

186-G. A Municipal Commissioner shall exercise the powers hereinafter specified, and such other executive powers as may be delegated to him by the municipality under the provisions of this Act :—

Powers of Municipal Commissioner and limitations thereon.

(1) he shall exercise all the powers specifically conferred on the Chief Officer in a City Municipality by the provisions of this Act ; and

(2) he may make such requisitions by written notice, give such written consent or permission issue such orders and prohibitions, exercise all such powers and perform all such duties as may be made, given, issued, exercised and performed by a municipality under any of the provisions contained in the following sections or sub-sections, namely :—

63, 64, 65, 66, 67, 69, 71, 76, 78, 79, sub-sections (3), (4) and (5), 80, 82, 83, 84, 90, 91, 91A, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 103, 105, 106, 107, 108, 109, 110, sub-section (2), 112, sub-sec. (1), 113, 116, 120, 135, 136, 139, sub-sec. (4), 144, 145, 146, 147, 148, 151, 152, 154, 155, 156, 157, 159, 160 A, and 161 :

Provided as follows :—

(a) the powers conferred on the municipality by or under the provisions contained in section 71, section 90, section 91, section 9 -A, sub-section (1) of section 106, sub-section (1) of section 116, and, in the case of a well, section 135 shall not be exercised by the Municipal Commissioner except subject to the general or special orders of the municipality or, in the absence of such orders, with the previous approval of the municipality ;

(b) the powers conferred on the municipality by or under any of the provisions of this Act—

(i) to make rules or by-laws, and

(ii) to authorize the president, or the vice-president, or a committee or a councillor to do anything.

shall not be exercised by the Municipal Commissioner ;

(c) property, whether moveable or immoveable, vested in or belonging to or otherwise held by the municipality shall not be deemed to vest in or to belong to or otherwise to be held by the Municipal Commissioner ;

(d) the power conferred by section 161 to direct a prosecution or to order proceedings to be taken for the punishment of

any person offending against the provisions of the following sections or sub-sections shall not be exercised by the Municipal Commissioner except with the previous approval of the municipality:—

section 44, section 45, sub-section (4) of section 91, sub-section (4) of section 91A, section 138, and sub-section (4) of section 149.

Municipal Commissioner's delegated powers.—The powers delegated to the Municipal Commissioner by the sections here set forth may be conveniently grouped under the following main heads:—

Powers in respect of—(1) the assessment of municipal taxes; (2) octroi and toll; (3) the recovery of municipal claims; (4) streets; (5) buildings; (6) drainages; (7) external structures; (8) public health, safety and convenience; (9) prevention of nuisances; (10) sale of food; (11) dangerous diseases; (12) control of certain special nuisances; (13) service of notices; and (14) prosecutions.

186-H. When a municipality empowered by any of the provisions of this Act or by any by-laws made hereunder to authorize an officer to exercise any power whatever or to do anything, have so authorized any officer, they shall be deemed so to have authorized the Municipal Commissioner, notwithstanding that they have not expressly so authorized him.

The object of this section is to provide that when a municipal officer or servant is invested with any power, the Municipal Commissioner, who is his superior, shall also be deemed to have been invested with such power. The provision would be particularly useful in the interval, which may be a long one, between the appointment of the Municipal Commissioner and the revision of the municipal rules framed under section 48 (b) (i).

186-I. Whoever disobys or fails to comply with a lawful direction given by the Municipal Commissioner in any matter shall be punishable in the same manner as a person who disobeys or fails to comply with a lawful direction given by the municipality in the same matter.

186-J. (1) A Municipal Commissioner shall have, independently of such powers as may be delegated to him by the municipality in this behalf, power without the sanction of the municipality—

Powers of Municipal Commissioner to appoint, grant leave, punish and dismiss.

(a) to appoint, subject to the rules for the time being in force under sub-clause (ii) of clause (b) of section 46, a fit person to any post, under the municipality, the monthly salary for which does not exceed rupees one hundred, other than to the post of the Health Officer, Engineer, Chief Accountant, Secretary or auditor;

(b) to grant, subject to the rules for the time being in force under clause (f) of section 46, leave of absence to the holder

of any post to which the Municipal Commissioner has power to appoint, and to appoint a fit person to act for such holder during such absence;

(c) to fine, reduce, suspend or dismiss the holder of any post to which the Municipal Commissioner has power to appoint :

Provided that no holder of a post the monthly salary for which exceeds rupees fifty shall be dismissed by the Municipal Commissioner without the approval of the municipality.

(2) When a Municipal Commissioner has been appointed under the provisions of this Act, all other officers and servants employed by the municipality shall be subordinate to him.

The Bill proposed to give power to appoint to any post except that of Health Officer &c. The Select Committee however placed the limitations as now appear, and the proviso to clause (c), and added clause (b) and sub-section (2.)

186-K. Notwithstanding anything contained in section 24,

Municipal Commissioner not to exercise powers of municipality over masters and teachers.

in section 184 and in section 186-J, the powers conferred on the municipality, or on a committee appointed under section 28, by or under any of the provisions of this Act to appoint, grant leave of absence to, punish or dismiss any master, teacher or other person employed in a primary or other school vested in or maintained by the municipality or employed in any educational institution aided by the municipality shall not be exercised either by the Chief Officer or by the Municipal Commissioner.

This section was not in the Bill but was introduced by the Select Committee who say :—"It is desirable that schoolmasters and teachers in municipal schools should not be subject to two authorities. As the schools Committee are generally composed of men specially selected for their interest in educational matters, they should continue to be responsible for the management of municipal schools."

186-L. No appeal shall lie to the municipality in respect of

Orders not subject to appeal except in certain cases.

any order passed or anything done by a Municipal Commissioner in the exercise of the powers conferred upon him by or under the provisions of this Act except in the case of an order passed or anything done by him under any of the following sub-sections, namely :—

- (i) sub-sections (1) and (2) of section 92,
- (ii) sub-section (1) of section 98,
- (iii) sub-section (2) of section 103,
- (iv) sub-section (2) of section 131,
- (v) sub-section (1) of section 151, and
- (vi) clause (b) of sub-section (1) of section 156.

The Bill also had "sub-sec. (3) of sec. 90, sub-sec. (1) of 91, sub-sec. (1) of 133, and sub-sec. (1) of 138."

It was proposed in Council to add to the list "sub-sec. 3 of sec. 65" so as to allow of an appeal to the general body of councillors, but this was opposed on the ground that the Act provided for the Managing Committee or other body of the municipality hearing objections in such matters and that it was sufficient that the Act gave the right of appeal to the Magistrate.

186-M. (1) With the sanction of the municipality, the Municipal Commissioner may, by general or special order in writing, delegate to any municipal officer or servant any of the Municipal Commissioner's powers, duties or functions under this Act or under any rule or by-law made hereunder except such as are conferred or imposed upon or vested in him under the following sections, namely:—151, 161, and 186-J.

Delegation of powers of Municipal Commissioner.

(2) The exercise or discharge by any municipal officer or servant of any powers, duties or functions delegated to him under sub-section (1) shall be subject to such conditions and limitations, if any, as may be prescribed in the said order, and also to control and revision by the Municipal Commissioner.

This section in the Bill was drafted on the lines of sec. 68 of the Bom. City Act and sec. 18 of the Calcutta Act, but the Select Committee in amending it say:—

"The Municipal Commissioner will not be empowered to delegate any of his powers, duties or functions except with the sanction of the municipality. In this respect we have gone further than the corresponding provisions in the Bombay, Calcutta and Madras City Municipal Acts which do not require the sanction of the municipality."

186-N. In any municipality for which a Municipal Commissioner has been appointed, notwithstanding anything contained in section 40, the following provisions with respect to the making of contracts under or for any purpose of this Act shall have effect, namely:—

Power to execute contracts on behalf of municipality.

(a) every such contract shall be made on behalf of the municipality by the Municipal Commissioner;

(b) no such contract for any purpose which the Municipal Commissioner is not empowered by this Act to carry out without the approval or sanction of some other municipal authority, shall be made by him until or unless such approval or sanction has first of all been duly given;

(c) no contract for the purchase, sale, lease, mortgage or other transfer of immoveable property shall be entered into by the Municipal Commissioner except with the approval or sanction of the municipality;

(d) no contract which will involve an expenditure exceeding five hundred rupees shall be made by the Municipal Commissioner except with the approval or sanction of the municipality;

(e) every contract made by the Municipal Commissioner involving an expenditure exceeding two hundred and fifty rupees and not exceeding five hundred rupees shall be reported by him, within fifteen days after the same has been made, to the municipality;

(f) the foregoing provisions of this section shall apply to every variation or discharge of a contract as to an original contract.

This section is almost entirely taken from sec. 69 of the Bombay City Act and sec. 86 of the Calcutta Act.

With regard to clauses (c) and (d) the Select Committee observe.—“In the case of every lease of immoveable property for a term exceeding seven years and of every sale or other transfer of such property the previous sanction of the Commissioner is required by section 40 (2). Contracts in regard to immoveable property may well remain subject to the sanction of the municipality and the Commissioner. It may be observed that provisions of section 40 (3) will be applicable even to contracts which are within the pecuniary limits of the powers of the Municipal Commissioner.

186-O. (1) Notwithstanding anything contained in sub-sections (6) and (7) of section 40, every contract entered into by a Municipal Commissioner on behalf of a municipality shall be entered into in such manner and form as would bind such Municipal Commissioner if such contract were on his own behalf, and may in the like manner and form be varied or discharged:

Provided that—

(a) Where any such contract, if entered into by a Municipal Commissioner, would require to be under seal, the same shall be sealed with the common seal of the municipality, and

(b) Every contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding five hundred rupees shall be in writing and shall be sealed with the common seal of the municipality and shall specify the work to be done or the materials or goods to be supplied, as the case may be, the price to be paid for such work, materials or goods and, in the case of a contract for work, the time or times within which the same or specified portions thereof shall be completed.

(2) The common seal of the municipality shall not be affixed to any contract, or other instrument, except in the presence of two members of the Managing Committee, who shall attach their signatures to the contract or instrument in token that the same was sealed in their presence. The signatures of the said members shall be distinct from the signatures of any witnesses to the execution of any such contract or instrument.

(3) No contract not executed in the manner provided in this section shall be binding on the municipality.

Origin of section.—This section is almost identical with section 70 of the Bombay City Act.

186-P. (1) Except as is otherwise provided in sub-section

Tenders to be invited for contracts involving expenditure exceeding Rs. 1,000.

(3), a Municipal Commissioner shall, at least seven days before entering into any contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding one thousand rupees, give notice by advertisement in the local newspapers, inviting tenders for such contract.

(2) A Municipal Commissioner shall not be bound to accept any tender which may be made in pursuance of such notice, but may accept, subject to the provisions of clause (d) of section 186-N, any of the tenders so made which appears to him, upon a view of all the circumstances, to be the most advantageous or may reject all the tenders submitted to him.

(3) The municipality may authorise the Municipal Commissioner, for reasons which shall be recorded in their proceedings, to enter into a contract without inviting tenders as herein provided or without accepting any tender which he may receive after having invited them.

Origin of section.—This is almost identical with sec. 72 of the Bombay City Act.

186-Q. A Municipal Commissioner shall require security for

Security when to be taken for performance of contract.

the due performance of every contract into which he enters under the last preceeding section, and may, in his discretion, require security for the due performance of any other contract into which he enters under this Act.

Origin of section.—This is identical with section 73 of the Bombay City Act.

CHAPTER XIV.—NOTIFIED AREAS.

187. (1) The Governor in Council may by notification

¹ Constitution of notified areas.

declare that with respect to some or all of the matters upon which a municipal fund may be expended under this Act, improved arrangements are required within a specified area, which, nevertheless, it is not expedient to constitute as a municipal district under section 7.

(2) An area in regard to which a notification has been issued under sub-section (1) is hereinafter called a notified area.

²(3) No area shall be made a notified area unless it

- (i) contains a town which is the headquarters of a taluka, or,
- (ii) is within a distance of one mile from a railway station :
and no such area shall include two or more towns or villages which are separated by an extent of more than one mile of land unoccupied by houses.

1 Origin of section.—The provisions of this Chapter are new, and are taken bodily from Chapter XI, entitled "Small Towns," sections 210–214 of the Punjab Act, with some modifications to be noted.

Notified areas:—For list of these areas notified up to end of 1915, see Part II, Appendix M. There are none so far in Sind. For form of notification under this section see Bombay Government Gazette, Part I-A, of 22 July 1915, page 87.

Building Regulations—Section 67 of the Bombay Land Revenue Code provides for agreements being entered into between Government and the registered occupant of agricultural land containing special terms as to the application of such land to purposes other than agriculture. G. R. 3543 of 15 June 1906, G. D. sanctioned certain building regulations to be attached to such agreements, and G. R. 7496 of 6 August 1906, Revenue Department directed that these regulations, with the necessary changes and with such modification as the conditions of notified areas may require in each case, should in future be adopted in all areas notified under this section. These regulations are in lieu of those sanctioned by G. R. 1188 of 13 February 1904, Revenue Department, which are in supersession of G. R. 6411 of 16 September 1903.

Accounts of notified areas:—G. R. 7650 of 2 October 1915, G. D. ruled that these accounts should be audited by the Accountant-General's Local Audit Department from the next financial year.

Funds of notified areas should be treated as municipal funds for all purposes of account. (G. R. 413 of January 1906 Gen. Dep.)

2 Sub-section (3).—The corresponding clause in the Punjab Act is as follows:—

"(3) No area shall be made a notified area if it contains more than 10,000 inhabitants according to the returns of the most recent official census, or unless it contains a town or bazar and is not a purely agricultural village."

In the Bill as originally framed, the clause ran as follows:—

"(3) (a) if it contains more than 5,000 inhabitants according to the returns * * *

"(b) unless it contains a town or bazar."

The Hon'ble mover of the Bill remarked as follows:—"The definition of "a notified area" necessitates some modification. A rough list of places suitable for conversion into notified areas has been compiled, although, of course, it is not expected or desired that all such places will be converted at once, but only as occasion demands it. The majority of places contain from 3,000, 6,000 or 7,000 inhabitants, and few contain less than 2,000.

"2 The criticism has been made that with municipalities and Sanitary Boards or Sanitary Committees under the Bombay Village Sanitation Act, the creation of "notified areas" is of doubtful necessity. The Government, however, understand from their officers that the chapter will fill a distinct blank. The Village Sanitation Act, now 10 years old, had not made much progress, and it is contended that sanitary progress must work down from above. First the large cities must set the example and then the towns, both under a municipal organisation. Between these and the small agricultural villages there are a large number of small towns, or very flourishing villages, too large for the Sanitation Act, needing something better than a mere watering of the town, and a good well supply, but at least a school, perhaps, a dispensary, a paved high street, or the like. The notified area is meant to provide for such places estimated to be about 250 in number. Such a place cannot afford the luxury of a Municipal Secretary, peons and the like. But it has got a Kulkarni or Talari, who can do all the necessary work, and the Patel and the School Master and the Hospital Assistant and one or two intelligent traders can form the committee under the Mamladar. They will collect enough money to keep the school going, subscribe to a dispensary and spend a little in sanitation and road making perhaps. The small neighbouring villages will take their cue from the notified areas and gradually place themselves under Sanitary Boards and Committees."

Statistics of notified areas how shown in *Municipal Administration Reports*.—The Government of India considered that the elaborate forms prescribed for municipalities were not

Statement showing the income and expenditure of the notified areas in

during the year ending 31st March 19

Name of district.	1	2	3	4	5	INCOME.								EXPENDITURE.			
						6	7	8	9	10	11	12	13	14	15	16	17
		Serial No. of notified area.	Name of notified area.	Population.	Closing balance of last year.	From taxes.	From other sources.	Total income, excluding opening balance.	Extraordinary.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursements.	Closing balance.
</																	

* Figures should be in distinct type.

noted for the statistics of these areas, which did not as a rule possess a staff sufficient for their compilation and therefore decided that the following form should be adopted in future and should be appended to municipal administration reports:—(G. R. 5979 of 25 Oct. 1905 and 3851 of 28 June 1906, Gen. Dep.)

¹Power of Government to impose taxation and regulate expenditure of the proceeds thereof.

188. (1) The ²Governor in Council may by notification

³(a) apply or adapt to any notified area the provisions of any section of this Act or part of any such section, or of any rules in force or which can be imposed in any municipal district under the provisions of this Act, subject to such restrictions and modifications, if any, as he may think fit;

(b) impose in any such area any tax, which might be imposed therein under the provisions of this Act if the said area were a municipal district;

(c) appoint a person or a committee for the purposes of the assessment and recovery of any tax imposed under clause (b), and in order to arrange for the due expenditure of the proceeds of such taxes, and for the preparation and maintenance of proper accounts, and generally for enforcing the provisions of any sections or rules applied or adopted under clause (a).

⁴Provided that in any such area as is described in clause (i) of sub-section (3) of section 187, a committee shall be appointed for such purposes consisting of not less than three or more than five persons, of whom a majority shall be residents of such area.

⁵(2) The proceeds of any tax levied in any notified area under this section shall be expended only in some manner in which if the notified area were a municipal district, the municipal fund thereof might be expended.

1 Origin of section.—This is new; sub-sections (a), (b) and (c) are adopted from sec. 211 (1), Panjab Act, with some modifications.

For form of notification under this section see the Bombay Government Gazette of 22 July 1915 Part I.-A. pages 87—93.

2 Governor in Council.—This in Sind means the Commissioner in Sind. Sec. 3 (3) note.

3 Clause (a).—This is as altered by Bom. Act No. III of 1903, and is intended to make the power of Government to provide for the administration of notified areas as wide as possible, consistently with the general provisions of the Act. This was probably the intention of the original section, but the wording of the clause was so restricted that it had been found impossible to comply with its requirements, without making the rules more complicated than was desirable.

4 Proviso.—This proviso is new, and is not in the Panjab Act. The Select Committee considered that in such an area it was desirable that the municipal powers contemplated should be exercised by a small committee and not by a single person.

The marginal note should be, "Constitution of committee at taluka head-quarters town."

5 Sub-section (2).—This is taken *verbatim* from Panjab Act, sec. 211 (2).

The marginal note should be, "Proceeds of tax how to be expended."

189. For the purposes of any section of this Act which may be applied, to a notified area, the person or committee appointed for such area under section 188 shall be deemed to be a municipality under this Act, and the area shall be deemed to be a municipal district.

This is taken almost *verbatim* from Panjab Act, sec. 212.

190. (1) Before issuing any notification under sub-section Preliminaries to noti- (1) of section 187 or under clause (a) or (b) of fication. sub-section (1) of section 188, the Governor in Council shall, so far as may be, follow the procedure prescribed in section 8.

(2) The Governor in Council may at any time cancel any Power to cancel noti- notification under section 187 or 188. fication.

