

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

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Review of the Standing Committee of the Administration Report of the Municipal Commissioner for the City of Bombay for the year 1941-42.

The Municipal Commissioner's Administration Report for the year 1941-42 sets out in detail as usual the various spheres of Municipal activities and the achievements therein during the year. Inevitably, the record is one of a year disturbed violently by repercussions of the world war. Russia was dragged into the war as a result of Germany's attack on her in the earlier part of the year. Later on, war came nearer to the shores of India as a result of Japan's aggression of British and American territories in the Far East. Though strictly speaking, these events do not belong to the sphere of civic activities, their repercussions on Municipal affairs have been very marked. Progress in the matter of most of civic amenities has been completely arrested and this administration like all other public administrations is confronted with the one problem of surviving the ordeal.

2. Dr. Joseph Altino Collaco, L.M. & S., M.L.A., J.P., was the Mayor of Bombay during the year. Dr. Mrs. Malinibai B. Sukthankar, M.B., B.S., J.P., was the Chairman of the Standing Committee. Mr. Chimanlal Manchubhai held the office of the Chairman of the Improvements Committee from 8th April to 23rd October 1941, from which date he resigned the Chairmanship and in his place, Dr. Poonsey H. Meisheri, F.C.P.S., L.M. & S., J.P., was elected Chairman of the Committee on 4th November 1941 and held that office till the close of the year. Mr. R. K. Shirodkar held the office of the Chairman of the Schools Committee during the year. The personnel which constituted these bodies at the end of the year is set forth in paragraph 11 of the Municipal Commissioner's Administration Report. 4 Councillors, namely, Mr. Bhawanji A. Khimji, Mr. Nagindas T. Master, Mr. Sadhu Piraji Bhise and Mr. Umadutt S. Nemani lost their seats owing to their absence from the Corporation Meetings for 12 successive months. Besides, there were resignations by the Hon'ble Sir Homi Mody, K.B.E., Mr. W. R. G. Smith, Mr. H. K. Kirpalani, Mr. H. C. D. Irwin and Mr. Mathooradas Tricamjee.

3. Mr. M. D. Bhat, I.C.S., continued to hold the office of the Municipal Commissioner for the year.

4. The rates of taxation during the year continued to be the same as those for the preceding year. Similarly, the charges for the supply of water by meter measurement also remained constant.

The Corporation had budgeted for an income of Rs. 3,59.73 lakhs and an expenditure of Rs. 3,67.81 lakhs for the year. It is, however, significant to note that the actual income was Rs. 3,67.66 lakhs and the actual expenditure amounted to Rs. 3,59.22 lakhs. Thus the budgeted deficit for the year of Rs. 8.08 lakhs was converted into a surplus of Rs. 8.44 lakhs. As a matter of fact, the improvement was still greater as the amount of Rs. 6 lakhs which was proposed to be transferred from the Net Premia Fund to revenue account as per Estimates adopted was not required to be so transferred.

The actual income of the year exceeded by Rs. 11.34 lakhs the income of the previous year while the actual expenditure was almost the same, being more by only Rs. 0.03 lakh than that of the last year. Thus the Surplus Cash Balance inclusive of the minimum of Rs. 1 lakh required by law stood at Rs. 34.11 lakhs on 31st March 1942 against Rs. 26.92 lakhs at the close of the previous year.

The increase of Rs. 7.93 lakhs in the actual income over that estimated was principally due to increases in the income under (1) Town Duties, by Rs. 4.48 lakhs due to dutiable articles having been imported in large quantities into the City to meet the war requirements some of which await export to foreign ports; (2) Miscellaneous, by Rs. 1.19 lakhs contributed by recovery of Sealing and Stamping Charges by the

Town Duty Department, sale of unserviceable stores, profits on sale of stores, etc., and (3) Water Charges, by Rs. 5.20 lakhs due to the increased consumption of water by cotton and other mills.

Against the increases contributed by several service heads, there were also decreases in income under (1) Contribution from Capital Funds to Revenue by Rs. 0.62 lakh due to decreased expenditure on Loan Works and (2) the avoidance of the transfer of Rs. 6 lakhs from the Net Premia Fund to Revenue.

5. As already stated above, there was a net increase of only Rs. 0.03 lakh in expenditure in Municipal Account during the year as compared with the actuals of the previous year. The final sanctioned grants for the year amounted to Rs. 3,81.50 lakhs including transfers but the expenditure booked against final grants was Rs. 3,59.22 lakhs, showing a balance of Rs. 22.28 lakhs of which Rs. 8.74 lakhs are being renewed for expenditure, leaving a saving of Rs. 13.54 lakhs on final grants sanctioned. The following items contributed *inter alia* to the decrease in expenditure :—

- (1) Water Works, Rs. 0.80 lakh ; (2) Education (Primary), Rs. 1.21 lakhs ; (3) Public Health Department, Rs. 0.56 lakh ; (4) Medical Relief and Education, Rs. 0.76 lakh ; (5) Street Cleansing and Conservancy, etc., Rs. 1.11 lakhs ; (6) Roads, Drains and Sewers, Rs. 2.73 lakhs ; (7) Mechanical, Rs. 1.17 lakhs ; (8) Grain Compensation, Rs. 0.83 lakh and (9) Extra Cost on account of temporary staff to be brought on permanent schedule, Rs. 1.83 lakhs.

The increase in income and the decrease in expenditure were due to conditions created by the war. Leaving aside these abnormal conditions, there has been a steady growth in expenditure due to increasing demands for additional and improved amenities from the public, whereas the sources of income and the revenue derived therefrom are not capable of expansion to the same extent. With a view to meet the situation, the Corporation approached Government in March 1941 for additional sources of revenue and have submitted to them a revised schedule of articles for levy of Town Duties. But so far, action has not been taken by Government on the lines indicated. The Standing Committee can only repeat here what they have observed in the past reviews that it is high time that additional sources of income are made available to the Corporation to enable them to meet the evergrowing demands from the public for civic amenities on the scale of advanced cities elsewhere. The period after the war is going to be one of great stress, nor can we at that time plead handicaps with which we are faced at present in the matter of progress and it is very essential that we must look ahead and must provide for what we will have to face immediately after the war.

6. The amount of new loan proposed in the Budget was Rs. 43 lakhs. However, on the basis of the revised loan works programme, a loan of Rs. 25 lakhs was deemed sufficient. The amount actually raised to finance the Capital expenditure including Plant and Machinery was Rs. 28.77 lakhs including part of the loan for 1940-41 of Rs. 48 lakhs raised during the year. The total loan funds available for expenditure were Rs. 39.25 lakhs while the total expenditure for the year amounted to Rs. 27.83 lakhs leaving an unspent balance of Rs. 11.42 lakhs at the close of the year. The actual expenditure fell short of the revised estimate by 48 per cent. against 44 per cent. in the preceding year. This percentage is the highest during the last five years. The Standing Committee fully realise that during the year, prices of building materials soared high and that there were great difficulties in obtaining materials imported from abroad and hence the programme of works could not be pushed through as anticipated. But the Standing Committee cannot ignore the fact that the disparity between the estimated (particularly after revision) and actual expenditure in the last 10 years is very much marked and that the remarks made by the Committee in the annual review have received scant attention. The Committee therefore hope that the Commissioner and the executive will see that conditions improve definitely.

The loan liabilities of the Corporation which stood at Rs. 15,57.20 lakhs at the beginning of the year were reduced to Rs. 15,49.83 lakhs at the close of the year. The payments during the year were Rs. 36.14 lakhs of which Rs. 34.77 lakhs were repaid to Government, Rs. 0.11 lakh to the public and Rs. 1.26 lakhs to different Special Funds. The net debt per head of population was Rs. 79-3-3 against Rs. 81-14-3 in the preceding year.

The position regarding Sinking Fund Investments is satisfactory. There is an excess accumulation of Rs. 10.38 lakhs which is allowed to remain in the Sinking Fund Account. The question of amending the Act so as to release this excess accumulation for revenue purposes is under the consideration of the Law, Revenue and General Purposes Committee. In addition to this, Rs. 47.32 lakhs are to the credit of the Net Premia Fund which can be regarded as a sufficient safeguard against any depreciation in the market value of the Sinking Fund Investments.

7. The various Special Funds and the amounts held to their credit as on 31st March 1942 are shown in Appendix No. 6 to the Chief Accountant's Report. The total amount to the credit of all these Funds was Rs. 3,56,69,739. Advances to the extent of Rs. 62.18 lakhs were made out of some of these Funds for meeting Capital Expenditure. A further advance of Rs. 1.54 lakhs was made from the Net Premia Fund for purchase of Plant and Machinery for the Municipal Printing Press. A sum of Rs. 5,000 was also advanced from the Fines Fund to the Bombay Municipal Mechanical Employees' Co-operative Credit Society. From the Plant and Machinery Depreciation Fund, Rs. 0.96 lakh and Rs. 1.13 lakhs were advanced, respectively, for purchase of Plant and Machinery and Levelling, Metalling, etc., private streets. The net accretions of the Special Funds during the year were Rs. 11.20 lakhs.

8. The actual income in this account amounted to Rs. 1,03.55 lakhs against Rs. 98.07 lakhs for the preceding year showing an increase of Rs. 5.48 lakhs mainly due to increase in (1) Contribution from the Corporation of Rs. 1.16 lakhs, (2) Tobacco Duty Receipts of Rs. 4.61 lakhs and (3) Interest and Profit on Investments of Rs. 0.19 lakh counterbalanced by decreases of Rs. 0.26 lakh and Rs. 0.22 lakh, respectively, under Land Revenue Realization and Miscellaneous Receipts.

The actual expenditure for the year aggregated to Rs. 97.68 lakhs against Rs. 1,01.95 lakhs for the previous year showing a decrease of Rs. 4.27 lakhs. The net surplus for the year thus amounted to Rs. 5.87 lakhs against a deficit of Rs. 3.88 lakhs in the preceding year.

The loan liabilities in this account stood at Rs. 16,37.54 lakhs at the beginning of the year. No loan was raised during the year. The amount repaid during the year was Rs. 4.75 lakhs. Thus, the total of the outstanding loans at the end of the year stood at Rs. 16,32.79 lakhs which includes the borrowings of Rs. 6,49.85 lakhs from Government.

The balance in this account at the commencement of the year was Rs. 71.36 lakhs. During the year receipts on account of sale proceeds of lands and buildings amounted to Rs. 15.76 lakhs. These plus the surplus of Rs. 5.87 lakhs transferred from the General Account brought the total funds available to Rs. 92.99 lakhs. Against this, the expenditure incurred amounted to Rs. 6.76 lakhs, leaving an unspent balance of Rs. 86.24 lakhs at the close of the year.

The total expenditure on Schemes upto 31st March 1942 amounted to Rs. 18,84.29 lakhs of which Rs. 14.66 lakhs are on account of discount and other charges on loans.

9. The Municipal Chief Auditor has pointed out that the theoretical Sinking Fund calculations in respect of certain loans were short of the amounts required for payment on maturity. These calculations were based on the figures of accumulations given in the Bombay Improvement Trust Accounts at the time of amalgamation which were taken as correct as they were audited by the Government Auditor from year to year. However, fresh calculation sheets in respect of each loan have now been prepared and are under the scrutiny of the Municipal Chief Auditor. According to the revised sheets, the theoretical Sinking Fund accumulations on 31st March 1942 amount to Rs. 2,57.56 lakhs against Rs. 2,56.38 lakhs worked out according to the present method. There is thus a deficiency of Rs. 1.18 lakhs which after the calculations are finally determined will be made good from the excess accumulations of Rs. 39.93 lakhs in the Sinking Fund Investments account.

10. The total number of properties entered in the Assessment Book on 31st March 1942 was 48,664. Of these, 1,590 were exempted from General Tax and 6,811 were not taxed, being small plots of vacant lands, etc. During the year, 124 newly constructed chawls with 1,507 tenements and 174 other buildings with 1,609 tenements were assessed to Property Tax.

The net rateable value of all properties on 31st March 1942 was Rs. 14,27,65,826 showing an increase of Rs. 13,04,637 over the previous year's figure.

The total number of vehicles and animals taxed during the year was 15,999.

The total number of bills issued during the year for Property Taxes and for tax on vehicles and animals was 84,434 and 42,478, respectively, for a demand of Rs. 3,11,28,892 and Rs. 13,55,409. The amounts collected against these demands were Rs. 2,73,55,783 and Rs. 11,68,889, respectively, the percentage of collections to the net demands thus being 87.9 and 86.2. The total outstandings thus stood at Rs. 39,59,629 at the end of the year of which Rs. 13,76,505 are reported to have been collected upto 30th June 1942. Out of the total outstandings, a sum of Rs. 10,75,177 was against private ratepayers which is within the control of the Municipal staff and comes to over 25 per cent. of the outstandings.

The amount of the exemption from the General Tax permissible under different Sections of the Municipal Act came to Rs. 9,92,041, while the amounts of Drawback and Refund allowed during the year stood at Rs. 3,94,850 and Rs. 5,05,320, respectively.

11. Against the total amount of Rs. 35,34,633 awarded in respect of Communal Riots from 1929 to 1938 Rs. 33,68,895 were collected upto 31st March 1942 of which Rs. 46,007 were collected during the year of the report. Government have at last acceded to the Corporation's request to levy a surcharge of 3 per cent. on the compensation awarded to cover the cost of collection and short recoveries, to make the riot tax a charge on property and to provide for part write-offs, etc. When these proposals are placed on the Statute Book, the difficulties at present experienced will disappear to a large extent.

12. The Municipality continued to collect this tax also for Government. The rate was reduced by Government from 10 per cent. and 5 per cent. to 8 and 4 per cent. respectively, in the year of report for properties having rateable values of Rs. 2,001 and over and between Rs. 500 and Rs. 2,000. The gross collection therefor came to Rs. 87,57,268 which was 92.6 per cent. of the demand.

13. A draft Bill to amend the provisions of the Municipal Act relating to Property Taxes so as to (1) consolidate the Fire and Halalkhore taxes with General Tax ; (2) classify the machinery affecting rateable value ; (3) dispense with the obligation of personal presentation of the bills, etc., submitted by the Commissioner is awaiting consideration by the Law, Revenue and General Purposes Committee.

14. The gross collection of Town Duties, refunds and net revenue amounted to Rs. 31.20 lakhs, Rs. 11.78 lakhs and Rs. 19.42 lakhs, respectively, showing a net increase of Rs. 4.40 lakhs in the revenue of the department over that of the last year. The increase in gross receipts by Rs. 6.05 lakhs over that of the previous year is attributed to a considerable increase in the imports of grain, sugar, wines and spirits and timber. The increase in refunds of Rs. 1.64 lakhs over that of the preceding year is due to increased re-exports of sugar, timber and grain and wines and spirits. This amount may even go higher if the large quantities imported during the year are re-exported in 1942-43. The total number of claims for refund was less by 5,466 than that of the previous year, when the total was 46,733, but the amount refunded exceeded by Rs. 1.64 lakhs.

The stamping of sugar packages and sealing ghee tins on import with code marks to establish their identity at the time of re-export was hitherto carried on free of charge. However, since 1st August 1941, a fee is being levied for this service and as a result thereof there has been a considerable saving of sealing materials and labour. The realisations from this source during 8 months amounted to Rs. 61,877. The collection

of Town Duty by the department at the three causeways and of fees for Municipal supervision at factories amounted to Rs. 1.19 lakhs and Rs. 4,729, respectively, against Rs. 1.08 lakhs and Rs. 3,576 in the previous year.

15. As required by Sections 19 and 20 of the Municipal Act, the Election Roll was revised and published. The total number of voters was 2,92,751. The number of Trade Unions eligible to constitute the Electoral College and the total number of delegates to be elected by each Union were 11 and 102, respectively. There were two casual vacancies among the Councillors elected by ratepayers and one each in the Registered Trade Unions, the Indian Merchants Chamber, the Bombay Chamber of Commerce and the Mill Owners' Association.

The proposals for the revision of the provisions of the Act relating to Municipal Elections deemed necessary upon the introduction of Adult Franchise submitted by the Commissioner were approved of by the Corporation with certain modifications under their Resolution No. 575, dated the 9th October 1941. The draft amendments to the Act in that respect have already been submitted to Government by the Corporation.

16. The upkeep, maintenance, etc., of all Municipal properties numbering about 2,255 was in charge of the Architectural Branch. Besides, this Department is also in charge of all important construction work. It had under its control a total Budget grant of Rs. 26.03 lakhs against which the actual expenditure during the year amounted to Rs. 9.37 lakhs which worked out to 36 per cent. of the total grant awarded. The scarcity of building materials was responsible for this smaller percentage of works actually carried out against the total Budget grant. Some of the important works carried out by this Branch during the year are (1) additions, etc., to the Chandanwadi Market Building so as to admit of its being used for a school; (2) bathing stations for Municipal halalkhore employees at Palton Road, Walpakhady and Annesley Road; (3) a cemetery for Hindus at Dharavi; (4) extension works at the K. E. M. Hospital; (5) completion of the Ramesh Premchand T. B. Hospital at Sewri and (6) a combined market in Scheme 52, Worli.

Several capital works, such as (1) construction of the school building at Poibavdi; (2) extension of the school building at Foras Road; (3) a T. B. Clinic in the City; (4) a general public dispensary near Mumbadevi; and (5) housing accommodation to the poorer classes, were not started due to either high cost or difficulty of obtaining building materials.

Besides the normal programme, many works of necessary protective measures were carried out either departmentally or through contractors.

285 plans and 113 estimates amounting to Rs. 30.68 lakhs for Loan Works were prepared and submitted for the sanction of the Corporation.

17. During the year, 3,968 applications were received for erection of new buildings or alterations to the existing ones against 3,792 in the previous year. The policy of acquiring set-backs on important roads was continued and the amount paid as set-back compensation was Rs. 7.85 lakhs against Rs. 10.82 lakhs in the previous year. 19 buildings or portions thereof collapsed during the year. In 11 cases there were no casualties, in 4 cases 12 persons were injured and in the remaining 4 cases 68 persons were injured and 11 killed.

The total income from stall-boards and weather frame projections in the year of report amounted to Rs. 1,42,138 against Rs. 1,41,961 in the previous year. Although the gross income shows slight increase, the net income from this source shows a decrease, being Rs. 1,14,792 against Rs. 1,15,342 in the preceding year, as the expenditure therefor in the year under report was Rs. 27,346 against Rs. 26,619 in the last year. The work of house numbering and fixing street number plates in A and D Wards was completed during the year. The work of drafting R.C.C. and Steel Codes was in progress. The final draft is expected to be submitted to the Corporation in a short time.

The subvention scheme for conversion of basket privies into water-closets in F and G Wards was continued and during the year notices for the conversion of 790 privy seats were issued. The total number of privy seats converted in these areas from the commencement of the scheme in October 1939 upto the end of March 1942 was 3,340.

The expansion of the Purification Plant at Dadar already sanctioned by the Corporation had to be deferred owing to war conditions, though the necessity therefor is keenly felt with the increasing quantity of effluent received at the Plant. The K.E.M. Hospital continued to use sludge gas for cooking and heating. Supply of this gas to the New Nurses' Home, the Assistant Dean's Quarters and the Lady Students' Hostel was commenced from 22nd September 1941. The total volume of gas used during the year was 52,53,600 C.ft. of which 48,08,400 C.ft. valued at Rs. 14,425 at the rate of Rs. 3 per 1,000 C.ft. charged by the Gas Company was consumed by the Hospital and the New Nurses' Home. The balance was used by officers and students and realized an income of Rs. 1,336 plus Rs. 299 as meter hire during the year. The utility of the Digestion process in Bombay is an established fact, and but for war conditions full return from sludge gas would have been realized by now. About 55,000 C.ft. of gas worth about Rs. 220 at Rs. 4 per 1,000 C.ft. is still burnt to waste every day.

The expenditure booked upto the end of the year on constructing roads, paving footpaths and laying underground works aggregated to Rs. 5.73 lakhs. The work of widening the bottle-neck at the Bandra Causeway was completed except for the provision of a central box-hedge. Revised plans and estimates for widening the Sion Causeway were sanctioned by the Corporation, but the acquisition proceedings are not yet completed. The scheme for a sub-way at the junction of Sandhurst Bridge near the Royal Opera House has now been held in abeyance owing to abnormal conditions. No grant was allowed for permanent reconstruction of roads or pavement of *kutchra* footpaths. Several traffic amenities had also to be suspended till the return of better times. In view of restricted street lighting, saving to the extent of Rs. 5,000 per month had accrued under 'Lighting'.

