

ADMINISTRATION REPORT
OF THE
MUNICIPAL COMMISSIONER
FOR THE
CITY OF BOMBAY
FOR THE YEAR 1941-42

BOMBAY :
MUNICIPAL PRINTING PRESS.
1942

CONTENTS

PART I

	PAGE
STANDING COMMITTEE'S REVIEW OF THE REPORT	... i to xvi
COMMISSIONER'S REPORT	... 1—37
Accompaniments.	
1. FINANCIAL—	
Reports of the Chief Accountant, with Appendices	... 39—176
2. REVENUE—	
Report of the Assessor and Collector	... 177—185
Report of the Election and Town Duty Officer	... 187—190
3. ELECTIONS—	
Report of the Election and Town Duty Officer	... —
4. PUBLIC WORKS—	
Report of the City Engineer	... 191—240
<i>Architectural—</i>	
Repairs to Municipal Buildings and Municipal Building Construction	... 191—195
Inventory of Municipal Properties	... 195
<i>Buildings—</i>	
Private Building Construction (including set-backs)	... 195—199
<i>Mechanical—</i>	
Workshops	... 199—203
Pumping and Compressor Stations	... 204—205
Inspection of Factories, Motor Transport, etc.	... 205—210
<i>Works—</i>	
(i) <i>Construction—</i>	
Roads, Footpaths and Drains (New Works) and Improvement of	
Private Streets	... 211—214
(ii) <i>Maintenance—</i>	
Repairs to Roads, Tramways, Traffic Islands, etc.	... 214—219
Crushers and Asphalt Plant	... 219—221
Repairs to Drains and Sewers	... 221—223
Public Lighting	... 223—225
Statements	... 226—238
Disposal of Town Refuse	... 238—239
Sewerage Scheme for the North of the Island	... 240
5. ESTATES AND LAND MANAGEMENT—	
Report of the Deputy Municipal Commissioner (Improvements)	... 241—265
New Scheme	... 241—243
Disposal of Lands	... 243—246
Collection of Revenue	... 246—247
Land Acquisition and Management (Municipal)	... 247—248
Mahim Development Schemes	... 249—250
Statements and Appendix	... 251—265
6. WATER WORKS—	
Report of the Hydraulic Engineer	... 267—291
7. FIRE BRIGADE—	
Report of the Chief Officer	... 293—298
8. GARDENS—	
Report of the Superintendent	... 299—302
9. VICTORIA AND ALBERT MUSEUMS—	
Report of the Curator	... 303—304

	PAGE
10. GENERAL STORES— Report of the Storekeeper	... 305—308
11. LICENCES— Report of the Superintendent	... 309—316
12. MARKETS— Report of the Superintendent	... 317—322
13. PRINTING PRESS— Report of the Test Audit Officer (who is in charge of the Press)	... 323—327
14. K. E. M. HOSPITAL AND G. S. M. COLLEGE— Report of the Dean	329—392
15. EDUCATION— Report of the Schools Committee	... 393—402

PART II

16. PUBLIC HEALTH—	
Health Officer's Report	... 1—42
Report of the Medical Officer-in-charge, Arthur Road Hospital	... 45—58
Report of the Medical Officer-in-charge, Maratha Hospital	... 59—62
Report of the Municipal Analyst	... 63—73
Report of the Superintendent of Vaccination	... 74—76
Vital Statistics of Health Officer's Report	77—117
Summary of Sanitary Inspections	... 118
Table showing Meteorological Data	... 119

PART III

17. AUDIT—	
Municipal Chief Auditor's Report	... 1—102

APPENDIX 'A'.

Comparative statement showing the expenditure incurred by the Schools Committee during 1940-41 and 1941-42.

Particulars.	EXPENDITURE.		Increase.	Decrease.
	1940-41.	1941-42.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Head Masters and Teachers ...	23,64,807 3 0	24,19,850 5 6	55,043 2 6	.....
Servants ...	1,82,386 6 0	1,91,684 6 0	9,298 0 0	.....
Rents ...	5,81,929 4 1	6,27,836 13 4	45,907 9 3	.....
Class Books for Teachers ...	1,102 9 9	1,037 6 3	.....	65 3 6
School furniture ...	56,683 4 9	32,339 0 0	.....	24,344 4 9
School Contingencies ...	30,592 10 6	30,815 8 3	222 13 9	.....
Scholarships ...	5,505 10 6	5,012 13 0	.....	492 13 6
Special Expenses in Schools ...	15,757 2 3	9,629 0 0	.....	6,128 2 3
Magazines for Schools ...	158 0 0	838 4 0	730 4 0	.....
Sewing and Drawing ...	3,871 3 0	3,969 15 6	98 12 6	.....
Uniforms and Umbrellas ...	7,821 0 3	2,644 14 0	.....	5,176 2 3
Printing and Stationery ...	10,591 12 6	15,017 13 0	4,426 0 6	.....
Miscellaneous Expenses ...	13,203 7 6	7,481 0 6	.....	5,722 7 0
Sports ...	1,000 0 0	999 5 6	.....	0 10 6
Local Committees ...	874 8 9	879 0 3	4 7 6	.....
Visual Instruction ...	328 6 0	156 1 0	.....	172 5 0
Sloyd and Handicrafts ...	11,072 13 6	9,061 7 2	.....	2,011 6 4
Boy Scouts and Girl Guides ...	12,671 15 9	12,123 3 7	.....	548 12 2
Remuneration to Auditors ...	5,022 0 0	5,000 0 0	.....	22 0 0
Grain Compensation ...	55,340 4 0	51,595 5 0	.....	3,744 15 0
Stipends to Teachers ...	8,027 2 0	14,427 6 0	6,400 4 0	.....
Superintendents and their Establishments ...	93,939 12 3	98,120 15 6	4,181 3 3	.....
Grants-in-Aid to primary Schools ...	1,81,312 0 0	1,89,856 0 0	8,544 0 0	.....
Teachers' Library ...	2,236 10 0	2,486 0 0	249 6 0	.....
Superintendent Aided Schools ...	11,471 12 3	7,153 11 6	.....	4,318 0 9
Census Establishment ...	50,115 1 3	42,312 8 6	.....	7,802 8 9
Pensions and Gratuities ...	1,11,373 14 0	1,20,599 1 0	9,225 3 0	.....
Municipal Contribution towards Provident Fund ...	1,67,999 15 0	1,79,282 6 0	11,282 7 0	.....
Repairs to School Buildings ...	22,916 7 0	11,476 6 0	.....	11,440 1 0
Free Reading Rooms and Libraries ...	12,229 13 6	11,571 1 9	.....	658 11 9
Payments—Fines Fund ...	903 0 0	.....	.....	903 0 0
Total Rs. ...	40,23,245 1 4	41,05,307 2 1	1,55,613 9 3	73,551 8 6

APPENDIX 'B'.

Detailed audit remarks on the Schools Committee's Accounts.

Audit objections are grouped under the following heads:—

- I. Revenue and Receipts.
- II. Recoveries of excess or wrong payments.
- III. Extra measures resulting in increased expenditure.
- IV. Internal audit and control.
- V. Non-observance of Municipal Service Regulations.
- VI. General.

I. Revenue and Receipts.

It appears from the instances quoted below that there is a good deal of laxity in the proper realisations and payments into the office of a number of small receipts realised by the Schools Committee in the ordinary course of their business.

(1) A sum of Rs. 15-8-0 recovered by the Dadar Hindi School in July 1941 was paid into the office on 30th August 1941, as against the Standing Order of paying such receipts into the office within 24 hours. The reason given for the delay is that the amount was kept back till the settlement of a complaint of irregular withdrawal of a pupil. Secretary, Schools Committee has been instructed that every sum received on behalf of the Municipality should invariably be paid into the office within 24 hours of its receipt.

(2) The Head Master of Parel Central Marathi Boys' School remitted to office a sum of Rs. 3 on 27th November 1941 on account of fee received by him in July 1941.

10-12-1941.

(3) Short recoveries of fees made by the following Schools were noticed and got recovered.

	Rs.	a.	p.
(i) Golanji Hill School	0	8	0
(ii) Matunga Labour Camp Marathi Boys' School	1	0	0
(iii) Sion Marathi Boys' School	1	0	0

(4) The electric charges recoverable from the authorities of a night school using the premises of the Gamdevi Gujarati Boys' School were found unrecovered from October 1940 to December 1940.

13-8-1941.

Similarly a fixed sum of Rs. 5 per month recoverable from Bharat Sewa Mandal for the use of lights at Dongri Marathi Boys' School was not recovered from 1st April 1941.

No reply is yet received to the audit reference made to the Secretary, Schools Committee on 13th August 1941.

(5) Bus charges recoverable at the rate of annas six per mile from the Bawla Orphanage for use of Schools Committee's bus, used by that institution on 18th May 1941 are not recovered. Reply to audit reference is not yet received.

6-9-1941.

(6) The Head Mistress of Lord Harris School realised a sum of Rs. 21-12-0 during the years 1928 to 1934 (as it appears from her register). Out of this a sum of Rs. 19-12-0 has been remitted to office on 7th February 1942 and the balance of Rs. 2 has not yet been paid.

20-2-1942.

(7) In another case of Mazagaum Marathi Girls' School a sum of Rs. 1-10-0 appears to have been realised for sale of sewing articles in 1937 and annas seven in 1938-39. (Dates of receipts are not given in the Register). These mounts were remitted to office on 18th March 1942. In one more case recovery for sale of sewing articles also appears to have been delayed considerably and the papers called for in that connection are still awaited.

M.C.A. 2710/II

31-3-1942.

(8) Rent for December 1940 due from a sub-tenant was omitted to be taken on the Sub-Tenant's register and no recovery was affected. This has been got done.

M.C.A. 1743/II

7-3-1941.

(9) A sum of Rs. 200 being the accumulated arrears of five months pertaining to the year 1937 due from a sub-tenant has had to be written off under Standing Committee Resolution No. 1058, dated the 19th November 1941. Obviously this is the result of not effecting timely recovery at the end of each month. The Standing Committee have now requested the Schools Committee to take tenancy deposits in such cases.

M.C.A. 1201/II

28-6-1940.

In another case a sum of Rs. 110 being the accumulated arrears pertaining to the year 1937 due from a sub-tenant are still outstanding and the Schools Committee has now requested the Commissioner to take legal steps to recover the dues (*vide* Schools Committee's Resolution No. 704, dated the 13th August 1941).

Heads of the Sections should be alert and watchful to see that in their respective branches such small receipts are duly taken on the registers, recovered and remitted to the office in time.

II. Recoveries of excess or wrong payments.

A number of excess or wrong payments were noticed and got recovered as shown in the list below. It will be seen from the list that these excess or wrong payments were due to clerical errors and omissions, wrong application of rules and laxity in the procedure of verification and certification of increments, claims, etc.

In the following cases excess or wrong payments made by the Secretary, Schools Committee's office, were got recovered.