191. When by reason of any order of cancellation under the last foregoing section any area ceases to be notified, the unexpended proceeds of any taxes levied therein under section 188 shall be applied for the benefit of the inhabitants of the said area as the ²Governor in Council may think fit

¹Application of funds of areas ceasing to be notified.

1 This is taken *verbatim* from Panjab Act, sec. 214.

2 This in Sind means the Commissioner in Sind. Sec. 3 (3) note.

SCHEDULE A.

(See Clause (b) of Section 60.)

Notice is hereby given to the inhabitants of the municipal district of that the municipality desire to

To be inserted if the tax is to be substituted for any existing tax. impose the tax, rate, toll, octroi or cess (as the case may be) defined in the Rules appended, (in lieu of the tax known as the which is published at page of the sanctioned Rules.)

Any inhabitant of the municipal district objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the municipality.

RULES.

(The Rules prepared by the municipality under clause (b) of section 60 are to be appended here.)

SCHEDULE B.

(See sub-section (3) of Section 82.)

Form of Notice of Demand.

To

A. B.,

residing at

Take notice that the municipality of _____
 demand from _____ the sum of _____ due
 from _____ on account of _____
*(here describe the property or other subject in respect of which
 the tax is leviable)* leviable under Rule No. _____ for the
 period of _____ commencing on the _____ day of _____
 19 , and ending on the _____ day of _____ 19 ,
 and that if, within fifteen days from the service of this notice,
 the said sum is not paid into the municipal office at
 and sufficient cause for non-payment is not shown to the satis-
 faction of the municipality, a warrant of distress will be issued
 for the recovery of the same with costs.

Dated this _____ day of _____ 19 .

(Signed)

By order of the Municipality of _____

SCHEDULE C.

(See sub-section (1) of Section 83.)

Form of Warrant.

*(Here insert the name of the officer charged with the
 execution of the warrant.)*

Whereas *A. B.* of _____ has not paid, and has not
 shown satisfactory cause for the non-payment of, the sum of _____
 due for the tax* _____ mentioned in the
 *(Here describe the tax.) _____ margin for the period _____ commencing
 on the _____ day of _____ 19 and ending with the day of
 19 , and leviable under Rule No. _____ ;

And whereas fifteen days have elapsed since the service on him
 of Notice of Demand for the same ;

This is to command you to distrain, subject to the provisions
 of section 83 of the Bombay District Municipal Act, 1901, the
 goods and chattels of the said *A. B.* to the amount of _____
 , being the amount due from him, as follows :—

					Rs.	a.	p.
On account of the said tax			
For service of Notice			

and forthwith to certify to me together with this warrant all
 particulars of the goods seized by you thereunder.

Dated this _____ day of _____ 19 .

(Signed)

President (or as the case may be), see section 83 (2).

SCHEDULE D.

(See Clause (c) of sub-section (4) of section 83 and
sub-section (1) of section 79.)

(Form of Inventory and Notice.)

To

A. B.,

residing at

Take notice that I have this day seized the goods and chattels* specified in the inventory beneath this, for the value of

† (Here describe the tax.) due for the tax† mentioned in
the margin for the period commencing

with the day of 19 and ending with the
day of 19, together with Rs. due as for

service of notice of demand, and that unless within five days
from the day of the date of this notice you pay into the municipal
office at the said amount together with the
costs of recovery, the said goods and chattles will be sold.

Dated this day of 19 .

(Signature of officer executing the warrant.)

INVENTORY.

(Here state particulars of goods and chattles seized.)

SCHEDULE E.

(See Clause (1) of Section 3 and sub-section 2 of Section 181.)

Name of Municipality.	Division.
Ahmedabad	Northern Division.
Broach	
Surat	
Belgaum	Southern Division.
Dharwar	
Hubli	
Sholapur	Central Division.
Ahmednagar	
Nasik	
Poona	
Karachi	Province of Sind.
Hyderabad	
Shikarpur	
Sukker	

* "Goods and chattles":—The words in the section are "moveable property," which should also have been inserted here, instead of the wording of the Schedule in the Bombay City Act from which this has been taken.

PART II.

APPENDICES.

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PART II.

APPENDIX A.

(VIDE NOTE 1 TO SECTION 10, PAGE 21.)

ELECTION OF COUNCILLOR TO LOCAL BOARDS.

Under the Bombay Local Boards Act, 1884, municipalities have the right to elect members to Local Boards as follows:—

"1. Each municipal district, within the taluka for which a Taluka Local Board has been established, containing more than 5,000 inhabitants, may elect one of the commissioners to be a member of such Taluka Local Board. (Section 6 (a).)

"2. Each municipal district, within the district (i. e., collectorate), for which a District Local Board has been established, containing not less than 18,000 inhabitants, may elect one of the commissioners to be a member of such district local board." (Sec. 7 (b).)

Municipalities having population of 5,000 inhabitants and under, can have therefore no representative on the Local Boards, but those with over 5,000 and under 18,000 have a right to elect a member for the Taluka Local Board, and those with a population of 18,000 and over can elect a member for the District Local Board in addition to a member for the Taluka Local Board. On the other hand persons residing within a village group but holding land assessed at Rs. 48 per annum or owning immoveable property valued at not less than Rs. 5,000 within a municipality of 5,000 inhabitants and less, are eligible for election on Taluka Boards.

Even if the Taluka Board be constituted under sec. 8 and consist wholly of nominated members, it should be considered whether there is any such municipality within the Taluka which may elect its members to the Taluka Board. This can be done, if it is deemed expedient under section 8, which was purposely made as elastic as possible. (G. R. 1178 of 29 March 1884, Fin. Dep.)

Municipal inhabitant when eligible to Local Boards:—

The following points are worthy of note in the qualifications of persons residing or owning property within Municipal Districts, regarding elections to Local Boards by village groups:—

(1) As to residence within a Municipal District:—

No person residing within any Municipal District, whatever may be its population, can vote in any village group for the election of a member for that group, but though he cannot vote, if he possess any of the qualifications mentioned in sec. 10 of the Local Boards Act, he is eligible as a member. (G. R. 1350 of 9 April 1884, Fin. Dep.)

Property qualification of non-inhabitant:—

(2) As to property within a Municipal District:—

Property of the following kinds within any Municipal District makes non-resident owners eligible for election in any village group in the taluka in which such municipality is situate; but does not entitle them to vote at such elections, except in the following case. Such property situate within a Municipal District of 5,000 inhabitants and under not only makes such non-resident owners eligible for such election, but also entitles them to vote at such elections for the particular village group in which they reside.

(a) Land-holders, whose holdings are assessed (or in the case of alienated lands would be assessed if they were not alienated) to the land revenue at not less than Rs. 48 per annum or such smaller minimum as the Governor in Council shall from time to time prescribe.

(b) Persons who own immoveable property, other than a holding as above described, estimated by the Collector to be not less than Rs. 5,000 in value (sec. 10, clauses 1 and 2.)

The reason for excluding a person who holds qualifying lands within a Municipal District of over 5,000 inhabitants from having a direct vote in the election of a Taluka Board member, was that his interests as a local cess-payer would be represented on that Board by the member returned by his municipality. (G. R. 122 of 12 January 1883, Fin. Dep.)

Term of office of councillor on Local Board:—

A councillor when duly elected by a Municipality to represent it on the Taluka Local Board does not become disqualified as a member of the Local Board on ceasing to be a councillor. (G. R. 10188 of 27 December 1884, Rev. Dep.)

"2. The status of councillor is necessary under section 6 (b) of Bombay I of 1884 only to the initial eligibility of a member of a Taluka Local Board, and a councillor elected under that section is, thereafter by virtue of his election, entitled under section 14 of the same Act to hold office for a term of three years, unless and until he becomes during that period disqualified under section 11 or resigns, dies or becomes incapable physically or mentally under sec. 15.

"The word 'incapable' in section 15 being undefined, bears its ordinary popular meaning, and connotes an impossibility arising from natural causes only, and not a disability created by law.

"3. Valid election by the councillors confers the right to hold office for three years, and clothes the member with a new character in which his original qualification as councillor is merged. His continuance in office is secured by the provision in section 14 of the Act, and is nowhere made dependent on the continuance of the qualification which originally rendered him eligible.

"4. If it had been intended that the tenure of office should determine on cessation of the qualifications for candidacy, section 14 of I of 1884 and section 18 of II of 1884 would have so provided.

"But the words 'become disqualified' in each of those sections clearly refer to (a) and (h) of section 11 of I of 1884 which are the only provisions disqualifying a member after he has been once duly elected or appointed." (G. R. 8526 of 8 November 1889, Rev. Dep.)

Rules for elections by Municipalities to Local Boards:—

In exercise of the power conferred by section 69 (b) of the Bombay Local Boards Act, 1884, the Governor in Council is pleased to make the following Rules (*Vide* No. 7575, 23 September 1884. Rev. Dep.) for regulating throughout the Presidency, except in Sind* and the Panch Mahals District, elections of Members of Local Board other than elections under sections 6 (c) and 7 (c) of the said Act (namely):—

I.—Elections by Municipalities.

1. When the date for any election by Municipal Councillors under sections 6 (a) or 7 (b) of the Act has been fixed by the Collector under section 16, a special general meeting of the councillors shall be called for the date so fixed, in the manner and by the authority prescribed in the municipal law or rules for the convening of such meetings, for the purpose of holding the said election.

2. The meeting shall be held in the place in which the councillors usually meet for the transaction of business and the election shall be held in the same manner in which any proposition or business legally brought before a special general meeting of the municipality is usually considered and voted upon by the municipality, and the names of the councillors voting respectively for and against each candidate shall be recorded in the municipality's minute book.

3. The result of the election shall be declared by the chairman of the meeting, and shall be communicated by him without delay, in writing, under his signature, to the Collector for publication in the *Bombay Government Gazette* (in Sind, the *Sind Official Gazette*.)

Election once duly made cannot be cancelled by Municipality:—

"4. In the present case, the Collector fixed the date according to the rules and a special general meeting was duly held and the councillor elected member of the District Local Board unanimously.

"5. It is contended by the Commissioners, that the election was made by them on a particular understanding. Their own term of office was about to expire. Some members objected to the election of a member from the then board to represent the municipality in the new District Local Board. So the election was made on what is described as the clear understanding,—though unfortunately, there is no reference to it in the minutes of the meeting,—that 'the municipality had every power to appoint a new representative whenever they chose, and the elected member would cease to work from the (District Local Board) at the expiry of his term as a Municipal Commissioner.' It was, however, immediately discovered from a Government Resolution that the member elected would not become disqualified to sit on the District Local Board by ceasing to be a member of the Municipal Board, and a requisition was thereupon made to the President of the municipality to call another special general meeting of the Municipal Commissioners to revoke their resolution and to elect a new member from the new Municipal Board to be constituted from 1st April. A meeting was held, and the election was cancelled, but no election was made in his place.

*In Sind these same rules have been adopted. *Vide* Commissioner in Sind's No. 2961, dated 23 July 1884.

"6. The particular points raised by the municipality appear to be three. *First*, they say that, if Mr. S. was duly elected, they have cancelled his election, and that they had power to do this as one of their rules (see Exhibit I appended to the President's letter) provides for the revoking or altering of a resolution already passed at a general meeting by resolution at a further general meeting convened after at least seven days' clear notice. But, *second* and *third*, they also say that there was no valid election, because it was made under a misunderstanding, and because the result, although declared by the Chairman, was not, as the rules under section 69 (b) of the Local Boards Act require, duly communicated by him to the Collector.

"7. As regards the first contention, it appears to me that the action of the municipality in rescinding at a subsequent meeting the resolution of election adopted at a previous one was *ultra vires* and of no effect. The powers and duties of such a Corporation are given to them and are defined by what is known as their constating instrument, in this case the Municipal Act, and are confined to those therein defined. The rule quoted by the President is no doubt one made under sec. 32 (a) of Bombay Act II of 1884, or continued under sec. 35. Assuming it to provide that the Corporation has power to rescind a previous resolution,* it can only relate to the conduct of municipal business transacted in exercise of the powers and in the performance of the duties defined in the municipal law. Here the case is quite different. The business was not municipal in the above sense. It was the exercise of a franchise conferred by a law relating to a different subject—the constitution, powers and duties of Local Boards. And a municipality cannot claim to have the power by the application of rules made for the conduct of its own business as such, to render nugatory an election which has been duly held under the provisions of another Act of the Legislature. No provision for any such procedure is made in the Local Board Act, and to allow the municipality as such to reconsider an election duly made whenever it might seem good to them would be to provide them with the means of defeating the objects of the Legislature as set forth in the Act.

"8. The next two objections affect the validity of the election. I shall presently give grounds for holding that such objections cannot now be raised. But I may briefly give reasons for considering them futile. As regards the first, I refer for exposition of the law to opinions previously expressed from this office and approved by G. R. Nos. 10188 of 27 December 1884 and 8526 of 8 November 1899 Rev. Dep. The law as therein declared is that a Councillor once elected to a Local Board does not become disqualified for membership thereof by ceasing to be a Member of the municipality. The members of the Nadiad municipality say they elected Mr. S. in the belief that he would so become disqualified. If the absence of mention of the matter in the minutes of the meeting is not fatal to their contention, at any rate it is clear that no mere misapprehension on their part of the effect of their performance of a duty imposed by statute can in any way affect the validity of such performance when, as in this case, duly carried out in every respect.

"9. And so for the omission of the Chairman to communicate the result of the election as required by the rule already referred to. Formalities in such cases are directory or imperative. The latter are of the essence of the proceeding, the former mere accidents. In this case the calling of the general meeting, the voting and the declaration of the result were imperative. The reporting of the result to the Collector was directory, and the want of it cannot be set up by, but may be set up against, a person bound to see to its observance. (Brice on *Ultra Vires*, 632.)

"10. But in fact the validity of the election cannot now be called in question, at any rate by the members of the municipality. They are all persons qualified either to be elected or to vote at such an election, and sec. 25 of the Local Boards Act provides that if such persons bring in question the validity of such an election, they may, within fifteen days of the declaration of the result, apply to the District Judge. A special jurisdiction is thus vested in the District Judge, and a special procedure provided for the trial of election petitions presented by the persons described in that section. If they do not avail themselves of it, they have no other remedy, either by civil suit or application to Government. The jurisdiction of all other tribunals is ousted by the provision of this special machinery. When a statutory power is conferred for the first time upon a Court, and the mode of exercising it is pointed out, no other process can be adopted (*Taylor v. Taylor*, L. R. I. Ch. D. 426, L. L. R. II. Bom. 373 and cases there quoted). G. R. No. 3848, 14 September 1895, Gen. Dep.

*N. B.—See new section 26 (12) as to cancellation of resolutions.

APPENDIX B.

(VIDE SECTIONS 41 AND 90 AND NOTES THERETO.)

LAND ACQUISITION ACT.

Rules and Orders of Government, &c.

Acquisition to be well considered and carried out promptly:—

(1) The Commissioners should see that notifications are not submitted hastily on behalf of local bodies, i. e., not until they are satisfied.

(a) that prior negotiations to purchase the land had failed or that owing to difficulties as to title, the application of the Act was necessary; and

(b) that the project in connection with which the land was required, was sufficiently matured to justify the land being acquired, so that the project should be proceeded with without avoidable loss of time. (G. R. No. 5835, dated 9 July 1894.)

(2) It is assumed that when an application for taking up land under the Land Acquisition Act is submitted by a municipality or other Local body the necessity of the acquisition has been fully considered, the cost estimated and due provision made for payment of the award. The officer deputed to acquire the land has a distinct duty to perform in accordance with the procedure prescribed in the Act. It is not open to him to proceed, or not according to his discretion, or to delay or drop the matter according to the convenience of the local body, at whose cost the land is to be acquired.

Acquisition of land already in illegal occupation of municipality:—

On the application of a municipality, Government sanctioned the grant of a piece of land for a market. Subsequently, a claim for a portion of this land was put forth by a third person, who obtained a decree from the District Judge. Government were advised as follows:—

"2. In the present case there is nothing to show that Government ever took possession illegally of the land in dispute at present occupied by the Pandharpur market. It seems merely to have assigned its interest, such as it might be, to the municipality, and that body took possession and built on the ground without regard to the rights of Tatyā bin Mandir. Under these circumstances as the land is not in the possession of Government at present, I can see no legal objection in the wording of the Land Acquisition Act to its acquisition for a public purpose notwithstanding that purpose may be its use by the Pandharpur Municipality as a market.

"3. Although the municipality has heretofore been in occupation of the land as a trespasser, it seems to me competent to Government, if it thinks fit, now to remedy the defect of title by taking up the land for its use in the manner proposed, subject, of course, to the payment by it of such compensation as may be awarded to Tatyā bin Mandir or any other claimant. Had Government itself been the trespasser possibly the case might have been different, but this point does not arise."

Govt. accordingly decided (G. R. 223 of 11 Jan. 1888, Rev. Dep.) to acquire the land, but ruled that it was distinctly to be understood that the municipality would be responsible for all costs connected with the acquisition.

Acquisition when may be abandoned:—

If for any good and sufficient reason the necessity for the acquisition of the land should disappear after the issue of the notification, it is for Government alone to decide whether the acquisition should be completed or not.

Form of agreement for acquisition:—

1. The following form of agreement should be adopted whenever land is to be taken on behalf of municipalities under the Land Acquisition Act. As the agreement is

* Now Act I of 1894.
† Sec. 51 of Act I of 1894.

one made under Act X of 1870* within the meaning of sec. 57† of that Act, it is not chargeable with stamp duty:—

Agreement made this day of 19 between the municipality of
of the one part and the Secretary of State for India in Council of the other
part.

Whereas the said municipality is desirous of acquiring all that land situate in the
village of in the Registration Sub-District of in
the district of known by the name of (or being part of
the known by the name of as the case may be)

containing by superficial measurement the occupation of (Government) map of the case may be) No. and is delineated in the survey as (part of) the field (or estate or plot, &c., as and bounded on the north by on the south by on the east by and on the west by together with the trees, houses, and all other things whatsoever standing on the same or attached to the same or permanently fastened to anything attached to the same, and has applied to Government to acquire the said land on its behalf under the provisions of the Land Acquisition Act, 1870 (*now* Act I of 1894), and whereas Government have consented to acquire the said land under the said Act on behalf of the said municipality on the said municipality's agreeing in manner hereinafter appearing. These presents witness that the said municipality doth hereby bind itself to pay to Government the cost of the acquisition of the said land and all such charges as may be incurred by Government, or by any officer of Government, in respect of the said acquisition at such time or times as the Collector of shall require, on the amount of the said cost or charges being certified by the said Collector; and doth agree that in the event of its making default in any such payment, it shall be lawful for the Governor of Bombay in Council to recover the same as if it were money due to Government by the said municipality under sec. 91 (*now* 178) of the Bombay District Municipal Act.