The Works Branch was entrusted by Government at the close of the year with many A.R.P. works, such as (1) distribution of sand bags; (2) demonstration of blast and splinter-proof walls; (3) sale of sand bags to the public; (4) baffle walls in front of Wardens' posts and (5) aids to movement of traffic necessitated by severe lighting restrictions.

18. The total expenditure on works carried out in the Workshops aggregated to Rs. 2.63 lakhs against Rs. 2.43 lakhs in the previous year. The total expenditure on the upkeep and overhead charges amounted to Rs. 63,176 which showed a proportion of 25 per cent. on the expenditure on labour and materials against 27 per cent. of the preceding year. The question of reorganizing and dividing the labour staff into different units and giving them the benefit of monthly pay on time scale basis is under the consideration of the Establishments Sub-Committee of the Standing Committee.

19. The work of determining the valuation of Municipal properties in F and G Wards was completed during the year. The valuation of properties in A to E Wards was completed and recorded in the Registers in the previous year. The total number of Municipal properties entered in the Inventory stands at 654, the total value thereof amounting to about Rs. 795.93 lakhs. The work of preparing an inventory of properties outside the City in charge of the Hydraulic Engineer is in progress.

20. During the year of report, 116 plots comprising an area of about 29 acres were let at a total value of Rs. 15.31 lakhs against 227 plots with an area of 62 acres and value of Rs. 31.75 lakhs in the previous year. Of the 116 plots let, 81 were on rental basis with an annual rent of Rs. 0.58 lakh and the remaining, *viz.*, 35 plots, were let on premium basis bearing a capital value of Rs. 4.66 lakhs. One plot of 1,551 square yards with an annual rental of Rs. 1,676 was resumed by the Corporation during the year.

Out of 746 acquired buildings in charge of the department on 1st April 1941, during the year 26 buildings were demolished, leaving 720 buildings on 31st March 1942 containing 6,048 tenements of which 4,541 and 762 were, respectively, 1 and 2 room tenements. The rent realised from these acquired buildings amounted to Rs. 6.78 lakhs while the total temporary revenue aggregated to Rs. 9.23 lakhs.

Out of the total revenue demand of Rs. 62.46 lakhs including arrears of Rs. 10.23 lakhs, the amount collected was Rs. 51.59 lakhs while Rs. 0.24 lakh were written-off.

The arrears on 1st April 1942 were Rs. 10.63 lakhs which were in excess by 0.40 lakh over those on 1st April 1941 when they stood at Rs. 10.24 lakhs. At the end of the year, out of a total of about 2,879 acres vested in or acquired by the *ex-Trust*, about 40 per cent. remained to be developed and about 17 per cent. remained to be leased. The average value of the leased plots is Rs. 20 per square yard. The area of surplus Municipal land available for sale at the end of the year is about 11,743 square yards of the approximate value of Rs. 1.38 lakhs.

The average population in the *ex-Trust* Chawls in 1941-42 was 33,259 against 32,829 in the previous year. The death rate amongst this population remained constant at 8.1 per 1,000 as in the previous year.

21. During the year 326 further connections were made with the newly constructed drain at Worli-Koliwada. In all 561 house-connections were made and the work has now been completed at a cost of Rs. 45,155. A further length of 225' of the open storm-water channel from Worli Road to Sluices was closed. Further progress in this work cannot be made for want of cement and materials. The work of realigning, regrading and covering of the open channel drain from Dadar Road to the Century Mills was completed upto the new 40' road joining Tulsi Pipe Line Road with Bhawanishankar Road. A Town Planning Scheme for the area to the west of Worli Road including the Worli-Koliwada Village has been prepared. This development includes land for building sites, roads, open spaces, gardens, schools, etc. A similar plan has also been prepared for the undeveloped area at Dharavi. Efforts have also been made to open up the congested areas of the City, particularly in B and C Wards, by the laying down of regular lines of streets and by the widening or extending of the existing streets wherever possible.

22. The total quantity of water supplied to the City and the Suburbs during the year was 37,128 million gallons which gives an average of 101.72 million gallons per day against 37,247 million gallons with an average of 102.05 million gallons per day during the previous year. In the City the average per head per day was 65.85 gallons for all purposes for a population of nearly 15 lakhs. The average daily supply to the suburbs was 3.63 million gallons. The total quantity drawn through the lakes by different mains is given below :—

	Daily average in million gallons.	Million gallons per year.
Two 72" Mains	78.6	28,702
48" Vehar Main	14.94	5,452
24" Tulsi Main	1.166	319
The duct	7.02	2,655

The Corporation approved of the Scheme for reconditioning the Duct Line at an estimated cost of Rs. 27 lakhs but the work could not be started on account of the present abnormal conditions.

The water from the lakes is sterilized by Chloramine treatment and the total expenditure for sterilizing about 36,000 million gallons of water amounted to Rs. 1.39 lakhs which worked out at Rs. 3-8-3 per million gallons.

During the year, the Corporation maintained 108 Drinking Fountains, 53 cattle troughs and 55 stand pipes for gratuitous water supply in the City.

13 Municipal wells out of 22 were provided with suitable manhole frames and covers to serve as an alternative source of supply in case of damage to or breakdown of the water mains by enemy action.

There was a net increase in revenue from meter measurement of about Rs. 2.88 lakhs which was partly due to more demand for water from industries.

The total number of water connections in the City was 50,536 which shows an increase of 2,095 over the last year's number.

During the year of report several complaints of short supply were received particularly from F Ward and localities served by the Vehar supply. On investigation this was found to be due to increase in shell accumulation in the distributing mains. A special staff was engaged to remove the chokes caused by the shells in service pipes and in the second half of the year of report, 1,392 houses were inspected for detection of chokes and 450 connections were cleaned at a total cost of Rs. 1,275. To remedy complaints of short supplies in G Ward due to frictional losses in the long supply main two additional cross connections were made—one at Portuguese Church Street and the other at Lady Hardinge Road, at a cost of Rs. 5,710.

The work of reconstructing the 200 feet span of the Old Kasheli Bridge No. 2 damaged in the previous year was taken in hand.

Several schemes for improvement of water supply in the City were designed in the year and 69 estimates amounting to Rs. 44 lakhs were prepared for providing or enlarging water mains in different parts of the City.

The work of treating with 2" thick reinforced gunite a further portion of 1,44,000 square feet of the upstream face of the Tansa Dam which is estimated to cost Rs. 0.99 lakh was commenced after the lake level had gone down sufficiently in February 1942 and by the end of the official year, 85,000 square feet of area were treated with gunite.

Pitometer gaugings were taken on the Trunk main from the lakes and on the inlet and outlet mains from the Reservoirs as also on distribution mains and very useful and interesting information was collected which may ultimately lead to a proper and regulated supply throughout the City. A special staff was appointed for the purpose.

Advantage was taken of the low level in the Vehar lake on account of deficient monsoon in that region during the year of report, to clear the area of the rank vegetation which when submerged in water decayed and acted as food for the algae. The work of cleaning the rank vegetation was sanctioned to be carried out by the Corporation, at an estimated cost of Rs. 0.50 lakh and was begun in March 1942 and the area between levels 230 and 265 T.H.D. was taken in hand and by the end of the year, 70,00,000 square feet of area was cleaned. With a view to keep the lake clear of the algae, Gourani Fish which is known to thrive on algae and larvae shell-fish was introduced in this lake. This fish is fairly big in size. On account of the peculiar scales on its back, it does not make comfortable eating for the crocodiles which are present in the Vehar Lake. In order to prevent the algae from entering into the outlet pipes, it is proposed to provide blanking and screening arrangements. The work of fixing the screens of the Vehar Lake had to be postponed in the year of report until the lake level went down.

The different schemes for the augmentation of the City's water supply submitted by the Commissioner have been entrusted by the Corporation for scrutiny and investigation to a Committee of experts consisting of Sir. M. Visvesvaraiya, K.C.I.E., and Mr. C. C. Inglis, Director, Central Irrigation and Hydraulodynamic Research Station, Poona. The experts have visited the sites of the proposed reservoirs at Vaitarna, Ulhas, etc., and have asked for further information which is being collected.

23. With a view to providing storage tanks for fire fighting purposes in case of hostile attacks on the City, it has been decided to have Static tanks in different parts of the City. These tanks are of 40'×40'×6' dimensions and hold about 50,000 gallons of water each. During the year of report only 15 tanks were completed, the cost per tank being Rs. 2,950.

The Corporation also approved of an estimate of about Rs. 2 lakhs for sinking 12 tube wells in the City as an emergency measure, but the work was not started before the end of the year of report.

There are about 1,650 closed wells in the City and it was agreed to permit the reopening of these wells as a war measure so that water therefrom could be made available to the public in case of emergency. The work was commenced on 16th March 1942 and before the close of the year, 200 wells were reopened. Apart from these closed wells, there are about 550 wells allowed to be kept open for religious or benevolent purposes.

24. The number of Fire Brigade Stations remained constant, *viz.*, 10. The work of constructing a new Fire Station at Memonwada Road to replace the Bhuleshwar and the Babula Tank Stations was not taken in hand even this year. During the year, the Fire Brigade received 648 calls against 501 in the previous year. Of these calls, 413 were for actual fires. The estimated loss of property on account of fire reached a colossal figure of Rs. 49.33 lakhs against Rs. 3.51 lakhs of the preceding year. This figure of loss is the highest since 1932-33 and is Rs. 23.24 lakhs above the average of the last three years. This abnormal increase is due to a serious ship fire in which the damage was estimated at Rs. 40 lakhs.

The approximate quantity of water used at fires was 79.42 lakh gallons of which only 29.28 lakh gallons were drawn from the mains and the balance from sea, tanks and wells.

In these fires 2 persons were burnt to death and 5 died of injuries before removal to Hospital, while 7 received injuries to which they subsequently succumbed and 90 received major or minor injuries from which they recovered.

Fifty-nine per cent. of the calls were given through the fire alarm system, the total number of such posts being 194.

25. The Volunteer Auxiliary Fire Service was supplemented by paid personnel for which Government bears the entire cost. The recruitment for this service of 600 officers and other ranks was begun in the year and its entire administration was placed in charge of the Municipal Commissioner.

The Ambulance Service maintained in charge of the Fire Brigade responded to 975 accident calls, 935 maternity cases and 1,840 hired calls. 3,800 persons were carried against 2,790 last year. The ambulances covered a total distance of 28,128 miles and they realized receipts of Rs. 9,879 for hire cases against Rs. 7,983 in the previous year.

26. The Garden Superintendent, during the year, maintained 16 Gardens, 3 Fountains, 43 recreation grounds, 3 open spaces and 3 hedges in the City. The Lal Baug recreation ground was handed over in August 1941 to Government for a Labour Welfare Centre. The playground at 2nd Peerkhan Street handed over to the Nagpada Neighbourhood House in the previous year continued to be well patronized under that management. Similarly, the directed games at Mustanshah Tank, Gilder Tank and Willingdon Memorial Playgrounds, conducted by the Y. M. C. A., Bombay, afforded facilities to the residents in the neighbourhood of these places for health, physical and mental recreation.

The Corporation continued to provide musical entertainment to the public at the various bandstands and these proved as highly popular as in the past. During the year, 24 band, 22 Indian Music and 170 Radiogram programmes were arranged at different bandstands or parks.

The number of visitors to the Victoria Gardens in 1941-42 was 24,34,657. This number though less by 50,696 than the previous year's figure, exceeds the annual average of 24,31,248 for the last five years. The daily average comes to 6,670 during the year of report.

As a protective measure for visitors to and staff of the Gardens in case of an enemy air raid seven slit trenches were dug. A number of additions were made to the Zoo during the year and several animals and birds were received as presents. An income of Rs. 273 was derived by the sale of animals and birds.

27. During the year of report the Museum was open to the public for 302 days against 309 days in the preceding year and the total number of visitors was 14,03,727 against 16,66,664, bringing a daily average of 4,648 against 5,394 of the previous year. The fall in attendance was due to disturbances in the City during April and May 1941 and the exodus of people from the City from February 1942 on account of the war scare.

The Curator of the Museum was deputed to visit some of the principal Museums in North India and some improvements were carried out in the Museum in the light

of experience gained. Most of the specimens purchased during the year were confined to Indian Art.

It is necessary to have a concise record of the rise and growth of the Museum, as such information is well appreciated by foreign visitors and it is understood that the Curator has taken the work in hand.

The Museum continued to be a necessary adjunct to elementary and secondary education in the City as it was visited during the year by 10,918 pupils against 11,401 in the previous year in spite of the disturbed conditions of the City.

28. The number of tenders invited and enquiries and quotations issued by the Chief Storekeeper during the year came to 137 and 1,916, respectively. The total annual purchases amounted to Rs. 15.24 lakhs against 14.89 lakhs in the preceding year. The increase of Rs. .35 lakh was mostly due to general high trend of prices, particularly in hardware, iron and steel articles on account of war conditions. The balance of stock in hand at the close of the year stood at Rs. 6.45 lakhs which was more in value by Rs. 1.44 lakhs than at the commencement of the year. This increase is attributed to a large supply of C. I. Pipes and castings having been received towards the end of the year. The value of articles of Indian manufacture purchased came to Rs. 11.24 lakhs which was less by Rs. 0.76 lakh than the preceding year, while the value of foreign made goods amounted to Rs. 4 lakhs against of Rs. 2.89 lakhs in the preceding year. The obsolete and unserviceable stores were sold for Rs. 18,250 by public sales during the year, while the amount realized by sale of scrap and unserviceable articles by public auction was Rs. 18,852.

Owing to the abnormal conditions created by the world war, there was a considerable rise in the rates of annual schedules and serious difficulties were experienced in obtaining certain categories of iron and steel, especially after Japan's entry into the war.

29. The total number of licences issued for Trades and Storages came to 24,227 yielding a revenue of Rs. 2.26 lakhs against 24,324 and Rs. 2.27 lakhs, respectively, during the previous year. The fall in he number and revenue was due to general depression in trade and exodus of people from the City due to the war scare. The loss of revenue incidental to disuse or demolition of old licenced places, etc., amounted to Rs. 18,571 against Rs. 19,833 in the preceding year.

While the number of permits for advertisements fell from 3,029 to 2,575, *i.e.*, by 15 per cent., the revenue therefrom increased from Rs. 1.08 lakhs to Rs. 1.13 lakhs, as compared with the previous year. The fall in the number of permits was due to the issue of consolidated permits for a number of advertisements. The income from illuminated advertisements registered a precipitous fall and came to 7 per cent. of what it was in 1939-40 owing to black-out restrictions. This decrease in revenue was made up to some extent by an increase from othe types of advertisements, *e.g.*, moveable boards and non-illuminated sky-signs. The revenue from permits for moveable boards increased from Rs. 23,914 to Rs. 41,662, *i.e.*, by about 75 per cent.

The total number of licences issued to itinerant hawkers and squatters in reserved areas during the year was 37,407 yielding a revenue of Rs 1.48 lakhs against 36,234 and Rs. 1.74 lakhs, respectively, of the last year. The total revenue of the department increased from Rs. 5.09 lakhs to Rs. 5.12 lakhs despite the operation of adverse factors.

Owing to an adverse decision given by the Registrar of Small Causes Court directing the refund of removal charges in respect of a hand-cart, the revenue from this source is on the decline, as such unauthorized hand-carts now ply their trade with impunity. A suitable amendment to the Municipal Act in this matter is under consideration.

Proposals for amendment of Sections 393 and 394 of the Municipal Act and Schedule M appended to the Act, so as to bring under control certain dangerous and offensive trades or storages which have hitherto escaped control, etc., were approved by the Corporation under their Resolution No. 655, dated the 10th November 1941.

The proposals have now been submitted to Government for undertaking necessary legislation in the matter. When these amendments are carried out, it is expected that some additional revenue will be derived from licences issued thereunder.

30. One full year's working of the Act shows that while the economic condition of employees has not improved, they have undoubtedly benefited by rest, holidays and reduced hours of work. The **Shops and Establishments Act Administration.** Inspectors found several difficulties in enforcing the provisions of the Act, and even the employees did not co-operate with them for fear of losing their jobs. The total number of visits and revisits by the Inspectors paid to different establishments was 77,170. The number of new prosecutions launched was 2,524. Of the 2,486 cases disposed of during the year, convictions were obtained in 2,366 cases, while 101 were withdrawn and 19 resulted in acquittal. The total amount of fines inflicted was Rs. 23,325. Five cases were decided by the High Court. Bidi shops which under the Excise Department Licence formerly could be kept open till midnight were also brought under the purview of this Act by a suitable amendment in the licence conditions and they are now required to be closed at 9 P.M. (Standard Time). Provisions of the Act as far as they related to the opening and closing time were relaxed during certain festivals and holidays.

The entire cost of the administration of this Act is being met from the Municipal General Fund and Government have not so far made to the Corporation adequate grant to reimburse them. It is understood that the Commissioner has made a representation in the matter and the Standing Committee trust that the same will meet with proper and sympathetic consideration at the hands of Government.

31. During the year the number of Municipal Markets remained the same as **Markets.** in the previous year, viz., 16, while as regards private Markets, the number was reduced to 24 against 26 of the previous year owing to the closing down of (1) the Open Air Vegetable Private Market at Dhobiwady, Thakurdwar, and (2) the Don Tad 2nd Row Private Market at Jackeria Musjid Street. The number of private Slaughter Houses within the City remained constant at 2 and the number of outside meat shops was 181 against 178 of the last year. The total receipts of the Department during the year amounted to Rs. 13,80,684 against Rs. 13,64,330 of the previous year showing an increase of Rs. 16,354 due to an increase in stall rents and slaughter fees.

The gross receipts from Municipal Markets and the total expenditure in respect of them were Rs. 6,01,133 and Rs. 2,43,128, respectively, showing a net receipt of Rs. 3,58,005 which was Rs. 20,679 more than that of the preceding year. The percentage of the net income on the total cost of all markets comes to 8.05, the highest being 50.2 per cent. in respect of the Fort Market and the lowest being—6.1 per cent. in respect of the Musjid Bunder Market. The return of 8.05 per cent. on the Capital Investment of Rs. 41,97,795 might therefore be considered a very satisfactory one inasmuch as the Interest and Sinking Fund Charges on a loan of 30 years currency at 4½ per cent. interest and 3 per cent. accumulation would come only to 6.6 per cent. It must, however, be remembered that this does not take into account the value of the land occupied by the several markets.

As regards the private markets, it is noticed that licence fees in respect of some of them are in dispute. The basis for fixing fees in respect of private markets requires a careful examination and one of the factors to be specifically taken into account in this behalf must be the potential gain to licensees as a result of a kind of monopoly they enjoy in the locality.

The administration of the Weights and Measures Act which was conducted by the Department from the time of the enactment of the Act was taken over by Government from 1st April 1941.

32. The general condition of public health of the City was satisfactory during **Public Health.** the year.

The number of live births registered was 39,954 being 1,121 more than the previous year and 5,759 more than the decennium average. Calculated on the Census

of 1941, the birth-rate was 26.8 births per 1,000. Of the births registered, 20,638 were males and 19,316 females. During the year the Corporation maintained five Maternity Homes with a total of 142 beds. The total number of women admitted during the year was 6,509 against 6,686 in the previous year while the number of cases confined in the Homes was 5,872 against 6,223 in the last year. Of the total number of births, 34,763 or 81.6 per cent. took place in the Municipal, Government or private maternity institutions. The tendency of the people to avail themselves of Maternity institutions is steadily on the increase and the Health Officer remarks that in order that the private institutions be conducted on sanitary principles and not merely for purposes of profit, control over them by the Public Health Authorities is necessary. The number of infants certified as still-born was 2,654 against 2,652 in the previous year. Under a scheme for extending the Maternity and Child Welfare services, ante-natal, post-natal and children's clinics are conducted at each of the five Maternity Homes on two days every week. The actual number of live births was the highest recorded since the introduction of the registration of births and deaths.

The total number of deaths from all causes was 31,096 showing an increase of 1,996 over the previous year's figure of 29,100 and of 2,285 over the average of the preceding decennium but a decrease of 68 for the last quinquennium (1936-40). The death rate according to the Census population of 1941 was 20.9 per 1,000 against 25.0* in the previous year and 24.8 for the decennium. The principal increases in the mortality were under congenital debility and premature births, old age, enteric fever, violence, diphtheria, leprosy, small-pox, diarrhoea and enteritis, i.e., almost the same causes which were responsible for increased deaths in the previous year. There was, however, a reduction in the number of deaths due to diseases of respiratory system, ague and remittent fever, dysentery, cerebro-spinal fever, influenza, puerperal state, tuberculosis and malaria. The deaths among infants under one year of age numbered 8,445 against 7,823 in the last year and 8,199, the average of the last decennium. The infant death rate was 211.4 per 1,000 births registered against 201.4 in the previous year and 242.3, the mean of the decennium.

