	786	.....	.....	564	450	.....	.....	.....	1,014	428
.....	49,775	45,674	26,686	6,777	5,443	15,835	252	1,830	1,816	58,639	35,853
0 5 10	3,669	2,194	2,357	.....	254	.....	68	.....	.....	2,679	1,429
0 2 2	860	905	655	.....	137	.....	.....	.....	.....	792	165
0 4 0	4,529	3,099	3,012	.....	391	.....	68	.....	.....	3,471	1,594
0 6 3	9,663	9,020	4,305	682	943	444	.....	.....	.....	6,374	8,198
0 11 0	961	1,081	360	642	120	.....	.....	.....	.....	1,122	Deficit 153
0 2 7	537	499	192	96	72	84	.....	.....	13	457	415
0 4 4	1,636	1,109	641	143	120	.....	.....	.....	33	937	1,332
0 5 7	1,482	1,516	585	216	312	.....	.....	1,300	24	2,437	342
0 4 0	3,655	3,124	1,418	455	504	84	.....	1,300	70	3,831	2,089
0 1 1	636	541	250	106	60	470	.....	.....	.....	886	Deficit 27
0 4 1	1,161	1,104	743	329	116	.....	.....	.....	.....	1,188	740
0 4 0	856	684	336	162	95	100	.....	100	.....	733	753
0 2 0	936	464	432	210	130	.....	.....	.....	40	812	699
0 10 1	2,953	2,252	1,511	641	341	100	.....	100	40	2,733	2,193
0 6 6	8,205	6,998	3,539	1,844	1,025	654	.....	1,400	110	8,572	4,282
0 5 7	1,33,215	1,38,164	63,344	11,158	14,917	39,988	320	5,090	2,884	1,37,701	98,890

V.

Statement of the Income and Expenditure of Municipalities under Act XXVI of 1850 *in Bengal in the year* 1873-74.

Statement of Income and Expenditure of Municipalities under Act XXVI of 1850 *in Bengal, in the year* 1873-74.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Division.	District.	Name of Township, or Chowkeedaree Union.	The Act under which constituted.	Members.					Number of sittings held during the year.	Population.					Balance at the close of the preceding year.	Income.							
				Europeans.	Natives.	Officials.	Non-officials.	Total.		Hindoos.	Mahomedans.	Christians.	Other races.	Total population.		Tax on houses, lands, and buildings.	Tax on horses, carriages, and carts, including registration fees.	Cattle pound.	Tolls and ferries.	Fees on processions.	Rent of houses, gardens, and lands belonging to the Municipality.	Rent of Municipal bazar.	Fines levied under the Municipal law.
Bhagulpore.	Monghyr	Jamalpore	XXVI of 1850 ...	7	1	1	7	8	10	7,320	2,515	618	.....	10,453	Rs. 13,076	Rs. 14,390	Rs. 551	Rs. 236	Rs.	Rs.	Rs. 6	Rs. 11	Rs. 69

Statement of the Income and Expenditure of Municipalities

1	2	3	4	25	26	27	28	29
Division.	District.	Name of Township or Chowkeedaree Union.	The Act under which constituted.	Income.		Incidence of Municipal taxation per head of population.	Income of the past year.	Average income of the three preceding years.
				Other sources.	Total income.			
Bhagulpore	Monghyr	Jamalpore	XXVI of 1850 ...	Rs. 389	Rs. 15,641	Rs. A. P. 1 6 10	Rs. 18,585	Rs. 14,924

under Act XXVI of 1850, *in Bengal, in the year* 1873-74.—(Continued.)

30	31	32	33	34	35	36	37	38
Expenditure.								Balance in hand at the close of the year.
Police.	Conservancy.	Establishments.	Roads.	Buildings.	Works of public utility, including lighting.	Miscellaneous.	Total expenditure.	
Rs. 3,018	Rs. 3,741	Rs. 1,970	Rs. 11,940	Rs. 802	Rs. 4,424	Rs. 1,612	Rs. 27,507	Rs. 1,210

Abstract Statement of Municipal Income and Expenditure in the various Districts and Divisions of Bengal.

Abstract Statement of Municipal Income and Expenditure

1	2	3	4	5	6	7	8	9	10
Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	Members.					Number of sittings held during the year.
				Europeans.	Natives.	Officials.	Non-officials.	Total.	
Burdwan	Burdwan	.....		16	94	17	93	110	31
	Bankoora	.....		6	12	6	12	18	10
	Beerbhoom	.....		6	9	6	9	15	8
	Midnapore	.....		7	38	17	28	45	87
	Hooghly	.....		27	78	33	72	105	53
	Howrah	.....		15	9	7	17	24	42
			Total ...	77	240	86	231	317	231
Presidency	24-Pergunnahs	.....		28	191	43	176	219	125
	Nuddea	.....		20	86	42	64	106	155
	Jessore	.....		3	21	8	16	24	24
			Total ...	51	298	93	256	349	304
Rajshahye	Moorshedabad	.....		15	50	12	53	65	26
	Dinagepore	.....		7	8	6	9	15	5
	Maldah	.....		2	17	6	13	19	16
	Rajshahye	.....		6	24	11	19	30	23
	Rungpore... ...	.....		5	16	7	14	21	10
	Bogra	.....		5	19	7	17	24	22
	Pubna	.....		11	15	9	17	26	14
			Total ...	51	149	58	142	200	116
Cooch Behar	Darjeeling	.....		11	1	5	7	12	3
Dacca	Dacca	.....		10	30	7	33	40	29
	Fureedpore	.....		6	23	7	22	29	9
	Backergunge	.....		7	48	19	36	55	46
	Sylhet	.....		5	11	5	11	16	9
	Cachar	.....		...	...	...	...	...	.....
			Total ...	30	126	43	113	156	130
Chittagong	Chittagong	.....		10	21	13	18	31	16
	Noakholly	.....		3	7	5	5	10	7
	Tipperah	.....		7	21	11	17	28	13
			Total ...	20	49	29	40	69	36
Patna	Patna	.....		10	29	16	23	39	26
	Gya	.....		5	7	5	7	12	14
	Shahabad	.....		13	34	14	33	47	40
	Tirhoot	.....		14	45	18	41	59	21
	Sarun	.....		10	26	16	20	36	9
	Chumparun	.....		6	6	4	8	12	10
			Total ...	58	147	73	132	205	120
Bhagulpore	Monghyr	.....		16	8	7	17	24	30
	Bhagulpore	.....		7	18	5	20	25	46
	Purneah	.....		9	29	6	32	38	16
	Sonthal Pergunnahs ...	.....		3	7	3	7	10	4
			Total ...	35	62	21	76	97	96
Orissa	Cuttack	.....		12	38	21	29	50	25
	Pooree	.....		.....	.....	...	.....	.....	...
	Balasore	.....		3	11	4	10	14	4
			Total ...	15	49	25	39	64	29
Chota Nagpore	Hazareebagh	.....		6	27	13	20	33	15
	Lohardugga	.....		4	21	5	20	25	10
	Singbhoom	.....		.....	.....	...	.....	.....	...
	Manbhoom	.....		4	18	8	14	22	11
			Total ...	14	66	26	54	80	36
Assam	Kamroop	.....	III of 1864 (B.C.)	5	8	8	5	13	26
			Grand Total ...	367	1,185	467	1,095	1,562	1,127

* The entries in the four preceding columns fall short by 24,219, as details

in the various Districts and Divisions of Bengal in the year 1873-74.

11	12	13	14	15	16	17	18	19	20	21	22
Population.						Income.					
Hindoos.	Mahomedans.	Christians.	Other races.	Total population.	Balance at the close of the preceding year.	Tax on houses, lands, and buildings.	Tax on horses, carriages, and carts, including registration fees.	Cattle pound.	Tolls and ferries.	Fees on processions.	Rent of houses, gardens, and lands belonging to the Municipality.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
114,192	19,698	432	1,333	135,655	37,055	71,220	3,106	606	1,825	.....	513
36,214	1,331	66	38	37,649	10,000	10,461	.....	.....	.....	.....	.....
6,746	2,056	187	12	9,001	3,704	3,519	.....	.....	.....	.....	.....
72,307	8,681	198	156	81,432	20,177	22,503	.....	.....	.....	.....	.....
106,797	18,106	921	90	125,914	16,763	54,303	1,657	874	.....	219	.....
90,072	17,126	1,484	354	109,036	4,119	123,954	2,239	2,233	9,455	.....	12
							4,689	1,222	8,541*	.....	376
426,418	66,998	3,288	1,983	498,687	91,818	2,85,960	11,691	4,935	19,821	219	50
344,662	182,101	6,764	418	533,945	60,383	3,20,043	24,957	2,450	3,904		951
77,345	30,212	672	1	108,230	15,431	46,891	186	2,019	6,735		.....
9,940	7,593	185	69	17,787	11,986	10,008	.....	1,135	3,089		1,141
431,947	219,906	7,621	488	659,962	87,800	3,76,942	25,143	5,604	13,728		.....
69,582	31,823	284	686	102,375	17,406	43,998	.....	.....	.....	5	1,141
5,847	7,016	99	80	13,042	Deficit. 238	7,854	.....	.....	.....	.....	.....
11,161	6,896	10	54	18,121	2,140	4,456	.....	.....	.....	.....	.....
14,376	17,438	83	68	31,965	6,367	14,086	.....	.....	1,537	.....	.....
6,663	8,060	52	70	14,845	6,766	6,217	.....	.....	.....	.....	.....
5,241	9,711	17	.....	14,969	8,617	5,547	.....	.....	.....	.....	.....
16,737	20,918	88	8	37,751	2,783	11,330	.....	.....	505	.....	11
122,607	101,862	633	966	233,068	44,079	93,488	.....	.....	2,042	5	11
17,881	1,127	742	2,957	22,707	2,311	5,038	1,034	364	.....	.....	1,236
46,014	45,128	496	27	91,665	21,982	47,765	4,779	1,933	10,537	.....	.....
7,302	7,420	27	168	14,917	1,732	4,368	.....	.....	1,005	.....	.....
10,203	9,456	170	70	19,899	1,994	8,778	.....	311	563	.....	19
21,419	26,717	17	129	48,282	2,657	13,615	.....	.....	.....	.....	.....
8,687	8,089	68	2	16,846	8,583	4,791	.....	624	2,235	.....	.....
.....	.....	.....	.....	3,729	10,779	1,299	.....	822	1,944	.....	.....
69,207	62,910	778	396	195,338	47,727	80,616	4,779	3,690	16,284	.....	342
4,930	16,026	745	3,559	25,260	5,140	12,308	.....	1,421	4,926	.....	361
2,023	2,672	57	.....	4,752	786	2,379	.....	564	.....	.....	36
14,470	10,769	70	3	25,312	2,284	13,194	.....	.....	.....	.....	.....
21,423	29,467	872	3,562	55,324	8,210	27,881	.....	1,985	4,926	.....	36
229,082	73,104	2,459	350	304,995	55,611	97,720	9,375	835	20,279	1,556	3,540
101,944	35,671	156	79	137,850	36,339	35,485	.....	406	1,575	.....	.....
140,228	54,248	369	34	194,869	13,715	29,565	.....	260	.....	.....	220
104,282	30,866	323	705	148,176	18,392	38,547	.....	663	11,746	.....	.....
53,930	16,777	93	1	70,801	7,899	25,797	.....	138	4,409	.....	.....
18,850	6,757	1,161	.....	26,768	6,502	5,227	.....	.....	.....	.....	.....
648,316	217,423	4,551	1,169	883,459	1,38,458	2,32,341	9,375	2,302	38,009	1,556	3,830
52,310	16,861	923	57	70,151	22,115	29,192	3,063	685	9,500	.....	125
54,840	19,519	350	208	74,917	4,310	15,152	4,411	757	8,294	.....	.....
15,054	6,920	227	.....	22,201	9,657	13,747	920	1,236	1,686	.....	.....
2,481	132	.....	290	2,903	1,320	1,646	.....	.....	.....	.....	.....
124,685	43,432	1,500	555	170,172	37,402	59,737	8,394	2,678	19,480	.....	125
60,459	9,260	1,986	632	72,337	2,743	19,752	.....	.....	.....	.....	.....
22,420	217	14	124	22,775	5,585	8,987	.....	.....	.....	.....	.....
15,160	2,596	446	159	18,361	Deficit. 1,348	5,363	.....	.....	.....	.....	.....
98,039	12,073	2,446	915	113,473	8,328	34,102	.....	.....	.....	...	.....
21,522	6,821	1,313	605	30,261	7,108	11,471	.....	.....	.....	.....	.....
14,271	5,135	1,286	3,432	24,124	7,118	7,104	.....	.....	.....	.....	.....
4,126	532	74	91	4,823	531	328	.....	.....	.....	.....	543
14,373	1,451	31	1,027	16,882	2,939	5,308	.....	.....	.....	.....	.....
54,292	13,939	2,704	5,155	76,090	17,696	24,211	178	916	.....	.....	.....
8,794	2,544	152	2	11,492	1,219	4,754	.....	1,989	4,442	.....	543
2,055,027	805,581	25,287	18,148	2,928,262*	4,85,048	12,25,070	60,594	24,463	1,18,732	1,780	960
											9,194

of population of Cachar, Kissengunge, and Mudhoobunnee have not been furnished.