And the said Secretary of State for India in Council doth hereby agree with the said municipality that so soon as all costs and charges of the said acquisition shall be paid by it or recovered from it as aforesaid, the said land, together with the trees, houses and other things standing thereon or attached thereto, or permanently fastened to any thing attached thereto, shall vest in the said municipality and be thenceforth held by it for the purposes of the Bombay District Municipal Act like any other property vested in the said municipality under section 17 (*now* sec. 50) of the said Act, free of claim or charge whatsoever on the part of Government.

In witness whereof A. B., Esquire, of the said municipality hath hereto set his hand and the seal of the municipality of and C. D., Esquire, hath by order of the Governor of Bombay in Council hereunto set his hand on behalf of the Secretary of State for India in Council the day and the year first before written.

(Signed) (A. B.)

" (C. D.)

Signed and sealed by A. B.
in the presence of
Signed by C. D.
in the presence of

} (G. R. 6707, dated 9 November 1877.)

2. *By whom to be signed*—It is neither usual nor necessary that agreements with municipalities for the payment of the cost of acquisition of lands under the Act should be signed by a Secretary to Government (G. R. No. 9487, dated 24 December 1883.)

Procedure in Courts:—

3. (1) The following procedure adopted in municipal land cases in Bombay should be adopted *mutatis mutandis* by all Collectors in the Presidency Proper and in Sind in land acquisition cases arising in their respective jurisdictions.

When the Collector has to acquire land for municipal purposes, the municipality is asked to send a representative. In minor cases a departmental officer attends. All important cases are entrusted to the Municipal Solicitors. On the day for hearing the Municipal Solicitor attends and in important cases the land owner is represented by a lawyer. The Municipal Solicitor states the rate the Municipality is willing to pay and every opportunity is given him to support the sufficiency of the municipal rate by sales and other evidence. The land owners name their figure and bring evidence in its support. In all important acquisitions, repeated adjournments are granted and every opportunity is given to both parties to produce all available evidence. The evidence produced both by the municipality and by the land owner is of necessity one sided; each party confines itself to details which tends in its own favor. In the bulk of cases the most helpful evidence is that of sales and awards from the Collector's records.

(2) As regards proceedings before the Court there is no advantage in the Municipal Solicitors attending to uphold the Collector's award in preference to the Government Solicitor appearing for that purpose. But in a case where a municipality is interested, the Solicitor to Government should confer with the Municipal Solicitors in order to place the municipal case against an increase before the Court. (G. R. No. 6303, dated 22 Sept. 1891.)

4. In a case in which land is acquired under the Act for the Bombay Municipality by Government, the Solicitor to Government and not the Solicitors to the Municipality should represent Government and conduct the case. (G. R. No. 6575, dated 18 September 1890.)

Municipalities to pay surveyors for measuring the land:—

"Section 56 of the Land Acquisition Act (X of 1870) *vide* section 50 (1) of Act I of 1894 puts Municipalities and Companies upon an equality in the matter of charges, and municipalities can be fairly charged with the pay of surveyors employed in measuring lands acquired for municipal purposes under the Land Acquisition Act. (G. R. No. 9009, dated 17 December 1890)."

"(1) A distinction is to be drawn between lands acquired by amicable contract and lands taken by compulsory powers.

(a) *Disposal of land privately acquired:—*

(2) The ownership of lands obtained by private contract for the general purposes of an undertaking depends entirely upon the contract entered into or the conveyance made so far that is as the grantor is concerned. But the municipality hold all property of whatever nature or kind soever which may become vested in them as trustees for the purposes of the Act (sec. 17, Bom. VI of 1873) and would be precluded from giving it away in such a manner as to deprive the interests committed to their charge of all benefit therefrom. (Brice, *ultra vires*, page 110.

(3) The sanction of the Commissioner would be necessary to the validity of any alienation for a term exceeding seven years, made subsequent to the coming into force of Bombay Act II of 1884.

(4) But if the transfer by the municipality took place before such sanction was necessary or after it was obtained then the sale rent free of the land so acquired, if it were surplus land not acquired for the special purposes of the municipality, would not be open to objection. For corporations, though they can acquire lands only in such amounts as may reasonably be required for carrying out the object of their creation, may, if they have *bona fide* acquired too much, utilise the surplus by sale or lease in the way most advantageous to the corporate interests, and the proceedings of corporations for public purposes in this respect will be scanned much less strictly than in the case of corporations acquiring for their own special benefit. (Brice, *ultra vires*, pages 108 and 109.)

(5) It does not necessarily follow that to capitalise rental in an out-and-out sale would be less advantageous to the municipality than to reserve a uniform rent.

(6) The value of the exemption would in such case probably enter into the price realised.

(b) *Disposal of land acquired under Act:—*

(7) But with lands acquired by compulsory powers conferred by statute, the case seems to be somewhat different. Brice says page 110: "If lands be taken compulsorily, the rights as to ownership of the corporation and of the other parties will depend upon the conveyance and the Acts of Parliament giving the compulsory powers read together."

(8) The Land Acquisition Act contemplates the exercise of compulsory powers of acquisition for public purposes only.

Land acquired cannot be sold to individuals for private purposes:*—

It is therefore *ultra vires* for a municipality to devote to the private uses of individuals land acquired compulsorily for public purposes.

(9) In the case of the *National Manure Company v. Donald* 28 L. J. Exch. 185, Pollock C. B. speaking of a Parliamentary Corporation said: "It is a corporation merely for the purposes for which it is established by Act of Parliament and it has no existence for any other purpose. Whatever is done beyond that purpose is *ultra vires* and void," and Channell, B., said: "the corporation was called into existence for a particular purpose and had no capacity to take or make a grant for all purposes."

(10) But the Courts will put a reasonable and business-like construction upon the term "purposes" and therefore they will not interfere to restrain a corporation from dealing with its lands, unless it is clearly shown to be inconsistent with the conditions for and upon which they were acquired. (Brice, page 116.)

(11) No corporation may use its compulsory powers for any purposes whatever other than those expressly set forth in its constituting instruments or necessarily deducible therefrom, but "a corporation, carefully and *bona fide* exercising its privileges, is not liable for damage arising thereby." (Brice page 500.)

(12) The constituting instruments in the case of a municipality acquiring land compulsorily are of course the Bombay District Municipal Acts (Bombay VI of 1873 and II of 1884) and the Land Acquisition Act, and under these Acts the powers are conferred for

*N. B.—This does not affect the provisions of sec. 90 (2).

public purposes and more especially for the public health, convenience and safety of the residents in the municipal area. It would, therefore, I submit, be improper and illegal for a municipality to invest municipal funds in the purchase of house sites with a view to speculative profits on resale. But if a municipality had by *bona fide* miscalculation acquired more land than it required for public or municipal purposes, there would be no objection to its disposing of the surplus with the proper sanction for the general benefit of the municipal funds. It seems that a wide and liberal construction will be put upon the powers vested in bodies such as Local Government Boards, Municipal Corporations, &c., whose duties are the accomplishment of public improvements. * * * In order to avoid taxing the public there may well be permission granted to a corporation to take more land than is actually necessary for the purpose of making certain specified improvements, and by a sale of the superfluous land rendered more valuable by the improvements themselves to raise funds for the execution of a great public work. This may be admitted, but it only amounts to this, that bodies entrusted with powers, for the public benefit will, like persons having analogous powers for their own advantage, under ordinary circumstances, be deemed the proper and only judges of the best method of utilising such powers for the end designed. (Brice, *ultra vires*, page 517.)

(13) In *Galloway v. Mayor and Commonalty of London* (L. H. of L. 34), the Lord Chancellor Lord Cranworth said:—

“The principle is this, that when persons embarking in great undertakings, for the accomplishment of which those engaged in them have received authority from the Legislature to take compulsorily the lands of others, making to the latter proper compensation, the persons so authorised cannot be allowed to exercise the powers conferred on them for any collateral object that is, for any purposes, except those for which the Legislature has invested them with extraordinary powers.”

“The Court should prevent them, when the Legislature has given them power to interfere with private property for one purpose, from using that power for another.” But further on Lord Cranworth drew a distinction between the case of a corporation for profit such as a Railway Company, “when the Legislature has no concern with the question as to how the persons embarking in the undertaking are to obtain funds to pay for the construction of the Railway,” and the case of a municipal corporation undertaking improvements. As to the latter case he observed: “When they have made a new or widened an old street, they will necessarily have incurred a very great expense for which they can get no return. The new or improved street is dedicated to the public and unlike the Railway, yields no profit to those by whom it has been made,” and “to meet this difficulty,” the words of the Legislature were liberally construed as impliedly authorising the taking of more land than might be absolutely necessary to effect the desired improvements, and as enabling “corporations to reimburse themselves” by sale of the surplus property increased in value by the improvements made.

(14) The doctrine of *ultra vires* supposes that a corporation acquires property for its own use neither more nor less than it needs, with the intention of utilising the same by its own agents and that it does not *ab initio* propose to transfer such property to others. (Brice, page 133.) But “a corporation may temporarily let off or transfer to third parties such parts of its estates or assets as it is unable, from special circumstances, to make an immediate advantageous use of,” and may sell such surplus property or utilise it otherwise for any purpose not outside its powers unless expressly restricted therefrom. (Brice, page 145.)

(15) A municipality cannot sell land vested in it without sanction from the Commissioner (section 15, Bombay II, 1884). If that sanction be accorded, there is no restriction in the Acts to prevent them from making the transfer rent free.

(16) That in ordinary cases of land belonging to Government, the sanction of the Government of India is necessary to a rent free transfer in perpetuity, does not appear to me to affect the rights or powers of a municipality to deal with their surplus lands in the way that is really most beneficial for the interests of the municipality. That rule refers only to land which is at the disposal of Government and which is not the property of individuals or of aggregates of persons legally capable of holding property, and is not a restriction operating on the powers of such individuals or such aggregates over property vested in them.

(17) It is of course, however, the duty of the municipality in such transactions to have due regard to the permanent interests of the municipal fund. But if they do not neglect that duty, and if by an out and out sale they can realise as much as by a lease reserving a yearly rent, it does not appear that any thing beyond the necessary sanction of the Commissioner would be wanting to validate such transfer.” (L. R. No. 468, dated 3 April 1891, *vide* G. R. No. 2727, dated 20 *idem*.)

Acquisition of land dedicated to religious purposes:—

The following legal opinions were communicated by Government to all Collectors and Commissioners for information:—

"(2) I think there is no objection to the acquisition by Government of land which has merely been assigned as a wage fund from which the performance of certain religious services may be remunerated, if other adequate provision is made for such remuneration.

"(3) The power of Government would no doubt be open to question to make such acquisition if the land itself had been dedicated to religious uses, as for instance, if it had become *wakf* by conversion into a grave-yard, or as the site or precincts of a mosque, in respect of which as *res religiosae* or *res sacrae*, the right of the State to exercise its power of eminent domain might be held to be excluded. (See 8 B. H. C., P. J. for 1887 and 2 Borrodaile's Reports, page 741.)

"(4) But when land is held merely as a source from which services are to be compensated, the dedication to religious uses extends virtually to the marketable value of the property only, and if on the requisition of the State that is replaced in another form so as to fulfil the purposes of the trust on which it was held, I do not think the principle which renders religious endowments inalienable would be infringed. (See I. L. R. 5, Bombay 393.)

"(5) I am, however, unable to find any authorities on the point, and if Government consider it open to doubt and of sufficient importance, the opinion of the Advocate-General might perhaps be taken.

"(6) The land in question has probably been held on a tenure of successive life estates and the corpus of the compensation, whatever form it may take, should, I think, be secured as the Collector suggests from alienation by incumbents for the time being.

"(7) If there is any objection to the permanent alienation of the land in question, I would submit that it might be acquired temporarily under section 43 of Act X of 1870 (sec. 35 of Act I of 1894). Bombay Act VI of 1873, sec. 23, contemplates the temporary as well as permanent acquisition of land by Government on behalf of a municipality. There can be no doubt as to the power of the holder to alienate his own interests in the land which furnishes his remuneration, and the three years for which temporary acquisition may be made under section 43 of Act X of 1870 is not likely to exceed the holder's life interest. (See I. L. R. 6, Bom. 596.)

"(8) It might be advisable to insert in the notification after the words "Abu Ahmed Maulavi Yar Muhammad" some such words as the following "as the source from which the religious services to be performed by him are remunerated." (Legal Remembrancer.)

The Advocate-General says:—"(2) As to the acquisition by Government of land said to have been appropriated or assigned for the remuneration of certain Muhammadan religious services I see no reason whatever to doubt the authority of Government to acquire this land whether it has been merely appropriated or assigned for such remuneration, or has actually become *wakf* or religious property. I am unable to concur in the view expressed by the Acting Legal Remembrancer in paragraph 3 above that the right of the State to acquire the latter class of land may be held to be excluded. I know of no exception to the authority of Government to acquire land under Act X of 1870, whether or not such land be alienable or inalienable as between private persons. Nor do I see why the doctrine of 'eminent domain' (which it is not necessary to resort to) should not apply to property so inalienable; *vide* Vattel's Law of Nations (1834), page 111. Practically this doctrine has in modern times been superseded by statutory enactments. In England, church yards have been not unfrequently acquired under the Land Clauses Act and similar statutes, *vide* *Hilcoat v. The Archbishops of Canterbury and York*, 10 C. B. 327, and *Stebbing v. Metropolitan Board of Works*, 6 L. R. Q. B. 37.

"(3) No doubt it will be incumbent on those charged with the acquisition of such land to take due care that the purchase money be duly applied for the purposes to which the land to be acquired was itself devoted. (G. R. No. 2933, dated 29 April 1891).

*Future use of land not factor in valuation:—*Under the special provisions of s. 557 of the Calcutta Act it was held that when land is compulsorily acquired, any use to which it may be put in future should not be taken into consideration in determining its value. The valuation should be according to the market-value at the time of the acquisition. Sub-s. (c) of s. 557 of the Municipal Act precludes evidence being given of other purposes to which *bustee* land can be put in future. Evidence, relating to the under-tenants and rents paid by them, is not relevant for the purpose of ascertaining the market-value as defined by sub-s. (c) of s. 557 of the Municipal Act. *Harish Chunder Neogy v. Secretary of State for India*, 11 C. W. N. 875, followed. (*Manindra Chandra Nandi v. Secretary of State for India* (1914) 1. L. R. 41 Calc. 967.)

*Land acquisition by or for a municipality—some principles of valuation:—*The land to be acquired belonging to defendant was an open plot adjoining some shops &c. The lower Court calculated the value on the basis of the rent hitherto received by the owner, who claimed that it was of much greater value as a site that could be built upon. It appeared that the municipality had refused sanction to allow defendant to build upon the plot as it was wanted as a *payas* or stand for carts, and defendant had not taken any steps to have this order altered. *Held* that although as a general principle the value of the land should be calculated with reference to the most lucrative and advantageous way in which it might be used, still as this plan would never be permitted to be built upon, it could not be valued as a building site. *Stebbing v. Metropolitan Board of Works* (1870) L. R., 6 Q. B., 37 followed. (*Ujagar Lal v. Secretary of State for India in Council*, I. L. R., (1911) 33 All. 733.)

In *Stebbing v. Metropolitan Board* part of a disused grave yard was taken up for the purpose of a new road. The rector claimed that it should be valued as diverted of its ecclesiastical character and could be used for any purpose. *Held* that as the land could not be used by the rector and was practically valueless in his hands, it could not be valued as land not subject to any restriction.

Under sec. 557 of the Calcutta Municipal Act (III of 1899) the Chairman of the Corporation is authorised to perform the duties of a Collector under the Land Acquisition Act when any land is required to be taken up for the municipality. Under that section the market value of the land is to be taken to be 25 times the annual value as entered in the assessment book of the corporation. As to meaning of annual value, valuation and reassessment see *Secretary of State for India in Council v. R. Belchambus* (1905) 10 C. W. N. 289.

APPENDIX C.

Form of Municipal Administration Report.*

- I. Changes in population or boundaries.
- II. Comments on Tabular Statement I.
- III. Changes in system of taxation.
- IV. Comments on Tabular Statement II.
- V. Working of the octroi system. †
- VI. Comments on Tabular Statement III and remarks on any municipal operations that did not involve expenditure.
- VII. Acquisition or alienation of Municipal property.
- VIII. Audit of accounts.
- IX. Municipal wants.
- X. General remarks. ‡

Other matters to be reported on:—

*Working of the Bombay Municipal Servants Act:—*A copy of G. R. No. 1713, of 14 May 1891, should be forwarded to the Commissioner in Sind for information and that officer should be requested to notice in his annual administration report on the working of the Municipal Boards in the Province of Sind, the working of the Bombay Municipal Servants Act V of 1890 in Karachi." (G. R. 3889 of 17 Sep. 1895, Gen. Dep.)

Recovery of Municipal dues:—"There is nothing in the reports to shew how far the municipalities collect their revenue with promptness when due. The Governor in Council is, therefore, pleased to direct that information about the current years' demand and previous years' outstandings and the unrealized balances under both the heads at the close of the year should be given briefly by the Commissioners in their reports in future." (G. R. 1773 of 24 March 1911 G. D.)

In future the information given under this head should not be confined to house tax collections only, for the prompt recovery of dues under all the principal heads of direct taxation which is levied periodically is a matter of importance. (G. R. 5079 of 28 June 1915 G. D.)

* NOTE.—In preparing reports, none of the headings prescribed above should be omitted, but where there is no information, the word *nil* should be entered after the heading.

† Octroi:—This should deal with the action taken by each municipality to confine octroi taxation to articles which are consumed locally in sufficient quantities to yield an appreciable amount of income from a light duty, and to obviate by the provision of bonded ware-houses and otherwise the degeneration of octroi taxation into a transit duty. (G. R. 2365 of 6 June 1899, Gen. Dep.)

‡ General Remarks:—State here any incidents of the year that do not fall appropriately under the prescribed heads, whether the financial condition of the municipality is good, or whether any and what additional taxes are necessary, &c.

Water installations :—In future the Municipal Administration Reports of each municipality possessing a water installation should separately show and discuss the financial results of the year's working of the water installation. The proportion of the revenue derived from (i) direct sale of water, (ii) indirect taxation. (G. R. 4202 of 2 July 1912.) These orders were reiterated in G. R. 5079 of 28 June 1915 G. D. as to the Commissioner in Sind and installations in that Province.

Instructions for preparation and submission of report :—

This revised form is prescribed by G. R. 2723 of 14 May 1902, Gen. Dep.

Sec. 54 (1) (g) contemplates the submission of an annual report by all municipalities.

All municipalities are required to prepare and submit on April 1 a report showing the results of municipal administration during the year. (G. R. 1094 of 3 April 1878, Gen. Dep.)

The President of each municipality prepares this report and submits it together with the Statements to the Collector. (G. R. 3820 of 20 Sept. 1882, Gen. Dep.)