Serial No.	Case No. and Date.	Name.	Particulars.	Amount.
				Rs. a. p.
1	M.C.A. 1924/II of 17-4-1941 ...	D. N. Deshmukh, Peon ...	The employee on leave on half average pay paid at full pay.	0 9 0
2	M.C.A. 1993/II of 14-5-1941 ...	R. B. Samant, Printing Class Teacher.	Payment made at the rate of Rs. 78 per month instead of at Rs. 76 per month.	0 4 0
3	M.C.A. 2041/II of 7-6-1941 ...	T. B. Ambolikar, Peon ...	Excess payment due to an increment being paid earlier than due.	0 5 0
4	M.C.A. 2103/II of 3-7-1941 ...	Krishna Jayaraj Tavde, Peon ...	Interest on Provident Fund Account allowed for more than 3 months after death of the employee.	4 5 0
5	M.C.A. 2132/II of 16-7-1941 ...	R. B. Samant, Printing Class Teacher.	Payment made at the rate of Rs. 78 per month instead of at Rs. 76 per month.	0 8 0
6	M.C.A. 2191/II of 12-8-1941 ...	Indirabai Bhabhe, Assistant ...	Excess payment owing to the increased pay drawn during the period of leave.	10 6 0
7	M.C.A. 2104/II of 3-7-1941 ...	(1) Safa Ahmed, Superintendent. (2) Mahomed Umar do. ... (3) C. L. Bakshi do. ... (4) S. Dallas do. ... (5) R. Z. Bhatt, Supervisor ... (6) Rahimtulla B., do. ... (7) G. N. Avasthi do. ... (8) Mrs. Manoramabai Malandkar, Supervisor. (9) V. K. Kulkarni, Supervisor. (10) Khurshedbai Tabak, Physical Instructor. (11) Banubai Bharucha do. ... (12) Hirabai Kolatkar do. ... (13) Peninabai Kolatkar do. ... (14) S. P. Lawjamkar do. ... (15) G. G. Tavkar do. ... (16) A. R. M. Siddiqui do. ... (17) Sk. Moula Sk. Kamal do. ...	Conveyance allowance paid during vacation. Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ... Do. do. ...	15 0 0 15 0 0 5 0 0 5 0 0 3 0 0 6 0 0 2 0 0 4 8 0 2 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0
8	M.C.A. 2204/II of 13-8-1941 ...	V. D. Bedekar, Assistant Teacher.	Payment for the days of absence was made through oversight.	2 11 0
9	M.C.A. 2320/II of 8-10-1941 ...	Anusuyabai Salvi, Temporary Asstt. Teacher.	The teacher was granted leave without pay but she was charged and paid at full rate of pay.	3 9 0
10	M.C.A. 2163/II of 28-7-1941 ...	The Special Attendance officer and his Staff.	Payment of conveyance allowance made during vacation.	140 11 0
11	M.C.A. 2413/II of 15-11-1941 ...	Kumudinibai Vartak, Asstt. Teacher	Grain Compensation allowed in excess on average pay.	0 10 0

Serial No.	Case No. and Date.	Name.	Particulars.	Amount.
				Rs. a. p.
12	M.C.A. 2240/II of 28-8-1941 ...	S. S. Vanmali, Assistant Teacher ...	Excess payment on account of Leave on average pay granted in excess of 8 months.	40 6 0
13	M.C.A. 1989/II of 7-4-1941 ...	S. S. Joshi, Assistant Teacher ...	Excess payment to the teacher having been allowed to draw his substantive pay instead of average pay during the period of leave.	1 10 0
14	M.C.A. 2142/II of 22-7-1941 ...	Dattatraya Rajaram Surve, Peon ...	Excess payment owing to the leave being granted in excess of 30 days to new entrants of the inferior class.	15 2 0
15	M.C.A. 2484/II of 13-12-1941...	(1) K. Y. Patankar, Asstt. Teacher.	Grain Compensation allowed at the rate of Rs. 2 instead of at Re. 1.	0 4 0
		(2) Damayantibai Shinde, Assistant Teacher.	Payment for the days of absence was made through oversight.	2 8 0
16	M.C.A. 2485/II of 13-12-1941 ...	Landlord of the Gulawadi Hindi School.	Additional rent of Rs. 4 per month was sanctioned to be paid for one year ending 17-9-1941. It was however paid upto 30-9-1941.	1 14 0
17	M.C.A. 2550/II of 14-1-1942 ...	Mahomed Afzal Gul Hasan, Temp. Teacher.	Excess due to the increment allowed earlier than the due date.	1 10 0
18	M.C.A. 2551/II of 14-1-1942 ...	Fatmabi Sk. Ismail Peon ...	Excess due to leave on average pay being granted in excess of 8 months.	24 6 0
19	M.C.A. 2516/II of 22-12-1941...	Narayan Laxman Kamble, Peon ...	Do. do. ...	14 0 0
20	M.C.A. 2206/II of 13-8-1941 ...	Bombay Electric Supply & Tramways Co., Ltd.	Electric charges and meter rent of old premises paid after the premises were vacated.	15 12 0
21	M.C.A. 564/II of 4-9-1939 ...	H. C. Patel, Asstt. Teacher ...	Allowing a stage higher than his substantive pay on granting the trained teachers grade.	34 9 0
22	M.C.A. 734/II of 14-12-1939 ...	Landlord of Mutton Street Urdu School.	Rent of the premises for 2 days before occupation.	0 13 0
23	M.C.A. 1781/II of 19-3-1941 ...	Bombay Electric Supply and Tramways Co., Ltd.	Payment of Government Electricity duty from which the Municipal Schools are exempted.	4 13 6
24	M.C.A. 2131/II of 16-7-1941 ...	Mr. Umarbhai Chandbhai Landlord, Teli Moholla Urdu School.	Rent paid from a date prior to the date on which possession was taken.	2 15 0
25	Do. do.	Mr. Jamnadas Prabhudas ...	Do. do. ...	0 13 0
26	M.C.A. 565 of 4-9-1939 ...	A. A. Noorbhoy ...	Conveyance allowance paid while on leave.	1 10 0
27	M.C.A. 781 of 10-1-1940 ...	Vithal D. Rane, Peon ...	Wages for one day paid while on leave without pay.	0 13 0
			Total Rs.	393 4 6

III. Extra Measures Resulting in Increased Expenditure.

(1) Mr. R. N. Vanmali, Assistant, DeLisle Road Marathi Boys' School had resigned in October 1936 and was retaken in service with effect from 19th October 1937 on Rs. 35/35-1-55. However taking into account the past services of the teacher the Corporation on the recommendation of the Schools Committee permitted the Schools Committee to grant him the second year trained teacher's grade of Rs. 60-2-100-3-130 and his salary was fixed at Rs. 60 as a special case.

The propriety of granting this increase was questioned by the Municipal Chief Auditor and the matter was reported to the Standing Committee and the Corporation who after calling for the report of the Schools Committee recorded the communications on the ground that under Section 39 of the Municipal Act the Schools Committee were empowered to make appointments of teachers etc., and under By-law No. 5 of the Schools Committee's Bye-laws the appointment promotion etc., of all members of the establishment of the Municipal Schools rested with that Committee and that it was not competent for the Standing Committee to approve or disapprove of the increment granted by the Schools Committee to one of the teachers under their control (*vide* proceedings under Standing Committee Resolution No. 847, dated the 8th October 1941 and Corporation Resolution No. 628, dated the 3rd November 1941).

(2) While adopting the Budget for the year 1941-42, the Standing Committee expressed a hope that if some of the measures for economy of expenditure suggested by the Commissioner in his forwarding note in the Budget such as fixing the number of teachers on the basis of 40 pupils per teachers, etc., were given effect to on the decision of the Corporation it should not be difficult for the Schools Committee to manage their expenditure within the amount of Rs. 40 lacs. The Corporation also decided under their Resolution No. 1101

dated the 31st January 1941 that in the opinion of the Corporation the proportion of teachers to pupils in Municipal Schools should be fixed at 1 teacher for 40 pupils on rolls including Head Masters for Standards wherein the shift system is not introduced. The Schools Committee under their Resolution No. 203, dated the 7th May 1941 resolved that the teachers in the schools be confirmed from 1st April 1941 on the basis of 40 pupils per teacher.

Subsequently however under resolution No. 945 dated the 9th October 1941, they decided that the policy of one teacher to 40 pupils be not given effect to so far as the year 1941-42 is concerned, in confirming the teachers during that year.

During the year the teaching staff of the Schools was maintained at 1 teacher for 35 pupils against the policy of the Corporation of 1 teacher for 40 pupils.

(3) *Granting of Premature Increments to Benefit the Employees for Pensions.*—The grade of Havildars under the Schools Committee was revised from 28-1-30 to 30-1-34 (*vide* Schools Committee Resolution Nos. 1081, dated the 5th September 1941, and 1375, dated the 16th January 1942. Two Havildars were however granted the maximum of this grade to benefit them for pension. (*Vide* Schools Committee Resolution Nos. 1452 dated the 21st January 1942, and 1571 dated the 18th February 1942.)

(4) Bai Savitribai B. Bhingardive belonging to a backward class community was appointed as a special Schools Committee case on the understanding that she would join the Training College in 1940-41 to complete Resolution No. 967 the course of the I year Senior examination; that she would be given stipends; and the amount of stipends that would be paid to her would be recovered from her salary on resumption of duty after the completion of the Senior Course by suitable instalments and would not be confirmed in service unless she passed the First Year Senior examination. (*Vide* Schools Committee Resolution No. 1337, dated the 5th December 1939.)

Accordingly she was taken up in service from 11th December 1939, and was relieved on 21st April 1940, but was sent to the Training College from 14th June 1940 to 30th April 1941. She was paid stipends amounting in all to Rs. 211-5-0 at Rs. 20 per month. She however, failed to pass the First Year Senior examination but was again taken up in service and the Resolution *re*: recovery of stipends and the condition of passing the examination before confirmation was rescinded under Schools Committee Resolution No. 967, dated the 8th October 1941.

(5) Three Attendance Inspectors in the grade of Rs. 40-2-60-3-90 worked in the Accounts Section of the Schools Committee's Office temporarily for the period from 23rd April 1941 to 30th June 1941. They were, however, paid the conveyance allowances attached to those posts M.C.A. 216/II 28-7-1941. The payment was objected to in audit as these Inspectors did not perform the outdoor duties and the Secretary was requested to recover the conveyance allowances paid to them. The conveyance allowances were recovered from them but 3 temporary posts of clerks in the grade of Rs. 55-4-115-5-140 were created in the Accounts branch with effect from 23rd April 1941 and these 3 Inspectors were appointed to these posts, retrospectively with effect from 23rd April 1941. Thus the objection was technically removed and the Inspectors were paid more in the shape of higher salary than the amount of conveyance allowance recovered from them.

IV. Internal Audit and Control.

(1) Primary requirements to be satisfied before passing of bills are certifications by the officials concerned M.C.A. 1911/II 15-4-1941 & M.C.A. 1971/II 1-5-1941. that the goods were duly received or the work was duly executed, that the charge was not previously passed etc.,. The bills are also required to be invariably marked "Original" in order to prevent duplicate bills being passed again. The Mathematical calculations, rates, sanctions etc., are also to be checked and certified by the passing officers and clerks. A variety of omissions were observed in this respect. Bills were also found passed after nearly one year. The Secretary, Schools Committee being written to in the matter has instructed and warned the staff. The results are being watched.