Of the total number of deaths, 16,946 were among males and 14,150 among females. The larger number of deaths among males is due to their preponderance, being nearly 63 per cent. in the population. The death rates among males and females were 18 and 26. The comparatively high death rate among females is to be attributed to various social and economic factors. Classified according to the causes, the highest number of deaths, viz., 10,186, was due to diseases of the respiratory system. The causes which accounted for more than 1,000 deaths in the year were small-pox (1,293), Tuberculosis (1,692), Diseases of Nervous System (1,121), Congenital Debility and Diseases of early infancy (3,702) and old age over 60 years (2,276).

The average density of the population worked out on an area of 26.189 square miles of the City was 89 per acre. Compared with the Census of 1931, the population at the Census of 1941 shows an increase of 28.2 per cent.

For the detection of cases of leprosy and for treating such cases, diagnostic centres have been started in Municipal Dispensaries and arrangements are made with the Superintendent, Acworth Leper Home, Matunga, for a personal examination by him of Leprosy cases by visiting the different dispensaries where prophylactic treatment is given.

The total number of deaths from Tuberculosis was 1,692 of which 145 were imported. The death rate from this disease was 1.1 per 1,000 of the population. Morbidity in Tuberculosis is calculated as ten times more than the mortality. On that basis there were probably 17,000 persons suffering from the disease. A complete scheme to combat the disease is under the consideration of the Medical Relief and Public Health Committee. The construction of the buildings for the Ramesh Premchand Tuberculosis Hospital at Sewri was completed during the year with an accommodation of 100 beds, but war time condition would not permit of the institution being started.

Malaria was responsible for 88 deaths against 98 in the previous year. Inspection of houses and destruction of larvae were carried on as a systematic plan. There are

* This is calculated on the population figures of 1931.

about 86 mills in the City and the number of roof gutters therein is about 3,002. A large number of these roof gutters forms breeding places for mosquitoes and owing to their inaccessibility regular inspection thereof cannot be made. Necessary amendments to the Municipal Act with a view to obtaining powers requiring the owners of mills to provide means of easy access to the roof-gutters have been approved by the Corporation and are now before Government.

Social Welfare work among the Municipal labour staff at ten centres was conducted by the Special Branch organized for the purpose under the Public Health Department and also by 3 private agencies who receive grants-in-aid from the Corporation for the same. The programme includes recreational and educational activities, health work and labour welfare work.

33. The number of Municipal dispensaries remained unchanged during the year, *viz.*, 16, for affording medical relief to the sick poor.
Dispensaries. The total attendance and the number of new patients treated at the dispensaries were 6,52,189 and 1,98,350, respectively, as against 6,24,724 and 1,98,172 in the preceding year. Of the new cases treated, 1.28 lakhs were males and 0.70 lakh females. In addition to the above dispensary work, women and children were treated by two part-time lady doctors at six Municipal dispensaries and by the lady doctors in charge of the five Maternity Homes. The total attendance and the number of new cases at these dispensaries were 77,953 and 22,214 (17,707 women and 4,507 children). The combined Eye Dispensary and Hospital at Kamathipura continued to be popular among the residents of the locality and the number of new cases treated at this institution during the year was 6,464 with a total attendance of 21,583.

34. The K. E. M. Hospital continued to perform its humanitarian mission of affording most needed medical relief especially to the poor of the City and was taken full advantage of not only by the residents of the North of the Island but by patients throughout the whole City. Out of 432 beds provided in the Hospital, 269 were allotted for males, 133 for females and 30 for children. The total number of in-patients admitted during the year was 1,31,355 against 12,575 in the previous year and the total number of in-patients treated was 13,564 which included 429 of the previous year. The daily average number of in-patients was 450.5 against 423 of the previous year. There were usually 25 to 30 more patients than the scheduled number, the maximum number on a single day being 503. The average cost per in-patient per day came to Rs. 3-0-2 against Rs. 2-15-3 in the last year, while the corresponding figures per in-patient admission worked out to Rs. 38-0-3 and Rs. 36-7-2.

The total number of new out-patients treated during the year was 1,25,699 including 25,656 casualty patients against 1,21,760 of which 20,665 were casualty patients of the last year. The total number of out-patient attendance during the year shows an increase from 4,05,093 to 4,14,936. The daily average of new out-patients stood at 393 against 383 of the preceding year and the daily average for all out-patients was 1,326 against 1,307 of the last year. The highest number of out-patient attendance on a single day was 1,898. The highest number of new out-patients on a day was 517. The average cost per out-patient attendance and that per out-patient admission stood at Re. 0-6-8 and Rs. 1-6-0 against Re. 0-6-0 and Rs. 1-3-9, respectively, for the previous year. The average cost per patient whether inpatient or out-patient is based on the expenditure incurred out of the Municipal Funds only. These averages will vary if the cost of some of the expensive drugs, injections, etc., amounting to Rs. 15,325, which was met in the year from the Poor Box Charity Fund, is taken into consideration.

The total number of operations on in-patients and out-patients was 5,340 and 11,450, respectively, against 4,056 and 10,201 in the last year.

The treatment of children attending Municipal Primary Schools was continued during the year and the total number of children treated was 7,774 against 8,673 in the previous year.

The Poor Box Charity Fund continues to get support from the philanthropic public and patients of this Hospital. The proceeds thereof have been used for providing costly injections, medicines and other appliances for the needy and poor patients.

Through the medium of this Fund it was possible to provide blood transfusion to 135 cases, during the year with the help of monetary assistance to the donors of the blood. Securities of the face value of Rs. 1.40 lakhs held in respect of this Fund have been transferred in the name of the Commissioner. A proposal to create a Trust of the Fund and to utilize the same for the construction and maintenance of a Convalescent Home for the discharged patients from the Hospital is under the consideration of the Medical Relief and Public Health Committee of the Corporation.

35. At the Seth G. S. M. College, with 80 fresh admissions made in June 1941, the number of undergraduate students on the Roll at the end of the year was 441 including 74 lady students against the total of 426 with 75 lady students during the previous year. The number of post-graduate and research students was reduced from 84 in the last year to 67 in the year of report. Out of 345 students sent up for various examinations 139 passed the whole examination.

The total expenditure on the College and the Hostel came to Rs. 2.74 lakhs against Rs. 2.77 lakhs last year, while the revenue of the college in the form of tuition fees, hostel rents, etc., came to Rs. 1.19 lakhs against Rs. 1.23 lakhs during 1940-41. The gross cost and the net cost per student for the year worked out at Rs. 621.3 and Rs. 352.1, respectively, while the corresponding figures for the previous year were Rs. 650 and Rs. 361.3. The amount of fees from the post-graduate students came to Rs. 4,170.

During the year of report, 146 male students and 28 female students resided in their respective hostels against 130 and 26, respectively, in the previous year. The total expenditure on the hostels, exclusive of the non-recurring expenditure was Rs. 10,780 while the income in the form of rent was Rs. 18,630. During the year, number of investigations and researches were taken in hand and the results thereof are summarized in the Dean's report.

36. The Dean in the concluding portion of his Note to the Report has referred to the phenomenal growth of the institutions since their inception under Indian Management and manned by Indian talent working often in a purely honorary capacity. The Standing Committee agree that this is a triumph of Indian organization and co-operative spirit of which the City, the Corporation as well as the citizens may well feel proud.

37. In the year of report, the Corporation's contribution to the Schools Committee was Rs. 40.71 lakhs exclusive of the grant of Rs. 0.69 lakh separately provided for the administrative office of the Committee. During the year, the number of Municipal Schools and Classes increased by 10, *i.e.*, became 422 against 412 of the previous year. There was a great reduction, from 1,13,820 at the beginning of the year to 86,113, in the number of pupils in these schools, *i.e.*, a fall of 27,707 pupils, at the end of the year. This large decrease was due to sudden exodus of the people from the City from February 1942 onwards due to the war scare. It is, however, significant to note that the highest number of pupils reached was 1,14,586 on 1st January 1942.

The total strength of teachers maintained—permanent and non-permanent—at the end of the year was 3,075 against 3,034 of the previous year. This number included 2,534 ordinary permanent teachers against 2,219 of the last year and 115 Special Teachers against 118 in the previous year.

The Government grant on the cost of Primary Education was Rs. 9.45 lakhs against the total expenditure of Rs. 41.25 lakhs excluding the expenditure for the Administrative Office which was entirely met from the General Municipal Fund.

The average cost per pupil according to the number of pupils on the roll on the last day rose to Rs. 45.3 against Rs. 33.6 for the previous year, while the cost calculated on the average number of children on roll throughout the year worked out at Rs. 36.2 against Rs. 35.3 of the preceding year. This increase in the cost per pupil is attributed to the fall in the number of pupils during the last quarter of the year as stated above.

663 boy pupils took advantage of the Central Schools where vocational subjects, like Carpentry, Tailoring, Printing, Binding, etc., are taught. Of these, as many as

550 attended classes in Carpentry and paper sloyd, etc. The vocational classes in the Girls' Schools were abolished during the year of report.

There was an increase of 26 in the number of aided schools which stood during the year of report at 193 against 167 in the previous year, while there was a further fall of 541 in the number of pupils attending thereat, *i.e.*, the number stood at 27,347 against 27,888 in the previous year and 28,003 in 1939-40. The number of teachers in these schools was 1,549 against 1,372 of the previous year. There was an increase of about Rs. 0.09 lakh in the grant-in-aid paid to these institutions which amounted to Rs. 1.90 lakhs against Rs. 1.81 lakhs in the previous year in spite of the fact that the grants paid were subjected to a cut of 12.5 per cent. in the grants admissible under the rules against a cut of 7 per cent. applied in the preceding year. The total expenditure of the aided schools amounted to Rs. 11.50 lakhs for 20,378 pupils shown as the average number of pupils on their rolls. On this basis the average cost per pupil in these schools worked out to Rs. 38.7 against Rs. 37.4 in the previous year and Rs. 36.6 in 1939-40.

The Corporation introduced compulsory Primary Education in the latter half of 1939-40 in all the Wards of the City and there has therefore naturally been an increase in the number of children attending primary schools. At the end of the year under report, the number of children of school-going age was 1,01,370 out of whom 89,820 were attending schools against the corresponding figures of 1,11,231 and 1,03,852 in the previous year. The number of children not attending any school was therefore 11,550 in the year of report against 7,379 of the preceding year. The fall in the number of children of school-going age by as much as nearly 10,000 as compared with the previous year as also the rise in the number not attending any school is presumably due to the fluctuation in the population of the City caused by the war conditions.

Out of 11 libraries conducted by the Schools Committee at a total cost of Rs. 14,000, one is reserved exclusively for ladies and a circulating library is also attached to it for Muslim Purdah ladies. These libraries are patronized by a large number of daily visitors and serve as a necessary adjunct to the efforts for the increase of literacy among the masses.

38. Within 7 years of its starting with a modest beginning, the Press now does all the printing work of the various Municipal Departments. **Municipal Printing Press.** Only the actual cost of the work turned out is charged to the Departments concerned and no profit is made therefrom. During the year, in all 6,649 items were put through at a cost of Rs. 1.55 lakhs against 6,975 items executed during the preceding year at a cost of Rs. 1.48 lakhs. The reason for the increased cost with reduced number of items may be ascribed to rise in the prices of materials and establishment charges. However, the cost of printing some of the important and voluminous items has been almost the same as that of the previous year and compares favourably with the pre-war rates charged by outside Presses. The accounts are now maintained on a commercial basis and the transactions for the year show a surplus of Rs. 137 on a total turnover of Rs. 1.55 lakhs. In view of the difficulty of getting printing paper, various measures had to be devised to effect economy. Printing of several items which were previously printed for circulation to the Corporation and its different Committees had to be discontinued. The strength of labour staff at the close of the year was 126 against 112 at the close of the previous year. In the Balance Sheet an item of Rs. 15,986 is shown as Assets purchased out of the Revenue. It is desirable that full information of such assets is given in future.

39. The Standing Committee desire to point out that with a view to effecting economy in the legal costs incurred by the Corporation, a separate legal department was instituted in the year 1931-32 with a qualified Legal Assistant at its head. **Legal Assistant's Department.** The department has been in existence for the last 10 years and has been entrusted with minor and departmental legal matters. The Committee, however, find that no report of its working has been incorporated in the Administration Report and suggest that a separate report of its working be included in the subsequent reports giving an account of the working of its salient features.

40. The Municipal Chief Auditor's Report as usual contains a detailed exposition of the financial transactions of the Municipality during the year under report and gives the results of a critical and exhaustive examination of the accounts of the different departments including those of **Audit.**

the Schools Committee. It is hoped that the departments concerned will pay careful attention to the various irregularities pointed out by the Municipal Chief Auditor in his report and carry out the valuable suggestions for improvements made by him in the report.

41. The Standing Committee have set forth above in the briefest outlines, the working of the civic administration during the year 1941-42.
 General. The Municipal Commissioner's report and the appendices thereto give the necessary details as to the year's working as also the position up-to-date in regard to the various services. It is not by any means a disappointing record and would no doubt compare favourably with the achievements of many a Sister City. But the premier Corporation in India cannot and must not rest satisfied with relative superiority. Its aim should be to achieve the ideal of making the civic life as perfect as possible and if the progress made hitherto is to be judged by this standard it must be admitted that in this respect there is much that remains to be done.

During the last decade financial stringency has been in the forefront of obstacles to achieving substantial progress towards the improvement of living conditions or provision of civic amenities on a liberal scale. The war has no doubt added to it. But these must admittedly be a temporary feature and the post-war period is going to make very large demands in regard to improvements both in the essential services as also in the matter of providing amenities on a larger scale.

The problems of Bombay are numerous and varied. Housing of the poor and the middle classes has been one in the forefront for quite a number of years. The problem closely allied with improvement in housing conditions is generally referred to as Slum Clearance. Bombay's problems in this behalf are peculiar. A Slum is generally understood as a locality associated with insanitation, filth and vice. While admitting that Bombay as a City has its fair share of the social derelict, it must be mentioned that luckily we have not many areas to which such a drastic description could be applied. In the case of Bombay City, insanitary conditions approximating to those prevailing in slums obtain in areas where the population is mainly middle class or even belonging to a higher class who could very well be expected to understand the principles of sanitation. The conditions, however, continue to be unsatisfactory because of ill-planning or absence of planning during the initial stages of construction and social habits engendered by total indifference to sanitary principles rather than any depravity of mind. The remedy therefore must be two-fold—(1) aiming at a better regulation of construction or reconstruction and (2) persuasion of the population towards the observance of sanitary standards for the benefit of one's self as well as of the neighbours. It is hoped that the Propaganda Officer recently appointed will succeed in achieving something in this respect. But this alone will not do. We will have to undertake extensive programmes of demolition and reconstruction which would demand crores of rupees. Other problems relating to water supply and drainage and sewerage also remain to be worked out and would no doubt demand equally huge amounts. These demands of civic administration cannot possibly be met by the existing taxation even if it is expanded considerably as is suggested in several quarters. Fresh sources of revenue must therefore be found and found without any delay. The Standing Committee can only therefore repeat what they have suggested in the past that all these points must be forcibly brought to the notice of Government and they be requested to review their position *vis a vis* the Corporation of this City whose local problems have their importance not with reference merely to the City but with reference to the country as well.

42. In conclusion, the Standing Committee desire to record their high appreciation of the very able and valuable services rendered by Mr. M. D. Bhat, I.C.S., whose high administrative ability and financial acumen have been of great help to the Committee.
 Acknowledgment.

MUNICIPAL CORPORATION OFFICE, }
 BOMBAY, 17th December 1942. }

G. R. A. SHEIKH,

Chairman of the Meeting of the Committee
 held on 17th December 1942.*

* *Vide* Standing Committee Resolution No. 1495, dated the 17th December 1942.

Administration Report of the Municipal Commissioner for the City of Bombay for the year 1941-42.

CORPORATION, STANDING COMMITTEE AND IMPROVEMENTS COMMITTEE.

Corporation.

Dr. Joseph Altino Collaco, L.M. & S., M.L.A., J.P., was elected Mayor at the meeting of the Corporation held on 3rd April 1941 and held that office throughout the year.

2. One hundred and eight meetings of the Corporation including thirteen Special and Adjourned Special Meetings and one hundred and forty-nine meetings of the Committees and sixteen meetings of the Sub-Committees, other than those of the Standing Committee and the Improvements Committee, were held during the year.

3. The changes that took place in the personnel of the Corporation during the year were as follows :—

Mr. Harold Edwin Butler, O.B.E., became *ex-officio* member of the Corporation on the 14th February 1942 on which date he succeeded Mr. W. R. G. Smith, C.J.E., BAR-AT-LAW, J.P., as the Commissioner of Police.

Mr. Harwood Chamberlain was appointed by the Bombay Chamber of Commerce on the 24th September 1941 in the vacancy caused by the resignation of Mr. Hugo Conrad Dillon Irwin from the 18th July 1941.

Mr. Bhawanji A. Khimji, M.L.A., was re-appointed by the Indian Merchants' Chamber on the 22nd January 1942 in his own vacancy caused on account of his having ceased to be a Councillor on the 2nd December 1941 owing to his absence from the Corporation meetings for 12 successive months.

Mr. Nagindas T. Master, B.A., LL.B., M.L.A., was re-elected by the rent payers of Ward No. 9 (Girgaum and Chaupati) on the 16th February 1942 in his own vacancy caused on account of his having ceased to be a Councillor from the 2nd December 1941 owing to his absence from the Corporation meetings for 12 successive months.

Mr. Mathooradas Tricamjee, B.A., resigned his seat on the Corporation as the elected member of Ward No. 2 (Fort Northern and Esplanade) on the 29th March 1942. The vacancy was not filled before the close of the year.

Mr. Mirza Akhtar Hasan, B.A., LL.B., M.L.A., was elected by the Registered Trade Unions on the 6th February 1942 in the vacancy caused on account of Mr. Sadhu Piraji Bhise having ceased to be a Councillor on the 20th June 1941 owing to his absence from the Corporation meetings for 12 successive months.

Mr. Shankar Bhaurao More was elected by the rent payers of Ward No. 14 (Parel) on the 20th May 1941 in the vacancy caused on account of Mr. Shantaram Savlaram Mirajkar having ceased to be a Councillor on the 7th March 1941 owing to his absence from Corporation meetings for 12 successive months.

Mr. Umadutt Surajmal Nemani ceased to be a Councillor from Ward No. 6 (Bhuleshwar and Market) on the 17th March 1942 owing to his absence from Corporation meetings for 12 successive months. The vacancy was not filled before the close of the year.

Sir B. Rama Rau, C.I.E., I.C.S., was *ex-officio* member of the Corporation from 1st October to 30th November 1941 during which period he officiated as the Chairman, Bombay Port Trust Board, during the absence on leave of Mr. H. K. Kirpalani, C.I.E., I.C.S., J.P. Sir B. Rama Rau became *ex-officio* member of the Corporation on the 3rd January 1942 on which date he succeeded Mr. Kirpalani as the Chairman of the Bombay Port Trust Board.

Mr. Krishnaraj Madhavji Damodar Thackersey was appointed by the Bombay Mill-Owners' Association on the 7th October 1941 in the vacancy caused by the resignation of the Hon'ble Sir Homi P. Mody, K.B.E., M.A., LL.B., on the 16th August 1941.