Assistant Collectors are to notice in their annual reports what has been done and spent on sanitation by municipalities. (G. R. 414 of 10 Feb. 1874.)

The Collector's memorandum, with due regard to conciseness, should be a summary of municipal administration in his district, as the reports of the Commissioners of Divisions are summaries, on a wider scale, of municipal administration in their several Divisions. It is necessary that the strictest attention should be paid to uniformity, and that due regard being had to completeness, no effort should be spared to ensure accuracy, clearness and conciseness. (G. R. 1770 of 4 June 1881, Gen. Dep.)

The Commissioner of the Division should then despatch them to Government with a report, which should briefly, but comprehensively, sum up all the chief points of interest in the municipal administration of his Division. (G. R. 1790 of 26 June 1880, Gen. Dep.)

The reports of Commissioners should be sent in to Government by 15 October. (G. R. 1770 of 4 June 1881, Gen. Dep.), and if possible by the 1 October (G. R. 1591 of 1 May 1885, Gen. Dep.).

In Sind the Commissioner has fixed 15 May as the date by which all annual administration reports should be forwarded to the Collector of the District, except in the case of the municipalities of Karachi, Hyderabad, Sukkur and Shikarpur for which the date is 1 June; and 1 July is the date by which the Collector should submit the reports to the Commissioner. (Comr. in Sind No. 592 of 29 April 1887, Gen. Dep.)

It should be submitted by each Local Government to the Government of India on or before the 15th January in each year. (G. R. 2439 of 27 July 1881, Gen. Dep.)

Each separate municipal administration report need not be forwarded to the Government of India, but should be retained by the Bombay Government. (G. R. 2439 of 27 July 1881, Gen. Dep.)

"2. The Governor in Council is of opinion that it is preferable to maintain the present system of compilation in the Commissioners' offices. He thinks it of great importance that Government should receive a yearly statement of the views and criticisms of the officers who are chiefly concerned with the supervision of local self-government in the form of a general review of the municipalities of their divisions, and that the most convenient way of providing for this review is to let the local officers deal with the individual reports of municipalities. He thinks moreover that the same principle should be applied to the district as to the division. He is therefore pleased to direct that each municipality should in future submit its report in manuscript to the Collector, who should scrutinise the figures and see that all necessary and no unnecessary information is given. In the case of every City Municipality, and of every other municipality which desires it, the report should then be printed at the expense of the municipality and copies should be furnished to the Collector. All such reports should be printed in solid pica type in folio size. The Collector should prepare from the individual reports a district review in the form of a memorandum explanatory of the tabular statements prescribed by the Government of India, which should be filled up for the district from the information supplied by each individual municipality. For the compilation of this review the Collector should, if necessary, obtain the aid of clerks from the municipalities concerned. The review should be sent on to the Commissioner in print or type-written, accompanied by a printed copy of the report of every City Municipality in the district, but the original reports of the smaller municipalities should not be sent on unless they are specially called for by the Commissioner. The Commissioner should prepare his divisional review and tabular statements from those received from the Collectors and submit the former to Government in print or type-written as at present. The divisional compilations of individual reports need no longer be printed by the Commissioners." (G. R. 2723 of 14 May 1902, Gen. Dep.)

Note as to the Forms I to IV.

For the history of these forms see p. 365 of the previous edition of this Manual.

Form I was approved by G. R. 2380 of 16 June 1890 G. D. (G. of I. No. 1. Man. 53-54 of 31 May 1890, Home Dep.) So also Form IV.

Forms II and III were substituted by G. R. 2715 of 31 July 1891 G. D. (G. of I. No. 1. M. 68-79 of 23 July 1891 Home Dep.)

STATEMENT No. I.*

Statement showing the constitution of the Municipality of

during the year

19 -19

Name of District.	Serial Number of Municipality.	Name of Municipality.	Act or Acts under which constituted.	Population within Municipal limits.	NUMBER OF MEMBER OF COMMITTEE.								Total number of meetings held including these specified in columns 15 & 16.	Number of meetings out of the total in column 14 which proved abortive for want of a quorum.	Number of meetings out of the total in column 14 which were adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.
					Ex-officio.	Nominated.	Elected.	Total.	Official.	Non officials.	Europeans.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note.—The average percentages to be entered in columns 17 to 19 are the percentages of the total actual attendances at the meetings shown in column 14 on the total possible attendances at the meetings, i. e., on the figures in column 14 multiplied by the figures in columns 10, 11 and 9 respectively.

*This statement was altered at the suggestion of the Government of India by G. R. 2078 of 28 March 1912 Gen. Dep. and again slightly by G. R. 8340 of 27 October 1915, G. D. and is now in the form approved by the Government of India as stated in G. R. 9801 of 21 December 1915 Gen. Dep.

STATEMENT II.—continued.

Statement showing the Income of the Municipality of

during the Year ending 31st March 191 —contd.

6		7		8	
REALISATIONS UNDER SPECIAL ACTS.		REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.		GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)	
From pounds.					
From hackney carriages.					
From licenses for the sale of poisons.*					
From other sources (to be specified in detail in as many columns as may be necessary).—Vaccination fees.					
Total.					
		Rents of lands, houses, serais, dak bungalows, &c.			
		Sale-proceeds of lands and produce of lands, &c.			
		Conservancy receipts (other than taxes and rates.)			
		Fees and revenue from Educational Institutions.			
		Fees and revenue from Medical Institution.			
		Fees and revenue from markets and slaughter-houses.			
		Fees and revenue from Tramways.			
		Brick mould fees.	Other fees (to be specified in detail in as many columns as may be necessary.)		
		Quarrying fees.			
		Dead animals fees.			
		Fines under Municipal and other Acts.			
		For General purposes.	Interest of Investments.		
		For Educational purposes.			
		For Municipal purposes.			
		Premium on loans.			
		Total.			
		For General purposes.	From Government		
		For Educational purposes.			
		For Medical purposes.			
		For General purposes.	From Local Funds.		
		For Educational purposes.			
		For Medical purposes.			
		For General purposes.	From other Sources.		
		For Educational purposes.			
		For Medical purposes.			
		Total.			

* This was originally 'licenses fees for the sale of spirits and drugs' but was altered in accordance with G. R. 6678 of 26 November 1901, Gen. Dep.

STATEMENT No. II.—*continued.*

Statement showing the Income of the Municipality of

during the year ending 31st March 191 —*contd.*

9		10		11	12	13	14
MISCELLANEOUS.		EXTRAORDINARY AND DEBIT.					
	Recoveries on account of services rendered to private individuals.						
	Other items.						
	Total.						
	Sale-proceeds of Government Securities and with-drawals from Savings Bank.						
	From Government.	Loans.					
	Raised in the market from private individuals.						
	Realisations of Sinking Fund for repayment of loans.						
	Permanent.	Advances.					
	Other.						
	Deposits.						
	Total.						
	Total income of year, excluding opening balance.						
	Total income of year, including opening balance.						
	Incidence of taxation (total of group 5) per head of population.						
	Incidence of income (column 11) per head of population.						
	REMARKS.						

STATEMENT No. III.

Statement showing the Expenditure of the Municipality of

during the Year ending the 31st March 191.

1	2	3	4	5	6
Name of District.	Serial Number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION & COLLECTION CHARGES.	PUBLIC SAFETY.	PUBLIC HEALTH AND CONVENIENCE.
			General Administration (a) (Office Establishment, Inspection, Honorary Magistrates' establishment, &c.).		
			Collection of Taxes, including Bonded Warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.).		
			Collection of tolls on roads and ferries.		
			Survey of land.		
			Refunds.		
			Cancelled cheques re-drawn (on account of refunds.)		
			Pensions and gratuities.		
			Total.		
				Fire (establishment, purchase of fire-engine, buckets, repairs, &c.).	
				Lighting (establishment, purchase of lamps, oil, repairs, &c.).	
				Police (establishment, purchase of clothing lanterns, &c., repairs to outposts).	
				Rewards for destruction of wild animals and snakes.	
				Total.	
					Water-supply.
					Capital outlay.
					Establishment, repairs, &c.
					Drainage.
					Capital outlay.
					Establishment, repairs, &c.
					Conservancy, (including road cleaning and watering) and latrines.

during the year ending 31st March 191 —contd.

† This column was added by G. of I., Home Department (Municipal), No. 194-205 of 22 Oct. 1902. G. R. 6053 of 5 Nov. 1902, Gen. Dep.

Statement showing the Expenditure of the Municipality of _____ during the year ending the 31st March 191 ____—concl.

9										10	11 12		REMARKS.									
MISCELLANEOUS—Continued.										EXTRAORDINARY AND DEBT.												
Other items (to be specified in detail in as many cols. as may be necessary)										Investments.												
Census.	Plague expenses and preventive measure to prevent plague.	Printing, advertising, copying and translation charges. Purchase of books and journals.	Law charges.	Contingencies.	Town-Town charges.	Petty charges.	Miscellaneous.	Purchase and repair to dead-stock articles.	Cost of maintaining live-stock seized under Section 85.	Total.	In Securities (other than for Sinking Funds).	In Savings Bank.	Payments to Sinking Fund.	Repayment of Loans.	Investment in purchasing 5 per cent. in Municipal Debenture.	Permanent.	Other.	Deposits.	Total Expenditure.	Closing balance.	Grand Total.	Memorandum of Liabilities and Claims— Liabilities of Loans... Balance of Loans... Less balance of Sinking Funds... Net balance of Loans Deposits... Claims— Advances recoverable Net amount of Debt.

STATEMENT No. IV.

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by the Municipality during the year 191-191, the Consumption or Expenditure per head, and the incidence of Taxation per head of Population.

Name of District.	Serial Number.	1	2	3				4				5				6			
		Name of Municipality.	Population by Census of 1901.	GRAIN.				SUGAR.				GHEE.				CLASS I.*†			
				Gross Imports.	Quantity or value on which refunds were given.	Net Imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross Imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross Imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	

Form No. IV.—This form (as No. III) was originally sanctioned by Govt. of I. No. 2—79—88 of 8 August 1876, G. R. 2053 of 27 September 1876, Gen. Dep., but was substituted by an amended form under G. R. 2809 of 6 August 1883, Gen. Dep.; by G. R. 1380, of 16 June 1890, Gen. Dep., it was made No. IV, and the present form is as amended by the addition of the Class "Oils of sorts."

In this statement the names of municipalities which do not levy octroi should be entered, but the figures showing population should be omitted; otherwise the calculations of average consumption for the Division and the Presidency will be misleading. Care should also be taken that in calculating the average consumption of any article for a Division, not to include the population of towns on which octroi is not levied on that article. (G. R. 1297 of 11 April 1882, Gen. Dep.)

* In columns 3, 4 and 5 of this class should be included all articles of food and drink for men and animals, as defined in Statement I, though the important articles of grain, sugar and ghee are also shown separately.

† The figures under this class should represent Bengal maunds, seers and tolas.

STATEMENT No. IV—continued.

7					8					9					10					11				
CLASS II.*					OIL OF SORTS.†					CLASS III.‡					CLASS IV.					CLASS V.§				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.

*The figures under this class should represent Rupees, annas and pies.

When the rates are fixed on the value and information is required for these columns in quantity or *vice versa*, the officers preparing the reports should, on a knowledge of the average prices, make the conversion of quantity into value, or value into quantity as required.

When the rates are fixed on number of articles, or on an in-exact quantity, as a cart load, head-load, bundles, &c., the calculation can be only approximate, but it should nevertheless be made. (G. R. No. 1297 of 11 April 1882, Gen. Dep.)

†This column was added by G. R. No. 19 of 4 January, 421 of 2 February, and 1404 of 2 April 1895, Gen. Dep.

‡The figures under this class should represent Bengal maunds, seers & tolas.

§The standard of consumption of articles under this class being given in value the imports should here be shown in value not in weights. (G. R. No. 1761 of 22 July 1882, Gen. Dep.)

STATEMENT No. IV—concluded.

12				13				14				15		REMARKS.	
CLASS VI.*				† CLASS VII.—TERMINAL CHARGES IN THE CASE OF KARACHI.				CLASS VIII.†				INCIDENCE OF TAXATION PER HEAD.			
Gross Imports.	Quantity or value on which refund were given.	Net imports.	Net amount of tax collected.	Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Net imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.

* The figures under these classes should represent Bengal maunds, seers and tolas.

† The figures under these classes should represent Rupees, annas and pies.

Statement showing the financial position of the Municipality of

District for the year ending the 31 March 191

1	2	3	4	5	6	7	8	9	10	11	12
Name of Municipality.	Purpose of loan.	Authority for loan.	Amount of loan sanctioned.	Date on which loan was taken.	SOURCE FROM WHICH BORROWED.	Period for which required.	Rate of Interest.	Security.	In cases in which Sinking Funds have been formed.	In cases in which there are no Sinking Funds.	Postponement sanctioned.
					From Government.							In the open market.
								Whether secured on the General Revenues or on a particular tax, and if so the income from the tax.			
								Secured on mortgage.			
								Amount (with interest) accumulated during previous year.			
								Amount paid during the year.			
								Balance of Loan.			
								Amount outstanding at commencement of year.			
								Amount repaid during the year.			
								Balance due at end of year.			
								Of instalments.			
								Of interest.			
								Total.			
								Authority.			

G. of I. No. 133 of 16 Aug. 1898, Home Dep. called for this report and G. R. 5434 of 28 Sept. 1898, Gen. Dep. directed that the information should be given by the Municipalities concerned in this form and that the Commissioners should tabulate this in their annual reports. "A separate section, which need be only very brief, should be inserted in the body of each report to follow the review of general Municipal expenditure. This should state for each Municipality that has borrowed money the balance of unpaid debt and demonstrate the financial ability of the Municipality to continue the repayment."

APPENDIX D.—(vide page 424.)

ANNUAL ACCOUNT OF MUNICIPALITY.*

MUN. 71-E.

Account of Receipts and Disbursements for the year ending 31st March 191

RECEIPTS.				Rs.	A.	P.
By balance in hand at the close of last year				...		
REVENUE.						
<i>A.—Municipal Rates and Taxes—</i>						
1.	Octroi less refunds	...	...	...
2.	Tax on houses and lands	...	...	...
3.	Tax on animals and vehicles	...	...	...
4.	Tax on professions and trades	...	...	...
5.	Tolls (on roads and ferries)	...	...	...
6.	Water-rate	...	...	...
7.	Lighting-rate	...	...	...
8.	Conservancy (including scavenging and latrine rates)	...	...	...
9.	Other taxes	...	...	...
<i>B.—Realisations under special Acts—</i>						
1.	Pounds	...	...	...
2.	Hackney carriages	...	...	...
3.	Others	...	...	...
<i>C.—Revenue derived from Municipal property and powers apart from taxation—</i>						
1.	Rents of lands, houses, serais (rest-houses), dak-bungalows, etc.	...	...	...
2.	Sale-proceeds of lands and produce of lands, etc.	...	...	...
3.	Conservancy Receipts (other than taxes and rates)	...	...	...
4.	Fees and Revenue from Educational institutions	...	...	...
5.	Fees and Revenue from Medical institutions	...	...	...
6.	Ditto markets and slaughter-houses	...	...	...
7.	Fees and Revenue from Tramways	...	...	...
8.	Other fees	...	...	...
9.	Fines under municipal and other Acts	...	...	...
10.	Interest on Investments	...	...	...
	(i) General	...	...	...
	(ii) Educational	...	...	...
	(iii) Medical	...	...	...
11.	Premium on Loans	...	...	...

*Note.—This is the new form prescribed by G. of I. No. 4435 A of 17 July 1907, F. D., G. R. 4732 of 2 August 1907, G. D. in supersession of G. of I. No. 2287 of 1 June 1891 Fin. Dep. Vide Annexure A, Civil Account Code, Chapter 67, page 643. (G. R. 2153 of 16 June 1891; 1319 of 10 March 1897, Gen. Dep.)

These accounts are to be made up for the official year.

They are to be forwarded to the Accountant General by the 15 September, who consolidates them into one general statement, which is transmitted direct to the Comptroller General by the 15 October, so as to reach him not later than the 30 November of the year succeeding that to which they relate, for inclusion in the Financial and Revenue Accounts of the year. (G. R. 1754 of 12 May 1882, Gen. Dep. Article 1390, Civil Account Code.)

The form is to be supplied by the Government Press on indent, and cost recovered from intending officers as in the case of other municipal forms (G. R. 6160 of 12 October 1907, G. D.) except where the form is for use in the Collector's Office. (G. R. 1584 of 17 March 1908, Gen. Dep.)

The orders for the punctual submission of this statement are reiterated in G. R. 732 of 25 January 1913; 787 of 29 January 1914; 4143 of 25 May 1914, Gen. Dep.

Disbursements.

EXPENDITURE.				Rs.	A.	P.
<i>A.—General Administration and Collection Charges—</i>						
*1.	General Administration—(Office Establishment, Inspection, Honorary Magistrates' Establishment etc.)					
2.	Collection of taxes including Bonded Warehouses—Establishment, purchase of account books & paper, money boxes, repairs to out-posts, etc.)					
3.	Collection of tolls on roads and ferries	..	...	...
4.	Survey of Land	...	...	...
5.	Refunds (other than Octroi)	...	...	...
6.	Pensions and Gratuities	...	...	...
7.	Annuities.	...	...	...
<i>B.—Public Safety—</i>						
1.	Fire (Establishment, purchase of fire engines, buckets, repairs).					
2.	Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	...				
3.	Police (Establishment, purchase of clothing, lanterns, etc., repairs to out-posts.)					
4.	Rewards for the destruction of wild animals and snakes					
<i>C.—Public Health and Convenience—</i>						
1.	Water-supply	...	{ Capital outlay	...		
			{ Establishment, repairs, etc.	...		
2.	Drainage	...	{ Capital outlay	...		
			{ Establishment, repairs, etc.	...		
3.	Conservancy (including road cleaning and watering) and latrines.					
4.	Hospitals and Dispensaries	...	...	...
5.	Plague charges	...	...	...
6.	Vaccination	...	...	...
7.	Markets and slaughter-houses	...	...	...
8.	Pounds	...	...	...
9.	Dak bungalows and Serais	...	...	...
10.	Arboriculture, Public Gardens and experimental cultivation	...				
11.	Veterinary charges†	...	...	...
12.	Registration of births and deaths	...	...	...
13.	Public Works—*					
	(i) Establishment‡	...	...	...
	(ii) Buildings§	...	...	...
	(iii) Roads	...	...	...
	(iv) Stores§	...	...	...
	(v) Miscellaneous works	...	...	...

*It must be clearly understood that under these heads only such general charges are to be shown as cannot be properly shown under any of the other heads. Wherever establishment is employed or works constructed for a particular purpose only, the charge would be shown under the head to which that purpose belongs and not under these heads.