(2) No proper account of the issue of the receipt books out of the stock printed by the Schools Committee to various sections of the Accounts Branch was kept in the stock register. Necessary form for such a register was devised and the Secretary, Schools Committee was requested M.C.A. 1914/II 15-4-1941. to introduce a register in that form. Needful is being done now.

(3) (a) A sum of Rs. 707-3-0 in respect of five bills of contractors for the year 1939-40 were passed for payment on 24th March 1941. The payments were made on the certified "True" M.C.A. 1958/II 28-4-1941. copies of the original bills. There was no endorsement of the Superintendent of Accounts certifying that the original bills were not paid. The Secretary, Schools Committee however on audit inquiry being made replied that the office order files were looked into to see if the bills were originally paid and after that the true copies were called for and passed for payment.

(b) Similarly certain duplicate bills from Khadi Bhandar were paid without a certificate from the Superintendent of Accounts that the original bills were not previously passed for payment. M.C.A. 2458/II 2-12-1941. The receipt of the supply was also not certified. The needful was done at the instance of Audit.

It may be remarked that if the Department had properly maintained a sanction register showing therein the sanctions, orders put and the bills paid against them, the outstanding payment would have come to their notice at the end of the year. Such a register is also essential to guard against the possibility of duplicate charges being passed. The Secretary, Schools Committee has now got such a register printed and it is hoped that it will be kept in a proper manner.

(4) Two sums of Rs. 30 and Rs. 6 were paid to the Head Masters of the Fergusson Road Marathi Boys' School and Khetwady Central Marathi Boys' School on 26th March 1941, for payment to students, but scholarship bills received by the students were not received in Office. The unpaid amounts of the scholarships were also found not paid back into the office in the first case till May and in the second case till June 1941, after the Secretary's attention was called to it by Audit.

In the case of payments made in advance pending receipts of the parties proper notes should be kept in a register and their respective receipts or refunds within a reasonable time say one week should be watched and steps taken if they are not so received.

(5) A sum of Rs. 7-12-0 which was passed for payment to schools by debit to advances, but remained unpaid, was taken credit for under Deposit Account as unknown balance. Another sum of Rs. 0-5-0 paid short to some school, was also taken to deposit account. Audit having raised a query the former was adjusted back to advance account and the latter to miscellaneous receipts.

(6) It was pointed out in the last year's Audit Report that for the articles sold by the Handicraft Supervisor at the time of the annual exhibition, no proper account was rendered by listing out the articles put in exhibition, the articles sold and the articles left on hand. Unless such an account is rendered the accuracy of the amount of sale proceeds remitted by him cannot be vouched. It was also noticed that he considerably delayed the remittance of the amount realised in the exhibition to office. The Supervisor's explanation to the audit note was that the amount of sale proceeds was paid quite in time and according to the practice followed till then. The amount of Rs. 241-9-0 was paid later as some bills were to be recovered and the accounts were to be checked and there was no time to do this as the annual examinations intervened. There was also no practice of keeping a list of the exhibits. The Secretary being asked again in the matter ordered the Supervisor strictly to carry out the requirements in future. However it may be observed that for the next exhibition held in 1942, no list has been prepared and the required account of the articles and the amounts realised thereagainst has not been rendered. Defects were also noticed in keeping proper account of the stock of cash memo books printed for the exhibition. Necessary explanation has been called for this year too, but no reply is yet received. The Supervisor needs to be properly instructed by the Schools Committee in the matter of rendering accounts of the exhibits and their realisations showing the stock left on hand.

(7) The Cooking Class of the Gulabbai Girls' School was discontinued by a resolution of the Schools Committee No. 496, dated the 9th July 1941. However the advance of Rs. 6-8-0 for the monthly contingency for the Cooking Class was left with the Head Mistress and was called back on the query being raised in Audit.

(8) Several irregularities of the type mentioned below were noticed in the establishment pay bills of the staff.

(a) (i) Salary of a peon is being charged to schools grant although the peon is actually working in the Byculla Training Class. There is no provision of a peon in the establishment sanctioned for the class and also no grant. The expenditure of the class also ranks for Government grant-in-aid and the wrong allocation of charges is not only a technical irregularity but it involves a monetary loss to the Corporation.

(ii) Handicraft Supervisor was paid his salary for the month of October 1941, although he had not furnished the security for the part of the month after 8-10-1941, when the old security expired. Similarly two acting librarians one at Dadabhoj Nowroji Library and the other at Agripada Library were paid their salaries without either obtaining securities required for the posts or exempting them from furnishing the securities.

(iii) Two Superintendents were paid motor allowances without obtaining from them necessary certificates that they did maintain the motor cars for which the allowances were paid to them.

(iv) An acting librarian was paid an increment for September 1941, by means of a supplementary pay bill for which necessary note in the ordinary monthly pay-bill was not made. The omission sometimes may result in double charge being passed.

(b) Increments granted to staff were passed for payment at a time for seven months by passing supplementary pay bills. No notes of these supplementary charges were taken on the ordinary monthly bills to safeguard against any duplicate charge being passed. The supplementary bills also did not bear the usual endorsement that the charges were not previously paid. The Secretary, Schools Committee has been requested to do the needful. Reply is awaited.

(c) In one paysheet the amount passed as payable was found short by Re. 1 due to mistake in totals. The present form of paysheets provides cross-tally of columns and if every column is independently totalled up there is no likelihood of mistakes in totals remaining undetected.

(d) In one case a lady teacher was paid her salary before the expiry of a month and in another the salary of a peon for January 1939 (year 1938-39) was debited to the grant of the year 1941-42 in which the salary was passed.

The variety of errors and omissions suggest that the improvement in the method and accuracy of passing and checking the paybills is not yet achieved to the desired extent.

(9) No vouchers were being prepared and sanctions recorded for expenditure incurred out of advances granted to Local Committee Clerks of each ward. The practice of preparing vouchers and recording sanctions thereon was commenced at the instance of Audit.
 M.C.A. 2549/II
 14-1-1942.

(10) In two cases of additional accommodation for schools rents were paid from dates earlier than those on which actual possessions were taken over. Necessary recoveries were made at the instance of Audit.
 M.C.A. 2131/II
 16-7-1941.

(11) The Kamathipura Gujrati Boys' School was shifted from 1st November 1940, whereas the electric charges for the meter at the old premises continued to be paid upto the end of June 1941. The excess of Rs. 15-12-0 thus paid was recovered as a result of audit reference.
 M.C.A. 2296/II
 13-8-1941.

The Akhil Karnatak Sewa Samiti was allowed to use the premises of Matunga King's Circle Marathi Boys' School from 24th July 1939, for their night school but the electric charges were not recovered from them. As a result of audit reference, charges for the month of May 1941 only were recovered.

The Secretary, Schools Committee being again requested to effect complete recovery stated that the School Authorities argued that there was no condition that the electric charges were to be paid by them. Still, however the office of the Schools Committee was trying to recover the charges.

(12) A Havildar on leave was allowed to draw the allowance on account of doing additional duty of a custodian during the period of his leave from 9th December 1940 to 25th August 1941. It was pointed out that a Municipal servant while on leave was entitled to leave salary only. The Secretary, Schools Committee argued that the employee was in Bombay and had worked as a custodian. This argument could not hold good as the Havildar had submitted a medical certificate from Deogad Dispensary and was presumably out of Bombay.
 M.C.A. 2292/II
 25-9-1941.

A reply from the Secretary, Schools Committee is awaited.

(13) A lady teacher who was on leave was paid her leave salary before the leave was sanctioned.
 M.C.A. 2395/II
 12-11-1941.

Reply to audit reference is awaited.

(14) (i) Timber worth Rs. 479-14-9 was purchased by the Supervisor Handicrafts directly from the market from an amount advanced to him instead of through the Store-keeper. Rs. 75 were also spent by him for removal of the benches etc. through an outside agency. This work could have been carried out through the Municipal Transport Department.
 M.C.A. 2425/II
 20-11-1941.

(ii) Out of the advance of Rs. 9-4-9 given to the Head Mistress of Gopi Tank School, an account of Rs. 2-2-3 only has been rendered leaving a balance of Rs. 7-2-6 unaccounted for.

(iii) In certain cases for the amounts advanced to the subordinate officers for different purposes, no accounts were found rendered for a long time.

Reply to audit reference is awaited.

(15) Bills of petty works contractors were passed without checking the rates. No certificates from the Superintendents concerned regarding satisfactory completion of the work were also obtained.
 M.C.A. 2459/II
 2-12-1941.

The Secretary has assured audit that the requirements will be satisfied in future.

(16) The subscription register for magazines supplied to the libraries was not kept upto-date and a list showing the defects and omissions was sent to the Secretary, Schools Committee.
 M.C.A. 2470/II
 3-12-1941.

Needful has since been done.

(17) No reply has yet been received from the Secretary, Schools Committee to the following irregularities in the accounts of the Binding Class which were reported in the Audit Report of the last year :—
 M.C.A. 1042/II
 19-4-1940.

(i) Receipts for the months of February and March 1940 were found shown less by Rs. 4-10-0 whereas the expenditure incurred in February 1940 was shown in excess by Rs. 2-9-0.

(ii) The account books of the class were not being checked by any responsible officer of the Schools Committee.

(18) For the Cooking Classes of two Gujarati Schools the monthly contingency was fixed at Rs. 5 each. The Scrutiny of the contingency bills of these schools showed that only a sum of Rs. 16-3-6 was spent on these classes by the Schools during the year 1939-40. Against this Rs. 120 was drawn by the Schools on this account showing an excess of Rs. 103-8-6. The explanation of the Secretary, Schools Committee was asked for in the matter as mentioned in the last Audit Report. It is now explained that the excess sum of Rs. 103-8-6 drawn by the Schools was utilised fully to meet the ordinary contingency charges in addition to the sums allotted for the ordinary contingencies. This unauthorised diversion of funds was objected to by Audit and the Schools Committee has passed a resolution approving of this expenditure.
 M.C.A. 809/II
 26-1-1940.

It may be remarked that throughout the year while making payments of the monthly recouplements of the Schools, the Office of the Schools Committee did not take care to see that the recouplement was restricted to the amount actually spent for the classes. It is also unusual that the whole balance of Rs. 103-8-6 should have been found necessary to be spent to a pie on the ordinary contingencies in addition to the usual sums allotted to the schools for that purpose. This leaves no doubt to the presumption that control to prevent waste in schools contingencies is not as it ought to be.

V.—Non-observance of Municipal Service Regulations.

(1) An Assistant Teacher under the revised leave rules for new entrants, was allowed to draw substantive pay instead of average pay while he was on leave. On a reference made by Audit the excess payment was recovered.
 M.C.A. 1889/II
 7-4-1941.

(2) The leave account of a Municipal peon was found credited twice over in excess of the leave due. He was also granted leave in excess of the leave due on two occasions. Audit reference being made the excess payment of Rs. 15-2-0 on account of leave granted in excess was recovered.
 M.C.A. 2142/II
 22-7-1941.