Abstract Statement of Municipal Income and Expenditure

Division.	District.	Name of Municipality, Township, or Chowkeedaree Union.	The Act under which constituted.	23	24	25	26
				Income.—(Continued.)			
				Rent of Municipal bazar.	Fines levied under the Municipal law.	Other sources.	Total income.
				Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan				914	16,135	94,319
	Bankoora					580	11,051
	Beerbhoom					1,017	4,025
	Midnapore				89	1,044	26,489
	Hooghly				180	6,394	77,447
	Howrah			1,406	1,041	23,977	1,08,571
				1,997	4,141		
			Total	3,403	6,365	49,167	3,82,502
Presidency	24-Pergunnahs				5,001	23,923	4,50,278
	Nuddea				176	5,426	62,574
	Jessore				43	933	14,578
			Total		5,220	29,532	5,27,430
Rajshahye	Moorshedabad				363	14,808	59,174
	Dinagepore						8,880
	Maldah				109	917	4,912
	Rajshahye				71	385	15,968
	Rungpore				2	343	7,809
	Bogra				81	1,011	5,665
	Pubna					118	12,225
						323	
					56		1,14,133
			Total		682	17,905	97,350
Cooch Behar	Darjeeling			11,949	48	8,681	71,049
Dacca	Dacca					2,943	5,898
	Furreedpore			1,872	520	15	15,482
	Backergunge					5,794	14,080
	Mymensing				17	452	7,770
	Sylhet				23	120	5,080
	Cachar					454	
				626			1,19,468
			Total	2,500	560	10,778	50,110
Chittagong	Chittagong					31,224	2,385
	Noakhally				185	6	14,197
	Tipperah					344	
					95		66,692
			Total		280	31,584	1,49,073
Patna	Patna					5,523	40,652
	Gya			385	1,459	555	32,851
	Shahabad			2,112	539	565	58,761
	Tirhoot			2,049	141	7,508	30,580
	Sarun			189	45	28	5,240
	Chumparun				208	10	
					3		3,08,786
			Total	4,685	2,408	14,229	51,514
Bhagulpore	Monghyr					6,227	29,967
	Bhagulpore			214	478	892	11,497
	Purneah				101	65	1,747
	Sonthal Pergunnahs				43	96	
					14		1,93,676
			Total	214	637	8,310	34,393
Orissa	Cuttack					4,393	9,967
	Pooree				186		5,411
	Balasore					1	
					47		38,731
			Total		233	4,394	14,378
Chota Nagpore	Hazareebagh					127	10,419
	Lohardugga					758	328
	Singhbhoom			2,000	14		10,929
	Manbhoom					4,109	
				281	141		23,971
			Total	2,281	155	4,987	55,955
Assam	Kamroop				201	6,643	17,45,545
			III of 1864 (B.C.)	4,566		2,57,332	
			Grand Total	29,899	16,899		

* The amount of Rs. 4,802 by which this figure falls short of the actual total of the items in column 26 is

in the various Districts and Divisions of Bengal in the year 1873-74.—(Continued.)

27	28	29	30	31	32	33	34	35	36	37	38
			Expenditure.								
Incidence of Municipal taxation proper per head of population.	Income of the past year.	Average income of the three preceding years.	Police.	Conservancy.	Establishments.	Roads.	Buildings.	Works of public utility, including lighting.	Miscellaneous.	Total expenditure.	Balance in hand at the close of the year.
Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0 11 4	1,67,458	1,37,555	34,606	18,595	15,124	28,568	5,354	12,721	5,994	1,20,962	11,999
0 4 0	8,895	8,737	4,880	944	650	2,979	.....	.....	707	10,160	10,891
0 6 3	3,952	5,200	1,544	556	1,633	2,228	.....	900	.....	6,861	1,468
0 4 6	28,135	16,924	12,354	3,028	2,769	4,416	1,050	1,539	491	25,647	21,019
0 6 10	91,798	91,945	29,981	11,979	9,636	11,622	2,239	5,989	6,172	77,618	17,059
0 11 1	1,49,894	1,52,911	30,846	23,615	20,921	27,196	.....	37,538	11,469	1,51,885	20,805
0 7 4	4,50,132	4,13,272	1,14,211	58,717	50,733	77,309	8,643	58,687	24,833	3,93,133	83,241
0 10 4	4,38,177	4,42,715	1,40,422	79,671	60,248	1,03,393	.....	1,700	35,963	4,21,397	89,276
0 7 0	59,199	58,197	20,947	3,375	6,494	19,566	106	2,401	7,069	59,958	18,045
0 8 11	15,201	15,160	5,099	1,636	1,881	6,678	.....	2,182	343	17,810	8,754
0 8 9	5,12,577	5,16,072	1,66,459	84,682	68,623	1,29,637	106	6,283	43,375	4,99,165	1,16,075
0 6 2	58,880	54,230	22,227	13,106	4,558	14,662	.....	739	962	56,254	20,300
0 9 7	16,706	14,477	2,728	926	1,300	4,411	.....	.....	402	9,767	Deficit. 1,125
0 4 2	5,286	5,534	2,516	522	759	817	.....	180	.....	4,794	2,258
0 7 2	15,635	15,070	5,647	719	2,751	2,896	.....	.....	615	19,628	2,707
0 6 8	6,548	6,627	3,515	337	1,220	3,874	.....	.....	284	9,230	4,845
0 6 0	5,143	5,401	2,547	1,517	848	4,070	.....	.....	1,633	10,615	3,667
0 4 9	11,628	12,671	6,512	387	1,362	4,145	186	100	1,186	13,878	1,130
0 7 6	1,19,826	1,14,010	45,692	17,514	12,798	41,875	186	1,019	5,082	1,24,166	34,907
0 4 3	30,441	35,151	3,263	6,023	3,112	9,637	2,123	2,670	3,753	30,581	80
0 7 4	69,666	66,172	19,310	15,412	13,032	20,083	3,823	7,250	1,865	80,775	12,256
0 4 4	4,334	4,808	1,925	642	433	1,429	.....	.....	108	4,537	2,583
0 7 4	12,923	12,718	3,818	1,427	1,625	4,683	.....	1,105	.....	12,658	4,818
0 4 7	14,083	13,962	4,087	897	1,884	4,365	200	198	45	11,676	5,071
0 4 6	10,413	8,040	3,261	1,285	1,014	268	296	79	.....	6,203	10,150
0 5 6	9,195	6,515	842	180	339	3,207	.....	.....	.....	4,568	11,900
0 5 7	1,20,614	1,12,215	33,243	19,843	18,327	34,035	4,319	8,632	2,018	1,20,417	46,778
0 0 13	22,721	21,762	6,755	893	1,940	11,362	130	257	738	22,075	33,175
0 0 8	2,584	2,879	1,281	365	305	.....	.....	.....	127	2,078	1,093
1 0 0	13,417	13,166	3,784	3,456	2,098	4,627	179	1,290	498	15,932	549
0 12 4	38,722	37,807	11,820	4,714	4,343	15,989	309	1,547	1,363	40,085	34,817
0 5 7	1,49,910	1,34,715	52,730	22,519	9,961	47,557	2,038	3,079	7,398	1,50,106	46,177
0 4 1	41,465	39,832	20,105	3,603	3,501	6,066	.....	902	1,656	35,733	41,258
0 2 5	34,683	33,245	15,428	5,118	4,701	9,823	.....	6,122	473	41,665	5,489
0 2 6	53,040	53,466	21,834	7,811	7,057	8,998	950	10,301	1,812	58,763	18,405
0 5 10	34,281	34,419	12,691	4,964	3,030	11,789	76	108	1,375	34,033	4,446
0 3 1	6,186	5,912	2,529	987	500	1,457	.....	.....	36	5,509	6,233
0 3 11	3,19,565	3,01,589	1,25,317	45,002	28,750	85,690	3,064	25,336	12,650	3,25,809	1,22,008
.....	43,066	49,270	12,744	7,712	7,650	20,716	3,257	5,216	3,297	60,592	13,037
.....	37,632	32,674	8,357	2,729	4,170	12,123	916	.....	1,336	29,631	4,286
.....	22,325	20,954	8,706	663	2,103	7,973	658	.....	317	20,420	6,934
...	3,336	2,612	644	693	270	702	.....	.....	28	2,337	740
0 6 0	1,06,359	1,05,510	30,451	11,797	14,193	41,514	4,831	5,216	4,978	1,12,980	24,997
0 4 1	19,842	19,366	8,008	2,324	2,309	5,450	.....	5,930	1,850	25,871	2,359
0 6 3	9,663	9,020	4,305	682	943	444	.....	.....	.....	6,374	8,198
0 4 8	3,376	4,814	1,934	384	660	997	740	.....	616	5,331	Deficit. 1,268
0 5 0	32,881	33,200	14,247	3,390	3,912	6,891	740	5,930	2,466	37,576	10,557
0 6 0	13,576	12,651	4,138	3,183	1,193	4,639	.....	.....	360	13,513	5,346
0 4 7	10,496	10,118	3,109	1,566	1,559	1,755	.....	1,900	840	10,729	6,808
0 1 1	636	541	250	106	60	470	.....	.....	.....	886	deficit 27
0 9 0	7,095	5,601	2,375	1,346	656	790	40	925	1,260	7,392	6,473
0 5 2	31,803	28,911	9,872	6,201	3,468	7,654	40	2,825	2,460	32,520	18,627
0 6 7	25,682	25,692	4,320	7,231	4,605	7,138	556	.....	.....	23,850	1,024
0 6 7	17,88,602	17,23,429	5,58,895	2,65,114	2,12,864	4,57,369	24,917	1,18,145	1,02,978	17,40,282	4,88,309*

accounted for by the opening and closing debit balances in the case of certain towns.

No. 744.

FROM RIVERS THOMPSON, ESQ.,

Secy. to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF REV., AGRI., AND COMMERCE.

Calcutta, $\left.\begin{matrix} \textit{dated } 18\textit{th February} \\ \textit{issued} \quad \textit{February} \end{matrix}\right\}$ 1875.

JUDICIAL.
(Municipal.)

SIR,

WITH reference to your resolution No. 1-27, dated 27th March 1872, I am directed to submit the following report on municipal taxation and expenditure in the Lower Provinces of Bengal during the financial year 1873-74, together with the usual statemer showing in detail the receipts and expenditure in each of the municipali under this Government according to their several grades.