4. The following Councillors were absent from the meetings of the Corporation for the period shown against their names either due to illness or other causes approved by the Corporation under Section 17(b) of the Municipal Act :—

Name.	Period.
ABDULLA, Mr. ABDUL RAZAK, J.P.	... From 21st July to 31st October 1941.
ALIMAHOMED, Mr. ABDUL KARIM, J.P.	... From 5th to 31st March 1942.
ANKLESARIA, Dr. DHIRAJLAL T., M.B., B.S.	... From 1st April to 7th December 1941.
BHISE, Mr. SADHU PIRAJI	... From 1st April to 19th June 1941.
BHUJPURIA, Mr. KHIMJI MADAN	... From 28th April to 31st August 1941.
BORADE, Mr. MARUTI RAGHOJI	... From 30th October 1941 to 19th January 1942.
BORKAR, Mr. KESHAO LAXMAN	... From 1st April to 7th December 1941.
CHOKSY, Dr. JAMSHEDJI NUSSERWANJI, M.B., B.S.	... From 7th August 1941 to 31st March 1942.
CHOWDHERY, Mr. ZULMIRAM JANKIRAM	... From 21st July to 2nd November 1941.
DARVESH, Mr. SULEMAN MIA AHMED	... From 1st April to 18th June 1941 and from 7th August to 15th October 1941.
DESAI, Mr. GANPATISHANKAR N.	... From 1st April to 7th December 1941.
GHARPURE, Mr. DATTATRAYA RAMCHANDRA, M.A., B.Sc.	... From 1st April to 7th December 1941.
JOGLEKAR, Mr. KESHAORAO NILKANTH	... From 16th June 1941 to 31st March 1942.
JOSHI, Mr. MANCHERJI EDULJI, L.C.E., M.I.E., J.P.	... From 16th January to 4th February 1942.
KHIMJI, Mr. BHAWANJI A., M.L.A.	... From 1st April to 1st December 1941.
MAHESHWARI, Mr. B. N.	... From 1st April to 7th December 1941.
MASTER, Mr. NAGINDAS T., B.A., LL.B., M.L.A.	... From 1st April to 1st December 1941.
MATHOORADAS TRICAMJEE, Mr., B.A.	... From 7th April 1941 to 28th March 1942.
MEHERALLY, Mr. YUSUF, B.A., LL.B.	... From 1st April to 7th December 1941 and from 5th January to 31st March 1942.
MEHTA, Mr. ASOKA RANJITRAM	... From 1st April to 7th December 1941.
MEHTA, Mr. JAMNADAS MADHAVJI, M.A., LL.B., BAR-AT-LAW, M.L.A.	... From 6th October to 14th December 1941 and from 29th January to 22nd March 1942.
MORE, Mr. SHANKAR BHAURAO	... From 16th June 1941 to 31st March 1942.
NAZIMBUX, Mr. MAHOMED SHAHID	... From 10th June 1941 to 31st March 1942.
NEMANI, Mr. UMADUTT SURAJMAL	... From 1st April 1941 to 16th March 1942.
NIMBKAR, Mr. RAGHUNATH SHIVRAM	... From 16th June 1941 to 31st March 1942.
PATEL, Mr. ISHWARBHAI SOMABHAI, L.A.A., D.Com.	... From 1st April to 3rd December 1941.
PATIL, Mr. SADASHIV KANOJI, M.L.A.	... From 1st April to 30th November 1941.
RAUT, Mr. RAJARAM B.	... From 1st April to 30th October 1941.
SAVANT, Mr. PARSHRAM KRISHNARAO, B.A., LL.B.	... From 1st April to 10th September 1941.
SETH, Mr. MANILAL JAIMALBHAI	... From 1st April to 7th December 1941.
SILAM, Mr. SAYAJI LAKSHMAN, B.A., LL.B.	... From 1st April to 7th December 1941.
SINGH, Mr. KASHI PRASAD	... From 1st April to 24th September 1941 and from 17th November to 31st December 1941.
SOONDERDAS MORARJEE, Mr.	... From 1st April to 8th June 1941.
VAKHARIA, Mr. MANEKLAL N.	... From 1st April to 17th September 1941.

Standing Committee.

5. Dr. Mrs. Malinibai B. Sukthankar, M.B., B.S., J.P., was elected Chairman of the Standing Committee at the meeting of the Committee held on 2nd April 1941 and held that office throughout the year.

6. The changes that took place in the personnel of the Standing Committee were as follows :—

Dr. Khurshed J. J. Cursetji, B.A., M.B., B.S., B.Hy., M.R.C.S. (Eng.), L.R.C.P. (Lond.), and Mr. Dahyabhai V. Patel were appointed as members of the Committee on the 7th April 1941 in the vacancies caused by the resignations from the Committee of Mr. M. M. Killedar, M.L.A., J.P., and Mr. Mohamed Umar Rajab, from the 10th March 1941. Mr. Dahyabhai V. Patel, however, resigned his seat on the Committee from the 30th September 1941. In the vacancy thus caused, Mr. M. M. Killedar, M.L.A., J.P., was appointed as a member of the Committee on the 2nd October 1941.

Mr. M. V. Donde was appointed a member of the Committee with effect from 1st April 1941. He, however, resigned his seat and in the vacancy thus caused Mr. Jamnadas Dwarkadas, B.A., was appointed as a member of the Committee on the 7th April 1941. Mr. Jamnadas, however, resigned his seat on the Committee from the 30th September 1941. In this vacancy and the vacancy caused by the resignation of the Hon'ble Raja Bahadur Govindlal Shivilal Motilal, J.P., from the Committee from the 30th September 1941, Mr. Y. G. Pandit and Mr. Mohamed Umar Rajab were appointed as members of the Committee on the 2nd October 1941.

Mr. I. S. Patel, L.A.A., D.Com., was appointed as a member of the Committee on the 5th March 1942 in the vacancy caused by the resignation of Mr. Gordhandas G. Morarji, J.P., from the 28th February 1942.

7. Fifty-two Regular and twenty-one Special Meetings of the Standing Committee and nineteen meetings of the Sub-Committees thereof were held during the year.

8. There were forty-four attendances for the Audit of Municipal Accounts and one hundred for the signing of cheques.

Improvements Committee.

9. Mr. Chimanlal Manchubhai was elected Chairman of the Improvements Committee at the meeting of the Committee held on 8th April 1941 and held that office upto 23rd October 1941 on which date he resigned the Chairmanship. In the vacancy thus caused, Dr. Poonsey H. Meisheri, F.C.P.S., L.M. & S., J.P., was elected Chairman at the meeting of the Committee held on 4th November 1941 and held that office till the close of the year.

10. The changes that took place in the personnel of the Improvements Committee were as follows :—

Mr. Cooverji J. Shah was appointed as a member of the Committee on the 1st May 1941 in the vacancy caused by the resignation from the Committee of Mr. Jamnadas Dwarkadas, B.A., from the 30th April 1941. Mr. Shah, however, resigned his seat on the 30th September 1941.

Mr. A. K. Alimahomed, J.P., Mr. D. D. Carcary, Mr. Mancherji E. Joshi, L.C.E., M.I.E., J.P., and Mr. Fatehmohamed Haji Ramzan were appointed as members of the Committee on the 2nd October 1941 in the vacancies caused by the resignations from the Committee of Mr. K. N. Joglekar from the 15th September 1941 and of Mr. Cooverji J. Shah, Dr. Mrs. Malinibai B. Sukthankar, M.B., B.S., J.P. and Mr. Shivdas C. Thakkar from the 30th September 1941.

11. Twenty-eight Ordinary Meetings including Adjourned Meetings and five Special Meetings of the Improvements Committee and thirteen meetings of the Sub-Committee thereof were held during the year.

**LIST OF COUNCILLORS WHO HELD OFFICE ON THE
31ST MARCH 1942.**

DR. JOSEPH ALTINO COLLACO, L.M. & S., M.L.A., J.P., (*Mayor*).

DR. MRS. MALINIBAI B. SUKTHANKAR, M.B., B.S., J.P., (*Chairman, Standing Committee*).

DR. POONSEY HIRJI MEISHERI, F.C.P.S., L.M. & S., J.P., (*Chairman, Improvements Committee*).

MR. RAMCHANDRA KASHINATH SHIRODKAR, (*Chairman, Schools Committee*).

ABDULLA, Mr. ABDUL RAZAK, J.P.	MEHTA, Dr. SORAB PHEROZESHAI, B.A., L.M. & S., J.P.
ACHREKAR, Mr. RAJARAM KASHINATH.	MIRZA AKHTAR HASAN, Mr., B.A., LL.B., M.L.A.
ALIMAHOMED, Mr. ABDUL KARIM, J.P.	MORARJI, Mr. CORDHANDAS GOCULDAS, J.P.
ALLABUX, Mr. MOHAMEDALLY, M.L.A., J.P.	MORE, Mr. SHANKAR BHURAO.
ANKLESARIA, Dr. DHIRAJLAL TRIBHUVAN, M.B., B.S.	MUNSHI, Mr. FATEHKHAN AHMEDKHAN.
BAIGMAHOMED, Mr. ALIMAHOMED ABUBAKAR.	MUNSHI, Mrs. LILAVATI, K., M.L.A.
BHARUCHA, Mr. NAUSHIR C., M.A., LL.B.	MUNSHI, Mr. RAFIUDDIN FARIDUDDIN, B.A. (Cantab.), BAR-AT-LAW.
BHATT, Mr. MADHAVLAL MAKANJI.	MURTI, Mr. N. V. SHRINIVAS, B.A., B.E. <i>Executive Engineer</i> <i>Presidency (Ex-officio)</i> .
BHUJPURIA, Mr. KHIMJI MADAN.	NAGVEKAR, Mr. VISHVASRAO MAHADEO.
BIJJA, Mr. ELLAPPA LINGAYYA.	NARAVANE, Dr. TRIMBAK RAMCHANDRA, B.A., A.V.V. (T.U.), L.M. (Rot.), Z.G.S. (Vienna).
BORADE, Mr. MARUTI RAGHOJI.	NARBHERAM NARSHIDAS, Mr.
BORKAR, Mr. KESHAO LAXMAN.	NARIMAN, Mr. KHURSHED F., B.A., LL.B., M.L.A.
BUTLER, Mr. HAROLD EDWIN, O.B.E., <i>Commissioner of Police</i> (<i>Ex-Officio</i>)	NAZIMBUX, Mr. MAHOMED SHAHID.
CARCARY, Mr. DONALD DUNCAN.	NIMBKAR, Mr. RACHUNATH SHIVRAM.
CHAMBERLAIN, Mr. HARWOOD.	PANDIT, Mr. YASHVANT GANESH.
CHIMANLAL MANCHUBHAI, Mr.	PAELKAR, Mr. BHAGWANTRAO GANGADHAR.
CHOKSY, Dr. JAMSETJI NUSSERWANJI, M.B., B.S.	PATEL, Mr. DAHYABHAI VALLABHBHAI.
CHOWDHERY, Mr. ZULMIRAM JANKIRAM.	PATEL, Mr. ISHWARBHAI SOMABHAI, L.A.A., D.Com.
CURSETJI, Dr. KHURSHED J. J., B.A., M.B., B.S., B.Hy., M.R.C.S. (Eng.), L.R.C.P. (Lond).	PATEL, Mr. MAHOMED OMAR EBRAHIM, B.A., LL.B.
CURTAY, Mr. ABDUL LATIF, J.P.	PATIL, Mr. SADASHIV KANOJI, M.L.A.
DARVESH, Mr. SULEMAN MIA AHMED.	PAVRI, Dr. HOMI F., M.C.P.S., M.B., B.S.
DAVAR, Prof. SOHRAB R., BAR-AT-LAW, M.L.C., J.P.	PRADHAN, Mr. DATTATRAYA VITHAL.
DEORUKHKAR, Mr. BALKRISHNA JANUJI.	RAIJI, Mrs. JAYASHRI N., B.A.,
DESAI, Mr. GANPATISHANKAR N.	RAJAB, Mr. MOHAMED UMAR.
DESAI, Mr. MOHANLAL M., B.A., LL.B.	RAJADHYAKSHA, Dr. BHALCHANDRA HARI, M.B., B.S.
DEVJI RATTANSEY, Mr.	RAMA RAU, Sir B. C.I.E., I.C.S., <i>Chairman, Bombay Port Trust</i> <i>Board, (Ex-officio)</i> .
DONDE, Mr. MORESHWAR VASUDEO, B.A.	RAMZAN, Mr. FATEHMAHOMED HAJI.
D'SOUZA, Dr. JOS. ALBAN, B.A., L.M. & S., J.P.	RAUT, Mr. RAJARAM B.
GANDHI, Mr. VITHAL BALKRISHNA.	ROWJEE, Mr. MAHOMEDBHOY IBRAHIMBHAI M., J.P.
GHARPURE, Mr. DATTATRAYA RAMCHANDRA, M.A., B.S.C.	SABAVALA, Mr. ARDESHIR PESTONJI, B.A., BAR-AT-LAW.
GODBOLE, Mr. MADHAVRAO VISHNU.	SAHER, Dr. DADIBA NAOROJI, L.M. & S., J.P.
COLE, Mr. RAMCHANDRA ARJUNRAO.	SALEBHOY ABDUL KADER, Mr.
GOREGAOKER, Mr. KRISHNARAO HARISCHANDRA, B.A., LL.B., J.P.	SAVANT, Mr. PARSHARAM KRISHNARAO, B.A., LL.B.
GOVINDJEE, Mr. VITHALDAS DAMODAR.	SERANG, KHAN SAHEB MOHAMED EBRAHIM.
GOVINDLAL SHIVLAL MOTILAL, THE HON'BLE RAJA BAHADUR, J.P.	SETH, Mr. MANILAL JAIMALBHAI.
JAMNADAS DWARKADAS, Mr., B.A.	SHAH, Mr. COOVERJI JETHABHAI.
JETHMAL NARANDAS, Mr.	SHEIKH, Dr. GULAM RASUL AHMED, B.Sc., M.B., B.S.
JOGLEKAR, Mr. KESHAORAO NILKANTH.	SILAM, Mr. SAYAJI LAKSHMAN, B.A., LL.B.
JOSHI, Mr. MANCHERJI EDULJI, L.C.E., M.I.E., J.P.	SINGH, Mr. KASHI PRASAD.
JOSHI, Mr. SITARAM CHINTAMAN, M.A., LL.B., M.L.C.	SOONDERDAS MORARJEE, Mr.
KAIROLKAR, Mr. NARAYAN SADOBA.	SUBRAMANIAN, Mr. K. A.
KAPADIA, Mr. MOTICHAND GIRDHARLAL, B.A., LL.B.	TALPADE, Mr. MANIKRAM NANABHAI, B.A., LL.B.
KARANJIA, Mr. BEHRAM NOWROSJI, M.L.C., J.P.	TAMBE, Mr. KESHAO GANESH, L.C.E.
KARAPURKAR, Mr. VINAYAKRAO ATMARAM, F.C.I. (Eng.).	TATNIS, Mr. RAMCHANDRA KASHINATH.
KHADILKAR, Mr. YESHWANT KRISHNAJI.	THACKERSEY, Mr. KRISHNARAJ MADHAVJI DAMODAR.
KHANDRE, Mr. BALKRISHNA MADHAVRAO.	THAKKAR, Mr. RATILAL T.
KHIMJI, Mr. BHAWANJI A., M.L.A.	THAKKAR, Mr. SHIVDAS CHAMPSY.
KILLEDAR, Mr. MOHAMED MUSA, M.L.A., J.P.	TULLA, Mr. VISHWANATH RAJANNA, B.A.G.
MAHESHWARI, Mr. B. N.	TYABJI, Mrs. KHADIJA SHUFFI, M.L.A., J.P.
MANYAR, Mr. MOHOMMADALI S.	VAGH, Mr. RAMCHANDRA SAKHARAM.
MASANI, Mr. MINOCHEHER RUSTOM, B.A., (Bom.), LL.B. (Lond.)	VAKHARIA, Mr. MANEKLAL N.
MASCARENHAS, Dr. MAFALDO UBALDO, L.M. & S., J.P.	VASANTRAM JAMIETRAM, Mr., B.A., LL.B., J.P.
MASTER, Mr. NAGINDAS TRIBHUVANDAS, B.A., LL.B., M.L.A.	VELINKAR, Mr. VASANT SHRIKRISHNA, B.A., BAR-AT-LAW.
MEHERALLY, Mr. YUSUF, B.A., LL.B.	VORA, Dr. JETHALAL VANMALIDAS, L.M. & S.
MEHTA, Mr. ASOKA RANJITRAM.	WORLIKAR, Mr. VASUDEO BALU.
MEHTA, Mr. JAMNADAS MADHAVJI, M.A., LL.B., BAR-AT-LAW, M.L.A.	* Vacant.
	* Vacant.

Mr. MADHUSUDAN DAMODAR BHAT, B.A. (Bom.), M.A. (Cantab.), BAR-AT-LAW, I.C.S., J.P. (*Municipal Commissioner*)

and

Mr. SHANKAR NARAYAN DAMLE, B.A., J.P. (*Municipal Secretary*).

* There were two vacancies which were not filled before the close of the year.

**MEMBERS OF THE STANDING COMMITTEE AS ON THE
31ST MARCH 1942.**

DR. MRS. MALINIBAI B. SUKTHANKAR, M.B., B.S., J.P., *Chairman.*

BHATT, MR. MADHAVLAL M.	KILLEDAR, MR. M. M.
CURSETJI, DR. KHURSHED J. J., B.A., M.B., B.S., B.HY., M.R.C.S. (Eng.), L.R.C.P. (Lond.)	NARAVANE, DR. TRIMBAK R., B.A., A.V.V.(T.U.), L.M. (Rot.), Z.C.S. (Vienna).
DESAI, MR. MOHANLAL M., B.A., LL.B.	PANDIT, MR. Y. G.
GANDHI, MR. V. B.	PATEL, MR. I. S.L.A.A., D. com.
GOLE, MR. R. A.	RAJAB, MR. MOHAMED UMAR.
GOREGAOKER, MR. K. H., B.A., LL.B., J.P.	ROWJEE, MR. MAHOMEDBHOY I. M., J.P.
GOVINDJEE, MR. VITHALDAS D.	VASANTRAM JAMIETRAM, MR., B.A., LL.B., J.P.
KAPADIA, MR. MOTICHAND G., B.A., LL.B.	

**MEMBERS OF THE IMPROVEMENTS COMMITTEE AS ON THE
31ST MARCH 1942.**

DR. POONSEY H. MEISHERI, F.C.P.S., L.M. & S., J.P., *Chairman.*

ALIMAHOMED, MR. A. K., J.P.	KARAPURKAR, MR. VINAYAKRAO A., F.C.I. (Eng.).
BHATT, MR. MADHAVLAL M.	NAGVEKAR, MR. V. M.
BHUIPURIA, MR. KHIMJI M.	RAJADHYAKSHA, DR. B. H., M.B., B.S.
CARCARY, MR. D. D.	RAMZAN, MR. FATEHMAHOMED HAJI.
CHIMANLAL MANCHUBHAI, MR.	SUBRAMANIAN, MR. K. A.
DEVII RATTANSEY, MR.	TAMBE, MR. KESHAO GANESH, L.C.E.
GOREGAOKER, MR. K. H., B.A., LL.B., J.P.	VORA, DR. JETHALAL V., L.M. & S.
JOSHI, MR. MANCHERJI E., L.C.E., M.I.E., J.P.	

**MEMBERS OF THE SCHOOLS COMMITTEE FOR
THE YEAR 1941-42.**

Name of Member.	REMARKS.
SHIRODKAR, DR. RAMCHANDRA KASHINATH., B.SC., PH.D., (<i>Chairman</i>).	... Elected as Chairman on 2nd April 1941.
ACHREKAR, MR. RAJARAM KASHINATH	... Resigned from 1st March 1942.
*DESAI, MR. NANUBHAI V., B.A., G.D.A. (Hon.), R.A.	...
*KHANDWALA, MRS. KANTABEN D., B.A.	...
*LELE, MR. P. R., B.A., LL.B.	...
*MODI, MRS. SULOCHANA, M.A.	...
NIMBKAR, MR. RAGHUNATH SHIVRAM.	... Resigned from 15th September 1941.
RAJJI, MRS. JAYASHRI N., B.A.	... Resigned from 1st March 1942.
SALEBHOY ABDUL KADER, MR.	...
VORA, DR. JETHALAL VANMALIDAS, L.M. & S.	... Resigned from 30th September 1941.
KAJROLKAR, MR. NARAYAN SADOBA	... Appointed from 7th April 1941.
KHADILKAR, MR. YESHWANT K.	... Appointed from 7th April 1941.
MASCARENHAS, DR. M. U., M.B.B.S., J.P.	... Resigned from 30th September 1941.
TULLA, MR. VISHWANATH R., B.A.G.	... Appointed from 7th April 1941.
WORLIKAR, MR. VASUDEO B.	... Appointed from 7th April 1941.
ABDUL RAZAK ABDULLA, MR. J.P.	... Resigned from 1st March 1942.
DONDE, MR. MORESHWAR VASUDEO, B.A.	... Reappointed on 1st May 1941.
KHADIJA SHUFFI TYABJEE, MRS., M.L.A., J.P.	... Reappointed from 1-4-1941 but resigned and again appointed on 2nd October 1941.
ALIMOHAMED ABUBAKAR BAIGMOHAMED, MR.	... Reappointed from 1-4-1941 but resigned and again appointed on 2nd October 1941.
DEORUKHKAR, MR. B. J.	... Appointed on 2nd October 1941.
DESAI, MR. GANPATISHANKAR N.,	... Appointed on 2nd October 1941.
GHARPURE, PROF. DATTATRAYA R. M.A., B.SC.	... Appointed on 5th March 1942.
KASHI PRASAD, SINGH, MR.	... Appointed on 5th March 1942.
†PAVRI, DR. HOMI F., M.C.P.S., M.B.B.S.	... Appointed on 5th March 1942.
†BHUIPURIA, MR. KHIMJI M.	... Resigned before 1st April 1941.
	... Resigned before 1st April 1941.