(3) Last year it was reported that two teachers were found granted leave on average pay in excess of the limit of eight months. The Secretary was requested to take steps to prevent such recurrences. However, during the year under report again three cases of leave on average pay granted in excess of the eight months' limit came to notice. On audit references necessary modifications in leave accounts were made and recoveries of excess payments amounting to Rs. 78-12-0 were effected. The Secretary, Schools Committee has again been requested to have proper check in these matters.
 M.C.A. 2240/II
 28-8-1941.
 M.C.A. 2551/II
 14-1-1942.
 &
 M.C.A. 2516/II
 22-12-1941.

(4) The pay of certain employees of the Schools Committee was not in the stages of their respective time scales. The Secretary, Schools Committee was requested to forward a list of such cases and to adjust the pay according to stages. The Secretary, however, argued that the stages would adjust themselves in the last years in which the maximum of the grades would be reached. This being against the requirements of the Municipal Service Regulations the Secretary was again been advised to regulate the salaries of such employees at the time of granting to them further increments whenever they fall due.
 M.C.A. 828/II
 3-2-1940.

(5) Certain acting peons were allowed pay of the acting appointments during the period of vacation. As the employees in the Vacation Department are treated as on duty during the vacations and no active duties are required to be performed there can be no acting appointments during that period. No reply has been received from the Secretary, Schools Committee to the audit objection although a period of over two years has expired and several reminders are sent.
 M.C.A. 467
 20-7-1939.

(6) No further communication has been received from the Secretary, Schools Committee in the following matter referred to in the last Audit Report :—
 M.C.A. 412/II
 21-6-1939.

"The Cases of two peons who were continued in service after the completion of 55 years of their age referred to in the last Audit Report have now been reported to the Corporation as advised and are before the Establishment Sub-Committee of the Standing Committee. (Standing Committee Resolution No. 584, dated the 24th July 1940)."

(7) A list of employees who were on military duty and were paid their full salary for the period they were on military duty was called for from the Secretary, Schools Committee (as referred to in the last Audit Report) and the Secretary was requested on 4th March 1941 to ascertain from the Military Authorities, the allowances which the Municipal employees mentioned in the list might have drawn.
 M.C.A. 858/II
 23-2-1940.

No reply has yet been received from the Secretary.

VI. General.

(1) *Bai Jivkore Lallubhai Scholarship and Prize Fund.*—The balance after making provision for the scholarship and the prizes was not being credited to the Corpus of the Fund, as per the terms of the donation. The Secretary was asked to put the matter in order. As a result the balance of Rs. 214-6-0 for the year 1940-41 has been credited to the Corpus of the Fund, and the Schools Committee have requested their Secretary to submit a statement showing the amounts of interest that have been credited to the School Fund during past years so as to approach the Corporation for a special grant for the purpose of recouping the amount of the prize fund. (*Vide* Schools Committee Resolution No. 1332, dated the 22nd December 1941).
 E 1616
 29-5-1941.

(2) No account of arrears of the school fees was maintained by the Schools Committee's Office upto the year 1938-39. Since the year 1939-40 however due to Audit insistence these figures are collected and supplied by the Secretary to Audit at the end of each year.
 M.C.A. 1903/II
 9-4-1941.

It is understood from the Secretary, Schools Committee that a number of students leave the Schools without paying the arrears of such fees. When such students apply either for re-admission or school leaving certificates the arrears of fees are recovered from them and nothing can be done for the remaining students. There may also be arrears from the continuing students. The position of arrears as per the figures supplied by the Secretary, Schools Committee as on 31st March 1942 is as under :—

				Rs.	a.	p.
Arrears as on 31st March 1941	...	...	...	2,331	5	0
Arrears for 1941-42	...	...	...	946	4	0
				3,277	9	0
<i>Less—</i>						
Recoveries during 1941-42	...	...	...	248	8	0
				3,029	1	0
Arrears as on 31st March 1942				...	...	...

It may be stated here that the figures supplied by the Secretary for arrears as on 31st March 1941 at the time of the last Audit Report was Rs. 2,274-9-0 against this the figure now shown by the Secretary is Rs. 2,331-5-0. This suggests some defect in keeping the account of arrears for which the Secretary is being asked in the matter.

Another point requiring attention is that the fee in arrears is a demand due to the Municipal Fund and the amount found irrecoverable for any reasons whatever requires sanction of the Standing Committee for write off. Attention of the Secretary, Schools Committee was drawn to this in the year 1939-40 but nothing seems to have been done and the present Secretary is being written to in the matter.

(3) Four lady teachers for Urdu Schools were appointed in excess of the sanctioned percentage of relieving teachers (*vide* Schools Committee's Resolution No. 1405, dated the 16th January 1942). The Secretary, Schools Committee was instructed that such proposal should be properly scrutinised before appointments were made.

M.C.A. 2612/II
17-2-1942.

(4) The Schools Committee seemed to have a practice of debiting current budget grants for previous years charges lost sight of, while preparing lists of outstanding bills for renewal of lapsed grants. Such sanctions were accorded by the Schools Committee under their Resolution Nos. 1673, dated the 19th February 1941 and 1765, dated the 12th March 1941 for debiting previous year's charges to current grants. Attention of the Schools Committee being drawn this irregularity they proposed a lump sum provision being made each year, in the renewed grants for such charges. It was pointed out to them that the method of renewing lump sum grants without accurately ascertaining the liabilities would encourage rather than discourage looseness in keeping proper accounts of the orders put or expenses incurred for which the bills have not been paid during the financial year. For rare omissions the only course left open is to apply for an additional grant. Accordingly the Schools Committee under their Resolution No. 331, dated the 27th June 1942 instructed the office that the grants be renewed only to the extent of the charges incurred in the previous year and left unpaid.

M.C.A. 1912/II
15-4-1941.
&
M.C.A. 1970/II
1-5-1941.

(5) The Schools Committee's bus No. BMW 9283 was being insured every year with an outside insurance company instead of with the Municipal Fire and Accident Insurance Fund. The Secretary, Schools Committee was requested to take steps to insure it with the Municipal Fire and Accident Insurance Fund and as a result the Schools Committee have under their Resolution No 187 dated the 9th May 1942 decided that the bus should be insured with the Municipal Fire and Accident Insurance Fund.

M.C.A. 2046/II
9-6-1941.

(6) Allowance of the custodian at Lord Harris Marathi Boys' School for April 1941 was withheld and subsequently paid as articles in connection of gymnastic apparatus were reported to have been stolen from the compound of the School. The Secretary, Schools Committee was requested to send papers with necessary information in the matter. The Secretary reported on 20th April 1942 that 14 parts of the swings have now been brought back to the School premises by some coolies of the Engineering Department. Audit has however further requested the Secretary to clarify if all missing articles have been recovered. The reply is awaited.

M.C.A. 2394/II
12-11-1941.

(7) Under Schools Committee's Resolution No. 1589, dated the 5th February 1941 a retired havildar on pension has been allowed to continue to serve as custodian on an allowance of Rs. 8 per month. He used to certify in his pension form that he did not receive any remuneration from any Department of the Municipality in addition to pension. This was got corrected and the question whether he could be appointed as a custodian on an allowance of Rs. 8 per month after superannuation is under the consideration of the Schools Committee (*vide* Schools Committee Resolution No. 158, dated the 29th April 1942).

M.C.A. 2424/II
20-11-1941.

(8) A sum of Rs. 40 was spent under voucher Nos. 2038 and 2039 dated the 22nd November 1941 for free supply of clothes to poor students attending Municipal Schools. As according to the opinion of the Legal Assistant this expenditure is not covered by the provision either of the City of Bombay Municipal Act or the City of Bombay Primary Education Act 1920 (*vide* proceedings under Standing Committee Resolution No. 925, dated the 25th October 1941) the Secretary, Schools Committee was requested to seek condonation of the expenditure by the Corporation through the Standing Committee.

M.C.A. 2469/II
3-12-1941.

Reply is awaited.

(9) The Schools Committee under their resolution No. 672, dated the 12th August 1941 allowed free use of electric lights to 51 teachers undergoing training at the Byculla Marathi Teachers' Class. It is doubtful whether the Schools Committee can allow such free use. An audit reference was therefore made in the matter and the Schools Committee have now decided to recover from the teachers the charges for electricity consumed by them.

M.C.A. 2522/II
23-12-1941.

(10) No reply from the Secretary, Schools Committee is received in the case (reported last year) in which the furniture removing contractor was given an order to remove furniture and paid Rs. 4 although the furniture was already removed previously.

M.C.A. 1431/II
9-10-1940.

(11) As mentioned in the last Audit Report excess expenditure was incurred under the grant for Scholarships. The matter was placed before the Schools Committee at the instance of Audit, who approached the Standing Committee for transfer of grant. The Standing Committee however could not sanction the transfer after the close of the year (*vide* Standing Committee's Resolution No. 650, dated the 29th August 1941). The question of approaching the Corporation to condone the irregularity is however yet pending with the Schools Committee.

M.C.A. 1779
19-3-1941.

(12) In the revised budget for 1940-41 and in the budget estimates for 1941-42 the grant for conveyance allowances was found increased under the establishment of the Superintendent, Aided Schools Secretary being asked to explain the authority under which the increased provision for allowance was made, stated that the question of giving grants in aid to Primary Standards of Secondary Schools of Bombay City was under consideration since long and the provision of conveyance allowance was made anticipating that the inspection of the Primary Standards of the Secondary Schools would commence during the year 1940-41.

M.C.A. 1545/II
4-12-1940.

It may be remarked that budget grants for establishment cannot be increased in anticipation of any new policies. This method looses the budget control over expenditure. Grants can be increased or decreased when the policies are adopted and the establishments are sanctioned.

(13) In case of one library which was taken over by the Municipality from a private institution the electric connection stood in the name of a private party and in the bills the Government electricity duty was continued to be charged and paid for by the Municipality. The charges to be borne by the sub-tenant were also not recovered. Needful was done by the Schools Committee at the instance of Audit and accordingly the Electric Company has agreed to prefer charges duty free in future and to allow rebate from future bills for the duty already paid. Rs. 13-4-0 were also recovered from the sub-tenant.

M.C.A. 1781/II
19-3-1941.

(14) Special teachers in the ordinary grades are being paid an allowance of Rs. 10 per month for teaching special subjects. Similarly Boy Scouts and Girl Guide Organisers are being paid Rs. 50 per month. In the former case the allowance is payable to the teachers only during the period they teach the special subjects and in the latter case of organisers it is payable only when they are on active duty.

M.C.A. 457
17-7-1939,
M.C.A. 1418
2-10-1940,
&
M.C.A. 1385
21-9-1940.

It was however observed that these allowances were continued to be paid to most of the teachers (not uniformly all) during the period of vacation and leave. The organisers also used to draw the allowances during vacation and leave. Several audit notes were sent to the Secretary, Schools Committee in this connection and after much correspondence the Schools Committee have ruled that the allowances should not be paid during the period of vacation and leave.

In the case of the special lady teachers they draw a special grade salary sanctioned for teaching special subjects. Even then an allowance of Rs. 10 per month similar to the one allowed to the special teachers who draw only the ordinary grade salary was being paid to them.

A reference has been made to the Secretary, Schools Committee in the matter to which a reply is awaited. The payment of allowance has however been discontinued.