Calcutta Municipality,

2. Mr. Cockerell, who held charge of the affairs of the Calcutta Municipality during the greater portion of 1873, made way, towards the close of the year, for Mr. Stuart Hogg, who, on his return from furlough, also resumed charge of the office of Commissioner of Police, which had been filled. in his absence. by Mr. Wauchope. The death of Baron Dowleans, the Vice-Chairman, and the retirement, owing to ill-health, of Mr. Clarke, the Engineer—to whom the initiation and execution of many of the improvements effected in Calcutta of late years are due—deprived the municipality of two of its most valued servants. The appointment of the former officer was conferred by the Justices on a native gentleman, in whom it is hoped the public will find a most efficient servant, while Mr. Bradford Leslie, an engineer of some ability, was selected to succeed Mr. Clarke. In the constitution of the municipality no changes were made ; but successful efforts were made by the free appointment of committees to supervise the various branches of the administration to interest the Justices in the working of the municipality, and testimony is borne to the efficient control exercised by them over the management of all office and executive details which had any bearing on the financial arrangements of the year. Regular reports of the progress of all works in hand, and detailed monthly accounts, have been regularly submitted to their scrutiny ; and every inducement has thus been given to them to express freely their opinions on all questions effecting the welfare of the town.

Finance.

3. In Statement No. I appended will be found an account in some detail of the receipts and expenditure of the Municipality. The chief sources of its ordinary income are the rates levied on house and landed property on account of police, water, lighting, and municipal expenditure generally. The total demand for the year on account of these was Rs. 19,02,863. Of this, Rs. 17,84,813 were realised, Rs. 76,115 were remitted or refunded, and Rs. 41,935 were left for realization in 1874. The receipts on account of licenses on trades, professions, and callings amounted to Rs. 2,53,176; and those from taxes on horses, carriages, and carts to Rs. 1,55,414. Adding miscellaneous items, consisting of process-fees, rents, conservancy, slaughter-house and tramway receipts, &c., the total ordinary income of the town amounted to

Rs. 24,98,300-11-1. The extraordinary receipts of the year were as follows:—

	Rs.	A.	P.
Loan from Government for extension of drainage ...	8,00,000	0	0
Contribution from Government of drainage of Medical College area	50,000	0	0
Loan from Government for extension of water-supply...	1,41,000	0	0
Ditto ditto construction of Municipal office ...	1,30,000	0	0
Miscellaneous	74,783	0	0
Suspense account...	1,00,141	0	0
Total ...	12,95,925	0	0

Including the balance of previous years, the total amount at the disposal of the Justices was Rs. 45,06,128-1-5 as shewn below:—

	Rs.	A.	P.
Cash balances	7,11,902	12	9
Extraordinary income	12,95,924	9	7
Ordinary income	24,98,300	11	1
Grand Total ...	45,06,128	1	5

The chief items of ordinary expenditure were as follows:—

	Rs.	A.	P.
Interest on loans	6,50,473	13	9
Establishments and contingencies, &c.	3,27,959	6	9
Conservancy, including Hastings	1,34,168	12	6
Roads, ditto ditto	2,45,779	1	4
Lighting, ditto ditto	2,26,285	15	7
Police	2,73,074	0	0
Water-supply	2,06,482	3	8
Store and suspense account	3,43,702	5	8
Otherwise spent			
Total ...	25,19,432	15	2

The expenditure debitable to capital amounted to Rs. 14,48,123-2-1 as follows:—

	Rs.	A.	P.
Drainage works executed by Messrs. Burn and Co. ...	1,89,805	13	2
Ditto by Department	5,80,214	2	0
Cost of land for new road at Ballakhana	1,51,312	8	0
Water-supply extension	5,16,129	3	11
Municipal market	87,034	5	3
Office building	1,08,549	9	9
Market Suspense Account	15,079	8	0
Total ...	14,48,123	2	1

This brings up the aggregate revenue and capital accounts expenditure to Rs. 39,67,556-1-3. Deducting the total expenditure from the total receipts of both revenue and capital accounts, there remained, at the close of the year under review, a balance of Rs. 5,38,572-0-2 at the disposal of the Justices, as shown in the margin.

	Rs.	A.	P.
Total receipts ...	45,06,128	1	5
" expenditure ...	39,67,556	1	3
Total balance ...	5,38,572	0	2

Loans.

4. The loans drawn by the municipality during the year 1873 as shown in the statement of extraordinary receipts above amounted to Rs. 10,70,000. Since the close of the year the following further sums have been drawn from Government on loan:—

	Rs.
For new market	70,000
" purchase of Dhurrumtollah market	7,00,000
" drainage	4,50,000
Total ...	12,20,000

Total liabilities of Municipality.

5. At paragraph 14 of last year's report a complete statement was given of the liabilities of the Municipality, on account of loans, up to the close of 1873; and the requirements of the law as to their liquidation were explained. Against a total sum borrowed of Rs. 1,31,70,600, there had, up to the close of the year, been contributed to the Sinking Fund Rs. 12,26,206, while the interest on investments amounted to Rs. 1,45,274. Of the whole sum Rs. 11,83,699 had been invested by the trustees in securities, and Rs. 1,87,781 remained in their hands to be accounted for in 1874.

Bengal Act II of 1874.

6. It was also stated in last report that up to the end of 1873 the Justices had borrowed, or arranged to borrow, within Rs. 39,758 of the maximum limit allowed by law. At the close of the year, however, complications arose in connection with the construction and maintenance of the new Municipal market; doubts were raised as to the power of the Justices to spend money from their revenues for the purpose; and it was found that in order to give the new market a fair chance of success, it would be necessary for the Justices to acquire the existing Dhurrumtollah market. To meet these difficulties, a short Act was passed by the Bengal Legislative Council in the early part of 1874, giving the requisite powers to the Justices, and authorizing them to borrow a sum not exceeding seven lakhs in excess of the amount sanctioned by previous enactments.

Municipal market.

7. The building of the new market had made considerable progress at the close of 1873, and at the beginning of the new year, the southern block was completed and opened to the public. Since then the whole has nearly been completed by the contractors. At first considerable difficulty was found in maintaining the market, owing to the existence of the one at Dhurrumtollah mentioned above. On the means being provided by Government, in accordance with the new law, the Justices were enabled to acquire the old market, and to set themselves free from an expensive competition. Both the old and the new markets have been placed under the charge of the Health Officer. So far as the working of the new arrangement has been tested, the results are satisfactory; and there are grounds for hoping that the enterprise of the Justices will be rewarded with financial success.

Drainage work.

8. The drainage works in the northern portion of the town are progressing rapidly. All the main drains, it is expected, will be completed before the close of 1875. The construction of the minor drains must be deferred till the Justices are in a position to complete the great work they have undertaken. The works which were undertaken to drain thoroughly a considerable area round the Medical College Hospital have been completed, and the contribution of Rs. 50,000, promised by Government, has been paid. It would be premature yet to pronounce on the success of the work in lessening the mortality in the hospital. Of the 112 miles of 1st, 2nd, and 3rd class sewers included in the complete scheme for draining the town, 53 miles have now been completed. The number of houses connected with the sewers is now 3,201. The desirability of making advances to poor house-owners upon a moderate rate of interest, in order to assist them to connect their houses with the new sewers, having been suggested to the Justices, they, at a special meeting held after the close of the year, determined to place Rs. 10,000 at the disposal of the Chairman for the purpose of being thus advanced to rate-payers whose houses are assessed at an amount not exceeding Rs. 25 per mensem. Very few applications for relief have been received up to date.

Water-supply.

9. The same difficulties in connection with the filters which beset the supply of water in the previous year rendered it inadequate in that under review. The Chandpal Ghât scheme, which was intended, by providing water direct from the river for the purpose of street-watering, to diminish the quantity of filtered water used for this purpose, has been carried out; but without much benefit to the inhabitants of the town, whose supply of water has hitherto been short, as it is found that the

more water supplied, the more waste there is; and it is therefore impossible to keep up the pressure necessary to supply high elevations. In May, the hottest month of the year, the average daily consumption of water has risen from about four million of gallons in 1870 to about seven and a quarter millions in 1873. At the close of the latter year the total number of houses connected with the works was 7,160. Unless the attempt to maintain the constant supply system be abandoned, it is anticipated that very shortly it will become necessary largely to extend the works at Pultah and to provide a second main from Pultah to Tallah.

Municipal offices.

10. The Municipal offices have now been completed and occupied. Their total cost, including the price of the land on which they are built, was Rs. 1,91,060.

Salt-water lake.

11. The land taken up by the Justices is fast being raised by the deposit thereon daily of all the sweepings of the town. Nothing further has, however, been done towards its reclamation, or with a view to recover part of the annual expenditure of Rs. 15,000 incurred. Negotiations which were entered into with a view of leasing out the land have fallen through, and the terms on which only it seems a Company can be got to enter upon its cultivation do not commend themselves to the Justices. The matter is one which has been pressed upon their attention.

Tramway.

12. The tramway which was opened in February 1873, from Sealdah Station to Dalhousie Square, proved a failure, and was offered by the Corporation for sale. The prospects of the undertaking are said to have been marred by the opening of a branch line connecting the Eastern Bengal Railway with Chitpore, thus depriving the tramway of the goods traffic from the river to the Sealdah Railway Station. As the Port Commissioners have it in contemplation to make a tramway on their own account along the Strand Bank, there is little prospect of the present extent of line being made remunerative. It is said that it can never be made to pay unless it is extended through the chief thoroughfares of the town and suburbs. As the length completed—of less than three miles—cost about Rs. 1,50,000, the speculation is one which the Justices consider it inadvisable to pursue, and there is a very general concurrence of opinion that any extended scheme should be carried out by private enterprise. Sir Richard Temple would rejoice to see a good system of street tramways established in, at least, the principal thoroughfares of Calcutta by this means, believing, as he does, that the growing demands for local transport must outgrow the resources of ordinary country carriage and cannot be adequately met without the provision of supplemental mechanical means. He is of opinion, however, that in the present stage of progress and invention in this matter it would not be prudent to give the streets of the town for the purpose in question not any one for a very protracted period, and the question on what terms private parties should be invited to take it up is at present under consideration.

Pauper hospital.

13. The Sealdah market building, which was converted by the Justices into a pauper hospital at a cost of Rs. 20,000, was in the course of the year made over by them to the management of Government with a view to its being used for the purposes of clinical instruction in connection with the Campbell School of Medicine, which has been instituted for the instruction of natives in medicine through the medium of the vernacular. The contribution of the Justices to the expenses of the hospital is for the present limited to an annual sum of Rs. 30,000. As this sum is somewhat less than what the hospital previously cost the municipality, the new arrangement has been advantageous to it as well as to the Government.

Consolidation and amendment of Municipal Acts.

14. During the last nine years that Act VI of 1863 has been in force, many defects, detected from time to time, have been remedied by special legislation. Consequently there are now fourteen Acts by which the municipal Government of the town is regulated. The provisions of these are not all quite consistent. Difficulties

consequently arise in their interpretation, which sometimes occasion embarrassment. Mr. Hogg has therefore obtained leave to introduce into the Bengal Legislative Council a consolidating Act, in connection with which the opportunity will be taken of considering the advisability of relieving the Justices of the obligation of maintaining high pressure on their mains during the whole day, with a view to diminish the waste of water which arises from the present practice. Other amendments of the law of a trivial character will also be considered.

Municipalities in the interior.