* Non-Councillor Members.

† These two members were appointed on the Committee by the Corporation but resigned before taking office.

12. Mr. M. D. Bhat, M.A. (Cantab.), I.C.S., J.P., BAR-AT-LAW., held the office of the Municipal Commissioner throughout the year.

13. Dr. J. F. Bulsara, M.A., LL.B., (Bom.), Ph.D. (London), held the office of the Deputy Municipal Commissioner throughout the year.

14. Mr. H. B. Shivadasani, M.A. (Cantab.), J.P., held the office of the Deputy Municipal Commissioner (Improvements) during the year except for a short period from 13th October 1941 to 8th November 1941, when he was on leave and when Mr. A. R. Manerikar, B.E., A.M.I.E., Estate Agent and Land Manager, officiated for him.

II.—Heads of Departments.

15. The post of the Deputy City Engineer was vacant throughout the year.

16. Dr. R. K. Mhatre, L. M. & S., D.P.H., D.T.M. & H., (Cantab.), held the office of the Executive Health Officer till the date of his retirement on 16th July 1941. Dr. D. A. Contractor, L.M. & S., B.Hy., Assistant Health Officer, E Ward, was in charge of the current duties of the post of the Executive Health Officer, in addition to his own, from 16th July 1941 to 17th November 1941, when Dr. B. C. Das Gupta, B. Sc., (Hons.) (Cal.), M.B., (Cal.), M.R.C.P. (Ireland), D.T.M. & H., (London), D.P.H. (London), took charge of the office of the Executive Health Officer.

Dr. D. A. Contractor, L.M. & S., B. Hy., Assistant Health Officer, E Ward, who was in charge of the current duties of the post of the Executive Health Officer, went on leave on account of his illness for a period of 19 days from 13th October 1941 to 31st October 1941, and Dr. K. Y. Sanzgiri, L.M. & S., B. HY., Assistant Health Officer, A and B Wards, looked after the current duties of the post of the Executive Health Officer, in addition to his own, during his absence.

17. Mr. V. V. Shaligram, B.A., held the office of the Chief Accountant, except for the period from 5th May 1941 to 4th June 1941, when he was on leave. During this period, Mr. B. K. Wagle, B.A. (Cantab.), Test Audit Officer, acted in his place, in addition to his own duties.

18. Mr. J. J. Engineer, B.A., B.E., A.M.I.E., held the office of the Estate Agent and Land Manager upto 14th April 1941.

Mr. A. R. Manerikar, B.E., A.M.I.E., officiated in the post from 15th April 1941 to 6th September 1941 and was confirmed as Estate Agent and Land Manager on 7th September 1941. The post was vacant from 13th October 1941 to 8th November 1941, while he officiated as Deputy Municipal Commissioner (Improvements) and from 9th November 1941, he continued in the office of the Estate Agent and Land Manager till the close of the year.

19. Mr. L. S. Kagal, B.A., (Hons.), LL.B., held the office of the Superintendent of Licences, Shops and Establishments, during the year, except for the period from 1st April 1941 to 14th June 1941, when he was on leave, and Mr. R. B. Shindgi, B.A., Personal Assistant to the Municipal Commissioner, acted for him.

20. Mr. S. B. Upadhyaya, M.A., LL.B., held the office of the Curator, Victoria and Albert Museum, during the year, except for the period from 1st April 1941, to 28th April 1941, when he was on leave on deputation and Mr. L. B. Samant, Museum Assistant, was in charge of his duties, in addition to his own.

21. Mr. R. V. Parulekar, M.A., M. Ed., (Leeds), J.P., Secretary, Schools Committee had proceeded on leave from 7th March 1941, and continued to be on leave till 6th July 1941, from which date he retired due to superannuation. Mr. N. G. Limaye, B.A., L.T., Superintendent, Marathi Boys' Schools; acted as Secretary during the period of leave of Mr. Parulekar, and his period of appointment as officiating Secretary from 7th July 1941 to 31st July 1941, was extended by the Corporation and Miss Kapila Khandvala, B.A., B.T. (Bom.), M.A.(U.S.A.), was appointed by the Corporation as the Secretary of the Schools Committee on probation for one year and she took charge of the post on the 1st August 1941.

22. Dr. Jivraj N. Mehta, M.D. (London), M.R.C.P. (London), F.C.P.S. (Bom), J.P., Dean, Seth G. S. M. College and the K. E. M. Hospital was on leave for 13 days from 22nd February 1941 to 6th March 1941, and again for 16 days from 14th November 1941

to 29th November 1941, when the Assistant Dean, Capt. R. E. Dadachanji, M.B., B.S., (Late I.M.S.), looked after the work of the Dean, in addition to his own duties.

23. The following officers continued in their respective appointments throughout the year.

1. Mr. N. V. Modak, B.E. (Bom.), A.M.I.C.E. (India), M. R. San. I. (England), City Engineer.

2. Mr. E. A. Nadirshah, B.A., B.E. (Bom.), B.Sc. (Engineering) (Edin.) M. Inst. C.E. (Lond.), M.I.E. (India), F.I.S.E. (Lond.), J.P., Hydraulic Engineer.

3. S. N. Damle, B.A., J.P. (now Rao Bahadur) Municipal Secretary.

4. N. Coombs, L.C.C. (Eng.), Chief Officer, Fire Brigade (now Officer Commanding, Fire Services).

5. Mr. B. K. Wagle, B.A. (Cantab.), J.P. Test Audit Officer.

6. Mr. S. N. Chaubal, B.A., Assessor and Collector.

7. Mr. R. C. Mehta, F.S.A.A., R.A., Municipal Chief Auditor.

8. Mr. J. D. Daruwalla, M.Sc., C.E. (France), A.M.I.C.E., M.I.E., F.I.S.E., M.R.San., Assistant Engineer, 1st grade (Architecture).

9. Mr. N. K. Patel, B.Sc. (Enging) (London), A.M.I.E.E., Associate of E.E. (Chartered Mech. Engineer, Chartered Electrical Engineer), University College (London). Mechanical Engineer.

10. Mr. D. S. Laud, G.B.V.C., Superintendent of Markets.

11. Mr. A. P. Saldanha, B.A., Chief Store-keeper.

12. Mr. M. B. Maniar, (Solicitor, London) Legal Assistant.

13. Mr. D. I. Ahmadi, B.Ag., Superintendent of Gardens.

14. Mr. A. H. K. Shaikh, Election and Town Duty Officer.

III.—Financial.

24. The entry of Russia, the United States and Japan into the war during the year produced serious repercussions upon the economic activity of the world. The international trade in the ordinary sense came to a stand still and was transformed into inter regional trade. The prices of commodities soared high in spite of the various measures adopted by Government for controlling them. The trade of India with foreign countries declined during the year. A striking recovery was however made by the Indian industry owing to heavy war orders. The position of the Textile industry in India showed further improvement and greater activity was in evidence in the local cotton mills. The number of spindles and looms working double shift in the City which was 58 and 58 per cent. in December 1940 rose to 80 and 76 per cent. respectively by the end of November 1941. There was also a corresponding reduction in the idle spindlage and loomage, the reduction being from 14.5 to 7.2 per cent. and from 7 to 2 per cent. respectively during the same period. The municipal finances benefited to some extent by the general improvement in the industrial activity as will be seen from the following account.

25. According to the Budget Estimates, the income, expenditure and deficit for the year were estimated at Rs. 359.73 lakhs, Rs. 367.81 lakhs and Rs. 8.08 lakhs, respectively. However, the actual income realised was Rs. 367.66 lakhs, and the expenditure incurred was Rs. 359.22 lakhs so that the year ended with a surplus of Rs. 8.44 lakhs.

26. The actual income during the year, viz., Rs. 367.66 lakhs, shows an increase of Rs. 11.34 lakhs as compared with that of the previous year, viz., Rs. 356.32 lakhs. The total increase was Rs. 13.15 lakhs against which there were decreases amounting to Rs. 1.81 lakhs. The main increases were under General Tax, Rs. 0.66 lakh, Town Duties, Rs. 4.24 lakhs, Grant-in-aid in respect of fines for offences against the law, Rs. 0.19 lakh, Miscellaneous, Rs. 1.04 lakhs, Water Works Rs. 4.69 lakhs, Roads, Drains and Sewers, Rs. 0.59 lakh, Markets and Slaughter Houses, Rs. 0.16 lakh, Rebate from Government on account of Collection of the Urban

Immovable Property Tax in the City, Rs. 0.11 lakh and excess accumulation in the Plant and Machinery Depreciation Fund, Rs. 1.40 lakhs. The main decreases were under Interest and Profit on investment of Surplus Loan and other balances, Rs. 0.44 lakh, Halalkhor Tax and Miscellaneous, Rs. 0.18 lakh, Buildings, Land Acquisition and Management, Rs. 0.47 lakh, and Contribution from Capital Funds to Revenue, Rs. 0.55 lakh.

27. The actual expenditure for the year *viz.*, Rs. 359.22 lakhs shows a small increase of Rs. 0.03 lakh over that of the previous year *viz.*, Rs. 359.19 lakhs.
Details of Expenditure. The total increase in expenditure amounted to Rs. 4.31 lakhs, *viz.*, Rs. 0.20 lakh under General Supervision, Rs. 0.38 lakh under Education Primary, Rs. 0.16 lakh under Medical Relief and Education, Rs. 0.83 lakh under Roads, Drains and Sewers, Rs. 0.86 lakh under Mechanical, Rs. 0.11 lakh under Fire Brigade, Rs. 0.28 lakh under Licensing, etc., Rs. 1.16 lakhs under Contribution towards Improvement Schemes, Rs. 0.20 lakh under Provident Fund, Pensions, etc., Rs. 0.09 lakh under Grain Compensation and Rs. 0.04 lakh under Grants-in-aid to Public Institutions, the expenditure under which head was hitherto being shown under the head Medical Relief and Education. Against these the decreases in expenditure amounted to Rs. 4.28 lakhs, *viz.*, Rs. 0.83 lakh under Water Works, Rs. 0.30 lakh under Public Health, Rs. 1.28 lakhs under Street Cleansing and Conservancy, Rs. 0.54 lakh under Buildings, Land Acquisition and Management, Rs. 0.13 lakh under Gardens and Open Spaces, Rs. 0.42 lakh under Markets and Slaughter Houses, and Rs. 0.78 lakh under Urban Immovable Property Tax.
28. The incidence of taxation per head for the year was Rs. 20-7-5 against **Incidence of Taxation.** Rs. 19-13-2 for the preceding year.
29. The net unhypothecated Surplus Cash Balance on 31st March 1942 (including the minimum required by law), was Rs. 34.11 lakhs against **Surplus Cash Balance.** Rs. 26.92 lakhs on 31st March 1941, there being an increase of Rs. 7.19 lakhs.
30. The balance of stock, including Surplus and Obsolete on 31st March 1942 was **Stores on hand.** valued at Rs. 6.67 lakhs against Rs. 4.61 lakhs at the close of 1940-41 showing an increase of Rs. 2.06 lakhs.
31. The total amount of grants (including Renewed and Additional Grants) was **Expenditure Grants.** Rs. 381.50 lakhs, while the expenditure amounted to Rs. 359.22 lakhs, leaving an unexpended balance of Rs. 22.28 lakhs. Out of this, grants aggregating to Rs. 8.74 lakhs are reserved for being renewed for expenditure in 1942-43, while Rs. 13.54 lakhs are treated as savings.
32. Additional grants sanctioned during the year aggregated to Rs. 5.85 lakhs against Rs. 4.93 lakhs in 1940-41.
33. The expenditure on Capital Works during the year amounted to Rs. 27.33 **Loan Works Expendi-** lakhs against Rs. 52.41 lakhs provided for in the revised estimates **ture.** under this head.
34. During the year, a loan of Rs. 28.00 lakhs was raised at 3½ per cent. interest **Loan floated during the** per annum with 30 years' currency on 3 per cent. Sinking Fund **year.** basis. In addition to this, Loan advances were taken from the Special Funds to finance the expenditure on Capital Works including Plant and Machinery.
35. Reduction of Debt during the year amounted to Rs. 36.14 lakhs. The loan **Loan Liabilities.** liabilities of the Corporation at the close of the year stood at Rs. 15,49.83 lakhs. The total Sinking Fund required upto 31st March 1942 was Rs. 380.71 lakhs but the actual value was Rs. 391.08 lakhs as under :—

	Rs. lakhs.
Public Securities of the Market value of	... 387.30
Interest accrued on the above Securities upto 31st March 1942 ...	3.78
	Total ... 391.08

36. A comparison of the net revenue and net expenditure for 1940-41 and 1941-42 is shown below in accordance with Standing Committee Resolution No. 12212, dated the 3rd February 1892 :—

Particulars.	1940-41.	1941-42.
	Rs.	Rs.
Net revenue after deducting refunds, drawbacks and charges in respect of assessment and collection and granting of refunds :—		
General Tax ...	1,34,42,155	1,35,01,866
Town Duties ...	12,84,419	17,05,637
Music, etc., and Liquor Licences ...	6,523	7,110
Returns from Property and Miscellaneous ...	13,01,333	13,13,677
Water Works ...	13,49,446	19,01,673
Street Cleansing and Conservancy, Road Watering and Halalkhore Service ...	7,98,918	9,10,524
Wheel Tax and Tolls ...	13,59,331	14,70,207
Fire Tax ...	1,73,645	1,55,479
Markets and Slaughter Houses ...	6,75,497	7,01,692
Licensing and Removal of Encroachments, etc. ...	3,44,509	3,20,121
Contribution from Capital Funds to Revenue on account of Loan Works Staff ...	1,46,104	90,893
Extraordinary receipts ...	1,41,761	1,34,510
Rebate from Government on account of collection of the Urban Immovable Property Tax in the City ...	1,69,478	1,80,656
Excess accumulation in the Plant and Machinery Depreciation Fund. ...	...	1,40,201
Total ...	2,11,93,119	2,25,34,256
Deficit ...	2,86,641	...
Total ...	2,14,79,760	2,25,34,256
Net expenditure after deducting receipts :—		
General Superintendence ...	3,79,739	3,76,991
Education, Primary ...	33,53,133	33,83,187
Education, Secondary ...	58,080	15,382
Public Health Department ...	10,07,747	9,77,110
Medical Relief and Education ...	24,04,417	22,46,848
Roads, Drains and Sewers (including Public Lighting) ...	63,21,839	64,18,927
Mechanical ...	12,46,245	13,01,020
Buildings, Land Acquisition and Management ...	10,74,132	10,34,575
Gardens and Open Spaces ...	3,95,691	3,82,256
Miscellaneous ...	1,87,734	2,01,550
Contribution towards Improvement Schemes ...	35,73,077	36,88,945
Provident Fund, Pensions, Gratuities and Compassionate Allowances ...	10,47,103	10,67,423
Urban Immovable Property Tax on Municipal Properties ...	1,32,263	53,955
Grain Compensation ...	2,98,560	3,08,010
Grants-in-aid to Public Institutions. ...	...	2,33,365
Total ...	2,14,79,760	2,16,89,574
Surplus ...	...	8,44,682
Total ...	2,14,79,760	2,25,34,256

IMPROVEMENT SCHEMES.

General Account.

37. The income, expenditure and deficit for the year as per Budget Estimates B were Rs. 1,02.96 lakhs, Rs. 103.53 lakhs and Rs. 0.57 lakh, respectively, the corresponding actuals being income Rs. 103.55 lakhs, expenditure Rs. 97.68 lakhs and surplus Rs. 5.87 lakhs.

38. The actual income for the year, viz., Rs. 103.55 lakhs shows an increase of Rs. 5.48 lakhs over that of the preceding year, viz., Rs. 98.07 lakhs. The main items contributing to the increase were (1) Contribution from the Corporation, Rs. 1.16 lakhs, (2) Tobacco Duty Receipts, Rs. 4.61 lakhs and (3) Interest and Profit on Investments, Rs. 0.19 lakh partly set off by a decrease of Rs. 0.26 lakh in Land Revenue realisation and Rs. 0.22 lakh in Miscellaneous Receipts.

39. The actual expenditure for the year, viz., Rs. 97.68 lakhs shows a decrease of Rs. 4.27 lakhs over that of the previous year, viz., Rs. 101.95 lakhs. This is made up of a decrease of Rs. 3.94 lakhs under Maintenance of Properties and Streets and of Rs. 0.33 lakh under Debt Charges.

CAPITAL ACCOUNT.

40. The expenditure on Capital Works during the year amounted to Rs. 6.76 lakhs.

41. No loan was raised during the year.

42. Reduction of debt during the year amounted to Rs. 4.75 lakhs. The loan liabilities of the Improvement Schemes at the close of the year stood at Rs. 16,32.79 lakhs. The total Sinking Fund required upto 31st March 1942 was Rs. 2,56.38 lakhs but the actual value was Rs. 2,96.31 lakhs as under :—

	Rs. lakhs
Public Securities of the Market value of	... 2,95.09
Interest accrued on the above Securities upto 31st March 1942	... 1.22
Total	... <u>2,96.31</u>

IV.—Assessment and Collection.

43. The rates of taxation in respect of lands and buildings in the City were the same as in the preceding year, viz., General Tax including Fire Tax $11\frac{1}{2}$ per cent., Water Tax $3\frac{3}{4}$ per cent., and Halalkhor Tax 3 per cent. The rates levied for the supply of water by meter measurement to different classes of properties continued to be the same as in the preceding year.

44. The total number of properties, including buildings, salt pans, lands, tanks and wells, registered in the Assessment books on 31st March 1942 was 48,664 against 48,501 on 31st March 1941. The number of buildings rose from 39,541 to 39,817, the number of salt pans (74) was the same as in the previous year, but there was a decrease in lands including tanks and wells, the number being 8,773 during the year against 8,886 in the previous year. Properties newly erected, demolished and enlarged numbered 775, 525 and 812 respectively, the corresponding figures for 1940-41 being 957, 865, 696. During the year, 124 chawls with 1,507 tenements and 174 other buildings with 1,609 tenements were newly constructed and were assessed to property taxes. Out of the total number of properties

in the City, *viz.*, 48,664, 39,207 properties were assessed to general tax, 1,590 were exempted under Section 143(1) (a) of the Municipal Act and 6,811 were not taxed being small plots of waste lands. These plots of waste lands do not include lands belonging to Government or Port Trust or Railways which are assessed separately. The number of Municipal properties exempted from the General Tax under Section 143 (1) (b) during the year was 1,056 against 1,081 in the previous year.

45. The net demand in respect of property taxes was Rs. 3,11.29 lakhs, collection, Rs. 2,73.56 lakhs and outstandings at the close of the year Rs. 37.73 lakhs against Rs. 305.14 lakhs, Rs. 269.52 lakhs and Rs. 35.62 lakhs respectively in the previous year. The net demand in respect of wheel-tax amounted to Rs. 13.55 lakhs, and collection to Rs. 11.69 lakhs, leaving outstandings of Rs. 1.86 lakhs. The total outstandings at the close of the year amounted to Rs. 39.60 lakhs against Rs. 37.71 lakhs in the preceding year. However, the actual outstandings stood reduced to Rs. 24.17 lakhs on 30th June 1942, on account of the collection of Rs. 13.77 lakhs and recall and cancellation of bills amounting to Rs. 1.66 lakhs. Out of the total outstandings, Rs. 16.93 lakhs are due from Government and Rs. 0.07 lakh from the Bombay Municipal Corporation (Improvements). A sum of Rs. 2.15 lakhs is due from the B. B. & C. I. Railway pending settlement of the question of the amount of taxes payable by them. The outstandings from other rate-payers amount to Rs. 20.25 lakhs, of which a sum of Rs. 5.0 lakhs is in respect of suits filed or being filed, Rs. 0.70 lakh being payable by the Court Receiver and the Official Assignee. Thus outstandings aggregating Rs. 28.84 lakhs were beyond the control of the ward staff. The percentage of outstandings to the net demand during the year was 12.2 against 11.9 during the preceding year, and if the factors beyond the control of the ward staff are taken into account, it was about 3.3 per cent. against 3.8 per cent. in the preceding year. It would, therefore, appear that the collections on the whole were satisfactory.