List of Audit Notes issued upto 31st March 1942 remaining uncleared upto 30-9-42.

Serial No.	Case No. and Date.	Particulars of objections.	Reply received or not.	Further reference.
1	M. C. A. 876, dated the 13th March 1939	... Allowance of Rs. 15 to Mr. S. N. Malgankar for instructions in Training Class ...	Yes.	M. C. A. 876, dated the 3rd June 1939.
2	M. C. A. 457, dated the 17th July 1939	... Allowance paid during vacation ...	Yes.	M.C.A. 457 of 17-9-1941.
3	M. C. A. 467, dated the 20th July 1939	... Acting Peons paid during vacation ...	No.	
4	M. C. A. 519, dated the 9th August 1939	... Certain wanting receipts for payments made ...	Yes.	M.C.A. 519 of 26-5-1942.
5	M. C. A. 828, dated the 3rd February 1940	... Fixation of pay in the time scale of pay—Present pay not a stage ...	Yes.	M.C.A. 828 of 26-1-1942.
6	M. C. A. 839, dated the 9th February 1940	... Certain irregularities in pay-bills—W. R. Mohore—Leave granted in lieu of vacation ...	Yes.	
7	M. C. A. 858, dated the 23rd February 1940	... Payment of pay for the period of military duty to the employees of the Schools Committee ...	Yes.	E. 8542, dated the 15th March 1941.
8	M. C. A. 970, dated the 3rd April 1940	... Irregularities in the imprest account of the Superintendent, Aided Schools and Visual Instructions ...	Yes.	M. C. A. 970, dated the 21st August 1940.
9	M. C. A. 1042, dated the 19th April 1940	... Discrepancies in the Binding Class Account ...	No.	
10	M. C. A. 1113, dated the 13th May 1940	... Purchase of slates without inviting quotations, etc. ...	No.	
11	M. C. A. 1201, dated the 28th June 1940	... Sub-Tenants in Arrears ...	Yes.	M. C. A. 1201, dated the 15th September 1942.
12	M. C. A. 1431, dated the 4th October 1940	... Discrepancies noticed in the bills of Furniture Removing Contractor ...	Yes.	M. C. A. 1431, dated the 26th October 1940
13	M. C. A. 1463, dated the 5th February 1941	... Discrepancies noticed in Miscellaneous vouchers ...	Yes.	M. C. A. 1463, dated the 30th June 1941.

Serial No.	Case No. and Date.	Particulars of objections.	Reply received or not.	Further reference
14	M. C. A. 1523, dated the 27th November 1940	... Sub-tenants in arrears and discrepancies in the Sub-tenants Register. ...	Yes.	M. C. A. 1523, dated the 8th July 1941.
15	M. C. A. 1536, dated the 29th November 1940	... Discrepancies noticed in the miscellaneous vouchers for August to October 1940 ...	Yes	M. C. A. 1536, dated the 13th September 1941.
16	M. C. A. 1537, dated the 29th November 1940	... Debiting current years' grant for expenses pertaining to the year 1938-39 ...	Yes.	M. C. A. 1537, dated the 30th June 1942.
17	M. C. A. 1701, dated the 18th February 1941	... Non-furnishing of security by the teacher in charge of the Printing Press ...	Yes.	M. C. A. 1701, dated the 23rd June 1942.
18	M. C. A. 1779, dated the 19th March 1941	... Scholarships—Sanction obtained for amount in excess of Budget Grant ...	Yes.	M. C. A. 1779, dated the 2nd July 1942.
<i>1941-42.</i>				
19	M. C. A. 1904, dated the 9th April 1941	... Reporting outstanding audit notes issued to Secretary Schools Committee to Municipal Secretary	Yes.	M. C. A. 2873, dated the 11th June 1942.
20	M. C. A. 2192, dated the 12th August 1941	... Government Grant-in-aid to Training Institutions Byculla and Rahimtulla Currimbhoy ...	Yes.	M. C. A. 2192, dated the 2nd July 1942.
21	M. C. A. 2203, dated the 13th August 1941	... Non-recovery of electric charges from the authorities of a night school meeting in Gamdevi Gujarati Boys' School.	No.	
22	M. C. A. 2206, dated the 13th August 1941	... Electric charges for May 1941 for Schools-Non-recovery of— ...	Yes.	M. C. A. 2206, dated the 17th June 1942.
23	M. C. A. 2256, dated the 6th September 1941	... Non-recovery of hire charges for the Schools Committee Bus ...	Yes.	M. C. A. 2256, dated the 22rd December 1941.
24	M. C. A. 2282, dated the 25th September 1941	... Allowance paid for the period of absence on leave Mr. N. K. Lad ...	Yes.	M. C. A. 2282, dated the 17th October 1941.
25	M. C. A. 2345, dated the 18th October 1941	... Tabulation registers for 1940-41 ...	No.	
26	M. C. A. 2394, dated the 12th November 1941	... Missing Gymnastic apparatus at Lord Harris Marathi Boys' School ...	Yes.	M. C. A. 2394, dated the 28th April 1942.
27	M. C. A. 2395, dated the 12th November 1941	... Payment of leave salary before sanction to the leave of proper authority was obtained.	No.	
28	M. C. A. 2425, dated the 20th November 1941	... Discrepancies noticed in the accounts rendered for advances made ...	No.	
29	M. C. A. 2458, dated the 2nd December 1941	... Payment made on duplicate bills and other irregularities noticed in checking bills ...	Yes.	M. C. A. 2454, dated the 20th March 1942.
30	M. C. A. 2461, dated the 2nd December 1941	... Repairs to Dhobi's Bhatti at G. T. Hospital ...	Yes.	M. C. A. 2461, dated the 13th January 1942.
31	M. C. A. 2469, dated the 3rd December 1941	... Free supply of clothes to poor pupils in Municipal Schools ...	Yes.	M. C. A. 2469, dated the 7th August 1942.
32	M. C. A. 2522, dated the 23rd December 1941	... Free use of electric lights to teachers under training at Byculla Training Class ...	Yes.	M. C. A. 2522, dated the 27th July 1942.
33	M. C. A. 2599, dated the 10th February 1942	... Supplementary pay-bills passed without necessary certificates ...	No.	
34	M. C. A. 2618, dated the 20th February 1942	... Recoveries made in 1934 remitted to office in 1942 ...	Yes.	
35	M. C. A. 2710, dated the 31st March 1942	... Delayed remittances into the office of the Secretary, Schools Committee ...	No.	

APPENDIX " C "

Pupils and Teachers in Municipal Schools 1941-42.

Sida.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available.	Teachers to be shortly appointed.	Total teachers available.	Excess.	Deficit.	Teachers on leave.	Remarks.
	Infants.	Other standards.	Total	Infants.	Other standards.	Total									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<i>As on 1st March 1941.</i>															
Marathi Schools ...	30,846	44,101	74,947	515	1,260	1,775	2,000	215	1,785	...	1,785	14½	4½	135	4½ teachers appointed after 1-3-1941. 1 teacher do. 2½ teachers do.
Gujarati Schools ...	6,882	11,484	18,366	114	328	442	483	39	444	...	444	3	1	35	
Urdu Schools ...	8,438	8,530	17,018	142	244	385	430½	40	390½	...	390½	7	2½	34	
Rest ...	2,348	2,638	5,036	39	78	117	127½	8	119½	...	119½	5	2½	6	
Total ...	43,554	65,903	1,15,367	810	1,910	2,720	3,041	302	2,739	...	2,739	29½	10½	210	
<i>As on 1st April 1941.</i>															
Marathi Schools ...	23,694	43,759	73,453	495	1,250	1,745	2,001	214	1,787	...	1,787	42	...	130	
Gujarati Schools ...	6,796	11,452	18,258	113	328	441	484	39	445	...	445	5	1	30	
Urdu Schools ...	8,576	8,409	16,985	143	240	383	421	30	391	...	391	8	...	35	
Rest ...	2,326	2,643	4,974	39	75	114	128½	8	120½	...	120½	8	1½	4	
Total ...	47,392	65,278	1,13,670	790	1,893	2,683	3,034½	291	2,743½	...	2,743½	63	2½	199	
<i>As on 1st May 1941.</i>															
Marathi Schools ...	28,468	36,285	64,753	474	1,037	1,511	1,809	No relieving staff and substitutes necessary as the schools were closed for Summer Vacation.	1,809	...	1,809	298	...	...
Gujarati Schools ...	6,657	9,353	16,515	111	282	393	453	409	453	...	453	60	...	16	
Urdu Schools ...	8,351	7,633	15,984	139	218	357	409	126	409	...	409	52	...	22	
Rest ...	2,282	2,349	4,631	39	67	106	126	...	126	...	126	20½	½	3	
Total ...	47,758	55,125	1,01,883	763	1,604	2,367	2,797	...	2,797	...	2,797	430½	½	41	
<i>As on 1st June 1941.</i>															
Marathi Schools ...	} All the schools were closed for Summer Vacation from 25th April 1941 and opened on 16th June 1941 owing to communal riots in the City.														
Gujarati Schools ...															
Urdu Schools ...															
Rest ...															
Total ...															

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available.	Teachers to be shortly appointed.	Total teachers available.	Excess.	Deficit.	Teachers on leave.	Remarks.
	Infants.	Other standards.	Total.	Infants.	Other standards.	Total.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<i>As on 1st July 1941.</i>															
Marathi Schools ...	16,128	51,370	67,498	269	1,468	1,737	1,799	208	1,591	...	1,591	...	146	160	
Gujarati Schools ...	4,575	12,268	16,943	78	351	429	452	30	422	...	422	...	7	30	
Urdu Schools ...	6,053	9,640	15,693	101	276	377	45	31	374	...	374	7	10	40	
Rest ...	1,60	3,376	4,976	26	97	123	126½	7	119½	...	119½	1	4½	16	
Total ...	28,456	76,654	1,05,110	474	2,192	2,666	2,78½	276	2,506½	...	2,506½	8	167½	256	
<i>As on 1st August 1941.</i>															
Marathi Schools ...	18,110	53,756	71,866	302	1,536	1,838	1,867	213	1,654	...	1,654	...	184	135	
Gujarati Schools ...	4,782	12,316	17,698	80	339	449	451	35	416	1]	427	...	22	23	
Urdu Schools ...	6,423	10,739	17,162	107	337	414	412	37	375	...	375	...	39	47	
Rest ...	1,728	3,428	5,156	29	98	127	126½	8	118½	...	118½	...	8½	3	
Total ...	31,043	81,839	1,11,882	518	2,310	2,828	2,855½	293	2,563½	11	2,574½	...	253½	208	
<i>As on 1st September 1941.</i>															
Marathi Schools ...	18,322	52,002	70,324	306	1,486	1,792	1,862	210	1,652	10	1,662	...	130	120	
Gujarati Schools ...	4,633	12,261	16,999	78	350	428	462	34	428	3	431	3	...	16	
Urdu Schools ...	6,836	10,387	17,193	113	297	410	414	35	379	...	379	...	31	38	
Rest ...	1,719	3,030	4,799	29	89	118	127	8	119	...	119	4	3	3	
Total ...	31,485	77,730	1,09,215	526	2,222	2,748	2,855	287	2,578	13	2,591	7	164	177	
<i>As on 1st October 1941.</i>															
Marathi Schools ...	20,366	51,767	72,133	339	1,479	1,818	1,940	211	1,729	...	1,729	...	89	...	
Gujarati Schools ...	5,028	12,349	17,377	84	353	437	464	34	430	...	430	...	7	20	
Urdu Schools ...	7,357	10,184	17,241	118	291	409	421	36	385	...	385	...	24	26	
Rest ...	1,758	3,001	4,759	29	86	115	126	8	118	...	118	5	2	2	
Total ...	34,209	77,291	1,11,510	570	2,209	2,779	2,951	289	2,662	...	2,662	5	122	48	

APPENDIX "C"

Pupils and Teachers in Municipal Schools 1941-1942.