15. In statements II, III, IV, V, and VI, appended, will be found an account in detail of the receipts and expenditure of all municipalities, townships, and unions in these provinces, except Calcutta proper. During the year under review there was little change in the number of these which was as follows:—

Act XXVI	of 1850	1
„ XX	of 1856	69
„ III	of 1864	25
„ VI	of 1868	92

Against the reduction in the towns under Act XX of 1856, caused by the promotion of Bishenpore, in Bankoora, to be a second class municipality, there was an addition caused by the introduction of the Act into Chynpore, in Shahabad. The cantonment of Hazareebagh, which is also under this Act, while the rest of the station is under Act VI of 1868, has been shown in the present statements. The proceeds of the tax, however, go to the cantonment fund. Since the close of the year, Act XX of 1856 has been introduced into Bowful, Patuakhally, and Backergunge, in the district of that name, and proposals to extend it to Moonsheegunge, Tungail, and Julpigoree have been under the consideration of the commissioners. It is also proposed to extend Act VI of 1868 to Madareepore, Nulchitty, and Jhallokati in the Backergunge district.

Constitution of the Committees.

16. The constitution of the town committees and punchayets under the various Acts was explained at paragraph 30 of last year's report. The proportion in which they consisted of Europeans and natives and in which the official element entered into their composition during the year under review, was as follows:—

		Officials.	Non-officials.	Europeans.	Natives.
Act III	of 1864	192	243	185	250
„ VI	of 1868	261	660	165	756
„ XX	of 1856	13	185	10	188
„ XXVI	of 1850	1	7	7	1

These figures show that in municipalities of all classes, as a whole, the non-official and native members in the commitees largely exceed in number the officials and Europeans. In some cases, however, it appears, from the returns, that the proportion which by law officials should bear to other members has been somewhat exceeded, and the matter is under inquiry.

Legislation during the year.

17. In August 1873 the Bengal Council passed an Act to make further provision for lighting the town of Howrah with gas by imposing a rate for the purpose, and effect was given to its provisions from the 1st January 1874. By Act II (B.C.) of 1873 the Lieutenant-Govenor was empowered to fix the date of the commencement of the municipal year for the sake of convenience in keeping the public accounts; and it was determined, in accordance with the opinion of the majority of officers consulted, that in future in the case of all municipalities the year should commence on the 1st April and end on the 31st March. By the same Act provision was also made for the application of municipal funds to the establishment and maintenance of schools. It also provided for the retirement by rotation of Municipal Commissioners appointed under Act III (B.C.) of

1864, and for the introduction of the elective system into towns where the Lieutenant-Governor might consider the change advisable.

18. Serampore was the town selected for the first trial of the new system, and last year's report contained an account of the first election of Municipal Commissioners by the ratepayers which was held there in December 1873. The result of the voting was that all but two of the existing Municipal Commissioners were among the successful candidates. Of those who were not elected, one did not offer himself as a candidate; the other was afterwards re-appointed by Government along with the Joint-Magistrate and Deputy Magistrate of the place. All the successful candidates are gentlemen who take an active and personal interest in the affairs of the municipality. They are all educated men, and fairly represent the interest of various classes of society. Their attendance at the meetings has been regular, and by the assistance they have given in the administration they have fairly justified the choice of the electors. The result of this experiment has been satisfactory.

Election of Commissioners at Serampore.

19. From the replies of the local officers, who were told that in case it should appear that the present Commissioners of any town or any large body of the townspeople desired the introduction of the elective system, the Lieutenant-Governor would be ready to meet their wishes as he had already done in the case of Serampore, it appeared that the only municipality that desired the change was Kishnaghur. The Lieutenant-Governor has accordingly agreed to the extension of the experiment to this town, and the Commissioner has been told to report the arrangements he proposes in order to give effect to the measure.

Extension of the elective system.

20. Complaints continue to be received from the eastern districts, that the rate levied on houses and lands under Act III of 1864 is unsuited to the circumstances of the towns there. In Chittagong, the requirements of the Act have been strictly carried out, but the system is said not to be popular with the inhabitants in general. The people live for the most part in mat and bamboo houses, the value of which is insignificant, and consequently, though there is much wealth and valuable property in the town, it escapes taxation. The Commissioner applied to have Act VI of 1868 extended to the town, but he was told that there were technical difficulties in the way, and that the Lieutenant-Governor hoped that in the present session of the Bengal Legislative Council the question of further amending the Municipal Acts would be taken up. In Comillah, owing to the exorbitant demands of the Rajah of Hill Tipperah, the proprietor of the soil, but few persons are either willing or in a position to take long leases of building sites for the erection of masonry houses. The town, in consequence consists chiefly of mere huts, and these even, owing to the fear of fire, are of a cheap and temporary character. There is no substantial difference between the houses of those who are well off and of those who are poor. The rateable value would be much the same, and the inequity of an assessment on this basis is so evident to the people themselves, that they have been content to abide by assessments which are made, not strictly according to law, but with some reference to the circumstances of the inhabitants respectively. In the interests of this town, also, it is desirable that an amendment of the law should be made. In all the municipalities the assessments once made remain in force for three years; such slight additions and remissions only being made in the roll as circumstances may meanwhile require. While, in individual towns, new assessments have been effected during the year, no general revision is reported to have been made in any district. In Burdwan town, though a new assessment is much required, it was not carried out owing, it is said, to the want of funds. In Chittagong the rate of assessment was raised to the maximum allowed by law. In Jumalpore, in Monghyr, a reduction of 10 per cent in the valuation was made on account of the fall in the value of property, caused by the opening of the chord line. In Darjeeling the house-rate, which was previously levied at 3 per cent, was raised to 5 per cent. on the value. In Mozufferpore the assessment appears to have been revised and increased,

Assessments.

perhaps too much so, as at the close of the year a considerable sum remained unrealised, and it is anticipated that reductions and remissions will have to be allowed. In Cuttack a new assessment was sanctioned, as it was found that, instead of the tax being levied according to the circumstances and property of the ratepayers, one upon income only had been adopted, and bore unfairly on those who had little property to be protected in the town.

21. As observed in last year's report, the authority which, by law, the municipal committees can exercise, independently of the magistrates, is very small. The work of assessment and of hearing appeals is, however, almost exclusively disposed of by them; and in some towns the plan adopted by the magistrate of apportioning general work among the members has been attended with success. The reports received from the several divisions give very various accounts of the amount of interest taken by the non-official members of committees in municipal work, and of the share borne by them in the administration. In some of the smaller towns, no meetings of the committees have been held, there being little or no money available for expenditure on anything but the police. In some larger towns, meetings have been unfrequent without any such excuse existing. In the Chittagong, Dacca, Bhagulpore, and Orissa divisions many of the native members can hardly escape the reproach of apathy. Some of the punchayets in rural towns are said to be untrustworthy. On the other hand, the Magistrate of the 24-Pergunnahs reports that in all important towns the chairmen acknowledge the great assistance they have received from many members of the committees under Act VI of 1868. Santipore and Ranaghat are almost entirely managed by natives In the Suburban, Kishnaghur, and Jessore municipalities the conduct of business has been very satisfactory. In Hooghly and Chinsurah the municipal commissioners generally gave ready aid to the Chairman. In Ootarparah they take a great interest in the town, and the municipality is in all respects well managed by them. In Deoghur the town committee are energetic, and have all along done what they could with their small funds. At Naraingunge and Burrisal Messrs. Thornton and Browne, non-official gentlemen, are mentioned as having done good work as vice-chairmen of these towns respectively; and in Jumalpore Government is much indebted to Mr. LeMesurier for the active interest he has taken in the affairs of the municipality, and for the assistance he has given in expending advantageously the large balance which was at its credit.

Conduct of municipal work by committees.

22. As regards the inhabitants of towns there can be no doubt that taxation in any form is unpopular with them, and that in many towns, were a free voice allowed them, their first measure would be to abolish all municipal rates. They, too, often fail to appreciate the efforts which are made to improve their towns are obstructive, and take offence at any interference by the Commissioners with their sanitary arrangements. Party-feeling, too, is strong in some of the towns near the presidency, and a spirit of faction in some cases much impairs the usefulness of the committees. In some cases, as in Dacca, where great efforts have been made of late to introduce improvements, the municipal administration is decidedly unpopular. Still, complaints of improper or undue assessment are very rare. The only notable instances to the contrary have occurred in the neighbourhood of Calcutta, and these, on investigation, have not seldom been ascertained to have had no good foundation.

Popular feeling regarding municipal administration.

23. In all the larger towns, and some of the smaller ones, benches have been constituted and sit regularly for the disposal of municipal cases. Other cases arising within the town are also tried by them with the assistance of a paid Magistrate. The system of appointing the Municipal Commissioners to be Honorary Magistrates, with a view to their sitting on these benches, is said to have had some effect in stimulating their interest in municipal affairs.

Municipal benches.

24. The only towns in which the levy of fresh taxes was authorized were Purneah and Darjeeling. The Municipal Commissioners of the former town, judging that the fees charged there for the registration of carts

Fresh imposts levied and old ones abandoned.

might interfere with the free transport of grain during the famine, suspended its collection for a year from the 1st January 1874, and were authorized to introduce a tax on horses, carriages, and elephants, which would be payable by the more wealthy portion of the community. An appeal from the ekka drivers of Patna to be exempted, in consideration of the scarcity, from this tax, which is levied there also, was disallowed. In connection with new arrangements introduced as regards the extent and constitution of the Darjeeling Muncipality it was directed to abolish the existing tax on carts there, and to introduce one on horses, ponies, and carriages.

Rectification of municipal boundaries.

25. In May 1873 the Municipal Commissioners of the last-mentioned town, together with some of the residents of the district, met the Lieutenant-Governor to consider the position of the Municipality. Up to this time a very large tract of land extending to about 138 square miles and including the bazars of Kurseong and Punkhbaree, together with much forest land and many tea gardens, had been included within municipal boundaries; the receipts from this great extent of country, so far as the Municipality was allowed by Government to enjoy them, were found to be inadequate to the maintenance of an efficient police and to the keeping of the roads in proper repair. It was therefore determined that the limits of the Muncipality should be contracted so as to coincide with those of the sanitarium proper, and that the tract of land thus excluded should be treated like the remainder of the district, and its roads managed by the District Road Committee. These arrangements were carried out at the close of the year, and the area of the town as now constituted extends to 7½ square miles only. In Cuttack it was found that the town was burthened with the maintenance of the police for a large tract of land inhabited chiefly by agriculturists, from whom it could demand no taxes. As this should not originally have been brought within the limits of the municipality, the boundaries were re-arranged so as to exclude it. As a result of this, a deduction of twenty men was effected in the number of constables entertained, representing an annual saving to the municipality of Rs. 1,230. A similar curtailment in municipal limits was sanctioned after the close of the year in the case of Berhampore and Balasore, and proposals of the same kind have been received from Rampore Beauleah, Monghyr, and Durbhunga. As the provisions of the Road Cess Act do not admit of grants-in-aid being given to municipalities, as was formerly done from the Amalgamated District Road Fund, it is very desirable that their boundaries should not embrace a larger area than that within which they have the means to provide for the proper maintenance of the roads. In the case of Furreedpore a slight extension of municipal boundaries was sanctioned during the year, and similar proposals as regards Syudpore and Burrisal were submitted after its close.

Tolls and ferries.

26. In accordance with the policy of Government, under which the management of tolls and ferries situated within the limits of the larger municipalities is made over to the Commissioners, the proceeds of the Jeagunge ferry were made over in the year under review to Moorshedabad, and half the proceeds of the Gorabazar and Radhaghat ferries to the Berhampore municipality. Proposals were also entertained to grant to Rampore Beauleah a share in the ferries over the Pudma. The most important concession made, however, was in the case of Dacca, to which municipality the management of the ferries on the Dholai khal was made over, under the provisions of Act VII (B.C.) of 1870. The receipts from these amounted in the year in question to Rs. 6,222. The question of raising the rates at which toll is levied here is under consideration. No new toll-bars in municipalities were authorized during the year. There has been some correspondence regarding the management of those in Howrah, which were made over to the municipality some years since. They are said to be unnecessarily numerous and to operate oppressively. The opening of the Hooghly bridge also will necessitate a re-arrangement of the bars.

Income.