46. The number of claims for 1/5th drawback received during the year was 10,959 against 10,302 in the preceding year and the rebate allowed in respect of claims admitted amounted to Rs. 3.95 lakhs against Rs. 3.95 lakhs in the preceding year. Refund of taxes was allowed in 9,136 cases involving an amount of Rs. 5.05 lakhs against 9,541 cases (Refund certificates) and Rs. 5.04 lakhs in the previous year.

47. The net rateable value of properties in the City at the close of the year was Rs. 1,427.66 lakhs against Rs. 1,414.61 lakhs in the previous year. The increase was mainly due to the increase in the number of properties. There were 584 complaints against assessments amounting to Rs. 37.01 lakhs fixed during the currency of the year. On investigation, these assessments were reduced to Rs. 33.92 lakhs. In the case of 2,411 complaints against original assessments amounting to Rs. 145.11 lakhs, after investigation, the assessments were reduced to Rs. 136.06 lakhs. The percentage of reduction in these cases was 8.4 and 6.2 against 9.6 and 4.1 respectively in the preceding year. The appeals against rateable values filed in the Small Causes Court numbered 54, of which 23 were settled out of Court, 4 dismissed, 13 decided by the Court and 14 were pending.

48. Out of the total amount of Rs. 35.35 lakhs to be collected in connection with riots that occurred between 1929 and 1938, a sum of Rs. 33.69 lakhs was collected upto the close of the year, leaving a balance of Rs. 1.66 lakhs.

49. A Draft Bill incorporating the amendments to the Municipal Act, for revising the system of assessment and collection of Municipal Taxes so as to (1) consolidate the Fire and Halalkhor Taxes (2) classify the machinery for the purposes of the rateable value, (3) empower the execution of distress warrants outside the City of Bombay etc., has been submitted to the Corporation and is now under the consideration of the Law, Revenue and General Purposes Committee.

50. The gross collections and refunds of the Urban Immoveable Property Tax during the year amounted to Rs. 87.57 lakhs and Rs. 2.24 lakhs respectively. The collections of the Urban Immoveable Property Tax during the year amounted to about 92.6 per cent. of the demand.

V.—Town Duties and Elections.

51. **Revenue From Town Duties.** The rates on all articles liable to Town Duty continued to be the same as in the previous year, i.e. they were the maximum rates mentioned in Schedule 'H'. The net receipts from Town Duties amounted to Rs. 19,41,915 against Rs. 15,01,579 in the preceding year. There is an increase of Rs. 6,04,629 in the gross collections and an increase of Rs. 1,64,293 in the refunds allowed. The revenue of the Department shows a net increase of Rs. 4,40,336. The increase was mainly due to the conditions created by the War, whereby a large quantity of sugar, timber and grain imported during the latter part of the year in the City was awaiting export, as shipping facilities became available. The increase in gross receipts is due to a considerable increase in the imports of grain, sugar, wines and spirits, and timber in the year under report and because of comparatively less export of the imported commodities upto 31-3-42.

52. **Refunds.** The total number of claims for refund received during the year was 41,267 and the amount refunded was Rs. 11,77,945 against 46,733 claims and Rs. 10,13,651 refunded in the preceding year. The stamping of sugar packages on import with code marks and the sealing of ghee tins and cases to establish their identity on export for the purposes of refund of Town Duty was hitherto being done free of charge. Since this facility is extended for the benefit of merchants, it was considered desirable to levy a fee for such stamping or sealing to meet the cost of materials and labour. A fee was introduced from 1st August 1941 and the realizations therefrom during the 8 months amounted to Rs. 61,877. The introduction of this fee also greatly reduced the number of ghee tins or cases sealed and a large quantity of sealing materials and labour have been saved.

53. **Miscellaneous.** The proposal of the Municipal Corporation to amend Schedule 'H' to the City of Bombay Municipal Act, so as to enable the Corporation to levy Town Duty on certain additional articles, is still pending with Government awaiting consideration by the Provincial Legislature on restoration of Provincial Autonomy.

54. The work of collection of Town Duty on imports of dutiable goods coming into the City along Sion, Mahim and Chembur Causeways, which was taken over by the Municipality from the Bombay Port Trust, with effect from 1-4-40, brought a total collection of Rs. 1,18,508, during the year under report, against Rs. 1,08,397 collected by the Town Duty Department in the previous year, and against Rs. 67,707 collected by the Port Trust, during the year 1939-40.

55. **Election Section.** During the year, the Municipal Election Roll was revised in accordance with Section 19 of the Bombay Municipal Act and published on 20-12-1941 as required by Section 20 of the Act. The total number of voters on the Roll was 2,92,751. The Roll of Delegates as contemplated by section 21A of the Municipal Act, was also prepared and published on the due date. Eleven Unions were eligible to constitute the Electoral College. The expenditure on the revision of the Election Roll was Rs. 28,015 and that on printing the Addenda and Corrigenda to the Roll was Rs. 10,789. There were two casual vacancies during the year in Wards Nos. 14 and 9. There was one By-Election for the Registered Trades Union Constituency. The proposals for the revision of the provisions relating to Municipal Elections have been finally approved by the Corporation and the Draft Bill has been forwarded to Government for consideration.

56. The present 19 Municipal Wards have been sub-divided into 34 new Wards and the revised Schedule 'B' has now been submitted to the Corporation for consideration.

57. The expenditure for holding the By-Elections amounted to about Rs. 5,840.

VI.—Public Works.

ARCHITECTURAL BRANCH.

58. The total number of Municipal and *Ex-Trust* properties was 2,225. Of these, 1,027 originally belonged to the Municipality, 75 were **Repairs and Maintenance of Municipal and ex-Trust Buildings.** acquired in connection with Municipal Development Schemes and the rest belonged to the *Ex-Trust*. Some buildings out of the above were demolished during the year, being either in unsound condition or absorbed in Development Schemes. To facilitate the work of upkeep and maintenance of the Municipal buildings, the City was divided into two divisions as under :—

Division No. I.—A, B, C, D, and E/East Wards.

Division No. II.—E/West and F and G Wards. The rates of contractors for repairs and petty works, painting, colour and whitewashing and monsoon repairs were as follows :—

Annual Repairs (except monsoon repairs) and petty works including painting works.

Division No. I.—5 per cent. below schedule rates.

Division No. II.—6.25 per cent. below schedule rates.

Colour and Whitewashing.

Divisions Nos. I and II.—3 per cent. below schedule rates.

Monsoon Repairs.

Division No. I.—Rs. 10-15-0 below schedule rates.

Division No. II.—Rs. 9-6-0 below schedule rates.

The total cost of the works entrusted to the contractors amounted to Rs. 6.38 lakhs and that of the works executed departmentally to Rs. 2.07 lakhs. The most important works carried out during the year were (1) Construction of bathing stations for Municipal halalkhor employees at Palton Road, Walpakhady, and Annesly Road, (2) Additional Storeys over the Ophthalmic Ward and the Out-patient Department, extension of the Out-patient department and the Registration Hall of the K.E.M. Hospital, (3) T. B. Hospital at Sewri (4) Combined Market at Worli (5) Block of 80 rooms in Sion Matunga Estate and (6) Chawl at Palton Road. No important and costly works could be taken in hand during the year owing to high cost of building materials.

59. The valuation of all properties in the City has been completed and that of **Inventory of Municipal properties.** properties outside the City has been taken in hand. The total number of properties in the City is 654 and their valuation is about Rs. 7,95,93,000.

BUILDING BRANCH.

60. The total number of applications received for erection or alteration of buildings was 3,968 against 3,792 in the previous year. The number of one-roomed tenements newly constructed during the year was **Private Building Construction.** 1,737 of two-roomed tenements 1,181 and of blocks 733 against 2,721, 1,508 and 1,241 in the preceding year. Against this should be set off the number of tenements demolished, *viz.*, one-roomed 731, two-roomed 120, and blocks 108. The number of prosecutions launched against house-owners for enforcement of building regulations was 1,260 of which 645 were withdrawn on compliance with requisitions, 98 either warned or discharged, 278 resulted in conviction and 239 were either postponed or not taken up for hearing, against 1,440 prosecutions, 673 withdrawals, 165 warned or discharged, 352 convictions and 250 postponed or unheard cases in the previous year.

61. **Set-backs.** Set-backs valued at Rs. 7.85 lakhs were acquired and paid for during the year against Rs. 10.82 lakhs in the preceding year. The liability outstanding in respect of set-backs sanctioned was 11.92 lakhs against Rs. 15.88 lakhs in the previous year. Costly set-backs are being paid for in two or three annual instalments as in the preceding year.

62. **Stall-boards.** The total number of stall-boards and weather-frame projections permitted during the year was 772 as against 1,273 during 1940-41 and the fees recovered amounted to Rs. 1.42 lakhs against Rs. 1,41,961, respectively, in the preceding year.

63. **Conversion of privies in- to full flushing water-closets.** A subvention scheme for the conversion of basket privies into full flushing water closets in the newly sewered areas in F and G Wards was sanctioned by the Corporation in the year 1939. A subsidy of Rs. 60 per seat of basket privy converted into full flushing water closet was sanctioned under the scheme. There were in all 5,724 privies in these areas and action was taken in respect of 790 seats. The total number of privy seats converted during the year including those for which action was in progress at the end of the year 1940-41 was 1,007. The total number of privy seats converted under this scheme upto the end of 1941-42 is 3,340. The progress was satisfactory and there was a good response from the house-owners.

64. **House numbering.** The work of fixing house numbering plates in A Ward which was in progress at the close of the last year has been completed. The work of issue and serving notices on house-owners and fixing number plates in D Ward was also completed during the year.

65. **Building Bye-laws.** The draft amendments to the existing building bye-laws have been revised after taking into consideration valuable and useful suggestions and criticisms made by the practising architects in the City and many public bodies and private individuals interested in this subject and they are now under the consideration of the Works Committee of the Corporation.

MECHANICAL BRANCH.

66. **Workshops.** The turnover of the workshops was valued at Rs. 2.63 lakhs against Rs. 2.43 lakhs in the preceding year. The cost of the upkeep of the shops during the year amounted to Rs. 0.20 lakh and the overhead charges amounted to Rs. 0.43 lakh against Rs. 0.18 lakh and Rs. 0.45 lakh, respectively in the preceding year. The total expenditure on the upkeep of the shops and the overhead charges amounted to Rs. 0.64 lakh, which gives a proportion of 25 per cent. to the expenditure incurred on labour and stores used in the execution of works as against 27 per cent., in the preceding year.

67. **Pumping Stations.** The average quantity of sewage pumped at Love Grove during dry weather amounted to 61 million gallons per day whilst during the monsoon period it amounted to 65 million gallons per day. The total working cost of this station was Rs. 1.38 lakhs against Rs. 1.45 lakhs, Rs. 1.22 lakhs and Rs. 1.24 lakhs respectively in the preceding three years. The cost in terms of sewage pumped was Rs. 5.98 per million gallons against Rs. 5.49, Rs. 5.20, Rs. 5.25 in the preceding three years.

No further damage was found to have been caused to the Love Grove outfall. The preparation of detailed plans and estimates in connection with the scheme for dealing with the problem of sewage disposal at Love Grove which has been approved by the Corporation could not be taken in hand as the prices of materials were constantly fluctuating during the year and no definite data as to prices was obtainable. The execution of the scheme will have therefore to be postponed until after the war.

The total volume of sewage received at the Dadar Purification Plant amounted to 4,158.6 million gallons. The average daily flow reaching the plant was about 11.4 million gallons per day while the peak load dry weather flow and peak load wet weather flow amounted to 13 million gallons per day and 18 million gallons per day respectively.

This is very much in excess of what the plant is capable of dealing with. The capacity of the plant is 4 million gallons per day against which it treats about 5 million gallons satisfactorily. In order to meet the increased flow, the Corporation have sanctioned the duplication of the plant to 8 million gallons, but this has been held up due to rise in the prices of materials and the difficulty in getting the required mechanical appliances on account of the war. The supply of sludge gas to the K. E.M. Hospital was continued during the year, the total gas consumed at the Hospital being 52,53,600 cubic feet, resulting in a saving of Rs. 14,425 to the Municipality.

It was not possible to utilize the whole of the gas generated at Dadar for Municipal purposes due to war conditions. The Pruss Filter was run on the settled sewage during the year and the experiment showed that if the Filter is carefully matured and the load is gradually increased it would treat the sewage to a satisfactory standard of purity. The Matunga Pumping Station worked satisfactorily during the year. The pumping stations at Poibavdi, Arthur Road, Tank Bunder, Sewri, Dadar, Mahim, Wadala, Sion, and the Government Pumping Station at Sewri also worked satisfactorily. They pumped 2,490 million gallons and their working cost amounted to Rs. 60,090. The Prabhadevi Pumping Station was not worked during the year.

68. There were 23 ejector stations in different parts of the City, which were operated by four compressor stations at (1) Fergusson Road (2) Victoria Gardens, (3) Warden Road and (4) Colaba. The Static condensers installed at the first two compressor stations continued to work satisfactorily. The total quantity of sewage lifted at the various ejector stations amounted to 4,624 million gallons during the year. The total working expenditure on compressors and ejectors during the year was 1.54 lakhs against Rs. 1.78 lakhs in the previous year and 1.59 lakhs in the year 1939-40.

69. The motor fleet maintained during the year for various services consisted of 110 vehicles exclusive of those under the Chief Officer, Fire Brigade, (which includes 6 ambulances and one car for himself) and 4 cars (for His Worship the Mayor, the Municipal Commissioner, the Health Officer, and the Committee) and two buses maintained by the Schools Committee. The total mileage covered by 110 vehicles was 10,54,335 and the cost of their maintenance was Rs. 7.25 lakhs. The number of Road rollers was 34 and the total expenditure on them was Rs. 0.45 lakh.

Works Branch.

I.—CONSTRUCTION.

70. The cost of works carried out departmentally and by contract amounted to Rs. 3.64 lakhs, and Rs. 2.10 lakhs against Rs. 3.75 lakhs and Rs. 5.79 lakhs, respectively in the preceding year.

71. Out of the total length of 256.54 miles of public roads in the City, 40.116 miles have been asphalted by the Municipality and 11.484 miles by the late C. I. Trust. The length of roadway asphalted by the Municipality during the year was 4,468.02 square yards. The area of concrete roads in the City in charge of the Municipality at the beginning of the year was 2,99,186 square yards. An additional area of 14,338 square yards was constructed during the year. Besides an area of 3,972 square yards of concrete roads was taken over from private bodies thus bringing the total area of concrete roads to 3,17,496 square yards at the close of the year. Owing to the control of transport arrangements and petrol rationing by Government, the prices of materials, like sand, cement etc., rose considerably, and some works had to be closed down as the Municipality could not supply cement to the contractors as agreed upon. An area of 11,043 square yards of Katcha footpath was paved with blue stones or precast concrete during the year.

72. The Ward staff has been organised to meet the situation that may arise as a result of enemy attack by sea or air. At the close of the year Government entrusted to the City Engineer's Department the following works :—

- (1) Distribution of sand bags.
- (2) Demonstration of blast and splinter-proof walls in brick and sand bags.

- (3) Sale of sand bags to the public.
- (4) Baffle walls in front of Wardens' Posts.
- (5) Aids to movement of traffic.

73. Action for the improvement of 6 private streets was taken during the year, and 9 private streets were declared public. In addition to these **Private Streets.** two more streets, which were considered hitherto as private, were declared public without resort to statutory action in accordance with the Court decision to declare public those streets in which Sewers and Drains were laid prior to 1888. The total expenditure on the improvement of private streets during the year was Rs. 31,164 and the total recoveries made from the house-owners for improvements was Rs. 52,958 against Rs. 60,487 and Rs. 41,061 respectively in the preceding year.

II.—MAINTENANCE.

74. The total length of pipe sewers in the City was 197.10 miles at the beginning of the year. Due to an increase of 4 miles during the year, the total **Drains, sewers and Road repairs.** mileage of pipe sewers is now 201.10 miles. Of the 201.10 miles of pipe sewers, 98.60 miles were cleaned; of the 17.18 miles of ovoid sewers, 13.79 miles were scraped. The total length of the Storm Water drains was 204.28 miles at the beginning of the year. During the year it was increased by 2.35 miles thus bringing the total length to 206.63 miles. Of the 206.63 miles of storm water drains, 17.92 miles were cleaned of silt. The total cost of repairing and maintaining water-bound roads and roads treated with permanent mode of construction amounted to Rs. 81,483 including the expenditure incurred on watering the roadside trees. The total expenditure on bituminous operations amounted to Rs. 2,61,008 against Rs. 3,60,548 in the preceding year.

75. The ground rent recovered in respect of temporary lettings of road-side lands, footpaths, etc., amounted to Rs. 0.16 lakh. The amount of rent **Roadside lettings way-leave, etc.** for tramway tracks and way-leave in respect of telephone wires came to Rs. 1.33 lakhs. Receipts on account of fees for the use of roads for stacking building materials and putting up scaffoldings amounted to Rs. 0.30 lakh.

76. The stone crushers at Sewri, Love Grove and Worli were working economically **Stone Crushers.** throughout the year.

77. During the year, seven traffic islands were constructed on a permanent basis and 10 traffic islands were laid out temporarily. 33 junctions in **Traffic and Refuge islands.** the City have been selected for the construction of traffic islands. Besides 16 pedestrian guard railings were constructed in the City.

78. The following statement shows the number of lamps under each class and the expenditure incurred thereon during the year as compared with the **Public Lighting.** preceding year :—

Lamps.	1940-41		1941-42	
	No.	Cost.	No.	Cost.
		Rs.		Rs.
Gas	8,429	6,79,867	8,529	6,88,481
Electric	1,683	2,53,099	1,821	2,56,145
Bannister (Incandescent oil)	256	47,964	299	51,388
Total	10,368	9,80,930	10,649	9,96,014

Besides Rs. 0.58 lakh were spent on erecting new lamps and improving old ones. The total cost of lighting was thus Rs. 10.54 lakhs against Rs. 10.47 lakhs in the preceding year. The illumination of streets was reduced to the minimum compatible with public safety in compliance with the restrictions imposed by Government as an A. R. P. measure. This has resulted in a saving of Rs. 5,000 per annum.

VII.—Estates and Land Management.

Scheme No. 72, Tripartite Road Improvement Scheme.

79. This scheme includes acquisition of 12 properties admeasuring 6,194 square yards. The work of acquisition has been completed and possession of the properties, except one, taken over from the Land Acquisition Officer. Arrangements are being made to demolish the properties falling within the Tripartite Road.

New Schemes (Acquisition of properties).

Scheme No. 73—Palton Road Estate Improvement Scheme.

(For Accommodating Poorer and Working Classes)

All the lands comprised in this scheme are already vested in the Corporation and no acquisition of land was necessary. The 2nd Block consisting of ground and 3 upper floors was completed during the year. Tenders for the construction of the 3rd and last Block were invited but they had to be rejected, the rates quoted by the tenderers being very high. The work has, therefore, been postponed till after the return of normal times.

Scheme No. 74—Sion Over-bridge Improvement Scheme.

This Scheme includes acquisition of 3 properties. Compensation awarded by the Land Acquisition Officer in respect of one of the properties has been paid and possession of the property taken over. Award for one more property has been published by him but the compensation awarded will be paid and possession of the property taken in due course. Inquiry for ascertaining the compensation for the 3rd and last property is still proceeding before the Land Acquisition Officer.

80. During the year under report the following works in connection with the Slum Service and Clearance. Service of Slum Areas in the City were carried out :—

- (1) The work of providing 326 further House Connections to the existing Buildings at Worli-Koliwada, so as to connect them with the newly constructed drains, was carried out at a cost of Rs. 24,755. The total cost so far incurred for providing altogether 561 House Connections comes to Rs. 45,155. The work has now been completed.
- (2) The work of closing the Open Storm Water Channel from Worli Road to Sluices was continued during the year and was completed for a length of 225 feet. Invert for a further length of 140 feet was also laid. The work had, however, to be stopped owing to the shortage of cement and the whole trench has now been filled in, without doing any further work. The work was carried out by contract, which has been terminated with the approval of the Standing Committee
- (3) The work of re-aligning, re-grading and covering the Open Channel Drain from Dadar Road to the Century Mills has been completed as far as the new 40 feet road joining Tulsi Pipe Line Road to Bhavani Shankar Road.