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available.	Teachers to be shortly appointed.	Total teachers available.	Excess.	Deficit.	Teachers on leave.	Remarks.
	Infants.	Other standards.	Total.	Infants.	Other standards.	Total.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<i>As on 1st November 1941.</i>															
Marathi Schools ...	20,207	51,276	71,483	337	1,465	1,802	1,956	210	1,746	24	1,770	...	32	120	
Gujarati Schools ...	5,037	12,269	17,306	84	351	435	462	34	428	3	431	...	4	24	
Urdu Schools ...	6,885	10,141	17,026	115	290	405	429	36	393	...	393	...	12	30	
Rest ...	1,699	3,026	4,725	28	86	114	124	8	116	...	116	7	5	3	
Total ...	33,828	76,712	1,10,540	564	2,192	2,756	2,971	288	2,683	27	2,710	7	53	177	
<i>As on 1st December 1941.</i>															
Marathi Schools ...	21,167	50,969	72,136	353	1,456	1,809	1,982	211	1,771	7½	1,778½	...	30½	102	
Gujarati Schools ...	5,365	12,246	17,611	89	350	439	466	35	431	...	431	...	8	37	
Urdu Schools ...	7,488	9,818	17,306	125	281	406	437	35	402	...	402	2	6	40	
Rest ...	1,773	3,115	4,888	30	89	119	130½	8	122½	...	122½	3½	...	2	
Total ...	35,793	76,148	1,11,941	597	2,176	2,773	3,015½	289	2,726½	7½	2,734	5½	44½	182	
<i>As on 1st January 1942.</i>															
Marathi Schools ...	23,396	50,566	73,962	390	1,445	1,835	1,998½	212	1,786½	12	1,798½	...	36½	...	
Gujarati Schools ...	5,632	12,225	17,857	94	349	443	468½	35	433½	...	433½	...	9½	31	
Urdu Schools ...	7,958	9,731	17,689	132	278	410	434	35	399	...	399	...	11	25	
Rest ...	1,928	3,150	5,078	32	90	122	131	8	123	...	123	1	...	3	
Total ...	38,914	75,672	1,14,586	648	2,162	2,810	3,032	290	2,742	12	2,754	1	57	59	
<i>As on 1st February 1942.</i>															
Marathi Schools ...	22,140	48,813	70,953	369	1,395	1,764	2,006	207	1,799	1	1,800	36	...	...
Gujarati Schools ...	5,510	11,752	17,262	92	336	428	472½	33	439½	...	439½	11½	...	35	
Urdu Schools ...	7,803	9,442	17,245	130	270	400	441	35	406	...	406	6	...	39	
Rest ...	1,920	3,048	4,968	32	87	119	129	8	121	...	121	3	1	7	
Total ...	37,373	73,055	1,10,428	623	2,088	2,711	3,048½	283	2,765½	1	2,766½	56½	1	81	

MUNICIPAL CHIEF AUDITOR'S REPORT.

No. M.C.A.3152/IV of 1942-43.

BOMBAY, 14th October 1942.

FROM

R. C. MEHTA, Esquire, F.S.A.A., R.A.,
MUNICIPAL CHIEF AUDITOR,

BOMBAY.

To

THE MUNICIPAL SECRETARY,

BOMBAY.

RE.—OUTSTANDING BALANCES OF RATES AND TAXES ON 31st MARCH 1942.

Sir,

In compliance with the Town Council Resolution No. 1455, dated the 6th October 1879, and with reference to Section 137 of the City of Bombay Municipal Act, I have the honour to submit my report on the examination of outstanding bills of Municipal rates and taxes, Additional General (Riot) Taxes, Urban Immoveable Property Taxes, street number plates and Meter hire which were in the hands of Ward Superintendents in the several Ward Offices and in the Office of the Assessor and Collector on the 31st March 1942. The details of the outstanding amounts from year to year pertaining to different Wards are given in the Statements 'A' and 'B' appended hereto. The outstandings on 31st March 1942 under different heads are summarised below :—

Particulars.	No. of Bills.	Amount.	Remarks.
		Rs. a. p.	
(a) Property Taxes including Wheel Tax.	16,584	22,67,065 12 1	Exclusive of Urban Immoveable Property Tax amounting to Rs. 7,12,812-2 .
(b) Meter Hire ...	130	2,727 4 0	
(c) Street Number Plates ...	738	1,778 0 0	
(d) Payment by Government in lieu of General Tax under Section 144 of the Municipal Act.	...	16,92,563 2 10	
(e) Additional General Tax No. V.	158	6,796 7 9	
(f) Additional General Tax No. VI.	5	60 13 0	
(g) Additional General Tax No. VII.	32	115 14 0	
(h) Additional General Tax No. VIII.	3	28 9 0	
(i) Additional General Tax No. X.	376	40,771 3 1	
(j) Additional General Tax No. XI.	37	210 13 0	
(k) Additional General Tax No. XII.	406	12,863 8 6	
(l) Additional General Tax No. XIII.	97	2,026 15 0	
(m) Additional General Tax No. XIV	343	687 14 0	
(n) Urban Immoveable Property Tax.	*	7,12,812 2 9	* The number of bills outstanding for Urban Immoveable Property Tax are included in the number of bills shown under item (a) above.
Total ...	18,909	47,40,508 7 0	

(2). The outstanding balances under (a), (b), (c) and (d) above as compared with those of the previous year were as follows :—

No.	Particulars.	Outstanding on 31st March 1941.	Outstanding on 31st March 1942.
		Rs. a. p.	Rs. a. p.
1	(a) Payment by Government in lieu of General Tax under Section 144 of the Municipal Act ...	15,17,725 14 10	16,92,563 2 10
	(b) Government (Property Taxes) ...	2,647 8 0	3,187 11 0
2	Bombay Port Trust ...	243 15 0	343 12 0
3	Bombay Municipal Corporation (Improvements) ...	15,015 1 0	7,882 1 0
4	G. I. P. Railway ...	218 6 0	...
5	B. B. & C. I. Railway ...	1,66,583 10 0	2,15,019 11 0
6	Mills ...	1,934 11 0	15,455 7 0
7	Other rate payers ...	20,67,378 9 9	20,25,177 2 1
	Total Rs. ...	37,71,747 11 7	39,59,628 14 11
8	Meter Hire ...	3,875 0 0	2,727 4 0
9	Street Number Plates ...	2,188 12 0	1,778 0 0
	Grand Total Rs. ...	37,77,811 7 7	39,64,134 2 11

1. (a) The sum of Rs. 16,92,563-2-10 includes taxes amounting to Rs. 11,24,446-9-10 payable by the Government for the period 1934-35 to 1940-41, in connection with the medical and educational institutions the dispute for which is before the High Court.

(b) This amount is in respect of Government Bungalows let to their servants which are assessed as private properties.

2. The sum of Rs. 343-12-0 is in respect of the Special Halalkhor Tax due from the Bombay Port Trust.

3. The taxes amounting to Rs. 7,832-1-0 due by the Bombay Municipal Corporation (Improvements) is a mere matter of departmental adjustment which should have been effected before closing the accounts.

4. The amount of Rs. 2,15,019-11-0 due from the B.B. & C.I. Railway, was outstanding as the negotiations for settlement of the dispute in respect of the assessment for three years 1934-35 to 1936-37 were going on.

5. Out of Rs. 15,435-7-0 outstanding from various mills a sum of Rs. 9,401-9-0 is outstanding against the Victoria and the Madhavrao Scindia Mills, pending settlement of their complaints against the values for the year 1941-42.

6. Attention is invited to my general remarks on the result of audit of Assessment Department in my main Audit Report submitted to the Standing Committee under No. M.C.A. 3151/I, dated the 14th October 1942.

(3) Number of bills and amounts outstanding on account of property and wheel taxes from year to year were as under :—

Year.	No. of Bills.	Outstanding on 31st March 1941.	No. of Bills.	Outstanding on 31st March 1942.
		Rs. a. p.		Rs. a. p.
1926-27	2	1,520 10 0	2	1,520 10 0
1927-28	2	2,273 2 0	2	2,273 2 0
1928-29	1	94 3 0	...	...
1929-30	2	167 2 0	...	...
1930-31	10	862 7 0	8	695 5 0
1931-32	23	6,511 6 0	14	4,505 4 0
1932-33	54	13,897 2 0	43	11,487 5 0
1933-34	84	21,183 3 0	64	17,551 11 0
1934-35	154	82,384 13 0	111	76,441 15 0
1935-36	243	96,746 1 0	173	89,633 14 0
1936-37	445	1,02,664 0 0	317	90,177 15 0
1937-38	751	67,457 11 0	451	39,993 3 0
1938-39	1,291	1,08,613 3 0	748	64,173 3 0
1939-40	2,548	2,58,145 7 0	1,280	1,02,335 11 8
1940-41	11,830	14,91,501 6 9	2,376	2,37,540 11 6
1941-42 ... ..	...	...	10,995	15,28,735 13 11
Total	17,440	22,54,021 12 9	16,584	22,67,065 12 1
Add—Payment by Government in lieu of General Tax ... ..	...	15,17,725 14 10	...	16,92,563 2 10
Grand Total ... ..	...	37,71,747 11 7	...	39,59,628 14 11

The percentage of all the outstandings in respect of Property Taxes and Wheel Tax to the total demand was 12.18 as against 11.86 for the previous year showing an increase of .32.

(4) A statement of the transaction for the year is as follows :—

	Rs.	a.	p.
Property and Wheel Tax.			
Balance on 1st April 1941	37,71,747	11	7
<i>Add—</i>			
Demand during the year	2,87,12,553	5	10
	<u>3,24,84,301</u>	<u>1</u>	<u>5</u>
<i>Less—</i>			
Recoveries during the year	2,85,24,672	2	6
Balance on 31st March 1942—exclusive of amount of bills for meter hire and street number plates	<u>39,59,628</u>	<u>14</u>	<u>11</u>

(5) The amounts of drawbacks and refunds allowed during the year under report were Rs. 3,94,850-2-0 and Rs. 5,05,320-5-0 respectively as against Rs. 3,94,999-4-0 and Rs. 5,03,601-0-0 during the previous year. The total amount written off during the year with the sanction of the Standing Committee under Section 216 of the Municipal Act was Rs. 10,241-11-2.