†This was added by Government of India No. 5172-A, Finance and Commerce Department of 30 September 1902. G. R. 5621 of 13 October 1902, Gen. Dep.

‡If the Public Works Establishment be employed partly upon works connected with any of the other heads, the share of the charges debitable to those heads should be shown under those heads, and not under this head.

§Cost of buildings erected or stores used for special works, e. g., for water-works, should be charged to those works; cost of such buildings or stores only will be shown here as property cannot be shown under any of the other heads.

EXPENDITURE— <i>contd.</i>					Rs.	A.	P.
<i>D.—Public Instruction—</i>							
1.	Schools and Colleges	...	...	...
2.	Contributions	...	...	...
3.	Libraries, Museums, Menageries, etc.	...	...	...
<i>E.—Contributions—</i>							
	For General purposes*	...	...	...
<i>F.—Miscellaneous—</i>							
1.	Interest on Loans—						
	Previous year's	...	...	...
	Current year's	...	...	...
2.	Discount	...	...	...
3.	Actual cost of work done for private individuals	...	...	...
4.	Other items	...	...	...
Total Expenditure							
<i>G.—Extraordinary and Debt—</i>							
1.	Investments—						
	(a) In securities (other than for sinking fund)	...	...	...
	(b) In Savings Bank	...	...	...
2.	Payment to sinking funds	...	...	...
3.	Repayment of loans	...	...	...
4.	Advances—						
	(a) Permanent	...	...	...
	(b) Other	...	...	...
5.	Deposits	...	...	...
Total							
Total Disbursements							
Closing Balance							

*Contributions should be classified according to the object for which they are made, *e. g.*, for schools under *D.—Public instruction*, etc., a contribution not made for any particular purpose, or for a purpose, for which no separate head is provided, should be charged under this head.

APPENDIX E.—(*vide* note 6, p.)

List of Municipal Papers. (A) to be preserved. (B) to be destroyed.

(A) TO BE PRESERVED:—

No.	Description of Paper.	Length of time for which to be kept.
1	Kabulayats, petitions and other papers connected with the constitution of a Municipality and the memos. of its boundaries	Permanent.
2	Resolutions of the General Meetings, Managing and Sanitary Committees and books or papers containing the orders of the President or Vice-President relating thereto	Do.
3	Inward and Outward Registers	Do.
4	Government Resolutions and books containing their transactions	Do.
5	Acts, Rules and Bye-laws	Do.
6	Notices relating to encroachments and papers relating thereto	Do.
7	Lists, Statements and other papers of Government land and buildings in charge of a Municipality	Do.
8	Agreements, Deeds, Correspondences and Registers of land sales	Do.
9	Registers of original leases and transfers of land let out for 99 years and papers relating thereto	Do.
10	Kabulayats (Agreements), Deeds, Registers and Correspondences relating to lands given out on rents	Do.
11	Documents relating to land taken on lease by a Municipality	Do.
12	Applications and papers relating to permissions for building houses, placing windows and making balconies and steps on public roads	Do.
13	Papers and Registers relating to permission to build upon Municipal land	Do.
14	Sale-deeds and other papers regarding the payment of compensation including Kabulayats, &c., of lands or houses taken for public purposes, and Deeds, &c., showing how the land not required and superstructure of the houses acquired have been disposed of	Do.
15	Memos., statements and other papers relating to Government occupied and unoccupied land	Do.
16	Papers relating to land suits	Do.
17	Maps, Plans and Measurement Papers of buildings, roads, tanks and privies	Do.
18	Circular Orders relating to practice followed or to be followed and forms used, and other papers of similar importance	Do.
19	Jahinamas or permanent use	Do.
20	Papers relating to Civil Suits	Do.
21	Papers and Registers of lands assigned for storing manure and night-soil, and burial and other public purposes	Do.
22	Petitions, Agreements and papers of the transfer of lands and houses	Do.
23	Inspection Memos. of records and audits	Do.
24	Appeal papers of disputes of lands settled by a Municipality	Do.
25	Receipts of documents produced, which were returned when done with	Do.
26	Registers of Births and Deaths and their Summaries	Do.

*Papers not included in the above general list.***Kaira.**

Papers relating to changes made in fixed rates	Permanent.
Do. to grants-in-aid to English Schools	Do.
Files containing papers relating to Dispensaries	Do.

No.	Description of Paper.	Length of time for which to be kept.
Surat.		
	Memos. of road-side trees and papers relating thereto	Permanent.
<i>English Papers..</i>		
27	Inward and Outward Registers	Permanent.
28	Correspondence File	Do.
29	Account Files	Do.
30	Proceedings of General Meetings	Do.
<i>Financial.</i>		
1	Day-books of Receipts of all sorts and Expenditure	Permanent.
2	Ledgers	Do.
3	Registers, Memos., &c., of all Taxes, i. e., Octroi, House Tax, Shop Tax, Wheel Tax, Carriage Tax, and Conveyance Tax and their Summaries	Do.
4	Memos. and Books of Rates of Taxes and miscellaneous papers relating thereto	Do.
5	Receipt Chalang, Pass Books of payment and such other papers with which money has been received	Do.
6	Pay Bills of Establishment	Do.
7	Banks Pass Book	Do.
8	Paid Bills, and Vouchers and Receipt Books	Do.
9	Monthly and Annual Accounts of Receipts and Expenditure	Do.
10	Papers relating to Remission of Taxes	Do.
11	Annual Budgets	Do.
12	List of Dead-Stock Articles	Do.
13	Register of Stores	Do.
14	Kafiyats of Increase and Decrease	Do.
<i>Correspondence and Financial papers relating to Cesspools and Privies.</i>		
1	Number Khardo, Register and Account Books	Permanent.
2	Register of Sale of Manure	Do.
3	Lavni Patrak (Rent Roll)	Do.
4	Khadabandh	Do.
5	Inward and Outward Registers	Do.
6	Register showing the Income derived from cleaned Wells	Do.
(B) TO BE DESTROYED.		
1	Petitions asking for contracts and papers relating to Auction Sales.	Till the expiry of the period of contract.
2	Papers relating to reports made by contractors <i>re</i> information in connection with the receipts of the Contract and those <i>re</i> instructions given exempting certain articles from taxation.	2 years.
3	Petitions for assistance for the recovery of Taxes from Contractors and Correspondence relating thereto.	Do.
4	Conditions of the Sales of Contract	Till the expiry of the period of contract.
5	Preliminary Kabulayats and Condition Deeds of Contractors...	Till the pucca ones are prepared.
6	Pucca Kabulayats and Security Bonds of Contractors	Till the contract is over.
7	Papers relating to Errors and Omissions of Contractors and Petitions against them.	2 years.
8	Petitions made by Contractors for the postponements of instalments.	Do.

No.	Description of Paper.	Length of time for which to be kept.
(B) TO BE DESTROYED—contd.		
9	Application for Appointments	1 year.
10	Resignations of Municipal Servants and papers relating thereto	2 years.
11	Orders and Papers relating to Appointments, Dismissals and Promotions of Municipal Servants	Till he is in service.
12	Leave Applications and Orders relating thereto and Leave Statements	2 years.
13	Orders, Petitions, Statements and other papers relating to general character, carelessness and fines of subordinates.	Till the subordinate is in service.
14	Security Bonds of Municipal Servants	10 years after the demise, resignation of service or transfer to a place where the security bond is of no use.
15	Muster Roll	2 years.
16	Charge Reports and Memos	Till another charge report is prepared.
17	Civil Courts Decrees attaching Salaries	Till the decree is executed.
18	Resignations of Members	1 year.
19	Papers relating to the appointment of new Members on the expiration of the terms of office of old ones and Municipal Commissioners	Do.
20	Circulars and separate Letters sent to Commissioners convening General or Managing Committees' Meeting	Do.
21	Copies of Resolutions passed at Meetings when the originals are on file	Do.
22	Estimates, Day Books of Expenditure and Statements of the erection of Buildings and other Public Works.	Till the work is completed.
23	Muster Rolls of Labourers and Artisans, and Summaries and other papers of Works	1 year.
24	Petitions for cleaning roads, drains, building public works and repairs, and the orders of Vice-President and President thereon	Do.
25	Petition for permission to occupy roads, to use fire works and to place building materials on Municipal land with orders thereon and the Register in which these permits are entered	Do.
26	Petitions for permission to erect balconies and those asking to withhold such permission	2 years.
27	Petitions, Reports and Correspondence relating to buildings in a dilapidate state	2 years.
28	Papers relating to the erection of buildings and sheds, caste dinners on public roads and placing of building materials on municipal land, without permission	Till the matter is decided.
29	Petitions, Appeals, and Papers relating to the reduction or remission of a Tax	2 years.
30	Petitions from persons paying Conveyance Tax intimating the sale either of carriage or of horse or of having bought new ones, and papers relating thereto	Do.
31	Petitions for remissions and Papers, Statements, Registers and Books relating thereto	Do.
32	Petitions for cleaning wells and tanks	Do.
33	Do. for increasing the number of lamps	1 year.
34	Do. for road watering	Do.
35	Petition for refund of Duty paid on goods in transit and Statements and Registers of such Refunds	2 years.
36	Petitions and papers re nuisances	1 year.
37	Petitions or Reports re Fine or Tatti Walls	Do.
38	Petitions for Copies	Do.

No.	Description of Paper.	Length of Time for which to be kept.
(B) TO BE DESTROYED—contd.		
39	Correspondence <i>re</i> acts or omissions done contrary to laws and rules ...	2 years.
40	Papers <i>re</i> the printing of advertisements and forms ...	1 year.
41	Daily Reports of Inspectors, Darogas, Karkuns, Peons, <i>re</i> road watering, lighting and road cleaning ...	Do.
42	Miscellaneous Circular Orders issued to Darogas bearing their signatures ...	Do.
43	Papers and Registers <i>re</i> the sale of Sweepings ...	2 years.
44	Register of Warrants issued for the recovery of Fines or Taxes and Papers relating thereto.	Till the warrant is under execution.
45	Notes of Births and Deaths received from the Police and the city gates and papers relating to the causes of death ...	2 years.
46	Expeditors ...	1 year.
47	Papers regarding grants made and received for all public purposes ...	2 years.
48	Memos., Registers and Monthly Statements of Articles purchased from merchants ...	Till their price is paid.
49	Registers of Tax collected at Octroi Stations ...	2 years.
50	Invoicess and Register of Goods ...	Do.
51	Register of Articles liable to Octroi exported ...	Do.
52	Schedule of Octroi Taxation ...	Do.
53	Memos. of Printed Receipt Books issued to Nakedars and the Register of Seals stamped ...	Do.
54	Accounts of Fees from country Liquor and Tobacco ...	Do.
55	Ledger of country Liquor Shops, Statements of Mowra Flowers issued, and of Increase and Decrease in the Revenue from Liquor in the Distillery and the Monthly and Annual Statements of country Liquor ...	Do.
56	Statement of Feeding Charges of stray Cattle ...	1 year.
57	Statements and Registers of Small-pox ...	2 years.
58	Memos. and Statements of Property attached to recover Municipal dues ...	Do.
59	Monthly Statements of unanswered References ...	Do.
60	Orders of Vice-President and President to remit cash for the purchase of Postage Stamps and Papers relating thereto ...	Do.
61	Memos. and Registers of notices issued, their duplicates and papers relating thereto ...	Do.
62	Miscellaneous Correspondence between two Municipalities asking for certain information or articles ...	Do.

*Papers not included in the General List.***Broach.**

Petitions for refund of taking up on rent or vacating shops in the Municipal market. Petitions for permission to make <i>paka</i> and <i>kacha</i> Cesspools ...	2 years.
Petitions regarding House Tax and the reports of Karkuns to recover it ...	Do.
Reports <i>re</i> mischief done to Municipal property ...	Do.
Papers of enquiry of the removal of goods without paying the Octroi Duty.	Till the matter is finally decided.
Lists settling the Wards of Bhangis ...	2 years.

Kolaba.

Petitions from Contractors asking for Passes for their servants.	2 years.
Petitions for permission to dig out Stones, Earth and Brick-bats from land within Municipal limits.	Do.
Papers relating to the rent of School Buildings ...	Do.

No.	Description of Paper.	Length of Time for which to be kept.
Kaira.		
	Petitions requesting to allow Crop raised within the outskirts of the village to go without paying Octroi Duty ...	1 year.
	Papers relating to intestate property ...	Do.
	Memos. of Municipal property sold by auction and papers relating thereto ...	Do.
	Cholera Reports... ..	Do.
Thana.		
	Register of unclaimed property ...	2 years.
	Statements of disputed cases ...	Till the matter is finally decided.
	Memos. of Tools, &c., given for carrying out works ...	Till the Articles are returned.
	Register of Licenses issued to cart-drivers ...	2 years.
Surat.		
	Correspondence re the complaints of merchants and cart-drivers against Contractors ...	2 years.
	Register of Tickets given to Darogas for use in the Markets and reports relating thereto ...	Do.
	Papers relating to the complaint of water-courses ...	Do.
	Reports re the marking of numbers on houses ...	1 year.
	Statements of Measurements of sweet water Wells ...	2 years.
Ahmedabad.		
	Register of Stamps affixed to petitions ...	2 years.
	Do of Summonses issued ...	Do.
	Statements of Medicine given to people ...	Do.
English Papers.		
	File of papers containing reports of Fire ...	2 years.
Financial.		
1	Duplicate Vouchers ...	2 years.
2	Day Books of Postage and Receipt Stamps and Accounts thereof ...	Do.
3	Tapal Books ...	Do.
4	Day Book and Ledger of fixed Contingencies with Receipts and Bills of Expenditure ...	Do.
5	Statement, papers and memos. of Oil given for Lamps (lighting) ...	Do.
6	Balance Report ...	Do.
7	Book of Money taken out of and placed in the Treasury ...	Do.
8	Chalans of Money drawn from Treasury ...	Do.
9	Counterparts of Receipts given to Ratepayers and the book containing signatures of payers ...	Do.
10	Register of Currency Notes ...	10 years.
11	Receipts of Money paid into Treasury by Karkuns ...	2 years.
12	Register of invoices of Customs ...	Do.
13	Statements and papers of unpaid Octroi Duty ...	Till the amount is recovered.
14	Statements of the recovery of monthly instalments together with the file of their Summaries ...	2 years
15	Quarterly and Annual Statements, and Accounts of Advances and Deposits ...	Do.
16	Quarterly Accounts ...	Do.
17	Papers asking for Charges incurred in killing stray dogs ...	1 year.
18	Wasul baki Statement ...	2 years
19	Statements of fines recovered ...	Do.
20	Copies of all Accounts when the originals are on record ...	Do.

No.	Description of Paper.	Length of Time for which to be kept.
<i>Papers not included in the General List.</i>		
Thana.		
	Papers conveying Sanctions of Expenditure	2 years.
	Register of Fees levied on Pals (Tents)	Do.
Ahmedabad.		
	Bill Books	2 years.
	Receipt Books	Do.
Kaira.		
	Register of Diet Charges of pauper Patients	2 years.
	Day Book of Dispensary Accounts and Receipts thereof	Do.
	Register of the Recovery of Ground Rent	Do.
<i>Correspondence and Financial Papers relating to Cesspools and privies.</i>		
1	Register of Warrants issued and correspondences relating thereto	Till the warrant is under execution.
2	Master Rolls of Karkuns and miscellaneous papers re the daily work done by each of them	1 year.
3	Petitions, Orders and Statements of Leave granted to Municipal servants	2 years.
4	Statements of Remissions granted and Amounts written off on account of poverty	Do.
5	Papers re the cancellation of Bills issued and their Amounts written off	Do.
6	Papers regarding the cleaning of Cesspools	Do.
7	Register of Cesspools inspected	1 year.
8	Do. of closed Houses	2 years.
9	Reports from Inspectors	1 year.
10	Notice Book	Till the matter is decided.
11	Reports made by Contractors asking for Warrants and postponement of instalments	2 years.
12	Files containing memos. of Amounts paid by Contractors and Karkuns	Do.
13	Files of Summaries of periodical Accounts, submitted by Contractors, of Bills received by them for recovery	Do.
14	Petitions for cleaning Privies	1 year.
15	Petitions requesting permission to build Privies and to make Cesspools in private lands together with the Permits granted.	2 years.
16	Bill Books	3 years.
17	Register fixing the limits within which each Bhangi has to clean Privies	Do.
18	Files of Annual, Monthly and Weekly Accounts	2 years.
19	Counterparts of Receipts granted for Money Payment and Receipts of Amounts paid and other Books	3 years.
20	Ledgers showing the Amounts of what Bills have been paid and for what Bills Warrants have been issued	2 years.
21	Wasul baki Statement	Do.
22	Quinquennial Pahani Patrak	To be destroyed in the 6th year.
23	Memos. of Accounts	1 year.

APPENDIX F.

Grants-in-aid from Provincial Revenues.

(VIDE NOTE 4, PAGE 163.)

(G. R. No. 5090 of 17 September 1902, Gen. Dep.)

Letter from the Govt. of India, Home Dept. (Mun.) to the Govt. of Burma, Mun. Dept. No. 154 of 14 August 1902:—

"I am directed to reply to your letter submitting an application for a grant from Government in aid of a water-supply scheme for the Bassein Municipality.

"2. * * * It is represented that too strict an adherence to the principles laid down in the Fin. and Com. Dep. letter No. 5352, dated the 2nd October 1888, that local expenditure should be independent of any contributions from General Revenues, has, in the case of Burma, resulted in most of the larger municipalities being compelled to postpone large and urgent schemes for want of funds.

"The orders of 1888 were issued at a time of financial embarrassment. The Government of India do not desire that Local Governments should refrain entirely from assisting Local Bodies in the execution of undertakings designed to benefit the inhabitants of local areas. They admit that there are cases in which it is impossible for a municipality to undertake a large and urgent project from its own resources, and that in such cases it may reasonably look to the Provincial Government for assistance, but at the same time the Governor-General in Council considers it important that the definite principles which should regulate the grant of such assistance should be carefully borne in mind.

"4. The principles which the Government of India accept as suitable briefly are:—

- (a) that as a general rule the entire cost of local undertakings should be borne by the rate-payers who benefit thereby, and in settling the terms of Provincial Settlements expenditure in aid of such undertakings must be excluded from the standard figures;
- (b) that the assistance of Government, when required, should usually be given in the form of loans; and
- (c) that when the cost is too heavy to be wholly borne by the Local Body even with the assistance of a loan, and the work is nevertheless so important and useful that it ought not to be postponed, a grant-in-aid of a portion of the cost may be given by the Local Government from its accumulated surplus, if it has such a surplus.

"Whether the conditions indicated in (c) above are in any given case fulfilled is a question of fact for the determination of the Local Government. The Government of India think, however, that, in considering the financial position of a Local Body, special regard should be paid to the existing condition of local taxation within the area. If such taxation is not at, or near, its legal maximum, that fact should in itself suggest the inference that a grant may not be actually necessary, or, if necessary, that it should be of limited amount. The possibility of increasing existing taxation to its full reasonable extent should, therefore, always be carefully considered before aid is given from Provincial Revenues.