In addition to the above works, a preliminary plan for a Town Planning Scheme for the area to the west of Worli, including the Worli-Koliwada Village, has been prepared. On this plan the full development of this entire area has been shown, including land for building sites, Roads, Open Spaces, Gardens, Schools, Hospital, etc.

Similarly, a development plan for the undeveloped area at Dharavi has also been prepared on the lines of Town Planning showing thereon the several particular zones into which it is proposed to divide the area.

When the above two plans are completely ready, definite proposals regarding the application of the Town Planning Act for the 2 areas will be submitted to the Corporation.

Besides formulating schemes for the undeveloped parts of the City, the question of the removal of existing slums in congested parts of the City, particularly in B and C Wards, has also to be tackled side by side. With this end in view, plans for congested portions of these Wards, showing the proposed regular lines, under Sections 297(1)(a) and 297(1)(b), and the extension of existing streets under Section 296 of the Municipal Act have been prepared.

As regards the scheme for the development of the area covered by Mangalwadi, Kelewadi and Gaiwadi, alternative proposals were submitted by the Secretary, Bombay Panjrapole, and by Mr. K. G. Tambe, a Municipal Councillor. All the different alternative proposals were scrutinized by the Improvements Committee, who have recommended the original scheme prepared by the City Engineer for the acceptance of the Corporation.

81. Four old properties, having an area of 4,764 square yards, still remain to be acquired. Amicable settlement in respect of cases Nos. 538 and 538-A (Vithoba Temple, Matunga) has already been sanctioned by the Improvements Committee (*vide* Resolution No. 728, dated the 28th March 1939), but as the claimants, the Trustees of the Temple, suggested certain modifications in the terms of the settlement, the proposal will have to be re-submitted to the Committee. Amicable settlement of another Temple property, bearing case No. 374 has also been sanctioned by the Committee (*vide* their Resolution No. 806, dated the 24th March 1942).

82. There were no High Court References pending in the Court during the year under report.

83. The area of permanently leased land increased during the year from 39.9 lakh square yards to 41.3 lakh square yards and the rent in respect thereof increased from Rs. 35.8 lakhs to Rs. 36.1 lakhs. The area of developed land remaining to be leased was 8.38 lakh square yards against 10.40 lakh square yards in the preceding year. The area of undeveloped land was reduced from 63.29 lakh square yards to 61.22 lakh square yards. It will be seen that at the end of 1941-42, out of a total of about 2,879 acres vested in or acquired by the Trust about 40 per cent. remained to be developed, and of the developed area about 17 per cent. remained to be leased. The average value of the leased plots is Rs. 20 per square yard and that of plots which remain to be leased is estimated at Rs. 17 per square yard.

84. Vacancies both in the Post-War and Pre-War Chawls were few during the year under report. Members of the inferior Municipal staff entitled to receive House Rent Allowance continued to occupy Rooms rent-free in lieu of House Rent Allowance. Their number was 490 as on 31st March 1942. Railway Passes are being issued at Municipal cost to the members of the inferior Staff, who, while occupying free quarters provided for them, are obliged to reside beyond one mile from their places of work. In the permanent newly constructed Ground floor rooms, rooms continued to be let to the staff at a concessionary rent. Their number was 64, the monthly cost on account of this concession in rent being about Rs. 268 as on 31st March 1942.

During the year under report, 26 acquired buildings and a shed containing 252 tenements were demolished.

The new residential accommodation made available in the *Ex-Trust* Estates during the year (excluding shops and other non-residential quarters) comprised 748 tenements, of which 503 were in Houses constructed by the lessees.

The total number of tenements provided up-to-date in all the Trust Estates, including those erected by the Development Department and the several Mill Companies exceeds the total number of tenements demolished by 30,990.

85. The number of plots let during the year was 116, having a total area of 1,41,946 square yards (about 29 acres) and valued at Rs. 15,31,361. Deducting one plot, which was resumed during the year, the total number of plots disposed of upto the end of 1941-42 is 3,272, with an area of 43,29,400 Square yards (about 895 acres) and valued at Rs. 8,56,25,000, having an annual rent of Rs. 36,10,700. The value of Municipal Lands disposed of during the year comes to Rs. 3,80,724-8-0, as against Rs. 5,15,527-4-0 during the previous year. The total value of Municipal Land available for disposal was about Rs. 5,19,588 as on 1st April 1941. The amount of fees collected for rights of cultivation, tapping etc. came to Rs. 2,790.

Disposal of Lands (Long Leases)

Short Leases.

86. There were 746 acquired buildings in charge of the Municipality (Improvements) at the commencement of the year. Out of these, 26 buildings were demolished. Thus, at the end of the year, there were 720 buildings containing 6,048 tenements.

87. The rent realised from acquired buildings in 1941-42 aggregated to Rs. 6,78,074 and the total temporary revenue realised during the year was Rs. 9,23,027, the corresponding figures for 1939-40 and 1940-41 being Rs. 9,47,289 and Rs. 9,18,195 respectively.

Rent Collection and Out-goings.

The full letting value of the 10,268 Rooms including Shops etc., was Rs. 9,59,305-8, as on 31st March 1942.

The gross demand of the *Ex-Trust* Chawls for the year was Rs. 9,54,880. The net demand for the year after excluding the amount of Rs. 24,159 for vacancies and Rs. 43,712 for concessionary rent was Rs. 8,87,009. The revenue actually collected came to Rs. 8,76,770, being Rs. 98.84 per cent. of the net demand for the year.

The gross demand for the year of the 2,860 Rooms in the Semi-Permanent Sheds, including the permanent Ground Floor Rooms and sheds known as 'Labour Camps' was Rs. 1,59,776. The net demand for the year (excluding Rs. 3,689 for vacancies and Rs. 4,402 for concessionary rents) was Rs. 1,51,685. The amount actually collected, however, came to Rs. 1,50,809, being 99.42 per cent. of the demand. The monthly rent charged for Rooms in the Permanent Chawls built by the *Ex-Trust* ranges from Rs. 4-15-0 to Rs. 12 for one-room tenements, from Rs. 17 to Rs. 23 for two-room tenements and from Rs. 30 to Rs. 35 for three-room tenements.

On the basis of the maximum annual rental of Rs. 9,59,306 of full letting value of the chawls on 31st March 1942, the total outgoings come to 61.26 per cent, out of which 2.52 per cent. is due to vacancies, which means that the actual outgoings are 58.74 per cent.

The net annual income from the Permanent Chawls came to Rs. 3,71,635 or 2.45 per cent. of the cost of Chawls, *viz.*, Rs. 151.53 lakhs, including the value of the land.

The average population in the chawls during 1941-42 was 33,259 against 34,229 and 32,829 in 1939-40 and 1940-41 respectively, whilst the corresponding figures for Semi-Permanent Sheds (excluding Labour Camps) were 4,365, 4,361 and 4,457 respectively.

The death rate in the *Ex-Trust* Chawls during the year was 8.1 per 1,000, against 8.1 and 5.64 in the years 1940 and 1939 respectively.

88. In the year under report, 678 ejection suits were filed against tenants who had run into arrears and the total cost incurred in respect of these suits came to Rs. 6,456-11-6, the total recovery effected being Rs. 4,805-6-6. Many of the tenants absconded after the filing of suits, making it difficult for the Municipality to effect further recovery.

Legal.

Schemes, Over-bridges etc., of the Municipal Section

89. (1) *Scheme for the widening of 1st Marine Street, Dhobi Talao.*—Only one property which remains to be acquired in this scheme is the mosque property. The possession of this property has however already been received. The position in the matter remains the same. The road has been constructed and opened to traffic.

Land Acquisition and Management.

(2) *Hornby Road to Ballard Pier Scheme*.—After the Deed of conveyance is completed, arrangements will be made for the denotification of the case.

(3) *Scheme for revising the layout of Hornby Road to Ballard Pier Scheme*.—In this case, points of defence in the High Court Reference filed by the claimants are being drafted by Government Solicitors in consultation with the Consulting Surveyor to Government.

90. (1) *Acquisition of Khardi Village, Gaothan (Thana District), for preventing the contamination of the Tansa Catchment area*—The proposal has been recommended to the Corporation and is under consideration.

New Schemes.

(2) *Acquisition of land for the construction of Additional Purification Works, Tulsi Pipe Line, Dadar, in connection with the development of lands in Wadala, Gowari, parts of Sewri, Sion and Dharavi areas*.—The Scheme includes acquisition of 7 properties, admeasuring 25,394 square yards at a total compensation of Rs. 50,154. The Scheme also includes acquisition of a strip of the B. B. & C. I. Railway land admeasuring 525 square yards.

(3) *Acquisition of land for the construction of a 40 feet road from Bhawanishankar Road to Tulsi Pipe Line, off Sewage Purification Works, at Dadar*.—The Scheme includes acquisition of 3 properties.

(4) *Acquisition of land for the construction of quarters for the staff and Compressor Station for the Sewage Purification Works, Dadar*.—The Scheme includes acquisition of 3 private properties, admeasuring 8,305 square yards, at a total compensation of Rs. 32,368. This scheme also includes acquisition of (a) 325 square yards of Government Land and (b) 361.24 square yards of B. B. & C. I. Railway land, which have been sanctioned by the Improvements Committee.

(5) *Acquisition of land for the provision of a Cremation ground for the Depressed Classes at Chandanwadi*.—As the proposed acquisition of this land, admeasuring 631 square yards, belonging to the Trustees of the Jumma Masjid, in connection with the Scheme, has been cancelled by Government, after hearing the objection under Section 5A(2) of the Land Acquisition Act, the matter regarding the acquisition of the proposed site will have to be treated as closed.

(6) *Acquisition of land for the Sewerage Scheme for the North of Bombay*.—The Improvements Committee have sanctioned the purchase of the strip of the B. B. & C. I. Railway land admeasuring 905.08 square yards, required for the scheme together with 3 other strips of Railway land, required in connection with (a) the Scheme for Additional Purification Works (b) Scheme for Staff quarters and Compressor Station for the Purification Works, and (c) Scheme for a proposed 60 feet Road from the Purification Works to Elphinstone Road, the total area of these 4 strips being 1,993.08 square yards, and the purchase price paid amounts to Rs. 1,993-1-0. Draft conveyance is being prepared by the Railway.

(7) *Acquisition of land for the construction of a portion of 40 feet road off Cadell Road South*.—The property, admeasuring 382 square yards, was acquired at a compensation of Rs. 2,662-6-0 in connection with the portion of the Road. The claimant, being dissatisfied with the compensation awarded for the property, has filed a Reference to the High Court under Section 18 of the Land Acquisition Act. The reference will be brought on the Board of the High Court in due course.

91. (1) *Ranade Road Extension Scheme*.—All the 15 properties in this scheme have been acquired. The work of road construction is in progress.

(2) *Lease of Port Trust land adjoining the Sewri-Fire Brigade Station for a drilling ground for the Station Staff*.—This has been already sanctioned by the Improvements Committee. The lease will be completed in a few months.

(3) *Lease of Port Trust land at Mahim Causeway for Municipal Town Duty Office*.—This has been sanctioned by the Improvements Committee and the possession of the land will be taken over from the Port Trust shortly.

(4) *Purchase of Property*—Mahim Division admeasuring 35.44 square yards of land has been sanctioned by the Improvements Committee and the possession of the land has already been taken.

(5) *Taking over the maintenance of the Sewerage Pumping Station of the B.D.D. Chawls originally erected by Government, Sewri Division.*—The proposal to take up the sub-lease of the site from Government for 82 years from 20th August 1940, at an annual rent of about Rs. 547.16, for the purpose of maintaining the Sewerage pumping Station of B. D. D. Chawls, has been submitted to the Improvements Committee for sanction.

(6) *Purchase of the B. B. & C. I. Railway land for providing a staircase to the station over-bridge at Mahalaxmi.*—Purchase of the area of about 493 square yards of the B. B. & C. I. Railway land required for the purpose, at the rate of Rs. 4 per square yard, has already been sanctioned by the Improvements Committee and the possession of the area will be taken over shortly.

(7) *Purchase of the B. B. & C. I. Railway land at Sion (Mahim link) for widening Sion Road.*—Purchase of the 4 plots of the B. B. & C. I. Railway land, admeasuring 1,361.04 square yards, at a total price amounting to Rs. 8,969-14-9, has already been sanctioned by the Improvements Committee and possession of the land taken over from the Railway.

92. (1) *Nardulla Tank Road*—The Roads are completed, The land has been filled in and levelled to be used as a play-ground. The work of Special Road Scheme. turfing the area for laying it out as a garden and recreation ground has been held in abeyance, as the area has been handed over to Government for a Recreation Centre for Labour Welfare work.

(2) *Roads B-D, C-D and D-E, between Dadar and Matunga Stations, Scheme VII*—The scheme is complete as far as acquisition is concerned. The cross roads will be completed when funds permit. In this scheme, Mr. Dubash has agreed to pay to the Municipality Rs. 15,122 being the cost of road construction of half width *ex-adverso* his property. The construction and completion of road work has been held in abeyance as Mr. Dubash has failed to pay the agreed amount, for which action is being taken.

(3) *Hornby Road to Ballard Pier Scheme*—The total rent recoverable from this Scheme during the year amounted to Rs. 11,348, the previous year's recovery being Rs. 13,321.

(4) *Palton Road Estate*—The Semi-Permanent Sheds in this Estate are let to poor tenants. The total rent recoverable from this estate, during the year, amounted to Rs. 10,774, the previous year's realization being Rs. 18,145.

(5) *Municipal Land near the Municipal Head Office*—This land was vacated by the tenant in July 1938, as it was required for the extension of the Municipal Head Office. But the work of constructing the building had to be held up owing to the abnormal increase in prices of materials, due to the war.

(6) *Byculla Bridge Estate*—The construction of the Gold Mohur Castle Market is complete. The major portion of this estate has been occupied by the Markets Department.

As regards plots abutting on the bridge, offers for the same will be considered when received.

VIII.—Water Works.

93. The total quantity of water supplied to the City and Suburbs during the year from various sources was 37,128 million gallons, of which 30,510 million gallons were supplied to the City from Tansa (83.59 million gallons per day), and 5,452 million gallons from Vehar (14.94 million gallons per day) while 1,166 million gallons were exclusively supplied to the Suburbs from Tului (3.19 million gallons per day). All the lakes supplied water throughout the year, except Powai which remained unused as before. The average supply per day was 101.72 million gallons, *i.e.*, .33 million gallons per day less than in the previous year. This amounted to 65.85 gallons per head per day for all purposes, *i.e.*, 0.43 gallon per head per day less than in the preceding year. The minimum and maximum supply per day amounted to 91.11 and 108.80 million gallons respectively. The approximate quantity of water used for various purposes was 5.73 per cent. for Mills, 3.02 per cent. for Railways and Port Trust, 3.56 per cent. for the Suburbs, 65.47 per cent. for domestic supply, and

13.327 per cent. for other purposes, such as, Drainage and Sewerage works, Public Convenience, Hospitals, Charitable Institutions, Milch Cattle and other Stables, Gymkhana and Playgrounds, Race Course, Laundries, Hotels, Fire purposes, Road watering, Gully flushing, etc. 8.843 per cent represents leaks and other unaccountable losses.

Rainfall. 94. The rainfall at all the Lakes, *viz.*, Tansa, Vehar, Tulsi and Powai was below the average of the preceding quinquennium. The Tansa Lake overflowed for 45 days. Vehar, Tulsi and Powai Lakes did not overflow during the year.

Trunk and Distributing mains. 95. 197 miles of trunk mains of various sizes consisting of steel and cast iron mains and 27 miles of Masonry Duct including 9 Venturi Meters, 151 hand-operated Sluice Valves, 9 hydraulically-operated Sluice Valves, 52 Pressure Recorders and Gauges, 35 Burst Alarms and 121 Air Valves were maintained during the year. 452½ miles of distributary water mains of various sizes were also maintained within the City. There were 2 bursts and about 2 heavy leaks on the 57" steel mains in Bandra Creek outside Bombay, and 15 bursts on various water mains within the City.

Embankment and trolley track. 96. 118 miles of embankment, including cuttings, carrying the pipe line and trolley track were maintained. Out of a total length of 81.5 miles of trolley track, 62 miles were maintained for transport purpose.

Sterilization of water supply. 97. The entire supply from Tansa Lake was chlorinated at the Central Chlorination Plant at Powai and Ghatkopar, while Vehar supply was chlorinated at the Central Chlorination Plant at Powai. The total cost of chlorination was Rs. 1,38,547, *i.e.*, about Rs. 3-8-3 per million gallons. The policy of maintaining a residual dose of chlorine at Powai was continued. The Tulsi supply was treated with chlorine and ammonia, the cost of which was borne by Government as the supply is used entirely for the Suburbs.

Bacteriological and analytical water tests. 98. Fortnightly Bacteriological and Analytical tests of all the lake-waters before and after chlorination were carried out throughout the year and found to be satisfactory. The standard of purity maintained during the year conformed to the standard laid down by the Ministry of Health in England.

Distribution of water in the City. 99. For distribution purposes the City is divided into three main divisions; (1) South and West, (2) East and (3) North, which are supplied from the Malabar Hill Reservoir, Bhandarwada Hill Reservoir and directly from the trunk mains respectively. Due to deficient rainfall and low levels in the lakes at the end of the Monsoon the normal hours of supply curtailed with effect from 16th November 1941 and the supply hours were restricted for 16 hours from 8-30 A.M. to 4 P.M. and 6-30 P.M. to 3 A.M. (B.T.) from 16th November 1941 to the end of March 1942. The high level area of Ridge Road, Gibbs Road and Altamont Road were supplied from the high level tank at Malabar Hill.

Gardens. 100. The gardens along the slopes of Gibbs and Ridge Roads, the Sir Phirozeshah Mehta Gardens at Malabar Hill and the Joseph Baptista Garden at Bhandarwada and six gardens outside the City were maintained during the year. Sir Phirozeshah Mehta Gardens were open to the general public whereas the Joseph Baptista Gardens remained closed from April to 15th September 1941 on account of repairs to the Bhandarwada Hill Reservoir by gunite surfacing.

House connections within the City. 101. The total number of water connections to different premises in the City was 50,536, the new connections numbering 2,095. 190 prosecutions were launched for infringement of the provisions of the Municipal Act and for violating Bye-laws relating to Water Works. 1,753 items of work, such as giving connections etc. to private parties were carried out at their cost amounting to Rs. 49,865.

Fountains and cattle troughs. 102. 108 Drinking Fountains, 53 Cattle Troughs and 55 stand pipes were open to the general public and maintained during the year.

Extra charges for water used for building purposes. 103. The revenue from the extra charge for water used for building purposes was Rs. 1,01,600 against Rs. 1,05,500 in the preceding year.

104. 8,827 defects, 5,464 underground and 3,363 above ground were detected and repaired during the year. The total length of water mains tested for leakage by Deacon meters and by sounding was 419 miles, 3,425 feet and 133 miles, 2,604 feet respectively. The number of notices issued to the owners of private premises for defects in water fittings was 1,969.

105. The Maintenance Branch Workshop carried out throughout the year repair and testing works pertaining to the Water Department. 1,96,582 water works fittings were tested and the revenue derived therefrom amounted to Rs. 10,676. 2,941 meters of different sizes were in use and were maintained during the year. The number of meters replaced was 463 and those repaired was 619. The revenue from hire of meters was Rs. 77,600.

106. Due to increase of shell accumulation in pipes in F Ward, which was attributed to low lake level on account of deficient rainfall, a special staff was sanctioned by the Corporation and the work of cleaning the connections was commenced in October. During the period from October to the end of the year under report, 1392 houses were inspected for detection of chokes and 450 connections were cleaned.

107. In order to remedy the short supply complaints in G Ward and particularly in the Mahim area, two additional cross-connections, one at Portuguese Church Street and the other at Lady Hardinge Road were made between the 57" Tansa mains and 12" mains in Lady Hardinge Road and Portuguese Church Street connecting the 24" Tulsi main.

108. About 5 miles of distributary mains of different sizes were laid out of the Loan Funds at a cost of Rs. 5,32,237. Other works provided under Loan Funds, such as Repairs to Tansa Dam and the trolley track outside City, etc., were carried out at a cost of Rs. 12,160.