(6) The total number of bills for property taxes, wheel tax, additional general tax, meter hire and street number plates for examination on 31st March 1942, was 18,909. Some of these bills were not produced for examination as they were stated by the Assessment Department to have been either filed in suits pending in Courts or sent to Government for payment.

MUNICIPAL OFFICES. }
BOMBAY, 14th October 1942. }

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

R. C. MEHTA,
Municipal Chief Auditor.

STATEMENT A

Bills on account of Property Taxes, Urban Immoveable Property Tax and Meter Hire outstanding on 31st March 1942.

Year.	Ward.	No. of bills.	DETAILS OF DEMAND										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immoveable Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1926-27	E ...	2	960 2 0	311 7 0	...	...	249 1 0	...	...	1,520 10 0	...	1,520 10 0	...	...
	Total ...	2	960 2 0	311 7 0	...	...	249 1 0	...	...	1,520 10 0	...	1,520 10 0	...	...
1927-28	E ...	2	1,432 6 0	467 2 0	...	...	373 10 0	...	...	2,273 2 0	...	2,273 2 0	...	...
	Total ...	2	1,432 6 0	467 2 0	...	...	373 10 0	...	...	2,273 2 0	...	2,273 2 0	...	...
1930-31	B ...	2	139 14 0	68 8 0	...	...	54 12 0	...	...	263 2 0	...	263 2 0	...	...
Do.	C ...	2	81 10 0	26 10 0	...	...	21 4 0	...	...	129 8 0	...	129 8 0	...	...
Do.	E ...	2	143 15 0	52 2 0	...	...	41 12 0	...	...	237 13 0	...	237 13 0	...	...
Do.	G ...	2	40 14 0	13 6 0	...	...	10 10 0	...	...	64 14 0	...	64 14 0	...	...
	Total ...	8	406 5 0	160 10 0	...	...	128 6 0	...	...	695 5 0	...	695 5 0	...	...

STATEMENT A—continued.

Bills on account of Property Taxes, Urban Immoveable Property Tax and Meter Hire outstanding on 31st March 1942.

Year	Ward.	No. of bills.	DETAILS OF DEMANDS										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immoveable Property Tax.	Grand Total.	No. of bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1931-32	B	7	2,678 0 0	589 12 0	...	...	645 6 0	...	...	3,913 2 0	...	3,913 2 0	...	...
Do.	C	3	183 11 0	26 10 0	...	...	43 3 0	...	...	253 8 0	...	253 8 0	...	...
Do.	E	2	172 8 0	56 4 0	...	...	45 0 0	...	...	273 12 0	...	273 12 0	...	...
Do.	G	2	40 14 0	13 6 0	...	...	10 10 0	...	...	64 14 0	...	64 14 0	...	...
	Total	14	3,075 1 0	686 0 0	...	...	744 3 0	...	...	4,505 4 0	...	4,505 4 0	...	...
1932-33	A	1	8 15 0	2 15 0	...	...	2 5 0	...	...	14 3 0	...	14 3 0	...	...
Do.	B	25	6,490 13 0	1,564 3 0	...	...	1,787 0 0	...	...	9,842 0 0	...	9,842 0 0	...	...
Do.	C	4	204 6 0	26 10 0	...	...	61 4 0	...	...	292 4 0	...	292 4 0	...	...
Do.	E	4	763 2 0	97 12 0	...	...	199 0 0	...	...	1,059 14 0	...	1,059 14 0	...	...
Do.	F	4	89 2 0	...	...	...	23 0 0	...	...	112 2 0	...	112 2 0	...	...
Do.	G	5	48 13 0	43 13 0	...	...	74 4 0	...	...	166 14 0	...	166 14 0	...	...
	Total	43	7,605 3 0	1,735 5 0	...	...	2,146 13 0	...	...	11,487 5 0	...	11,487 5 0	...	...
1933-34	A	4	32 4 0	10 10 0	...	...	8 6 0	...	...	51 4 0	...	51 4 0	...	...
Do.	B	32	7,337 6 0	2,019 14 0	...	...	2,151 8 0	...	...	11,508 12 0	...	11,508 12 0	...	...
Do.	C	8	263 1 0	80 2 0	...	...	82 12 0	...	25 0 0	450 15 0	...	450 15 0	...	...
Do.	D	2	93 2 0	31 7 0	...	...	25 2 0	...	...	149 11 0	...	149 11 0	...	...
Do.	E	4	568 12 0	34 8 0	...	...	148 6 0	...	...	751 10 0	...	751 10 0	...	...
Do.	F	5	110 2 0	...	...	...	31 1 0	...	...	141 3 0	...	141 3 0	...	...
Do.	G	9	525 0 0	171 6 0	3,665 0 0	...	136 14 0	...	...	4,498 4 0	...	4,458 4 0	...	...
	Total...	64	8,929 11 0	2,347 15 0	3,665 0 0	...	2,584 1 0	...	25 0 0	17,551 11 0	...	17,551 11 0	...	...

STATEMENT A—continued.

Bills on account of Property Taxes, Urban Immoveable Property Tax and Meter Hire outstanding on 31st March 1942.

Year.	Ward.	No. of bills.	DETAILS OF DEMAND										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immoveable Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1934-35	A	6	35 0 0	10 10 0	...	...	8 6 0	...	50 0 0	104 0 0	...	104 0 0	...	...
Do.	G. P. R.	2	45,345 6 0	...	...	...	10,882 14 0	...	...	56,228 4 0	...	56,228 4 0	...	...
Do.	B	37	8,953 11 0	2,045 0 0	...	...	2,128 2 0	...	70 0 0	13,196 13 0	...	13,196 13 0	...	...
Do.	C	12	379 12 0	71 8 0	...	...	75 14 0	...	83 5 0	610 7 0	...	610 7 0	...	...
Do.	D	15	430 0 0	131 4 0	403 2 0	...	104 14 0	...	50 0 0	1,119 4 0	...	1,119 4 0	...	...
Do.	E	14	846 4 0	185 8 0	...	...	203 2 0	...	270 0 0	1,504 14 0	...	1,504 14 0	...	...
Do.	F	10	162 12 0	...	...	...	42 12 0	...	...	205 8 0	...	205 8 0	...	...
Do.	G	15	759 1 0	188 0 0	2,347 8 0	...	178 4 0	...	...	3,472 13 0	...	3,472 13 0	...	...
	Total	111	56,911 14 0	2,631 14 0	2,750 10 0	...	13,624 4 0	...	523 5 0	76,441 15 0	...	76,441 15 0	...	...
1935-36	A	12	188 12 0	10 10 0	...	...	45 4 0	...	135 0 0	379 10 0	...	379 10 0	...	...
Do.	G. P. R.	2	45,345 6 0	...	...	...	10,882 14 0	...	...	56,228 4 0	...	56,228 4 0	...	...
Do.	B	46	9,368 3 0	2,170 10 0	...	...	2,229 15 0	...	155 0 0	13,923 12 0	...	13,923 12 0	...	...
Do.	C	24	1,968 5 0	496 11 0	...	...	478 0 0	...	274 5 0	3,217 5 0	...	3,217 5 0	...	...
Do.	D	28	1,109 5 0	104 10 0	1,824 12 0	...	343 5 0	...	345 0 0	3,737 0 0	...	3,737 0 0	...	...
Do.	E	25	434 12 0	84 1 0	...	...	121 15 0	...	760 8 0	1,401 4 0	...	1,401 4 0	...	...
Do.	F	13	175 9 0	...	...	...	45 13 0	...	33 5 0	254 11 0	...	254 11 0	...	...
Do.	G	23	1,155 5 0	288 13 0	8,720 2 0	...	277 14 0	...	50 0 0	10,492 0 0	...	10,492 0 0	...	...
	Total	173	59,745 7 0	3,155 7 0	10,544 14 0	...	14,425 0 0	...	1,763 2 0	89,633 14 0	...	89,633 14 0	...	...

STATEMENT A—Continued.

Bills on account of Property Taxes, Urban Immoveable Property Tax and Meter Hire outstanding on 31st March 1942.

Year.	Ward.	No. of bills.	DETAILS OF DEMAND										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immoveable Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1936-37	A	39	182 11 0	13 9 0	...	...	47 9 0	...	768 5 0	1,012 2 0	...	1,012 2 0	...	...
Do.	G. P. R.	2	41,717 12 0	...	...	...	10,882 14 0	...	...	52,600 10 0	...	52,600 10 0	...	...
Do.	B	62	9,163 3 0	2,733 1 0	...	14 12 0	2,370 10 0	...	650 5 0	14,931 15 0	...	14,931 15 0	...	...
Do.	C	35	1,580 0 0	235 12 0	...	...	429 9 0	...	471 0 0	2,716 5 0	...	2,716 5 0	...	...
Do.	D	51	2,198 14 0	99 0 0	177 0 0	...	593 6 0	...	960 0 0	4,028 4 0	...	4,028 4 0	...	...
Do.	E	68	840 13 0	138 6 0	...	...	232 12 0	...	20,85 0 0	3,296 15 0	...	3,296 15 0	...	...
Do.	F	18	178 1 0	...	...	...	50 2 0	...	175 0 0	403 3 0	...	403 3 0	...	...
Do.	G	42	1,482 13 0	337 0 0	8,661 1 0	...	406 6 0	...	301 5 0	11,188 9 0	...	11,188 9 0	...	...
	Total	317	57,344 3 0	3,556 12 0	8,838 1 0	14 12 0	15,013 4 0	...	5,410 15 0	90,177 15 0	...	90,177 15 0	...	...
1937-38	A	84	700 4 0	147 1 0	...	...	166 7 0	...	1,475 1 0	2,488 13 0	...	2,488 13 0	...	...
Do.	G. P. R.	2	...	...	...	...	...	39 0 0	...	39 0 0	...	39 0 0	...	...
Do.	Trust	4	...	...	1,366 2 0	...	...	...	...	1,366 2 0	...	1,366 2 0	...	...
Do.	B	87	9,913 0 0	2,855 6 0	...	14 12 0	2,584 15 0	...	1,384 3 0	16,752 4 0	...	16,752 4 0	...	...
Do.	C	54	2,681 8 0	65 6 0	...	...	760 1 0	...	657 8 0	4,164 7 0	...	4,164 7 0	...	...
Do.	D	64	3,004 1 0	134 10 0	...	...	854 0 0	...	1,512 10 0	5,505 5 0	...	5,505 5 0	...	...
Do.	E	86	1,996 5 0	274 7 0	...	...	603 8 0	...	2,484 3 0	5,358 7 0	...	5,358 7 0	...	...
Do.	F	22	349 15 0	91 9 0	...	...	136 14 0	...	95 0 0	673 6 0	...	673 6 0	...	...
Do.	G	48	1,684 9 0	394 8 0	891 12 0	...	442 2 0	...	232 8 0	3,645 7 0	...	3,645 7 0	...	...
	Total	451	20,329 10 0	3,962 15 0	2,257 14 0	14 12 0	5,547 15 0	39 0 0	7,841 1 0	39,993 3 0	...	39,993 3 0	...	...

STATEMENT A—Continued.

Bills on account of Property Taxes, Urban Immoveable Property Tax and Meter Hire outstanding on 31st March 1942.