"So long as these principles are observed, the Governor-General in Council has ordinarily no wish to interfere with the discretion vested in Provincial Governments in regard to the utilisation of the Revenues placed at their disposal, and if the Local Government desires to assign to a local purpose a portion of the surplus which it has accumulated under the Provincial Settlement, His Excellency in Council has no objection to its doing so.

"5. The case of the Bassein Municipality should be dealt with in accordance with the foregoing principles, and if, on a review of the financial condition of that municipality, the Government of Burma still considers that that body is unable to carry out unaided the scheme in question, the Government of India will have no objection to the grant of a Provincial contribution in aid of the project. I am, however, to invite the attention of His Honour the Lieutenant-Governor to the magnitude of the scheme in comparison with the size of the municipality. In view of the fact that the municipality has a population (excluding the railway employes resident therein, the number of whom is not stated in the report) of only 31,575, the Governor-General in Council is inclined to doubt whether an undertaking which is estimated to cost over four lakhs of rupees is not out of proportion to the actual necessities of the case, and I am to request that it may be considered whether it would not be possible to revise the project and materially to reduce its cost."

Grant when to be paid.—As to the general practice of sanctioning grants-in-aid to local bodies, Government are of opinion that the local body which has its scheme ready and is in a position to start work on it is better entitled to receive a Government grant than a body which is not in that position. Ordinarily, therefore, the Government grant should be paid only when the local body is ready to begin spending the grant on the scheme for which the grant is made; but Government do not see any necessity for requiring the local body to pay back to Government any portion of the grant which remains unexpended at the close of the financial year, thereby necessitating a re-grant of that unexpended amount during the following financial year. (G. R. 1099 of 15 March 1915, Fin. Dep.)

Conditions of grant or loan for water or drainage works.—The Governor in Council is pleased to direct that the following should in future be the conditions precedent to the sanction by Government of any grant or loan to a municipality for the construction or extension of water or drainage works:—

(i) that the municipality has presented to the satisfaction of the Sanitary Board the financial account prescribed (*vide forms*) in respect of each of its existing water and drainage installations;

(ii) that in the case of the construction of new water works the municipal proposals for financing the project shall provide for the recovery by means of direct charges for the supply of water of at least 80 per cent. of the annual instalment due in repayment of capital and interest;

(iii) that, except in cases where Government may for special reasons consent to a reduced standard of charges, the municipality shall undertake to levy minimum rates of Rs. 12 and Rs. 24 for a half-inch and a three-quarter-inch pipe, respectively, while in the case of supply by pipes of large dimensions the charge shall be by the meter and at a minimum rate of 6 annas per 1,000 gallons; and

(iv) that the municipality shall bind itself to adopt and enforce such rules for the recovery of its water tax as may be approved in each case by the Sanitary Board. (G. R. 4202 of 2 July 1912. See page 4.)

APPENDIX G. (*vide note 19 page 92.*)

Public Works Department—advice and services of, and charges to be made for works carried out by—

Cost of P. W. D. establishments, &c., in the construction of works for municipalities.

1. Subject to revision hereafter, Local Funds (municipalities) shall be required to contribute towards the cost of Provincial establishments a sum equal to 11½% on the outlay incurred by Executive Engineers on works carried out by them for municipalities. (G. R. 1665 of 2 April 1908 and Gov. of India's order G. R. 1164 of 15 March 1909, Fin. Dep. and P. W. D. Code, Volume II, para. 1885-I-note as introduced by S. O. No. 191 of 1 December 1914).

2. The percentage charges should be remitted only in case of such works as are of public utility or are for public purposes of a charitable nature and when the contribution is made by a private individual or body. Each case should be submitted for the orders of Government and will be dealt with on its own merits. The concession should, however, be limited to original works and is not admissible for repairs. (G. R. A-1671 of 29 June 1907 and G. R. A-1504 of 16 June 1909, P. W. D., and Manual of Rules and Procedure for the use of the Accountant-General's office, Bombay).

3. This 11½% is 10 for establishment and 1½ for scrutiny and audit of accounts. (G. R. 1665 of 2 April 1908 and Govt. of India's Order in G. R. 1164 of 15 March 1909, Fin. Dep., and P. W. D. Code, Volume II, para. 1885-I—note as introduced by Standing Order No. 191 of 1 December 1914).

4. An additional charge of 1½ per cent. is levied for the use of Provincial Tools and Plant. (P. W. D. Code, Volume II, para. 1885-IV).

5. This charge of 13 per cent. includes the percentage charge for preparation of detailed plans and estimates, except in the case of projects for roads, water-supply, drainage, and works of a like character where a special establishment has to be maintained for preparing surveys, &c., in such cases the Local Bodies should be required to pay the actual cost of the survey in addition to the usual percentage for establishment for executing the work. (G. R. 35-A-64 of 1 August 1892, P. W. D.)

6. Where only the plans and estimates are prepared by the P. W. D., G. R. 220-A-262 of 31 July 1885, P. W. D., laid down that the charge should be:—

- 1 per cent. on estimate for review of projects;
- 2½ per cent. on estimate for preparation of detailed plans and estimates.

7. G. R. 259-A-324 of 23 December 1885, P. W. D., laid down that all Excluded Local Funds (*id. est.*, municipalities) other than Nativia States should pay these charges which are exclusive of the value of the services of the Executive Engineer.

The charge for supervision (by P. W. Subordinates) of Local Fund Works carried out by Local Fund Agency is 5 per cent., which includes the charge for review of plans and estimates also. (G. R. A-615 of 1 March 1907, P. W. D.)

Note.—Apparently this is applicable in case of municipal works also, *vide* the principle enunciated in G. R. 259-A-324 of 23 December 1885, P. W. D.

The charge for second review of plans and estimates is left to Executive Engineer's discretion. (G. R. (Local) No. 25-A-83 of 24 September 1889, P. W. D.)

8. G. R. 233-A-282 of 25 September 1885, P. W. D., ruled that the 2½ per cent. should, in all ordinary cases, be held to include the charge for establishments employed on surveys.

9. G. R. 676 of 1 March 1892, Gen. Dep., with reference to the ruling in G. R. 47-A-98 of 15 September 1890, P. W. D., refused to accede to the request that as the municipality was poor the P. W. D. should forego its charges for agency.

10. Projects requiring review by Executive Engineers must be in English, and the estimates should, if possible, be in the standard forms in use in the P. W. D. (G. R. 231-A-273 of 24 August 1885, P. W. D.).

11. In G. R. A-344 of 8 February 1902, P. W. D., the Superintending Engineers of Divisions have been empowered to approve of Executive Engineers preparing plans and estimates and reviewing projects for Excluded Local Fund or Contribution works at rates already fixed and checking bills at a charge of 2½ per cent. With a view to reduce correspondence, however, Government are pleased to direct that the duties of the nature described above should, in future, be undertaken by Executive Engineers without a reference to the Superintending Engineer, provided that the cost of the works is within their powers of sanction. (G. R. A-485 of 18 February 1908, P. W. D.).

12. Superintending Engineers are authorized to deal finally with all municipal projects irrespective of cost, which are designed by the P. W. D. and which are to be executed by the agency of a municipality from wholly municipal funds. (G. R. C. W. 10653 of 25 September 1914, P. W. D.).

13. The charge of 23 per cent. for Establishment and Tools and Plant when one fund executes work for another is distributed as follows:—

Construction	17	} 23	The 1½ per cent for Tools and Plant is not to be levied where the fund provides its own tools and plant.
Direction and Accounts.—	...	...	2
Secretariat	...	...	2½
Superintending Engr.	...	...	1½
Accounts			

(G. R. No. A-1816 of 22 August 1910 and G. R. No. A-2167 of 8 October 1910, P. W. D.).

Local Government have no powers to forego the charge of 1½% for Accounts and audit establishments in connection with works carried out for municipalities and out of contributions. The sanction of the Government of India should be obtained to the remission of the same. (Gov. Order No. A-8468 of 28 July 1915).

G. R. 6818 of 1 Sept. 1915 Gen. Dep. sanctioned the remission of the charge of 24½ per cent. for establishment and tools and plant as a grant-in-aid towards the cost of a work connected with a water supply scheme on the understanding that the municipality will comply with the instructions contained in Govt. No. 4391, of 10 Sept. 1910, regarding the management and maintenance of Municipal Sanitary Works. (*Vide* Appendix P.)

14. G. R. No. 212-A-796 of 26 May 1893, P. W. D., in cancelling G. R. No. 207-A-827 of 24 April 1890, P. W. D., ruled that "Imperial Establishment should be credited with the full percentage (23) on all Excluded Local Fund Works in progress from 1st April 1892, the difference between this percentage and the percentage (12) (now 11½ %, *vide* addendum to para 1 above) already recovered for such works under G. R. No. 226-A-268 of 8 August 1885, P. W. D., being debited to Provincial Establishment.

Advice and services of, when to be gratuitous:—

15. All municipalities and funds administered under a Local Government, including Port Trust Funds and Ward's Estates, are entitled to the gratuitous advice and services of officers of the Public Works Department when these can be given without detriment to the public service. It will rest with the Local Governments in each case to decide whether this

last condition is fulfilled and to indicate in each instance to what officer application for advice or assistance should be made.

16. When a Municipality or Fund has its own Engineer or Manager, it would probably desire to only consult some superior officer of the Department. In other cases more direct supervision and assistance might be considered desirable and should be freely given without charge, if the Local Government decide that such supervision and assistance can be given without detriment to the Public service.

17. The orders contained in the last two paragraphs do not affect any Government officer who as a Director of a Railway Company, or as a Member of a Town Council or Port Trust (Government Director of the Darjeeling Railway, Chairman and Vice-Chairman of the Rangoon Port Trust) &c., is under any special or local law entitled to receive fees or other remuneration for attendance at Meetings of Railway Directors or of Port Trust Commissioners, &c., for the transaction of business. (Govt. of India No. 1600 of 9 June 1882, Dep. of Fin. and Com.)

18. The usual percentage charges to municipalities and Local Funds for work done by Imperial and Provincial Establishments will be made under the rules laid down in paras 1885 and 1886 of P. W. D. Code, Volume II. It is left to the discretion of Local Governments and Administrations to sanction any relaxation of these rules in the case of works carried out by Provincial Establishments, but where such relaxation will affect Imperial Funds, the previous sanction of the Government of India should be obtained.

19. After a careful consideration of the question raised, Government are of opinion that the following procedure will meet the requirements of the case :—

(a) In cases where surveys, &c., are undertaken for purposes not requiring an estimate or subsequent expenditure, for example, such as would be required for a lease or civil or criminal suits, &c., the actual cost of such survey including all Establishment, permanent and temporary, drawing and other materials and all miscellaneous charges should be recovered.

This rule is in accordance with clause 2, para 1, of G. R. No. 233-A-282 (Local), dated 25 September 1885, and estimates submitted for such surveys should include all such charges so far as they can be foreseen.

(b) Estimates for the surveys of projects for buildings, roads, water-supply and generally for such as will result in the preparation of estimates of expenditure on work done or to be done, should include all temporary or special Establishment required to carry out the survey and all miscellaneous items, for which cash expenditure will be required, such as trial pits, survey poles, pegs, bench marks, drawing materials, stationery, &c., &c.

On completion of plans and estimates, the actual expenditure should be deducted from the percentage charge and the balance recovered from the local body concerned. This rule in accordance with para. 2 of G. R. 233-A-282 (local) of 25 September 1885.) G. R. 32-A-56 of 22 June 1899, P. W. D.).

20. When works undertaken by any local authority are entrusted for execution to the Public Works Department or to an officer of that Department specially selected by Government, monthly progress reports of the expenditure incurred on the work may be supplied to such Local authority by the Executive Engineer concerned in the shape of extracts from the schedules of expenditure. There is no reason why a percentage fee should not be levied for the inspection and the audit of accounts to be performed by officers of Government in as much as the inspection and audit will promote economy and efficiency. In each case the Accountant-General may determine the fee to be charged for the audit of loan accounts by an officer of Account Department and the Chief Engineer or Superintending Engineer that to be levied for the inspection of work by an officer of the Public Works Department, subject to the sanction of Government. (G. R. 554 of 9 February 1894, Fin. Dep.)

21. Executive Engineers are not required to supervise the construction of, or to give valuation certificates for, grant-in-aid works other than educational, which are carried out by private agency, unless they are requested to do so by the Collector or other officer concerned. (G. R. 9784 of 3 December 1914, Gen. Dep.)

Note.—The P. W. D. Code referred to above is the ninth edition, 1907.

Govt. of India, P. W. D., No. 144 M., of 4 March 1912, forwards a ruling of the Secretary of State for India, with regard to the charge of 3 per cent. for insurance and departmental expenses, that in future the charge of 1 per cent. for insurance usually added to the cost of all supplies from England for Provincial and Local Funds, whether for Public Works or other services, should not be made when the contractor undertakes to deliver stores at an Indian port. As such contracts are, however, duly supervised by the Stores Department of the India Office the charge of 2 per cent. for departmental expenses must be maintained. In respect of the sum included in the contract price for the services of an engineer no charge should be made either for insurance or departmental expenses. (G. R. No. A-4089 of 29 April 1912, P. W. D.)

APPENDIX H.

Form of Municipal Accounts prescribed by Section 6 of the rules issued under Government Notification No. 2585, dated 6th December 1894.
(Vide note page 198).

OBJECT OF EXPENDITURE.	Opening Balance at the beginning of the year.	RECEIPTS FOR THE YEAR.								Total Receipts including Opening Balance.	Total Expenditure for the year.	Closing Balance at the end of the year.	REMARKS.
		Government Grant.	Provincial Grants to Schools made under the Grant-in-aid Code.	Provincial Grants-in-aid on account of Miscellaneous objects, such as buildings, apparatus, &c.	LOCAL ASSETS.								
					Fees.	Local Board Grant assigned under Section 47.	Local Board Grant assigned under Section 45.	Subscriptions, Endowments and Miscellaneous.	Municipal Funds.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Schools within the contract.													
Schools not within the contract.	Schools started and maintained by the Municipality.												
	Schools aided by the Municipality.												
Other Educational objects not included in the above but coming under Section 24, Clauses (15) (16) or (21) of Act VI. of 1873													
Total													

NOTE I.—The other Educational objects for which receipts and expenditure have been shown, should be detailed in the "Remarks" column.

NOTE II.—The objects for which the grants shown in column 5 are made should be shown in the "Remarks" column.

APPENDIX

(Prescribed by Rule 6, G. R. No. 2585 of 6th December 1894,

PART

Educational Budget Estimate of the

Revenue and Receipts.	Budget Estimate, 190 -190 .		Revised Estimate, 190 -190 .		Actuals. 190 -190 .		Estimate of 190 -190 . compared with 190 -190 .	
							Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Balance from the previous year ..								
(b) Contributions from—								
(i) Provincial Funds								
(ii) Local Board Funds								
(iii) Municipal Funds								
(c) Receipts from—								
(i) School Fees								
(ii) Donations, Endowments, &c. ...								
(iii) Other Educational Receipts ...								
Total ...								

I.

Dept., *vide* note, page 198).

I.

Municipality for the year 190 -190 .

Charges.	Budget Estimate, 190 -190 .		Revised Estimate, 190 -190 .		Actuals, 190 -190 .		Estimate of 190 -190 compared with 190 -190 .	
							In- crease.	De- crease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. Expenditure under Section 24 (15) of the Bombay District Municipal Act of 1873.								
(a) Primary and Middle Class Schools:—								
(i) Head Masters and Teachers ...								
(ii) Clerks								
(iii) Servants								
(iv) Travelling Allowances ...								
(v) Rent								
(vi) Library Charges								
(vii) Cost of Books								
(viii) School Furniture								
(ix) Contingencies and Miscella- neous								
(x) Prizes								
(b) Technical Schools—Schools of Art and Industry:—								
(i) Establishment								
(ii) Travelling Allowance								
(c) Scholarships—								
(i) To Students under training as Vernacular Teachers								
(ii) In Primary Schools								
(iii) In Middle and Special Schools.								
(d) Grant-in-aid—								
(i) To Indigenous Schools								
(ii) To other Primary Schools ...								
(iii) To Middle Class Schools ...								
(e) Original Works								
(f) Repairs								
II. Expenditure under clause 16, Sec- tion 24.								
(a) Maintenance Grants to—								
(i) High Schools								
(ii) Colleges								
(iii) Other Institutions								
(b) Building Grants to—								
(i) High Schools								
(ii) Colleges								
(iii) Other Institutions								
III. Closing Balance on 31st March ...								
Total ...								

APPENDIX J. (See note 8 p. 193.)

Lands in Municipal Districts, City Surveys, and disposal of Town Sites.*

The land within a permanent municipal district consists of:—

- (1) One or more sites of a village, town or city (*vide* sec. 7, page 16), and
- (2) The suburbs or adjoining lands (if any) to such site or sites.

The Bombay Land Revenue Code (Bom. Act V of 1879) sec. 95 provides for

“The survey of any land in any part of the Presidency, with a view to the settlement of the land-revenue, and to the record and preservation of rights connected therewith, or for any other similar purpose. Such survey may extend to the lands of any village, town or city generally, or to such land only as the Governor in Council may direct; and it shall be lawful for the officers conducting any such survey to except from the survey settlement any land to which it may not seem expedient that such settlement should be applied.”

Sec. 126. Provides that “it shall be lawful for the Collector or for a survey officer acting under general or special orders of Government, to determine what lands are included within the site of any village, town or city, and to fix, and from time to time to vary, the limits of the same, respect being had to all subsisting rights of landholders.”

By G. R. 4099 of 21 May 1884, Rev. Dep., Government decided not to proceed with a general survey of all village, &c., sites.

But where a survey is extended under sec. 95 the assessment of lands is, under sec. 100 fixed by the survey officer, for, under sec. 102, a term of years not exceeding 30 in the case of agricultural lands, and not exceeding 99 years in the case of all others lands (*vide* G. R. 7831 of 8 Nov. and 8486 of 4 Dec. 1882); where no survey is extended the assessment of all lands, except those specially exempted, is to be fixed by the Collector under sec. 52, and the rules under sec. 214 of the Code. See also notes at end of page 162.

Section 127 refers to certain exemptions from land-revenue.

Section 131 provides for the manner in which the survey of lands in such sites is to be conducted, section 132 provides for a survey fee and section 133 for the grant of a *sanad*.

As to the grant of occupancies of lands within the sites of the cities and towns of Ahmedabad (inclusive of the suburb of Garaspur), Broach, Surat Rander and Bulsar, certain special rules are laid down, *vide* rules 35 and 36 under sec. 214 of the Land Revenue Code.