27. The receipts of the various municipalities during the past year, classed under the various heads, were as follows :—

	Act III (B.C.) of 1864.		Towns under Act VI (B.C.) of 1868.	Chowkeedaree Unions under Act XX of 1856.	Towns under Act XXVI of 1850.	Total.
	Suburbs of Calcutta and Howrah.	Towns in the interior.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate upon owners according to the yearly value of houses and lands owned in the town.	3,56,389	3,58,182	.....	.....	.....	7,14,571
Tax upon occupiers of holdings within the town according to their circumstances and their property to be protected.	.....	.....	3,92,983	1,03,126	14,390	5,10,499
Tax upon carriages, carts, horses, and elephants	29,646	30,219	.....	178	551	60,594
Fines and fees	9,114	7,660	1,310	516	69	13,669
Pounds, ferries, and tolls	16,117	1,15,317	7,122	4,403	236	1,88,195
Rent of houses, gardens, and markets belonging to municipalities.	2,047	26,615	5,412	4,613	6	38,693
Other sources, including grants from Provincial Funds ...	1,13,204	98,208	42,256	3,265	389	2,57,322
Total	5,26,517	6,36,201	4,49,083	1,16,101	15,641	17,43,543

From the above table it will be seen that the income under the first three heads, that is from taxation proper, for all municipalities, was less by Rs. 54,119 than in the previous year, the figures being Rs. 12,85,664 against Rs. 13,39,783. in the suburbs of Calcutta and Howrah the falling off amounted to Rs. 1,818 only, a diminution of over Rs. 9,000 in the receipts from taxes on horses, carriages, and carts having been nearly met by a corresponding increase in the amount of the rates levied on houses and lands. The total income of all municipalities was Rs. 17,43,543 against Rs. 17,70,505 in 1872-73, and the whole results of the year under review were therefore worse than those of the previous year by only Rs. 26,962. These figures confirm the observation made in last year's report, as to the inelasticity of municipal revenue under the present system of taxation, and point to the necessity of extraneous assistance, in case it is wished to carry out any large schemes of improvement in the condition of the towns. That the deficiency in the receipts of the year was not larger is a matter of congratulation, considering the scarcity and distress which prevailed during many months in the districts of the Patna, Bhagulpore, and Rajshahye divisions, which contribute about one-third of the municipal revenues. In the Burdwan division the receipts very generally fell short of the estimates, the collection of the taxes not having been pressed, owing to the failure of the crops. Of the total diminution observable in the receipts of this division, however, amounting to Rs. 50,431, Rs. 47,616 are traceable to the town of Burdwan, which, in 1872-73, borrowed Rs. 40,000 from Government to carry out a scheme of water-supply, and received a donation of Rs. 15,000 for the same purpose. In the past year the extraordinary receipts of this town from Government consisted in a contribution of Rs. 5,831 on account of fever relief operations. In Howrah, on the contrary, there was a considerable increase in the receipts, the demand on account of house-rate having been successfully realized, and the ordinary income of the town having been permanently increased by the imposition of a lighting rate, which produced for the part of the year for which it was levied Rs. 5,715. As regards the Suburban Municipality, the year under review was financially one of steady prosperity; the total income being Rs. 3,59,060, or Rs. 1,560 more than the estimate. The collections of the house-rate

were punctually realized, and the outstanding balance at the close of the year was moderate. The finances of the other municipalities and townships in the Presidency division are, except in a few cases, in a satisfactory condition, though there is but little increase in their income as a whole compared with the previous year.

Extraordinary receipts.

28. Beside the donations to Burdwan mentioned above, the extraordinary receipt of the various municipalities have been as follows:—A grant of Rs. 10,000 was made to Berhampore and Moorshedabad towards the maintenance of the roads, which the withdrawal of the assistance received from the District Road Fund had left these towns unable to meet. Special grants were also made by Government towards the drainage of the town of Berhampore, both to the north and to the south of cantonments. Representations having been made that the Chittagong Municipality was indigent and unable to carry out the most ordinary local improvements, the Lieutenant-Governor pointed out that before applying for assistance from Government the municipality was bound to do what it could to improve its revenues by additional taxation, which there was no reason to doubt that the inhabitants of a rising port where food was cheap and labour dear would be well able to bear. Considering the circumstances of the case, however, he gave once for all a grant of Rs. 30,000 to be expended on works of public utility on condition that taxation should be raised so as to meet the ordinary requirements of the town. Rs. 3,200 were given to Arrah for relief works, and the money was employed in filling up a pestilent hole in the heart of the town, on the site of which it is now proposed to erect a municipal market; Rs. 6,333 were granted to Mozufferpore for protective works on the bank of the Gunduck river; and Rs. 1,000 were given to Dacca to widen and improve the road leading to the railway ghât; Rs. 4,000 granted to Cuttack for the purpose of providing free market-places were drawn and spent during the year. Bhagulpore and Monghyr each took a loan Rs. 5,000 for the purpose of opening relief works; Rs. 10,000 was similarly taken by Chupra for the purpose of making a bund to protect the town from inundation; and Rs. 4,000 was taken by Purulia for the purpose of improving the water-supply. An application for a loan made for a similar purpose on behalf of the town of Raneegunge was disallowed, and the balance of an advance made ordered to be refunded, as it turned out that the value of the land which had been taken up for the purpose had been under-estimated. In Dacca the expenditure of the loan of Rs. 25,000 granted in the previous year was continued for the purpose of establishing latrines in the town.

Receipts under miscellaneous Acts.

29. Besides the receipts from taxes levied under the Municipal Acts, several of the larger towns derive some income from receipts under the Slaughter House Act, Act VII, B.C., of 1865, the Gambling Act, Act II, B.C., of 1867, the Hackney Carriage Act, Act V, B.C., of 1866, and the Jute Warehouses Act. Since the close of the year the Government of India has also granted to all municipalities the proceeds of the conservancy clauses of the Police Act V of 1861, so far as these arise from fines imposed for offences committed within the towns. The only one of these Acts requiring particular notice is the Jute Warehouse Act. In Calcutta and its suburbs the proceeds under this Act, after payment of expenses, are made over to Fire-Brigade Fund. In Howrah, to which part of the Act also extends, the balance of receipts has been accumulating. It is proposed in like manner to apply this to the maintenance of the fire engines which have hitherto been paid for from the ordinary municipal revenues. Under the other Acts, except in the suburbs of Calcutta, the receipts are generally small.

Total sum available.

30. Adding to the income of the year the balance of the previous year, amounting to Rs. 4,85,048, the total sum available for expenditure by the various municipalities was Rs. 22,28,591. Deducting the total expenditure during the year, which amounted to Rs. 17,40,282, the balance at its close was Rs. 4,88,309.

Expenditure.

31. The following table shews the various heads under which expenditure was incurred in the municipalities of various classes respectively:—

	Municipalities under Act III.			Towns under Act II (B.C.) of 1868.	Chowkidari Unions.	Town under Act XXVI of 1850.	Total.
	Suburbs of Calcutta and Howrah.	Municipalities in the interior.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	67,501	71,051	1,38,552	57,425	14,917	1,970	2,12,864
Police	1,10,895	1,73,718	2,84,613	2,07,920	63,344	3,018	5,58,895
Conservancy	99,207	1,06,268	2,05,475	44,740	11,158	3,741	2,65,114
Roads	1,09,545	1,67,194	2,76,739	1,28,702	39,988	11,940	4,57,369
Buildings	.....	16,039	16,039	7,756	320	802	24,917
Works of public utility ...	39,038	47,858	86,896	21,735	5,090	4,424	1,18,145
Miscellaneous and contingent charges.	40,063	36,243	76,306	22,176	2,884	1,612	1,02,978
Total ...	4,66,249	6,18,371	10,84,620	4,90,454	1,37,701	27,507	17,40,282

The result of the above figures no the whole is to show that while the sum at the disposal of the municipalities in the year under review was less than that in the previous year by Rs. 41,126, the expenditure incurred by them fell short of that in the previous year by Rs. 49,413. While on the whole there was a decrease in charges on account of establishment, police, and a largely diminished expenditure on buildings and works of public utility, there was an increase of Rs. 43,852 under the head of conservancy, of Rs. 17,741 on account of roads, and of Rs. 41,807 on account of miscellaneous charges. Again, while the expenditure in towns under Act III of 1864 showed a reduction of Rs. 1,17,272, there was an increase in that of towns under the other Acts amounting to Rs. 67,859.

Establishment.

32. There was a slight increase under the head of establishment in the suburbs of Calcutta, Howrah, and some of the towns under Act VI of 1868. It is, however, a satisfactory feature in the returns, that generally there was a considerable diminution; the total expenditure having amounted to Rs. 2,12,864 only against Rs. 2,28,536 in the previous year. The percentage of the total income spent under this head, therefore, amounted for all municipalities to 12·2 per cent. The proportion varied very slightly in the towns of the several classes taken together, but a considerable variation is observable in the different divisions. It is highest in Assam where, in the municipality of Gowhatty, it amounts to 19·2 per cent., and lowest in Chittagong, where, however, the loan of Rs. 30,000 disturbs the calculation for the purposes of comparison. In the Patna, Orissa, and Chota Nagpore divisions the percentage varies from 9 to 10 per cent. In the Presidency, Burdwan, Dacca, and Bhagulpore divisions from 13 to a little over 15 per cent.

Police.

33. The total expenditure on police was Rs. 5,58,895 against Rs. 5,79,294 in the previous year. The decrease is almost entirely due to reductions in the force entertained in the suburbs of Calcutta. These reductions have for some time been admitted to be necessary, and are being gradually carried out as vacancies arise. In towns under Act VI of 1868 there was an increase of Rs. 7,043, against which is to be set off a decrease of Rs. 3,453 in chowkidaree unions. Taking the revised figures for population furnished with last returns, the expenditure per head on account of police in the municipalities of the different grades was as follows:—In those under Act III of 1864, 3 annas 6 pie; in those under Act VI of 1868, 2 annas 9 pie; in those under Act XX of 1856,

2 annas 4 pie; and in all municipalities 3 annas. Excluding the balances of previous year, the percentage on income to which the police charges in the various classes of towns respectively amounted was as follows:—In towns under Act III, 24 per cent.; in those under Act VI, 46 per cent.; in chowkidaree unions 54 per cent.; and in all towns 32 per cent. The majority of Commissioners are of opinion that no very material reductions in the expenditure on police can be effected with a due regard to efficiency. Such small savings as are possible are made as opportunity arises. In Jessore a return has virtually been had to the system of village chowkidars, the pay of the constables having been reduced from Rs. 5 to Rs. 3. The Commissioner of the Presidency Division hopes in some of the poorer towns to be able to introduce similar changes with advantage. The Commissioners of Chittagong and Bhagulpore think that the force entertained in Chittagong and Monghyr respectively is larger than is necessary, and have instituted enquires on the subject. The Commissioner of Orissa reports that service in the town police is unpopular, and that, if anything, the position of the men require to be improved. At present, were it not for the prospect of ultimately gaining admission to the district police, good men could not be got to serve the municipalities. From the Inspector-General's Annual Report it appears that no material saving can be effected with advantage in the clothing or contingent allowance of the police, at least in the larger towns. The Lieutenant-Governor is, however, satisfied that in unimportant unions it is desirable as much as possible to assimilate the police to village chowkidars, except with respect to the punctuality with which they should receive their pay. The reports submitted by local officers are generally silent as to the extent to which the various municipalities have benefited from the maintenance of a town police. In Arrah the force is said to have been wanting in efficiency. In Serampore there were several cases of misconduct among the superior grades of the force, while thefts were frequent, and even dacoities occurred. In Dacca there is a strong feeling that the police are inefficient, and more than one case was brought to the notice of Government which testified to the insecurity of property and even of life there. Measures have been taken under the Commissioner's supervision to improve the state of matters.