Year.	Ward.	Bills.	DETAILS OF DEMAND.										METER HIRE.	
			General Tax.	WATER TAX.			HALALKHORF TAX.		Tax on Vehicles and animals.	Total of Municipal Taxes.	Urban Immoveable Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By Meter Measurement.	Compounded Tax.	On Value.	At a Special Rate.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1938-39	A	149	1,502 1 0	468 6 0	...	...	469 7 0	...	2,688 7 0	5,128 5 0	...	5,128 5 0	...	...
Do.	G. P. R.	3	...	...	...	...	...	49 5 0	...	49 5 0	...	49 5 0	...	...
Do.	Trust	5	...	...	104 1 0	...	...	...	...	104 1 0	...	104 1 0	...	...
Do.	B	124	11,155 6 0	2,988 4 0	38 14 0	14 12 0	2,927 6 0	...	1,996 1 0	19,120 11 0	...	19,120 11 0	...	...
Do.	C	102	5,591 13 0	699 14 0	...	...	1,442 9 0	...	945 0 0	8,679 4 0	...	8,679 4 0	...	...
Do.	D	99	6,459 10 0	401 2 0	...	...	1,872 3 0	...	2,254 10 0	10,987 9 0	...	10,987 9 0	...	...
Do.	E	133	7,332 15 0	544 11 0	...	...	2,023 12 0	...	2,744 11 0	12,646 1 0	...	12,646 1 0	...	...
Do.	F	53	1,550 15 0	199 11 0	...	...	430 14 0	...	693 13 0	2,875 5 0	...	2,875 5 0	...	...
Do.	G	80	2,752 13 0	426 10 0	84 0 0	...	648 15 0	...	670 4 0	4,582 10 0	...	4,582 10 0	...	...
	Total	748	36,345 9 0	5,728 10 0	226 15 0	14 12 0	9,815 2 0	49 5 0	11,992 14 0	64,173 3 0	...	64,173 3 0	...	...
1939-40	A	353	4,173 7 2	617 4 0	...	...	1,326 12 0	...	7,333 3 0	13,450 10 2	3,844 2 0	17,294 12 2	...	...
Do.	G. P. R.	7	...	...	...	...	...	68 10 0	...	68 10 0	...	68 10 0	...	...
Do.	Trust	5	214 15 0	70 2 0	...	...	55 9 0	...	...	340 10 0	92 13 0	433 7 0	...	...
Do.	B	156	13,482 6 0	2,457 15 0	2 9 0	14 12 0	3,431 15 6	...	2,183 0 0	21,572 9 6	11,549 13 9	33,122 7 3	...	...
Do.	C	153	10,746 8 0	943 11 0	87 12 0	11 1 0	2,859 5 0	...	1,188 5 0	15,836 10 0	8,463 6 0	24,300 0 0	...	...
Do.	D	160	10,383 0 0	773 10 0	...	...	3,044 15 0	...	2,386 9 0	16,588 2 0	9,608 9 0	26,196 11 0	...	...
Do.	E	232	13,875 11 0	1,553 5 0	1,166 14 0	7 0 0	3,925 8 0	...	2,985 11 0	23,514 1 0	10,968 6 0	34,482 7 0	...	...
Do.	F	78	2,918 2 0	366 2 0	...	...	761 5 0	...	974 6 0	5,019 15 0	1,816 1 0	6,836 0 0	...	...
Do.	G	136	3,600 3 0	266 2 0	19 14 0	...	914 11 0	...	1,743 10 0	5,944 8 0	2,063 7 0	8,007 15 0	...	...
	Total	1,280	59,394 4 2	7,048 3 0	1,277 1 0	32 13 0	16,320 0 6	68 10 0	18,194 12 0	1,02,335 11 8	48,406 9 9	1,50,742 5 5	...	...

STATEMENT A—Continued.

Bills on account of Property Taxes, Urban Immoveable Property Tax and Meter Hire outstanding on 31st March 1942.

Year.	Ward.	No. of Bills.	DETAILS OF DEMAND.								Total of Municipal Taxes.	Urban Immoveable Property Tax.	Grand Total.	METER HIRE.	
			General Tax.	WATER TAX.			HALALKHORE TAX.		Tax on Vehicles and animals.	No. of Bills.				Amount.	
				On Value.	By Meter Measurement.	Compounded Tax.	On Value.	At a Special Rate.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1940-41	A	579	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	G. P. R.	19	12,666 0 0	2,401 5 0	2,931 15 6	...	3,501 10 0	...	11,135 3 0	32,6 6 1 6	10,378 13 0	43,014 14 6	...	...
	Trust	15	3,293 9 0	861 9 0	...	...	689 3 0	528 9 0	...	5,372 14 0	2,863 15 0	8,236 13 0	...	...
	B	295	275 1 0	83 15 0	...	15 0 0	65 12 0	...	...	439 12 0	68 15 0	508 11 0	...	...
	C	341	28,131 13 0	5,495 4 0	653 2 0	23 6 0	7,183 5 0	...	2,883 7 0	44,370 5 0	23,780 15 0	68,151 4 0	...	...
	D	319	27,518 8 0	4,270 0 0	328 8 0	296 1 0	7,682 1 0	...	3,025 1 0	43,120 3 0	22,738 10 0	65,858 13 0	...	...
	E	392	31,369 1 0	3,037 7 0	1,432 1 0	...	8,893 15 0	...	3,647 0 0	48,379 8 0	27,325 0 0	75,704 8 0	...	...
	F	144	26,579 15 6	3,549 14 0	272 7 0	7 0 0	7,487 5 0	...	3,948 6 0	41,824 15 6	20,799 3 0	62,624 2 6	...	...
	G	272	3,678 11 0	737 3 0	350 14 0	...	920 1 0	...	1,875 5 0	7,582 2 0	2,360 15 0	9,943 1 0	...	...
			7,677 14 0	1,778 2 6	...	...	2,114 14 0	...	2,244 0 0	13,814 14 6	5,447 1 0	19,261 15 6	...	...
	Total	2,376	1,41,170 8 6	22,214 11 6	5,968 15 6	341 7 0	38,538 2 0	528 9 0	28,778 6 0	2,37,540 11 6	1,15,763 7 0	3,53,304 2 6	...	...
1941-42	A	2245	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	G. P. R.	81	1,21,848 11 9	35,579 8 0	13,216 4 0	55 4 0	32,298 13 0	...	43,394 11 0	2,46,393 3 9	83,369 11 0	3,29,762 14 9	28	527 8 0	
	Trust	136	521 11 0	189 5 0	51,435 3 0	...	152 0 0	510 5 0	...	52,808 8 0	248 14 0	53,057 6 0	7	255 0 0	
	B	1130	3,428 14 0	1,128 4 0	158 2 0	15 0 0	901 4 0	...	...	5,631 8 0	174 3 0	5,805 11 0	2	39 0 0
	C	1369	1,30,545 12 0	38,088 10 0	4,129 1 0	56 11 0	35,994 0 0	...	7,734 2 0	2,16,548 4 0	83,746 12 0	3,00,295 0 0	13	233 8 0	
	D	1805	1,50,766 2 0	41,197 4 0	5,892 7 8	1,587 15 0	41,643 3 0	...	5,879 5 0	2,46,966 4 8	1,01,229 9 0	3,48,195 13 8	15	303 0 0	
	E	1455	1,83,948 6 0	49,078 13 0	23,721 12 0	262 12 0	50,555 1 6	...	20,774 15 0	3,28,341 11 6	1,25,885 15 6	4,54,227 11 0	30	598 8 0	
	F	1068	1,00,232 3 0	20,263 3 0	12,949 6 0	81 3 0	28,922 0 0	...	15,083 9 0	1,77,531 8 0	62,051 5 0	2,39,582 13 0	9	166 4 0	
	G	1706	80,359 9 0	21,444 2 6	2,025 14 0	47 4 0	22,816 4 6	...	9,045 0 0	1,35,738 2 0	50,749 7 6	1,86,487 9 6	4	78 0 0	
			70,009 13 0	19,101 15 0	1,922 7 0	235 4 0	17,427 12 0	...	10,079 9 0	1,18,776 12 0	41,186 5 0	1,59,963 1 0	22	526 8 0	
	Total	10,995	8,41,661 1 9	2,26,071 0 6	1,15,450 8 8	2,341 5 0	2,30,710 6 0	510 5 0	1,11,991 3 0	15,28,735 13 11	5,48,642 2 0	20,77,377 15 11	130	2,727 4 0	
	Grand Total.	16,584	12,95,311 5 5	2,80,078 0 0	1,50,979 15 2	2,759 13 0	3,50,220 3 6	1,195 13 0	1,86,520 10 0	22,67,065 12 1	7,12,812 2 9	29,79,877 14 10	130	2,727 4 0	

Amount due from Government in lieu of the General Tax under Section 144 of the Municipal Act for the years 1934-35 to 1940-41	11,24,446 9 10
do. do. do. do. years 1941-42	5,63,116 9 0
Meter Hire Bills	2,727 4 0
	16,92,563 2 10
Bills for Street number plates	1,778 0 0
Additional General Tax	63,562 1 4
Urban Immoveable Property Tax	7,12,812 2 9
GRAND TOTAL	47,40,508 7 0

STATEMENT B.

Bills on account of Riot Taxes and Street number plates outstanding on 31st March 1942.

Ward.	A.G.T. V.		A.G.T. VI.		A.G.T. VII.		A.G.T. VIII.		A.G.T. X.		A.G.T. XI.		A.G.T. XII.		A.G.T. XIII.		A.G.T. XIV.		Street No. Plate.	
	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.				Rs. a. p.
A ...	5	290 0 0	...	...	2	5 11 0	...	...	20	5,066 0 0	4	23 13 0	25	1,611 9 0	2	9 0 0	46	55 9 0	248	505 4 0
G.P.R. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	23 0 0
Trust ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	63 8 0
B ...	47	2,227 15 9	5	60 13 0	30	110 3 0	3	28 9	83	6,875 3 6	1	20 7 0	54	1,796 5 0	19	718 6 0	34	122 9 0	29	112 4 0
C ...	11	725 10 0	...	...	...	...	...	...	97	12,368 2 7	32	166 9 0	203	6,459 2 0	69	1,183 3 0	110	226 11 0	29	110 0 0
D ...	30	2,853 14 0	...	...	...	...	...	...	46	11,063 9 0	...	...	19	885 0 0	3	37 12 0	34	120 10 0	220	568 12 0
E ...	39	311 4 0	...	...	...	...	...	...	83	3,371 1 0	...	...	29	754 2 0	2	18 6 0	41	76 1 0	118	270 12 0
F ...	14	197 5 0	...	...	...	...	...	...	13	663 9 0	...	...	19	218 12 6	...	...	28	51 11 0	8	37 8 0
G ...	12	190 7 0	...	...	...	...	...	...	34	1,363 10 0	...	...	57	1,138 10 0	2	60 4 0	50	34 11 0	51	87 0 0
Total ...	158	6,796 7 9	5	60 13	32	115 14 0	3	28 9	376	40,771 3 1	37	210 13 0	406	12,863 8 6	97	2,026 15 0	343	687 14 0	738	1,778 0 0