City Surveys.

The City Surveys originated with Mr. Hope, who, when Acting Collector of Ahmedabad in 1863, brought to notice that the rights of Government and of individuals to land not built upon in that city where in a most undefined condition, and that there were no means of checking encroachments on the land belonging to Government, or of preventing fraudulent transfers and appropriations of such land. It was pointed out that an accurate survey and registration of properties would settle definitively the title to all land—if private, secure it from interference, and if public, lay an adequate assessment on it—and that provision might, at the same time, be made for redemption at the option of the holder.

On Mr. Hope's report a Survey establishment was sanctioned, the cost being defrayed by the municipality, who in return were to enjoy the proceeds of the sales of occupancy rights, while the levy of the annual assessment was to be reserved to Government. All land, however, which either was then, or seemed likely in future, to be required for Government purposes was reserved. (G. R. 3044, 9 September 1863.)

In 1867, a similar survey was sanctioned for Surat by G. R. 862, 28 February 1867, and the rules for assessment and inquiries into titles that laid down were subsequently adopted with slight modifications in other towns which Bombay Act IV of 1868 (since repealed) was applied. This Act was passed for the exact regulation of city surveys when it became probable that all large towns would eventually have to be surveyed. The law as to City Surveys is now to be found in Chapter X of the Bombay Land Revenue Code. (Bombay V of 1879.)

City Surveys have been extended to Karachi, Sukkur, Hyderabad, Ahmedabad, Surat, Rander, Bulsar, Broach, Godhra, Bandra, Igatpuri, Ahmednagar, Dharwar, Hubli and Bijapur, and latterly into Poona, Sholapur, Yeola, Nasik, Dhulia, and Gadag-Bethgerri. Government

*See “Part XV.—Lands within the sites of Villages, Towns and Cities.” Compilation of Standing Orders of Government, pp. 1177—1198. c

have informed Collectors that they may submit proposals for City Surveys in those places in which there is a real demand on the part of the public for a register of titles or a necessity for an authentic record of property.

Conditions of City Surveys.—There were laid down by the Government of India and accepted by the Bombay Government in G. R. 4342 of 29 July 1873, Rev. Dep., covering Government of India No. 10 of 4 January 1873 and G. R. 3599-184-R of 24 June 1873, and Government of India No. 575 of 14 July 1873; G. R. 5978 of 29 October and 6178 of 8 November 1873.

Karachi City Survey.—By G. R. 1480 of 21 April 1860, with the exception of certain tracts within municipal limits which had been expressly reserved for public purposes, Government made over to the municipality, for the purposes for which the municipality was constituted and to enable it to employ a properly qualified Engineer, the proceeds derived from leases put up to auction in the city, the annual quit-rents payable on the lands being, however, continuable to Government.

In 1870, a proposal having been made to have the City surveyed under Bombay Act IV of 1868. (G. R. 6072 of 3 November 1873, Rev. Dep., stated the terms on which the Act would be brought into force.

G. R. No. 76 of 5th January 1901, Rev. Dep., ruled that under rule VIII of these terms certain lands within the municipality, required by the N.-W. Railway for an Institute, was for a public purpose and so liable to resumption free of charge.

Land not vested in Municipality.—The question having been raised as to whether under the above resolutions the lands referred to were vested in the municipality within the meaning of section 17 of the Act of 1873 (now sec. 50) Government decided (G. R. 2410 of 5 April 1898, Rev. Dep.), that "the municipality retains no right in the lands leased before 3rd November 1873 of which the leases were subsisting on that date, whether under existing leases or under leases hereafter granted or renewed. As regards the lands in the latter category the view that the leases ought to be granted by the municipality should be acted on, and rules amended accordingly, and otherwise in accordance with these orders should, as required by para. 10 of G. R. No. 6072, be submitted for sanction."

"2. H. E. in Council does not think it expedient to vest the lands in the municipality Government had power in 1873 to adopt that course, but did not. There appear to be no sufficient reasons for now extending the concession. The municipality is entitled to all the benefits arising from the lands in question, except such as would arise from the sale of the lands themselves. The retention of the proprietary right in the State is in consonance with the stipulation that Government may repossess themselves of such of the lands as may be required for a public purpose.

"3. These orders should be held to apply to land leased for cultivation as well as to land leased for buildings."

G. R. 11591 of 29 Nov. 1909 Rev. Dep. lays down the rules for the sale of these lands.

In 1914, one Shamoo Latha filed a suit against the municipality for a declaration of his title to the land by adverse possession for over 12 years. The Sadar Court in Sind held that the possession by the Karachi Municipality of waste lands transferred to them by Government Resolution 6072 of 1873 is not that of an agent or trustee on behalf of Government, but in their own right as beneficial owners thereof subject only to the right of Government to repossess themselves of any portion thereof if and when required for public purposes. The beneficial interest so transferred is lost by adverse possession for 12 years under Article 144. (*The Karachi Municipality vs. Shamoo Latha*, 9 S. L. R. 1.)

Hyderabad and Sukkur City Surveys.—For conditions see G. R. 6 of 2nd and 83 of 5th January 1875.

Shikarpur City Survey.—See G. R. 8547 of 11 Aug. 1915, Rev. Dep.

Dharwar and Hubli City Surveys.—The conditions as were laid down in G. R. 4342, but it was stipulated that the payment to be made by these municipalities for the Government lands made over should be at the rate of assessment due at the time, the municipality being entitled to the benefit of any enhancement that might be imposed on the revised survey. (G. R. 908 of 19 February 1874, and 8729 of 12 December 1882.)

It is understood that no title to the lands themselves is conferred on the municipalities. In respect of alienated lands also, the difference between the old and revised quit-rents should be credited to the municipality. (G. R. 2065 of 20 April 1880; 3135 of 19 May 1887.)

The assessment should be collected by the Government agency and the amount due to the municipality paid after deducting the remuneration of village officers.

The rule that receipts on account of the sale of city survey sanads should be considered as funded capital (*vide* rule IV, G. R. 4342 above) may be relaxed. G. R. 3135 of 19 May 1887; 2883 of 28 April 189 .)

These concessions constitute the grant of property contemplated by sec. 18 of the Act of 1873 (now sec. 51) and still hold good. G. R. 7831 of 8 Nov. and 8486 of 4 Dec. 1882.)

Ahmedabad City Survey.—This municipality was the first to agree to a City Survey on terms accepted in G. R. 3044 of 9 September 1863, and subsequently confirmed by the Government of India No. 575 of 14 July 1873 as above.

Rules for assessment.—Those sanctioned for Surat and subsequently applied with slight modifications to other City Surveyed towns will be found reprinted at pages 208—210 of Nairne's Revenue Hand-book, 3rd Edition, under G. R. 3044 of 9 September 1863; 1368 of 25 July 1865; 801 of 21 April 1866; 862 of 28 February 1867; 3046 of 26 July 1869.

Rules for Dharwar and Hubli, *vide* Govt. Notification of 22 February 1871, B. G. G. of 23 February 1871, pp. 240—243.

Rules for Karachi, Hyderabad and Sukkur, *vide* G. R. 4765 of 4 September 1874; 1953 of 27 March 1876; and 3507 of 15 June 1876.

As to principles of adjustment of cost of survey between Government and certain municipalities, see G. R. 5409 of 3 July 1885; 2451 of 29 March 1886. Compilation of Standing Orders of Government, pages 1183—1184.

Disposal of occupancies.—The only rules of the Land Revenue Code applicable to City Surveyed lands are Rule 16 and the latter part of Rule 17 (*vide* page 398). The former is applicable to land whether appropriated for purposes of agriculture or for building sites, while the latter is applicable to building sites. (G. R. 8619 of 9 December 1882. Fin. Dep.)

So much of Rules 16—20 and 30—34 as is applicable to such lands as come under a City Survey must be deemed to apply to them and to supersede any previous rule inconsistent therewith. (G. R. 2218 of 17 March 1883.)

For special rules for Ahmedabad, Brouch, Surat, Rander and Bulsar, see page .

Disposal of Town sites.—As to the principles to be followed in the disposal of town sites owned by Government, see G. R. 5602 of 27 July 1897, Rev. Dep.

Surveys of Cities and Towns.—The Government of India decided that the work connected with the survey of cities and towns and the preparation of maps and record of rights should in future be undertaken by the local body concerned. If any municipality desired to employ on such work an experienced surveyor, the Surveyor General, on receipt of an application from the Local Government, would be prepared to recommend a retired Provincial Survey Officer for the duty. (G. R. 5217 of 3 Sept. 1906, Gen. Dep.) See the scheme carried out for the City Survey of Shikarpur in Sind and sanctioned by G. R. 8547 of 11 Aug. 1915 Rev. Dep.

Policy in regard to City Surveys.—G. R. 995 of 4 Feb 1910, Rev. Dep. which lays down the policy to be adopted in connection with City Surveys publishes a "Note on the duties and procedure of the Survey Settlement Officer (called the Inquiry Officer) in City Surveys, and states:—"The conduct of City Surveys whether cadastral or topographical, is within the legitimate sphere of the Department of Land Records which should undertake both the preparation and maintenance of the maps and records. In view however of the many demands on that Department Government are pleased to direct that City Surveys should not be undertaken in considerable numbers at one time, but should be carried out at first only in those places in which there is either a real demand on the part of the public for a register of titles or a necessity for an authoritative record of Government or municipal rights in property."

Cost borne wholly by Government.—City Surveys are now carried out wholly at Government expense and no portion of the cost is recovered from the municipality concerned. (*vide* B. G. G. Part VII p. 124 of 20 May 1913.)

Amount of detail to be shown in City Survey Maps.—On a consideration of the Commissioner's joint letter Government have come to the conclusion that in the case of all City surveys, that is, to all surveys to which section 132 of the Land Revenue Code apply, arrangements should be made to show by shading what portion of survey number has been built over and what is open to the sky. In the case of other surveys it will be sufficient to show a plain outline of the pieces of land forming separate properties or survey numbers. (G. R. 6315 of 8 July 1914, Rev. Dep.)

Cost of City Surveys to be debited to "Advances Recoverable."—H. E. the Governor in Council is pleased to direct that the expenditure on account of City Surveys which is wholly recoverable from private parties should be debited to Advances Recoverable and recoveries deducted from the charges in the same way as expenditure on boundary marks in occupied lands. Recoveries should be effected by the end of the financial year following that in which the charge was incurred. (G. R. 9789 of 26 October 1910, Rev. Dep.)

APPENDIX K. [See note , page

Municipal Taxation and Octroi.—The previous edition of this Manual gave very full notes of all the Government orders on this subject. These are not now reproduced as reference may be made to the former edition. The following notes are in continuation and give the more important orders of Government and other rulings on this subject.

Maximum octroi duty.—Govt. of India No. 179-185 of 17 September 1903, Home Dep. prescribed provisionally a scale of minimum rates at which octroi duty might be levied in municipalities and enunciated the general principles which should regulate the import. Govt. of India No. 206-212 of 9 December 1904, Home Dep. confirmed these orders and refused to make any alteration in the rate for *ghi* or tobacco in the Bombay Presidency. See G. R. 649 of 1 Feb. 1905, Gen. Dep., which directed that it should be seen that all municipalities in fault modified their schedules accordingly.

Octroi on articles subject to Sea Customs duty.—For the orders of the Govt. of India see Home Dep. No. 55-60 of 24 April 1899 and No. 73-76 of 19 April 1902; G. R. 5539 of 22 October 1903, Gen. Dep., also G. R. 4565 of 29 Aug. 1904, Gen. Dep.

Octroi Schedules.—G. R. 1328 of 7 March 1908, Gen. Dep. directed that 2 copies of all octroi schedules should be sent by each municipality to the Assistant Director of Statistics and all changes therein communicated to him from time to time.

Agreement for division of octroi receipts.—G. R. 4275 of 24 June 1908, Gen. Dep. sets out the terms of such agreement between the municipal and cantonment authorities of Karachi.

Ingredients used in distillation exempt.—Govt. of India Home Dep. No. 76-77 of 22 July 1897 exempted such ingredients when actually so used.

Octroi on Jagri.—G. R. 5026 of 7 Aug. 1908 ruled that as *jagri* was not used in the Bombay Presidency for distillation of liquor it was not necessary to exempt it from octroi duty.

Suit for refund of excess octroi duty levied. Money illegally levied as octroi duty.—Municipal Board's powers of taxation:—A Municipal Board, in disregard of certain lawful orders of the Government of India, levied upon a Company trading within the municipal limits certain sums by way of octroi duty over and above what they were legally entitled to levy. Held, on suit by the Company to recover from the Board the sums so levied, (1) that the suit would lie, and (2) that the suit was one for money had and received to the use of the defendant within the meaning of article 62 of the second schedule to the Indian Limitation Act, 1877. It is not a claim for compensation or damages. *Morgan vs. Palmsr*, 2 B. and C., 729; 26 R. R. 537, and *Neute vs. Harding*, 6 Exch., 349; 86 R. R., 328, referred to. *Seth Karimji vs. Sardar Kirpal Sing*, Panj. Rec., 1886, 283, dissented from. (*Rajputana Malwa Railway Co-operative Stores, Limited vs. The Ajmere Municipal Board*, I. L. R., 32 All. 491; 7 A. L. J. 496; 1910, 6 Ind. Cas. 401.)

Terminal tax in lieu of octroi.—In 1899, the Karachi municipality levied certain taxes on articles passing through Karachi for exportation. The Government of India directed its discontinuance on the ground that it was a terminal tax and did not conform to the general principle stated in the Govt. of India Resolution, Home Dep. No. 55-60 of 24 April 1899.

Ten per cent. drawback on octroi refunds.—Accordingly this tax was discontinued from the 30 June 1902. But as the municipality had to find some other source of income, the Government of India on 4 April 1902 accepted the recommendation of the Government of Bombay and sanctioned the levy by the municipality of a drawback of 10 per cent. on all refunds of octroi due on the exportation of goods from the municipal limits; this sanction to hold good for 5 years at the end of which the necessity for its continuance would be re-considered. This levy was based on the fact that Karachi was a great dépôt for Imperial trade, and that on all goods which enter and are detained in the dépôt, the municipality was entitled to make a small charge for expenditure on roads, sanitation, lighting, &c. (G. R. 2114 of 14 April 1902, Gen. Dep.)

The period for the continuance of the levy of the above drawback was from time to time extended and finally by G. R. 4687 of 10 June 1915 it was extended for a period of a year from 7 July 1915 as in the meantime proposals were made for the introduction of a terminal tax, which was sanctioned by the Government of India as stated in G. R. 2384 of 26 March 1914, which refers to certain terminal tax rules and by-laws drawn up by the Remembrancer of Legal Affairs for the Jalgaon Municipality.

G. R. 1258 of 14 February 1913, Gen. Dep. directed that the system of terminal taxes should be introduced tentatively for a period of 2 years in selected municipalities in the Presidency.

Abolition of octroi in the United P. and imposition of direct and terminal taxes.—The correspondence accompanying G. R. 602 of 28 January 1911, Gen. Dep., shows that in 1909 the

Government of the United Provinces having appointed a committee to enquire into the municipal taxation of that province, the committee submitted an elaborate report which was to the effect that the disadvantages of octroi are such as to lead to its condemnation by all classes, that although theoretically the system is so designed as not to tax through-trade, the safe-guards provided by the refund system are insufficient to prevent it from operating as a burden on through-trade; and that little can be done to improve the system in the direction of rendering it less oppressive.

Broadly speaking they recommend changes in two directions. In the first place they contemplate the extension of direct taxation in lieu of octroi as much as possible and secondly where the required revenue cannot be raised by direct taxation or where other objections of policy exist to prevent recourse to it, they suggest that octroi should be replaced by a light terminal tax, to which other taxes, where possible and necessary, should be supplementary. The Lieutenant-Governor has accordingly invited the concurrence of the Government of India in the following general propositions (1) that direct taxation be substituted for octroi in certain towns in which this change is reported to be practicable and (2) that the system of terminal taxes, on lines suggested by the Committee, in certain other towns of the provinces should be introduced in lieu of octroi.

In respect of the former proposal, I am to observe that the question whether direct taxation is to be preferred to indirect is one that cannot be profitably discussed upon abstract grounds only but must be decided with reference to the wishes and the traditions of the populations affected, their economic circumstances and other similar considerations. Given favourable conditions, and on this point local Governments must be in the best position to judge, the Government of India see no objection to the substitution of direct for indirect taxation but they have no desire to urge the adoption of any such policy. The matter is one in respect of which it is eminently desirable not to outrun public opinion. Subject to these remarks, I am to say that should the Governor in Council consider upon an examination of the local conditions, that it is feasible and desirable to introduce direct taxation in lieu of indirect to a greater extent than at present, the change will not be unwelcome to the Government of India.

The second proposal, that where indirect taxation is retained it should take the form of a terminal tax rather than an octroi, evidently implies to some extent the abandonment of the principles upon which the Government of India and the Secretary of State have insisted in the past *viz.*, that local taxation of this description is not to operate as a transit duty and should be confined entirely to the consumption of the town in which, and for whose benefit it is levied."

In continuation of the above G. R. 3227 of 29 May 1911, G. D. publishes correspondence of the Govt. of the U. P. containing orders for the abolition of octroi in 42 municipalities in that province as a result of the enquiry and also some general observations on the subject of municipal taxation.

APPENDIX M.

Statement showing the Constitution of the Municipalities in the Bombay Presidency during the year ending 31st March 1915.