34. The total expenditure on conservancy was Rs. 2,65,114 against Rs. 2,21,262 in the previous year. The increase under this head took place chiefly in towns in the interior under Act III of 1864. While in towns under Act VI there was a slight decrease, there was, on the contrary, an increase of expenditure in unions under Act XX of 1856. The percentage on the total income to which the expenditure amounted in the various classes of municipalities in the several divisions was as follows:—

Conservancy.

	Towns under Act III of 1864.	Towns under Act VI of 1868.	Towns under Act XX of 1856.	All Towns.
Burdwan ...	17·77	7·62	1·0	15·4
Presidency ...	19·36	2·91	13·18	16
Rajshahye ...	.....	15·49	6·82	13·3
Cooch Behar ...	21·24	.....	.....	21·24
Dacca ...	25	9·39	2·46	16·6
Chittagong ...	6·53	11·02	.....	7
Patna ...	16·16	10·09	13·86	14·5
Bhagulpore ...	9·41	22·28	.....	11·6
Orissa ...	.....	9·10	7·36	8·7
Chota Nagpore ...	30·66	17·17	23·34	18
Assam ...	.....	.....	.....	20·6
Total ...	17·67	9·9	9·6	15·2

Where, as in towns under Act VI of 1868, and in chowkeedari unions, the expenditure on police and establishment amounts to 59 and 67 per cent. of the whole municipal receipts, little is left, after providing for the repair of the roads, for even the most ordinary conservancy and large schemes of public

improvement are out of the question. Still it is evident that where committees have been kept up to their work, much has gradually been effected even in the smaller towns. In Chota Nagpore, Bankoora, Beerbhoom, and Orissa, where much attention has been given to sanitation, we find scavengering establishments have been provided, latrines started, cleanliness enforced, streets opened up, tanks excavated, and wells dug. Much yet remains, however, to be done. The sanitary condition of many of the smaller towns in the Burdwan, Presidency, and Rajshahye Divisions is still very backward. Drainage in most of them is defective, and fever has in places been thinning the population.

35. The Magistrate of the 24-Pergunnahs writes as follows:—"No sanitary measures on any extended scale can be undertaken owing to the smallness of the towns' income. The most that can be done at present is to try and keep the drains open and tolerably clean, so as to prevent their becoming mere open cess-pools. Occasionally money is found to excavate or cleanse a tank, and attempts are made to keep down the jungle in the vicinity of the towns. Even this, however, in the rains is beyond the means of most of the towns, the jungle growing as fast or faster than it is cut. The cost of the police is so heavy that after defraying it, and the cost of the necessary collecting establishments, hardly anything remains available for other purposes. The Committees have had duly impressed upon them the necessity for the greatest possible economy in their expenditure, and the police are reduced as much as is consistent with ordinary efficiency. Still, little or nothing remains in most instances for carrying out sanitary improvements. More might be done if we could only get the people to co-operate with us. This, however, is exceedingly difficult to do, and any improvement in this respect must be the work of time. So long as people will think that the common use of a tank for bathing, clothes-washing, and drinking is not necessarily unwholesome, and that the accumulation of filth round their houses is a matter of no consequence, it is hopeless to expect that the sanitary condition of the villages can be materially improved without the expenditure of a far larger sum of money than it is at all probable the committees will have at their disposal." The Lieutenant-Governor observes that in nearly all the townships of the 24-Pergunnahs there has been an excess of expenditure over receipts, which has been met from the balance of previous years. In Nuddea, on the whole, receipts have also fallen short of the expenditure. Admitting, however, that in other divisions similar difficulties are encountered as a rule, it is to be apprehended that in some cases all has not been attempted that might have been accomplished. The Commissioner of Dacca particularly points out that more than one-third of the income of all the towns and unions in his division, excluding Dacca and Cachar, remained unexpended—a fact showing that the administration had not been so efficient as it might and should have been. In Sylhet particularly, the large balance which has been allowed to accumulate is to be regretted, as it is clear it could have been profitably employed in cleansing the numerous dirty tanks in that station. In Noakholly a fair amount has been spent from the available funds on conservancy, but the condition of the town is still unsatisfactory, and the inhabitants are said to show a total neglect of all sanitary rules. It will rest with the Magistrate to enforce these, and to re-assess the town with a view to raise the means of providing a proper conservancy establishment. In Cox's Bazar the large balance of Rs. 3,000 has been allowed to accumulate, while there is an almost total absence of conservancy arrangements.

Sanitation in small towns.

36. Among the larger towns, that which seems to deserve the reproach of having made the least use of the means at its disposal in the cause of sanitation is Chittagong. Cholera prevailed here more or less throughout the year, and several European sailors succumbed to the disease. Since the year closed there has been a severe outbreak resulting in many deaths. The town, as regards conservancy and sanitary precautions, is said to be in a very backward state, and some of the most obvious measures for improving the general health of the community

Sanitation in the larger towns of Bengal.

have not been carried out hitherto. The Lieutenant-Governor has, by a grant of Rs. 30,000, placed ample means at the disposal of the town committee to enable them to make a commencement in carrying out improvements, and he trusts they will set vigorously to work in cleaning drains, filling up foul cess-pools, removing rank jungle, and securing a good supply of drinking water as suggested by the Commissioner, from whom Sir Richard Temple will be prepared to receive any well considered and practical scheme which is likely to improve the health of the station. In Dacca conservancy is well cared for and questions of sanitation receive great attention. Of the loan of Rs. 25,000 granted by Government, Rs. 6,484 were spent in providing latrines. Three of these had been completed and four more were under construction. The wants of the town as regards good drinking water will be soon met on the completion of Khajeh Abdool Ghanny's water-works. In Burdwan, Rs. 18,679 were spent on the water-works during the year, bringing the total expenditure up to Rs. 73,708. They remain incomplete on account of want of funds. Considerable expenditure was incurred in providing latrines, over which a strict supervision is exercised. Effective measures are regularly adopted for cleaning the street drains and water-works. In Midnapore a khal running through the town, which for years past had been the depository of filth of all kinds, and was nothing but an open sewer, was excavated and embanked and formed in part into tanks at a total expense of Rs. 1,566. In the Howrah Municipality the expenditure on conservancy amounted to Rs. 23,615. The rules as to the disposal of night-soil are enforced with increasing strictness. The Lieutenant-Governor noticed, however, that the objectionable practice was followed of disposing of the sweepings of the streets in tanks and hollows within the town, and he desired that it might be discontinued. The expenditure on conservancy in the Suburban Municipality amounted to Rs. 75,592, or considerably more than was estimated. Despite much that has been done amid the special difficulties of a widely scattered suburban district, the Commissioners recognize the fact that a great deal yet remains to be done towards improving the condition of the native bustees, many of which are still in an insanitary and offensive condition. The Lieutenant-Governor impressed upon them the necessity of continued efforts, by the strict enforcement of municipal laws and bye-laws, to remove the reproach caused by the existence of dens of filth, such as were noticed in their report. A new system of house scavengering, which has been introduced, has met with much opposition, but has hardly yet had a fair trial. The want of pure water for drinking purposes is much felt in the suburbs, and steps are being taken to meet it in a measure by digging tanks.

37. As regards the larger municipalities in Behar, the Commissioner of Patna reports that after meeting other requirements there is little left for sanitary improvements. The municipalities can barely afford to keep a sufficient staff of sweepers and conservancy carts to keep the towns clean. Some success has, however, been already achieved in maintaining sanitation by a careful enforcement of rules and bye-laws. In Durbhunga, a town with nearly 50,000 inhabitants, more than half of the receipts being devoted to the maintenance of the police, the expenditure on conservancy amounted to 5·3 per cent. only on the total receipts. In Patna it amounted to 16·9 per cent.; in Arrah to 18·8 per cent.; and in Mozufferpore to 22·47 per cent. In Patna a complete system of drainage and a complete system of latrines are much required, but are said to be beyond the present means of the municipality. It has been determined, however, to expend a sum of nearly Rs. 50,000 from the fund formed of the proceeds of the Wahabee prisoners' property, and made over by Government to the municipality in the reclamation of a large swamp in the heart of the town. In Arrah a similar improvement has been effected on a smaller scale by filling up with earth, at a cost of Rs. 3,609, a noisome tank in the town. Since the close of the year a loan has been taken from Government of Rs. 2,500 to build latrines, in addition to Rs. 3,500 for the repair of the roads. Attention is paid to preserve the water of certain tanks pure for drinking purposes; and many projects are in contemplation for the improvement of the town. As at

Larger towns in Behar.

present circumstanced, however, it cannot afford to spend more than Rs. 2,500 annually on conservancy. In Monghyr, which boasts of being the cleanest and prettiest station in Bengal, the conservancy is well maintained at a small cost. In Jamalpore great attention is also given to it, and much assistance is received in the matter from the Railway Company.

38. The expenditure under the head of roads was Rs. 4,57,369, against Rs. 4,40,228 in the previous year. As there are few municipalities which are able to do more than just maintain in decent repair existing roads, and little by little extend the metalled portion of them as funds become available, no detailed remarks are called for.

Roads.

39. As the most pressing needs of all the towns are connected with their conservancy and sanitation, there is little to note under the head of local improvements, which has not already been touched upon. At Durbhunga the principal entry to the town has been much improved by the erection of a light iron-bridge over the Bagmutty river at the expense of Baboo Bunwareelall Sahu, a wealthy inhabitant of the place. Chupra has been effectually protected from inundation by a bund, for the construction of which Government granted a loan to the municipality. At Mozufferpore protective works are also under construction, and a scheme for draining the town is also talked of. At Berhampore means have been taken to let fresh-water into the large jheels on the north of the station, and thence into the tanks in cantonments. In Kisnaghur two large tanks have been improved, and a large number of young teak and banian trees have been planted out along the roads. In Gowhatty two landing stages for steamers have been constructed, and some attention has been given to arboriculture.

Local improvements.

40. Comparatively the amount contributed by municipalities towards the maintenance of dispensaries is small. It is satisfactory, however, to find that year by year a larger share of the burden which Government has to bear on this account is accepted by them. From the Surgeon-General's last report it appears that, excluding Calcutta and its suburbs and Howrah, 52 municipalities contributed Rs. 16,076 to dispensaries in 1873, against 38 which contributed Rs. 11,587 in 1872. In addition to this, many of the smaller towns, and all the large ones, entertain vaccinators during a portion of the year. The results of the operations performed by these, so far as they have been reported, have been satisfactory. The late change in the law has enabled many towns to contribute from their funds towards the establishment and maintenance of schools. Their contributions are yet small, but they are accepted by the Lieutenant-Governor as expressing a laudable wish to assist in the cause of education, and will, he trusts, eventually lead to larger ones. In nearly all large towns measures have been adopted for the registration of deaths, and in some for that of births also. Although doubt has, in many instances, been thrown upon the accuracy of the returns furnished by them, there is an evident improvement; and the desire shown to work with Government in improving the quality of our vital statistics is very gratifying.

Miscellaneous.

41. The Lieutenant-Governor, while impressing on local committees the importance attached by the Government of India to the introduction of a proper system of sanitation in all towns, expressed a hope that it might be possible to further this object by strict economy in other matters, and asked what direction it was proposed that municipal expenditure should take in the future. The replies of the local officers give much reason to apprehend that, unless the funds placed at the disposal of the committees are very largely increased, it will not be possible to effect much beyond what is already being slowly accomplished. As it is, all but a few towns deny themselves the luxury of having their streets lighted and watered. None but the most pressing wants are provided for, and that very inadequately, so far as funds will permit. The provision of good drinking-water is the first requirement in many towns; in many a system of drainage is equally necessary. With one or two exceptions, even the largest towns are

Future direction of municipal expenditure.

in no position to take up any extensive scheme to meet these wants; and in the smaller ones the attempt would be wholly out of the question. A little can be done by digging wells and excavating tanks here and there; and improvements of this petty nature are effected as opportunity offers and funds permit. Such as the means at the disposal of committees are, they have been hitherto well and fully applied towards the improvement of the towns. Schemes for extended operations have in many cases been matured, and they fail to be carried out only owing to the want of money. From past experience the Lieutenant-Governor is satisfied that any measures which may be adopted for increasing the resources at the disposal of municipal committees will be amply justified by results; and he has every confidence that eventually the inhabitants of the towns will themselves be the first to acknowledge the value of the benefits conferred upon them in exchange for any sacrifices they may be called on to make with this object in view.

42. In the concluding paragrapsh of last year's report full details were given regarding the comparative incidence of municipal taxation in Lower Bengal and in other provinces of India. For the year under review the incidence of taxation in Calcutta proper and the other towns of which the metropolis is composed was as follows:—

	Population.	Total taxation. Rs.	Incidence of taxation per head of population.
Calcutta proper ...	... 447,601	22,62,552	5 0 10
Suburban Municipality	... 257,149	2,58,567	1 0 1
Howrah ...	... 97,784	1,27,528	1 4 10
North suburban town	... 27,262	11,889	0 6 11
South suburban town	... 62,632	19,325	0 4 11
Total for Calcutta	... 892,428	26,79,891	3 0 0

Excluding Calcutta and the adjoining towns, the incidence of taxation in the municipalities of the several classes in the interior was as follows:—

	Population.	Incidence of taxation proper per head of population.	Incidence of total municipal income per head of population.
Towns under Act III of 1864	942,259	0 6 7	0 10 9
Towns under Act VI of 1868, with one under Act XXVI of 1850 ...	... 1,105,490	0 5 5	0 6 2
Towns and Unions under Act XX of 1856	... 435,686	0 3 6	0 4 3
Total	... 2,483,535	0 5 7	0 7 7

I have the honor to be,

SIR,

Your most obedient servant,

RIVERS THOMPSON,

Secy. to the Govt. of Bengal.

Extract from Minutes of Proceedings of the Members of the Local Fund Board, Chingleput Circle, at their meeting held 20th March 1875.

Present:-

C. S. Crole Esqre, Vice President
V. Dorasámi Iyer Avergal
The Dy Inspector of Schools
N. Ramakrishnier Avergal
P. Baskiasárloo Naidu Sáru
M. Visvanadha Mudaliyar Avergal
T. Sámi Iyengar Avergal
Achál Rágava charlyar Avergal
T. Krishnama Charyar Avergal
S. Krishnaiengar Avergal.

× × ×

12. Read G.O No. 371, dated 19th February 1875, Communicating Resolution of Government of India, Sanctioning the substitution of Madras Act XXIV of 1859 for Act V of 1861, permitting fines for nuisances, Committed within Municipal limits to be credited to Municipal Funds.

In the same way, it

appears to this Board, that the Board which has to expend money on the sanitation of towns within its limits should be credited with fines levied in them under section 48 of the Police Act.

× × ×

(Signed) C. S. Crole
Vice President

(True Extract)

Illegible
Offg. Under Secy.

Sd. Illegible
Asst. Secy.

Revd. 12th/25.

No. 2058

31

From

The Offg. Under-Secretary to the Government of Bengal,

Judicial Department,

To The Chief Secretary to the Government of Fort Saint George

Ootacamund

Dated Calcutta, the 12th June 1875.

Police

Sir,

I am directed to acknowledge the rec
of your letter No. 1225 dated the 4th Instant, and in re
to forward herewith a Copy of the last Annual Account
Income and Expenditure of Municipalities in Be
for the year 1873-74, shewing also the cost of the Police
tained within their limits.

2. I am to say that this expenditure
paid from the Town Funds except in the case of the

Calcutta	One fourth of actual cost.	Municipalities noted on the
Howrah	Do. Do.	× margin, which receive grants
Suburbs	One half of actual cost. But the contribution never to exceed one lakh of rupees in a year.	from Provincial Funds in the proportion shewn against their
Patna	Rs. 26,510 - " - "	names respectively.

I have the honor to be
Sir
Your Most Obedt. Servant,

Offg Under Secy to the Govt. of Beng

335

No 383 A of 1875.

From The Offg Secy to the Govt of the N.W. Provinces

To The Chief Secretary to Govt Fort St. George

Dated Naini Tal the 25th of June 1875

Municipal Dept. No. N.W. Provinces

In reply to your letter No 1225 dated 4th June, I am directed to forward Extract paras 1 to 3 of a letter No 1086 dated 3d December 1874 to the address of the Secretary to Govt of India, Home Department, from which it will be seen that Municipalities pay the entire cost of their police in these Provinces

I have the honor to be
Sir
Your Most Obdt Servt
W. Muirhead
Offg Secy to the Govt of the
N.W. Provinces

Read 12 No 1494

For minute of 12th Dec. Municipal Police

From
W. Muirhead
Offg Secy to Govt N.W.P.
No 2078.
Dated 22nd Dec 1874

Forwards with request copy of the Annual Report of Police Finance & Administration for Bengal

For the year 1874

Extract paras 1 to 3 from your letter No 1086, Dated Allahabad the 3d of December 1874 From the Secretary to the Govt of the N.W. Provinces. To the Secretary to the Govt of India Home Department

---

Para: 1 I am directed to acknowledge the receipt of your letter No 407, dated 7 November, 1874, relating to the discrepancy in the proportion which Municipal police charges bear to the total police charges in the N.W. Provinces

Para: 2 It is not distinctly stated what the nature of the discrepancy observed is, & in what Municipalities it Exists. The general principle on which the police force of a municipality is allotted, is, that there should be one man for the watch and wards of 10 houses, and a sufficient nucleus of trained police in addition as a reserve to put down a disturbance. In some municipalities the watch and wards consists entirely of chaukidars, in some of constables and chaukidars mixed, in some of constables only. The Govt. does not, as a rule, interfere with the arrangements which the municipal committees desire, and is content to give general advice, recommending them to employ chaukidars in the above scale, as a matter of economy, wherever there is no fear of serious disturbance. But in turbulent and crimmel towns the discipline and training of constables makes them preferable to chaukidars.

Para: 3. In reply to the question put as to the basis on which the charges

for

for the Police are fixed, I am to say that Govt. contributes nothing towards them. Every Municipality pays the entire cost of its own Police. But at each town in which there is a municipality a police force is maintained by Govt. for the repression of crime in outlying villages, which, though not within the municipal limits, are attached to the provincial police station whose headquarters are in the municipal town as a portion of its charge. This force is always available as a nucleus of strength to assist the municipal police in an emute, but it is never used in investigating ordinary crime within the municipality.

True Extract

Sd/ [illegible]
Supdt General

Govt
24/6

No. 2041 of 1875.

General Department.

Bombay Castle 9th July 1875

To

The Officiating Chief Secretary
to the Government of
Fort Saint George
Octacamund.

Sir

I am directed to acknowledge the receipt of your letter of the 4th ultimo, No. 1225, enquiring whether the Municipalities in this Presidency pay any and what proportion of the Police within their limits.

2. In reply I am directed to state that as regards the Regulation Districts of this Presidency, none of the Municipalities pay any proportion of the cost of the Police employed within their limits with the exception of a few which pay only for a certain number of Police Constables which they employ over and above the men entertained by Government for service within their limits.

3. The new District Municipal law Bombay Act No. VI of 1873 empowers Government to levy from the District Municipalities a proportion not exceeding one half of the charges of every description of the Police who may be bona fide employed for the security of life and property within the Municipal limits provided such proportion of charges shall not exceed one fifth of the total annual income of the Municipality. This provision of the law,

law however has not as yet been enforced, but the advisibility of doing so is under consideration. It is estimated that Provincial Revenues would gain about Rs 103,373 by the arrangement.

4. In Sind the Municipalities pay for a large proportion of the Police entertained within their limits. For the three principal towns the sums were fixed at the revision of the Police by Colonel Bruce some years ago, and the Police are eligible for pension. For the remainder they are not eligible for Government pension but are under the orders of the Regular Police Force with which they work.

5. The sums paid by the various Municipalities will be found in appendix chapter V.B. to last General Administration Report of this Presidency to which I am to request a reference.

I have the honor to be
Sir,
Your most obedient Servt

For Acting Secretary to Govt

J.E.K

App 87

Finance (1875) Department.
(Municipal)

From

The Government of Bombay

Dated 9. } July 1875.
Received 13 }

No. 2041.

No.

Replying to the enquiry whether the Superintendence in the Presidency pay any subscription of the Police within their limits

Inspection Report

96

Registered

BELLARY COLLECTOR'S OFFICE.

No. 88 Dated { 21st September 1875.

From,

THE COLLECTOR OF BELLARY.

To,

The Chief Secretary to Government
Madras

Sir,

With reference to your official Memorandum No 309 dated the 11th instant, I have the honour to report that a sum, as specified below, was levied as fines in the District (including the Bellary Municipality) during the official year 1874-75. under Section XLVIII of the Police Act.

Bellary Municipality	140-4-0
Other Divisions	682-4-0
	822-8-0

I have the honour to be
Sir,
Your most Obt. Servant
M Master
Magistrate.

Enc. H.I.H.47.

I have

No. 68. Coimbatore District magistrate's office 17th September 1875.

57

From,

The District magistrate of Coimbatore.

To,

The Honorable D. F. Carmichael, officiating Chief Secretary to the Government of Madras, Ootacamund.

Sir,

With reference to your official Memorandum of the 11th ultimo, No. 311, I have the honor to state for the information of Government that the amount of fines levied in this District during the official year 1874-75 under section 48 of the Police Act No. ~~XXIV~~ of 1859 is Rupees 392-12-0, and that of this sum, Rupees 146-4-0 was levied in the Coimbatore Municipality alone.

I have

Financial DEPARTMENT.

BELLARY COLLECTOR'S OFFICE

Memorandum - Misc.

Dated 27 Sept 1875 No. 88

To,
The Chief Secretary to Government
Madras

Enclosure.
Received 29 Sept 1875

No 2188

Transmitting the Amount of Fines realized in Towns as Fines in the Bellary Municipality for the Official Year 1874-75.

I have the honor to be
Sir,
your most obedient servant
Jon MacKenzie
for District magistrate-

Statement shewing the Strength and cost of Town Police Forces during the year 1874/75.

Districts	Inspectors	Chief Constables	Head Constables	Constables	Total	Pay	Clothing	Contingencies	Total Cost
Bellary	1	2	8	65	76	10,254	755	403	11,412
Tanjore	1	2	10	79	92	12,037	916	483	13,436
Coimbatore	1	1	6	40	48	6,774	473	239	7,486
Total	3	5	24	184	216	29,065	2,144	1,125	32,334

Chief Office of the
Insp. General of Police
Madras 27th August 1875

Inspector General of Police

Madras 31st Augt 1875 Despl.
From the Municipal
The District Magte
of Coimbatore
&c &c The Chief Secretary to Govt.
Ootacamund.

Dated 17th
Rd 18 September 1875.

No. 68. No 2150.

Stating that Rupees 392-12-0
is the fine levied during
1874-75 under Police
Act XXIV of 1859.

Chief Office of the Inspector General
of Police,

No. 4298 Madras, 27th August 1875.

From The Inspector General of Police,

To The Acting Chief Secretary
to Government
Ootacamund.

Sir,

Enclosures. one

With reference to your
Official Memorandum No. 312
dated 11th Instant I have the honor
to enclose a Statement as noted
in the Margin of the Cost of
Police Forces in the Towns of
Bellary Tanjore and Coimbatore
during the Official year 1874/75
as therein called for.

I have the honor to be,
Sir,
Your Most Obedt Servt,

Inspector General of Police

Inspectors.	Average Strength of men.	Cost. Rs
Bellary	1 — 75	11,412
Tanjore	1 — 91	13,436
Coimbatore	1 — 47	7,486

1875 Aug 27th
Enclosure
A letter from the Insp.r
General of Police dated
Madras 27 August 1875
No. 4298

Statement shewing
the Strength & Cost of
Police Forces during the
1874/75.