1	2	3	4	5	6								7	8	9	10	11	12
Name of Division and District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	No. of MEMBERS OF COMMITTEES.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
					<i>Ex-Officio</i> .	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.						
NORTHERN DIVISION.																		
Ahmedabad.	1	Ahmedabad...	Bombay Act III of 1901.	225,539	...	21	...	21	5	16	5	16	33	2	27'87	68'56	58'87	
	2	Dholka ...		13,693	2	6	8	16	2	14	...	16	32	6	50'	49'35	49'43	
	3	Viramgam ...		20,769	2	6	8	16	2	14	...	16	5	...	90'	61'1	80'	
	4	Prantij ...		5,577	3	3	6	12	3	9	2	10	12	...	66'66	75'	72'91	
	5	Modasa ...		6,968	3	3	6	12	3	9	1	11	9	...	66'6	75'3	73'1	
	6	Dhandhuka...		8,040	3	2	6	12	3	9	...	12	10	1	60	75'5	71'6	
	7	Gogha ...		2,958	1	5	6	12	3	9	1	11	13	3	46'1	50'4	49'3	
	8	Sanand ...		6,474	2	3	5	10	2	8	...	10	10	...	95'	67'5	73'0	
	9	Dholera ...		6,050	3	7	...	10	4	6	...	10	6	...	66'6	83'3	76'6	
	10	Ranpur ...		5,755	3	7	...	10	4	6	...	10	11	1	59'09	83'3	73'63	
		Total ...		301,823	22	64	45	131	31	100	9	122	131	13	49'2	65'8	62'0	
Kaira	11	Umreth ...	District Municipal Act III of 1901.	13,651	2	4	6	12	3	9	...	12	16	2	62'50	70'83	68'75	
	12	Alnand ...		10,139	2	4	6	12	3	9	...	12	13	1	71'79	86'32	82'69	
	13	Borsad ...		11,860	2	4	6	12	3	9	1	11	12	...	61'11	72'22	69'44	
	14	Dakor ...		7,785	3	7	...	10	4	6	...	10	11	...	72'73	78'79	76'36	
	15	Kapadvanj ...		13,126	2	5	7	14	3	11	...	14	32	5	50'00	58'80	56'90	
	16	Mehmadabad.		6,330	4	6	...	10	4	6	...	10	8	...	87'50	77'08	81'25	
	17	Mahudha ...		6,815	4	6	...	10	5	5	1	9	9	...	57'78	88'89	73'33	
	18	Kaira ...		7,399	3	4	7	14	3	11	...	14	20	2	80'00	69'55	71'78	
	19	Nadiad ...		27,145	1	8	9	18	3	15	...	18	28	1	48'81	75'00	70'63	
		Total ...		104,250	23	48	41	112	31	81	2	110	140	11	62'60	71'38	69'26	

1	2	3	4	5	6								7	8	9	10	11	12
Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	No. of MEMBERS OF COMMITTEES.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials	Europeans.	Natives.						
NORTHERN DIVISION—contd.																		
Panch Mahals ...	20	Godhra ...	Bombay Act III of 1901.	22,144	4	4	8	16	4	12	1	15	12	6	75	77.08	76.6	*American.
	21	Dobad ...		9,303	2	4	6	12	3	9	0	12	22	14	66.6	67.6	67.4	
	Total...			31,447	6	8	14	28	7	21	1	27	34	20	33.6	34.17	34.1	
Broach ...	22	Broach ...	Bombay Act III of 1901.	43,403	2	6	16	24	4	20	2	22	31	...	49.1	83.0	77.4	
	23	Ankleshwar...		11,344	3	3	6	12	3	9	*1	11	19	2	45.61	66.66	61.40	
	24	Jambusar ...		8,991	2	4	6	12	2	10	...	12	24	4	50.0	69.2	66	
Total...			63,738	7	13	28	48	9	39	3	45	74	6	48.4	77.1	71.9		
Surat ...	25	Surat ...	Bombay Act III of 1901.	114,868	4	6	20	30	4	26	1	29	50	...	39.0	66.3	63.1	
	26	Rander ...		10,352	3	3	6	12	3	9	1	11	28	4	77.4	49.6	56.5	
	27	Bulsar ...		13,710	3	5	8	16	3	13	...	16	8	...	45.8	76.9	71.1	
Total...			138,930	10	14	34	58	10	48	2	56	86	4	50.0	64.9	62.5		

Thana	28	Thana	...	Bombay Act III of 1901.	15,591	2	8	10	20	2	18	...	20	24	...	62.5	78.6	72.5
	29	Kalyan	...		11,386	2	5	7	14	2	12	...	14	15	3	20	65.0	58.6
	30	Kurla	...		14,932	2	4	6	12	2	10	1	11	11	1	63.6	78.2	75.8
	31	Mahim	...		7,522	2	6	8	16	2	14	...	16	7	...	85.7	63.3	66.1
	32	Bandra	...		22,790	2	4	12	18	3	15	5	13	14	...	88.1	75.2	77.4
	33	Bassein	...		9,598	2	5	7	14	3	11	1	13	20	...	66.7	66.4	66.4
	34	Bhiwandi	...		13,292	2	5	7	14	2	12	...	14	21	*17	40.5	51.2	49.7
Total ...					95,111	14	37	57	108	16	92	7	101	102	21	59.6	67.7	66.6
GRAND TOTAL 1914-15. ...					735,299	82	184	219	485	104	381	24	461	576	91	53.5	66.5	64.05
CENTRAL DIVISION.																		
Ahmed nagar.	35	Ahmednagar	...	Bombay Municipal Act III of 1901.	33,878	...	8	16	24	...	24	1*	23	12	1	...	76	76
	36	Bhingar	...		5,306	1	5	6	12	3	9	1†	11	12	2	44.4	64.8	59.7
	37	Khorda	...		5,888	2	4	6	12	3	9	...	12	14	3	42.9	74.6	60.7
	38	Sangamner	...		11,446	2	5	5	12	2	10	...	12	14	1	50	62	60
	39	Vambori	...		4,714	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...					61,232	5	22	33	60	8	52	2	58	52	7	45.3	71.7	68.1
East Khandesh.	40	Jalgaon	...	Bombay District Municipal Act III of 1901.	17,780	4	4	16	24	4	20	1	23	18	...	50	61.11	59.26
	41	Bhusaval	...		18,312	5	4	9	18	6	12	4	14	7	...	54.76	77.38	69.84
	42	Yaval	...		9,147	2	4	6	12	2	10	...	12	14	4	57.14	70.0	67.9
	43	Faizpur	...		7,149	1	5	6	12	1	11	...	12	11	1	81.8	73.5	74.2
	44	Raver	...		6,397	2	4	6	12	2	10	...	12	8	2	81.2	91.2	89.5
	45	Savda	...		6,624	3	3	6	12	3	9	...	12	10	...	80	76.7	77.5
	46	Amalner	...		13,232	2	4	6	12	2	10	...	12	18	...	88.8	58.8	76.66
	47	Parola	...		14,177	3	4	7	14	3	11	...	14	14	4	78.5	56.4	61.2
	48	Chopda	...		15,818	2	5	7	14	2	12	...	14	6	1	83.33	62.5	65.47
	49	Dharangaon	...		15,607	...	...	...	...	...	...	...	...	...	...	...	...	...
	50	Erandal	...		13,144	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...					137,387	24	37	69	130	25	105	5	125	106	12	72.6	69.9	71.0

* Adjourned ... 9
† For want of quorum... 8

* American.
† Eurasian.

The Municipality has been superseded and a committee of 5 persons has been appointed. Vide G.R. No. 3983 of 20 May 1914.

1	2	3	4	5	6								7	8	9	10	11	12
Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	No. of Members of Committees.								Number of Meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
					<i>Ex-officio.</i>	Nominated.	Elected.	Total.	Officials.	Non-officials	Europeans.	Natives.						
CENTRAL DIVISION—contd.																		
West Khan-desh.	51	Dhulia	Bombay District Municipal Act III of 1901.	30,341	3	5	16	24	3	21	...	24	21	(a) 8	40	70	66	(a) Out of these only one proved abortive for want of quorum. The rest were adjourned.
	52	Sindkheda		5,264	2	4	6	12	3	9	...	12	7	(b) 3	94	69	72	
	53	Betavad		4,170	1	5	6	12	1	11	...	12	5	(c) 4	80	83	83	
	54	Shirpur		9,019	2	4	6	12	2	10	...	12	12	(d) 2	66	61	64	
	55	Nandurbar		11,510	2	4	6	12	2	10	...	12	19	(e) 7	50	69	66	
	56	Taloda		5,937	2	4	6	12	2	10	...	12	10	(f) 1	20	70	90	
	57	Shahada		5,947	2	4	6	12	2	10	...	12	12	...	92	72	75	
		Total ...		72,188	14	30	52	96	15	81	...	96	86	25	63	71	73	(b) All of these proved abortive for want of quorum.
																		(c) Do.
																		(d) Do.
Nasik	58	Nasik Municipality.	Bombay District Municipal Act III of 1901.	30,098	3	5	16	24	3	21	2	22	15	2	22.22	57.77	53.33	(e) Six proved abortive for want of quorum. One adjourned.
	59	Yeola		16,275	2	5	12	19	2	17	...	19	15	3	41.6	73.3	71.9	
	60	Malegaon		24,869	3	3	12	18	3	15	1	17	11	2	78.7	88.4	86.8	
	61	Sinnar		3,125	2	4	6	12	2	10	...	12	13	5	11.5	59	70.5	
	62	Igatpuri		7,596	2	4	6	12	2	10	4	8	7	...	57.54	64.28	63.09	
	63	Trimbak		3,889	3	7	...	10	3	7	1	9	5	...	86.6	62.8	70	
		Total ...		82,852	15	28	52	95	15	80	8	87	66	12	49.69	67.59	69.27	(f) One proved abortive for want of quorum.

Poona	64	Poona City ...	119,827	3	10	26	39	4	35	3	36	39	3	32'3	56'1	53'1
	65	Sasvad ...	2,163	1	5	6	12	2	10	...	12	11	1	45'83	75'45	71'97
	66	Jejuri ...	2,657	1	5	6	12	2	10	...	12	8	...	13'5	69'7	83'3
	67	Baramati ...	7,831	1	5	6	12	1	11	1	11	9	1	66'6	71'7	71'29
	68	Indapur ...	4,336	1	5	6	12	2	10	...	12	15	3	53'3	62'6	61'1
	69	Sirur ...	4,246	1	5	6	12	2	10	...	12	14	...	60'7	87'9	87'2
	70	Talegaon														
		Dabhada.	3,247	1	5	6	12	2	10	...	12	19	1	17'52	82'48	77'63
	71	Lonavla ...	12,294	4	4	6	14	2	12	3	11	8	...	87'5	72'9	75
	72	Khed ...	3,303	2	4	6	12	2	10	...	12	17	1	85'29	72'35	74'71
Satara	73	Alandi ...	1,624	1	5	6	12	2	10	...	12	14	1	85'7	85'7	85'7
	74	Junnar ...	8,820	1	7	8	16	2	14	...	16	22	3	57	66	61
	75	Poona Suburban ...	9,963	7	9	18	4	14	4	14	5	...	...	65	58'5	60
		Total ...	180,311	19	67	97	183	27	156	11	172	181	14	55'85	71'77	72
	76	Satara Town ...	15,893	4	4	16	24	4	20	2	22	10	...	15	85	73'3
	77	Karad ...	10,081	2	4	6	12	2	10	...	12	14	3	7'14	65	55'35
	78	Rahimatpur ...	5,896	2	4	6	12	3	9	...	12	12	...	63'9	76	72'7
	79	Wai ...	5,333	2	6	8	16	3	13	1	15	13	2	11'88	88'11	68'75
	80	Mhasvad ...	5,001	2	4	6	12	2	10	...	12	11	2	13	48	61
	81	Islampur ...	8,574	2	4	6	12	5	7	...	12	13	1	60	81'3	72'4
Sholapur	82	Vita ...	4,992	3	3	...	6	3	3	...	6	9	2	72'2	72'2	72'2
	83	Tasgaon ...	6,825	1	5	6	12	1	11	...	12	4	1	100	61'3	64'5
	84	Ashta ...	9,351	2	4	6	12	4	8	...	12	7	...	67'24	75	72'26
	85	Malcolmpeth.	4,112	1	9	...	10	4	6	2	8	9	1	83	70	79
	86	Satara Suburban ...	3,252	9	4	...	13	9	4	6	7	8	...	43'5	75	53'8
	87	Panchgani ...	1,042	2	6	...	8	2	6	5	3	15	3	93'3	77'7	81'6
		Total ...	80,352	32	57	60	149	42	107	16	133	125	15	48'7	78'3	67'2
	88	Sholapur ...	89,424	3	6	18	27	3	24	3	24	25	2	32	57'66	54'81
	89	Barsi ...	16,704	3	3	12	18	3	15	...	18	16	1	58'33	65	63'88
	90	Karmala ...	6,806	2	4	6	12	2	10	...	12	7	2	64'28	68'57	67'85
Sholapur	91	Pandharpur ...	28,550	2	4	12	18	2	16	...	18	18	8	19'44	52'77	49'07
	92	Sangola ...	5,449	3	3	6	12	3	9	...	12	8	1	66'66	59'72	61'45
		Total ...	146,933	13	20	54	87	13	74	3	84	74	14	48'14	60'74	59'41
DIVISIONAL TOTAL			761,255	122	261	417	800	145	655	45	755	690	99	54'75	70'14	68'56

Bombay District Municipal Act III of 1901.

1	2	3	4	5	6								7	8	9	10	11	12
Name of Division and District.	Serial Number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	No. of MEMBERS OF COMMITTEES.								Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
					<i>Ex-officio.</i>	<i>Nominated.</i>	<i>Elected.</i>	<i>Total.</i>	<i>Officials.</i>	<i>Non-officials.</i>	<i>Europeans.</i>	<i>Natives.</i>						
SOUTHERN DIVISION.																		
Belgaum ...	93	Belgaum ...	The Bombay District Municipal Act III of 1901.	31,596	3	5	16	24	4	20	3	21	24	8	39·6	65·2	60·9	Abolished with effect from 1st October 1914.
	94	Nipani ...		10,476	2	4	6	12	2	10	...	12	13	2	51·3	70·6	60·5	
	95	Athni ...		11,157	2	4	6	12	2	10	...	12	9	3	9·2	71·5	77·7	
	96	Gokak ...		5,607	3	3	6	12	3	9	1	11	13	2	41·3	59·6	54·5	
	97	Saundatti-Yellamma.		5,315	3	4	7	14	3	11	1	13	13	2	51·3	70·6	66·5	
	98	Yamkanmardi		4,487	2	4	6	12	2	10	...	12	19	8	...	62·7	62·7	
		Total ...		68,638	15	24	47	86	16	70	5	81	91	25	32·1	66·7	64·8	
Bijapur ...	99	Bijapur ...		27,615	1	5	12	18	2	16	...	18	27	2	33·3	66·4	62·7	
	100	Bagalkot ...		17,294	2	4	6	12	3	9	1	11	17	5	29·4	62·7	54·4	
	101	Ilkal ...		10,233	3	3	6	12	3	9	1	11	6	...	53·3	73·3	63·3	
	102	Guledgud		15,249	3	3	6	12	3	9	1	11	11	2	63·3	76·6	66·6	
		Total ...		70,391	9	15	30	54	11	43	3	51	61	9	44·8	69·7	61·7	
Dharwar ...	103	Dharwar ...		30,289	3	5	16	24	3	21	2	22	10	...	20·	68·5	62·5	
	104	Hubli		61,440	2	10	12	24	2	22	1	23	22	15	50·	51·1	51·	
	105	Gadag-Bettigeri		30,429	3	5	8	16	4	12	1	15	6	...	58·3	85·4	65·6	
	106	Navalgund ...		7,045	2	4	6	12	3	9	...	12	16	3	67·3	56·2	61·6	
	107	Yamanur		Temporary	2	5	...	7	2	5	...	7	7	...	64·2	65·7	65·3	
	108	Nargund		6,628	3	3	6	12	3	9	...	12	16	1	93·5	57·7	66·6	
	109	Ranehennur.		10,931	2	4	6	12	2	10	...	12	17	6	40·3	64·4	60·3	
	110	Gudguddapur		Temporary	2	5	...	7	2	5	...	7	4	1	50	65·	60·7	
	111	Byadgi		3,966	2	4	6	12	3	9	...	17	10	1	73·3	77·7	76·6	
	112	Haveri		5,860	2	4	6	12	2	10	...	17	14	1	32·	81·	78·	
		Total ...		156,588	28	49	66	138	26	112	4	134	122	28	54·9	67·3	64·3	

Kanara ...	113	Karwar ...	18,159	1	7	8	16	2	14	...	16	14	6	78'6	62'9	64'2
	114	Kumta ...	10,343	2	4	6	12	2	10	1	11	9	1	11'	72'	62'
	115	Sirsi ...	6,374	2	4	6	12	2	10	...	12	19	...	55'	70'	66'6
	116	Haliyal ...	5,505	2	4	6	12	3	9	1	11	12	3	60'	21'4	40'5
	117	Honawar ...	7,323	2	4	6	12	3	9	2	10	17	2	60'5	65'2	57'9
	118	Bhatkal ...	7,141	3	3	6	12	3	9	1	11	13	3	53'8	53'8	53'8
	119	Gokarn ...	Temporary.	4	8	...	12	4	8	1	11	9	3	50'	61'1	57'4
	120	Ulvi ...	Temporary,	4	5	...	9	4	5	1	8	3	1	50'	66'6	58'3
		Total ...	54,845	20	39	38	97	23	74	7	90	96	19	52'3	59'	56'8
Kolaba ...	121	Alibag ...	3,467	3	3	6	12	3	9	...	12	23	5	44'9	66'6	61'2
	122	Pen ...	3,129	2	5	5	12	2	10	...	12	17	4	70'5	72'9	72'5
	123	Roha-Ashtami	5,464	2	4	6	12	2	10	...	12	13	4	46'1	73'8	69'2
	124	Mahad ...	6,795	3	3	6	12	3	9	...	12	17	4	33'3	62'7	55'4
	125	Panvel ...	6,757	2	4	6	12	2	10	...	12	10	6	50'	83'3	75
	126	Uran ...	4,161	3	3	6	12	3	9	1	11	9	2	59'2	49'3	51'8
	127	Matheran ...	2,757	1	4	4	9	2	7	...	9	15	4	63'6	59'4	60'0
		Total ...	32,530	16	26	39	81	17	64	1	80	104	29	52'1	66'9	63'6
Ratnagiri ...	128	Vengurla ...	8,309	1	5	6	12	2	10	1	11	28	3	67'8	66'4	66'6
	129	Rajapur ...	6,349	2	3	...	5	3	2	...	5	30	...	66'6	76'6	70'6
	130	Ratnagiri ...	15,858	3	5	8	16	3	13	...	16	9	...	18'5	70'9	61'1
	131	Chiplan ...	10,504	1	5	6	12	2	10	...	12	15	15	50'	45'3	46'1
		Total ...	41,020	7	18	20	45	10	35	1	44	82	18	50'7	64'8	61'1
DIVISIONAL TOTAL 1914-15 ...			424,012	90	171	240	501	103	398	21	480	556	128	47'8	65'7	62'
SIND, ,, TOTAL 1913-14 ...			424,012	90	171	240	501	104	397	20	481	567	94	50	69	65
Karachi ...	132	Karachi ...	148,394	...	14	28†	42	6	36	15*	27	21	Nil	3	27	29
	133	Tatta ...	11,161	4	8	...	12	4	8	1	11	12	...	67	50	58
	134	Keti Bandar.	1,791	4	8	...	12	4	8	1	11	9	...	71	23	47
	135	Kotri ...	7,256	3	7	6	12	4	8	...	12	8	...	65	60	62
	136	Manjhand ...	2,838	3	3	...	10	3	7	...	10	12	1	64	67	65
		Total ...	...	14	40	34	88	21	67	17	71	62	1	54	45	52

* Includes 5 Eurasians

† Elected by rate-payers, Karachi ... 24

Do. Chamber of Commerce ... 2

Do. Karachi Native Merchants Association ... 2