No 4252

Tanjore District Magistrate's Office
Vallam. Tanjore Taluq
8th September 1875

From

H. S. Thomas Esquire
District Magistrate
Tanjore

To

The Honorable D. F. Carmichael
Officiating Chief Secretary
to Govt
Fort Saint George
Madras

Sir,

With reference to Official Memorandum No 310 of the 11th ultimo, I have the honor to report that the amount of fines levied in the — District and in the Tanjore Municipality during the official year 1874-75, under Section 48 of the Police Act, was, Rs 127-4=" and 191-8=" respectively.

I have the honor to be,
Sir,
Your most obt Servant

H. Thomas

Concd [illegible] District Magistrate

Dated 8th August 1875
Tanjore
No. 4252

Forwarded

The Inspector General
of Police,

From

The Asst Chief Secretary
to Government
to Government

To

The Acting Chief Secretary
to Government
to Government

Dated 27th August 1875
No. 2298

Enclosed a Statement of the Cases of Police Horses in the Pound of Vellary Tanjore & Coimbatore during the Official Year 1874/75

Bengal 4/6/75.

R01225. Financial Dept

Telegy. Govt Bengal

N. W. P.

& Bombay

Sir. I am directed to enquire whether yr Municipalities pay any & what proportion of the cost of the Bill within their limits

4/6/5

Collaccumad.
4 June 1875

From [illegible]
Secretary (Municipal Dept)
To the Secretary Govt
Calcutta
To the Chief Secretary Govt
Punjaub
Bombay

No 2104

Sir I am directed to forward
[illegible]
Bill to amend
[illegible]
Bill to be introduced in
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

Chief Secretariat, July 16th 1875.

Dear Mr Maclean

These papers were obtained from the Otter Gate, into the intention of sundering whether, if we found ourselves in good company, we should not charge Municipalities with a portion at least of their Police -

You remember we did do formerly, but the last Act relieved them of it -

I will you send round the Papers to any statement necessary? Yours truly

D. Fanning

If municipalities &c. should
entrench the right of the
Slave merchants to
their fines for Nuisances
in municipal limits.
The Act of 1st Feb.
the same fine effect
Action than Conviction.
Do Rotterdam these
fines credit the Revi-
Parties Warrant. ?

The Health & Sanitary [illegible]

Sir,

The Police fines are now credited to Provincial Services under "Police".

The estimate for 1873-74 amounted to Rs 26,995.

The Regr. estimate for 1874-75 is Rs 25,480.

The estimate for 75-76 is Rs 26,000.

We have not, to my knowledge, beyond [illegible] the order No. 371, allowed any municipality to take the receipts from fines -

+ [illegible] fines [illegible] by Policemen -

It appears to me that the G. of I. have now ruled that all Police fines levied on acct. of nuisances in Municipal limits throughout British India are to be credited to Municipal funds. This will doubtless at once absorb the bulk of them.

I think the principle is equally applicable to Local F.ds other than Municipal as equally undertake sanitary responsibilities, and I wd. make a similar transfer. The amt. will be inconsiderable. J.H. 2.6.75

Financial Department,

No.

Proc^d Board of Rev^e d/ 20 May 1875. N^o 4467.

From Circular Letter N^o 1225 d/ 4 June 1875 and replies.

Dated 187 .

FOR ORDERS.

I don't think the time is suitable for taking up the question of making Municipalities pay for this Police in part in Rural Districts. Town Watching & Lighting should be charged to Funds on the Taxes for Education. Lastly in creating the Fd. of Taxes

There are two separate questions for decision contained in these papers.

The first is whether Local Fund Boards are to be allowed to credit themselves with fines under Section 18 of the Police Act (XXIV of 1859 Madras) the Govt of India have recently ruled (in G.O. of this Govt d/ 19 July 1875 N^o 371 Fin^l), that all fines under that Section are in the case of Municipal Towns to be credited

credited to Municipal Funds. These fines are on account of nuisances within town limits, and form the larger portion of what are called Police fines. The Govt on a previous occasion (G.O. dated 15 May 1874, No 848) refused to transfer to the Municipality Municipality fines under the Police Act generally, on the grounds that it was a police matter, and that the Police were not paid by the Municipality. The Govt of India have now ruled the opposite with reference to Section 48, seemingly on the grounds that it is a matter rather of sanitation than of police. It is competent now for the Madras Municipalities to claim these fines. Three Sample

Fines levied under Sec: 48 Act XXIV of 1859 during 1874-75 within town limits. These sums can in future be claimed by the Municipalities concerned.

Bellary Town - Rs 140-4-0
Coimbatore Town - Rs 146-4-0
Tanjore Town - Rs 191-8-0

Sample cases are given in the margin. In the present papers the Chingleput Local Fund Board have come up with the request that the same concession may be made to them; they desire that is to say that all fines levied under Sec: 48 Act XXIV of 1859, in towns within their Circle limits to which that Act has been applied, should be credited to their Local Funds. This is not a claim, but a request. An Order has been drafted in accordance with the note by the Honble Mr. Hudleston.

The 2nd Question is whether Municipalities are to be allowed to continue contributing nothing towards the maintenance of the local

local Police. In connexion with the Chingleput applic-ation, a letter was written to the Govts of Bengal, Bombay and the North West Provinces dated 4th June 1875 No. 1225, asking whether the Municipalities there paid their own Police or not. The replies are to the effect that the Municipalities pay the whole cost* in Bengal and the North West Provinces; and that in Bombay, the Govt are considering whether to apply the new law, which permits them to take from Municipalities ½ the cost of bonâ-fide local police, provided this is not more than 1/5th of the total Municipal revenue. In this Presidency it may be said that the towns have never paid

* As an exception Calcutta and Howrah have a grant in aid from Govt of ½ cost of Police. The Suburbs of Calcutta have a grant of ½. Patna has a fixed grant of Rs 26,510.

How? By levying 75 p. c. on their Police bill 1871. & 75 p. c. on Cesses

paid the regular Police-Act X of 1865, Sections 25 & 27, which continued in force, down to the passing of the Towns Improvement Act in 1871, for all Towns, laid down that the Police were to be paid by the Municipality and that the Govt were to make a grant of 1/4th of the total charges incurred for police, roads, Conservancy, and Sanitation; this it is believed amounted to the same thing as if the Govt had paid for the Police, and left the other charges to the towns. The Towns' Improvement Act (No. III of 1871) withdrew all Govt grants-in-aid from Municipalities, but threw on Govt the whole cost of the Police; in the different stages

stages of the Towns' Improvement Bill, it was proposed to charge the Municipalities first with 60 per cent of the cost of the Police, then with 50 per cent, but eventually this was abandoned. The extent and cost of the Police-Establishment in three Municipalities is given in the margin, with the amount of their general revenues under the present law. This will shew the Extent of the new charge which it is proposed to throw on their revenues. It may be observed that most Municipalities are already taxing to their maximum amount.

CH

For 1874-75.

Bellary

Cost of Police Estab^{t}
(1 Inspector & 75 men) — Rs. 11,412

Total Municpl. revenues — " 66,810

Coimbatore

Cost of Police Estab^{t}
(1 Inspector & 91 men) — Rs. 13,436

Total Municpl. revenue — " 27,604

Tanjore

Cost of Police Estab^{t}
(1 Inspector & 47 men) — Rs. 7,486

Total Municpl. revenue — " 42,300.

Imm. Police.

29-10-75

No. 2116

Letter from Comptroller & Military & Hyderabad
No. 103-311 dt. 11-6-75
awaited.

DEPARTMENT,

No.

From Previous memo for Orders on charging Municipalities with cost of Police

Dated 187 .

FOR ORDERS.

With reference to the statement made in a previous note, that prior to 1871 the State contribution to General Municipal Funds about balanced the outlay made by Municipalities for Police, the following figures for 1870-71 are with

with permission sub-
mitted-

In some cases the
outlay on Police was
less than the sum
received from the State
e.g. Combaconum spent
on Police Rs 9061-15-4,
and received for ge-
neral purposes Rs
10,762 - In other cases
the reverse took
place e.g. Bellary
spent Rs 13,153-2-11, &
received Rs 11,342-12-6-

For the whole
Presidency the balance
was slightly [redacted]

against ~~all~~ the mu-
nicipalities - The total
cost for Police was
Rs 2,16,844-3-9, and
the total receipts
from Government were
Rs 1,66,915-10-4-.

8 Oct. 15

Costs Memorandum for Police.

29-10-75
No 2116

c8/10.

Revenue Department.

Miscellaneous-No 4467

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 20th May 1875.

Read the following

No 52

From, R.J. Melville Esqre,
As President of the Local Fund Board
Chingleput District

To, H.E. Stokes Esqre,
As Secretary to the Board of Revenue
Madras

Sir, I have the honor to forward, for the favorable consideration and orders of Government, the accompanying resolution No 12 of the Chingleput Board dated 20th March 1875, requesting that the Board, which has to expend money on the sanitation of towns within its limits, may be allowed to take to its credit the fines levied

levied in them under Section 48 of
the Police Act.

I have &c.
(signed) R.J. Melville
As President

Chinglepet District
Local Fund Board's Office,
Camp, Ennore, 1st May
1875.

Submitted for the orders of
Government

(True Copy & Extract)

As Secretary

To, The Chief Secretary to Government
Financial Department
with Extract from Proceedings
of Local Fund Board to be returned.

Local Fund.

5b

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letter Proc.
of the Board of Revenue
dy 20th May 1875, Nos. to
4467.

Order thereon 29 Oct. 75 No. 2115.

The Govt. of India having ruled, in letter recorded with G. O. dated 19th February 1875, No. 371, that all fines levied in Municipalities under Section 48 of Act XXIV of 1859 (Madras Police Act) are to be credited to the funds of the Municipalities concerned, the Governor in Council is pleased to extend the same principle to Local

We are about to throw a new & heavy charge on the Madras towns & we are about to assist in effecting Municipalities for country Municipalities & education. We had better not raise at present the main question. R/1

Pass this as it deals with the Police question & leaves the question of Local Police contributions

27/10

Charge for Police forms a heavy item under Provincial Services; the Govt in Council is therefore not prepared to make over to Local Fund or Municipal Boards (who do not contribute towards the maintenance of the force) the fines levied under the Police Act.

No 2115 to the Board of Revenue. — President of the — instant.

1875
Financial Department.
(Local Funds.)

Proceedings of the Board of Revenue.

Dated 20th May 1875.
Read 24. —
Received —

No 1234

Requesting to be informed whether the Government Order passed on the Proceedings of the Municipal Council of Kumbakonam, regarding the Local Fund Board contribution towards the Police charges, is to be considered as applicable to the Local Fund Board also.

Referred to Government — Order thereon dated 29th October 1875 No 2115.

Read the following letter from the Secretary to the Board of Revenue, dated 20th May 1875, No 1234.

Requesting to be informed whether the Government Order passed on the Proceedings of the Municipal Council of Kumbakonam, regarding the Local Fund Board contribution towards the Police charges, is to be considered as applicable to the Local Fund Board also.

Referred to Government — Order thereon dated 29th October 1875 No 2115.

Read the following letter from the Secretary to the Board of Revenue, dated 20th May 1875, No 1234.

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Referred to Government — Order thereon dated 29th October 1875 No 2115.

Local Fund Circles, the Boards in which will in future take credit for all such fines levied in towns within their limits.

Ch

The Board of Revenue 11
& Accountant General 6

Govt. of {1875} Madras.

5-10-91

24.2.14

6-5-15

Civil

To

Dated. 29 Oct. 1875, No. 215.
Recd.

Nos. 2143 — 2146

Local Funds - Local Funds Boards to take credit in future for all fines levied under Section 48 of ~~Act XXIV of 1859~~ the Madras Police Act in Towns within their limits.

17-7-91

15-6-23

17-7-29 B III