109. Works provided under "New Works" (Revenue) were carried out to the extent of Rs. 1,407.

110. The work of re-construction of the 200 feet collapsed spans of Kasheli Bridge No. 2 carrying 48" and 50" Tansa mains, and other works incidental thereto at a total estimated cost of Rs. 1,69,900 has been approved by the Corporation. The work of re-construction of the 200 feet collapsed spans of Kasheli Bridge is entrusted to Messrs. Garlick & Co., and is in progress.

111. The work of treating the top 30 feet portion of the Tansa Dam for a length of about 2,830 feet with 2" thick reinforced gunite was carried out during the year.

112. On account of the failure of monsoon during the year and in order to distribute the supply so as to avoid short supply complaints, Pitometer gaugings were taken on Trunk mains from lakes and the inlet and outlet mains from the Reservoirs and very useful and interesting information was collected. Gaugings were also taken on distribution mains in the localities from which complaints of short supply of water were received and the supply was regulated accordingly. The result so obtained being encouraging, it has been proposed to continue this work.

113. Taking advantage of the low level in the lake on account of deficient rainfall during the year, the work of removing and destroying rank vegetation between the levels 230 and 265 T.H.D. was taken in hand in the month of March 1942. By the end of the year under report 70 lakhs square feet of area were cleaned.

114. As the Vihar lake was drained, it afforded a good opportunity to check up the present contour plan and to find out how the contours had changed on account of siltage in the lake and also to ascertain the exact contents of the lake and to check up the existing table of contents. This work was done along with the work of cleaning the Vihar Lake.

115. The Hydraulic Engineer got in touch with the Fisheries Officer of the Government of Bombay and in consultation with him has introduced 200 gourami fishes into the Tulsi lake as an experimental measure. It is known that Gourami fish thrives on algae and larvae shell-fish.
Introducing Gourami Fish in the lake.
116. For supplying water to the high level areas of Mazagaon, Mandvi and Dongri, the Corporation have sanctioned the construction of an elevated tank at the Bhandarwada Hill Reservoir. The construction of the tank is now in progress and will be completed by the end of December 1942.
Elevated tank construction at the Bhandarwada Hill Reservoir
117. For fire fighting purposes, in case of emergency, storage tanks of about 50,000 gallons capacity are being constructed in different parts of the City. During the year under report 15 tanks were completed.
Static tanks for fire fighting purposes.
118. The Corporation approved of the proposal of sinking 12 tube wells in the City, as an experimental measure, to serve as an alternative source of water supply. The work of locating the sources of underground water supply was entrusted to Mr. Y. G. Talpade, and was in progress at the end of the year.
Tube wells.
119. In view of the war situation it was decided to open the closed wells in the City so that the water of these wells could be made available to the public in case of emergency. By the end of the year under report about 200 wells were opened by the Department.
Opening of closed wells.
120. The Hydraulic Engineer's Report on the Augmentation of the City's Water Supply was referred back to the Municipal Commissioner by the Works Committee for being scrutinised by experts if necessary. A Committee of Experts consisting of Sir M. Visvesvaraya, K.C.I.E., D.Sc., B.A., B.E., M.Inst.C.E., I.S.E. (Retd.), and Mr. C. C. Inglis, C.I.E., B.A., B.A.I. (Dublin), M.Inst.C.E., I.S.E. (Retd.), Director, Central Irrigation and Hydrodynamic Research Station, Poona, was appointed during the year. The Committee started their work towards the end of the year.
Augmentation of City's water supply.
121. Other important works undertaken during the year were (1) Patch-platins and encasing with gunite the 57" Steel mains at Sleater Road, (2) Water-proofing the Bhandarwada Hill Reservoir, (3) Repair to the 57" steel mains in Bandra Creek and (4) Providing screens to the inlet bay of Vehar and the outlet well at Tansa.
Other important works undertaken during the year.
122. Rainfall records of the Vaitarna Catchment as well as the gauging of the flow of the Vaitarna River were maintained during the year.
Rainfall gaugings in the Vaitarna Catchment.
123. The total expenditure on Water Works amounted to Rs. 68,24,174 while the revenue derived was Rs. 87,30,863, showing a profit of Rs. 19,06,689.
Cost.

IX.—Fire Brigade.

124. The number of Fire Brigade Stations continued to be 10. The necessary provision was made in the Loan Works Budget (1939-40) for constructing a new Fire Station at Memonwada to replace the existing Babula Tank and Bhuleshwar Stations but the proposal was held in abeyance. The necessary provision however has been made in the current year's Budget and plans and estimates thereof have been approved by the Standing Committee and the Corporation. Proposals for the construction of new Fire Stations at Worli and Colaba had to be held in abeyance owing to the present acute financial stringency. On account of rise in the cost of materials etc. owing to the War, no new fire appliances were purchased during the year.
Fire Stations and Appliances.

125. The aggregate number of calls answered by the Fire Brigade during the year was 648 as against 501 during the preceding year. The Estimated Number of Fires and Estimated Loss. loss of property on account of fires amounted to Rs. 49,33,355 showing an increase of Rs. 45,82,093 compared with the previous year and Rs. 23,23,761 above the average of the last three years. Rs. 47,46,471 of the year's loss represented insured property and Rs. 1,86,884 uninsured property, whilst the total property at risk was valued at approximately Rs. 6,32,76,325. The abnormal increase in the estimated loss by fire was due to a serious ship fire in which the damage was estimated at Rs. 40,00,000. The total distance covered by the fire appliances while attending fires was 3,545 miles as against 2,623 miles in the preceding year.

126. The number of fire alarm posts in use in the City including private Number of Fire Alarms. alarms was 194. Fifty-nine per cent. of the calls were given through this system against 51 per cent. in the previous year.

127. In addition to the Volunteer Staff of the Auxiliary Fire Service as referred to in the last year's Administration Report, Government have since Auxiliary Fire Service. sanctioned the enrolment of a full time paid Staff of 600 officers and other ranks. Recruitment, in this connection has already commenced and the total sanctioned staff is expected to be enrolled shortly.

128. The number of ambulances in charge of the Brigade continued to be six including one newly purchased last year. The Motor Ambulances Ambulances. in charge of the Fire Brigade attended 975 calls in respect of accidents, 935 in respect of Maternity cases, and 1,840 for private purposes on hire against 578, 752 and 1,469 respectively, during the previous year. They conveyed 3,800 persons and covered a distance of 28,128 miles, against 2,790 persons and 20,371 miles in the preceding year. The hire fees amounted to Rs. 9,879 as against Rs. 7,983 in the previous year. First Aid to the injured persons was rendered by the Ambulance Staff on 243 occasions, as against 181 during the last year.

X.—Public Gardens.

129. 15 Gardens, 46 Recreation Grounds and Open Spaces, 3 Fountains, 2 Band-Stands and the Queen's Statue opposite the Old Improvements Gardens and Playgrounds. Trust Building were maintained during the year.

Directed games at Mustanshah Tank, Gilder Tank and Willingdon Memorial Playgrounds under the supervision of the Bombay Young Men's Christian Association, proved to be as popular as before. These playgrounds have provided great facilities to the people living in the surrounding areas for physical and mental development and health recreation and their success is largely due to the careful supervision under the guidance of Mr. J. Callan, the General Secretary of the Association. It is gratifying to note that playground at 2nd Peerkhan Street at Nagpada, which was handed over to the Nagpada Neighbourhood House since 1940-41, is being well patronised by the people of the locality.

130. Music performances were arranged as usual, at the various Band Stands. The Band and Music Performances: total number of Band Performances and Indian Musical Concerts given during the year was 24 and 22 as against 32 and 26 respectively during the preceding year. As a means of popular recreation, Radiogram music performances proved successful as in the past. 170 performances of this type, as against 184 in the preceding year, were given during the year at different places which drew large audiences.

131. The number of visitors to the Victoria Gardens and the Zoo during the year Victoria Gardens and the Zoo. was 24,34,657 and the daily average number of visitors was 6,670 as against 24,85,353 and 6,809 respectively in the previous year. The decrease of 50,696, in the number of visitors was partly due to the Civic disturbances in the City and partly due to the exodus of a large number of persons on account of the War situation. A number of additions were made to the Zoo during the year. In addition to this, several animals and birds were received as presents from the public. Necessary major and minor repairs etc. to the various cages and buildings in the Victoria Gardens were carried out during the year.

XI.—Victoria and Albert Museum.

132. The Museum was kept open for 302 days during the year against 309 days in the previous year. The total number of visitors during the year was 14,03,727 and the daily average attendance 4,648 against 16,66,644 and 5,394 in the preceding year. The decrease in the daily average was due to the disturbed conditions in the City during the months of April and May 1941 when the Museum was kept closed for a few days. During the latter half of the year the attendance was much affected by the exodus of a large number of persons from the City owing to the developments in the war situation.

Attendance at
the Museum.

133. Several additions were made to the collections during the year, amongst which the following may be specially mentioned :—

134. One embroidered silken petti-coat from Cutch; a set of three embroidered cotton garments from Sind; a bronze image of Skandha from South India; two ivory images from South India; an old Jaina Manuscript of the Bhagavati Sutra; an Album of 30 plates of drawings of terracottas from Rajaghat; a full size plaster model of a Rajput warrior; ten Rajput and Mughal Paintings of the late 17th and early 18th centuries.

The Coin cabinet was further enriched by the purchase of the following coins :—

2 silver Indo-Greek, 2 copper Indo-Scythian, 4 copper Kushan, 29 silver Post-Mughal Gujarat States.

135. The Curator was deputed during the year to visit some of the principal Museums in North India and after his return some improvements were carried out in the Museum in the light of experience gained by him in the course of his itinerary.

General.

136. The number of pupils attending the primary and secondary schools who took advantage of the Museum during the year was 10,918 against 11,401 in the preceding year. The pupils were taken round the Museum in batches by the Curator and the exhibits were explained to them. It will be noticed from what is stated above that the educational value of the Museum is being appreciated and its popularity maintained despite the present abnormal conditions.

XII.—General Stores.

137. Tenders were invited during the course of the year for the purchase of Stores etc. in 137 cases, as against 125 in the preceding year.

Stores Purchases and
Issues.

138. Total purchases effected during the year, including articles received on transfer, from other Departments, amounted to Rs. 15.24 lakhs as against Rs. 14.89 lakhs during the preceding year. The purchases were restricted to the barest minimum, consistent with the obligations of the Department to keep adequate stocks for meeting the needs of the consuming departments. The increase was mostly due to higher prices ruling in the market in general and more particularly on account of the higher prices of hardware, iron and steel articles, as a result of the continuance of the abnormal conditions created by the War. The balance of stock in hand stood at Rs. 6.42 lakhs at the close of the year, as against Rs. 5.02 lakhs at the commencement of the year. The increase in stock value by Rs. 1.41 lakhs was entirely due to the large quantity of C. I. Pipes and Castings having been received at the end of the year. Pursuant to Corporation Resolution No. 1265, of 6-3-1940, steps were taken to effect the sale of unserviceable and obsolete stores etc. by public advertisement, but tenders received for the same on 4-11-1940 had to be cancelled, on account of low offers. Steps were, therefore, taken to reinvoke fresh tenders, the highest offer received being for Rs. 18,250. (vide S.C.R. No. 124 of 30-4-1941).

139. The number of annual contracts for schedule articles entered into during the year was 87, besides the special contracts for the supply of articles like C.I. Pipes, S.W. and Hume Pipes, C. I. Standpost Hydrants. &c., as against 92 in the preceding year. The number of orders placed with the contractors and other dealers was 7,440 against 7,809 in the preceding year. The number of Indents, inclusive of Sales Memos complied with was 23,855, against 26,841 in the preceding year. Most of the articles purchased during the year were of Indian Manufacture and the value thereof amounted to Rs. 11.24 lakhs. The value of foreign-made goods amounted to about 4 lakhs. The abnormal conditions created by the War, reflected sharply in the prices of articles purchased by the Department. There was a good demand for Dust Bins from house-owners and these were sold at Rs. 2-9-0 each, as against 2-12-0 each in the preceding year.

140. As was done in the previous years, C. I. and other scrap etc. received from various departments was sold from time to time by obtaining sealed offers from various dealers in scrap. The highest rate realised was Rs. 92 per ton of iron scrap as compared with Rs. 86 per ton realised during the preceding year. The total amount realised during the year by the sale of scrap etc. by public auction was Rs. 18,852-6-0 as against Rs. 19,589-10-0 in the preceding year. Stock Verification did not show any material discrepancies. The Establishment charges of the Department worked out to about 2.5% on its total turn-over of Rs. 29.09 lakhs, against 2.3% on the total turn-over of Rs. 29.93 lakhs of the preceding year.

XIII.—Licences, Shops, and Establishments.

141. The total number of permits and licences issued under Sections 390, 393, 394 and 412A, (*viz.* for factories, work-shops, steam whistles, storing inflammable materials or carrying on dangerous trades and keeping milk products) was 24,227 and the fees realised therefrom amounted to Rs. 2.26 lakhs, against 24,324 and Rs. 2.27 lakhs respectively in the preceding year. There was an increase in the number of licences issued for many items in the schedule, especially coal and coke, eating houses, fireworks (wholesale), hair dressing saloons, matches (retail) kerosene oil and timber. The number of licences issued for the trade of farriers was 70 against 65 in the previous year. Six farriers were prosecuted for carrying on the trade without a license of whom one was convicted and fined. The fall in the number of licences for butter, charcoal, fire works, (retail) ghee etc. appears to be due to general depression in trade and partial evacuation of the City on account of the war scare in the latter part of the year.

142. Licence fees outstanding at the close of the year amounted to Rs. 255-8-0 as against Rs. 73-8-0 in the previous year.

143. The total number of permits issued for exhibiting advertisements was 2,575 and the fees realised therefrom amounted to Rs. 1.13 lakhs respectively. The fall in the revenue from this source is due to the decrease in the number of illuminated advertisements on account of lighting restrictions under A. R. P. regulations.

144. The total number of hawker and squatter licences issued during the year was 37,407 and the fees realised therefrom amounted to Rs. 1.48 lakhs against 36,234 and Rs. 1.43 lakhs respectively in the previous year. The removal charges recovered under Section 490 amounted to Rs. 22,808 against Rs. 30,198 recovered in the previous year.

145. The number of prosecutions for infringement of Municipal law or licence conditions was 3,270 against 3,898 in the preceding year. There were in addition 821 outstanding cases from the previous year. Out of the total number of 4,091 cases 3,403 were withdrawn (3,142 on payment of licence fees and the remaining for other justifiable reasons), 214 resulted in conviction, and 474 remained to be disposed of at the end of the year.

During the year under report two criminal prosecutions were launched one by the Municipality against a minor son of an unauthorised squatter for stabbing a coolie of an Encroachment Removal Lorry, and the other by the Police authorities against one of the departmental peons of the Reserved Areas for alleged assault on a hawker. In the

first case, the accused was released by the court on his father executing a bond for good behaviour of his son, and in the other the Municipal peon was acquitted by the Magistrate for want of sufficient evidence.

146. **Shops and Establishments Act.** The Shops and Establishments Act, the administration of which was entrusted to this department, was brought into force in the City from 15th November 1940. For the purpose of its administration the City is divided into seven sections each of which is placed in charge of a Junior Inspector. These seven sections are again grouped into three major divisions, each in charge of a Senior Inspector, who has to help and supervise the work of Junior Inspectors under his charge. The Chief Inspector is in charge of the whole establishment and the works under the general superintendence and guidance of the Superintendent of Licences, Shops and Establishments.

147. Out of 1,270 complaints received in connection with the Act, 1,123 were investigated and action taken thereon upto the close of the year. 225 mass raids were carried out during day and at night. The number of visits and re-visits paid to different establishments was 77, 170.

148. **Prosecutions under the Shops and Establishments Act.** Of the prosecutions launched last year, 133 were not disposed of and upto the close of the year 2,524 new prosecutions were launched. Thus out of 2,657 cases during the period under report, 2,486 were disposed of, 2,366 resulting in conviction 101 being withdrawn, and 19 resulting in acquitted. The total amount of fines inflicted was Rs. 25,325-9-0. During the period under report, five cases were decided by the High Court either in revision or on appeal. Inspectors of Shops and Establishments Section were appointed as Public Prosecutors for the conduct of prosecutions under the Act by Government.

149. On the whole, it can be said that the Act has achieved in a large measure what is claimed to be its chief objective, namely, regulation of hours of work of the employees. Although the economic condition of the employees has not improved, they have been undoubtedly benefitted by rest and holidays, and reduction in the hours of work. There are, however, yet many employees who are not able to reap the full benefit of this legislation, and it is hoped that as trade unionism grows among them, they will be in a position to co-operate with and help the staff of the Shops and Establishments Department in enforcing successfully the provisions of the Act.

XIV.—Markets.

150. **Markets Receipts** The revenue from Markets and Slaughter houses was Rs. 13.80 lakhs against 13.64 lakhs for the previous year, showing an increase of Rs. 0.16 lakh, which was due to the increase in stall rents and slaughter fees.

151. **Municipal Markets** The number of Municipal Markets was 16 during the year. The method of collecting squatters' fees from the Municipal Markets departmentally continued during the year. The net receipts from these markets amounted to Rs. 3.58 lakhs against Rs. 3.37 lakhs for the preceding year, showing an increase of Rs. 0.20 lakh.

152. The average percentage of stalls vacant per quarter was 22.01 against 22.9, 24.1 and 24.4 for the preceding three years. Receipts from Squatters' fees and scale fees amounted to Rs. 2.29 lakhs as against Rs. 2.28 lakhs in the preceding year. Receipts exceeded expenditure in the case of all markets except three, and the percentage of expenditure to receipts in respect of markets was 43 against 32 in the preceding year. Several improvements were effected in the Municipal Markets during the year one of them being the construction of five new mutton stalls in the Colaba market. One new space was also let out in the Fruit and Vegetable Section of the Arthur Crawford Market.

153. **Private Markets, Slaughter Houses and outside meat shops** The number of private markets during the year was 24 against 26 in the previous year two markets, viz., (1) Open Air Vegetable Private Market at Dhobiwady Thakurdwar, and (2) Don Tad 2nd row Private Market at Jackria Masjid Street, having been closed down during the year 1940-41. The number of Private Slaughter Houses remained the same as in the previous year, viz., two one at Colaba for the Military and the other at Arthur Road, for the Sikhs. The license fee in respect of the Byculla Private Vegetable Market amounting to Rs. 19.197 has been kept in deposit account pending settlement of the question of the transfer of the license, which is under consideration.

In the case of the Open Air Private Market at Dwarkadas Mansions, Sandhurst Road, 'Fancy Private Market' at Moreland Road Byculla, and the Upper Mahim Private Market, The owners have protested against the Licence fees and the question of determining the license fees is under consideration. The amount realised on account of license fees of 20 private markets along with the aforesaid Private Slaughter House for the military at Maude Lines, Colaba, came to Rs. 32,060-13-0 as against Rs. 27,548-11-0 in the previous year. The licence fee in respect of the aforesaid 'Jhatka Private Slaughter House' at Arthur Road has been kept in deposit as the question of revision of licence fee is under consideration. Licence fee amounting to Rs. 1,150 was recovered from butchers having stalls in Private Markets. A sum of Rs. 779 was also recovered as license fees from Firms dealing in Imported meat, Foreign fish, etc. The number of outside meat shops was 181 against 178 in the previous year. The amount of license fees in respect of four outside shops was held in deposit and that realised in respect of the remaining 177 shops was Rs. 8,832-6-0, against Rs. 8,348-4-0 in the previous year.

154. Unwholesome articles such as meat, fish, fruit etc., from different markets including contraband meat destroyed during the year was 6,31,426½ lbs. against 5,10,877 lbs. in the previous year. Of this, contraband meat destroyed was 15,848 lbs. against 11,057 lbs. in the preceding year. In all 269 seizures were effected and prosecutions instituted resulted in 259 persons being convicted and fined.

155. The number of animals slaughtered at the Municipal Slaughter houses at Bandra was 10,11,106 against 8,72,834 in the previous year. Of these 84,060 were cows and bullocks, 11,867 buffaloes and 8,51,149 sheep and goats. The approximate weight of dressed meat of buffaloes, cows and bullocks was 10,101 tons and that of sheep and goats 8,360 tons. The quantity condemned out of the former was 25 tons and out of the latter 6 tons, which gave the percentages of 0.25 and 0.07 respectively of the total quantities of meat produced.

156. The number of pigs and piglings brought for slaughter at the Arthur Road Slaughter house was 9,705 and 251 respectively, out of which 9,576 pigs and 242 piglings were slaughtered and the amount received as import and slaughter fees was Rs. 19,529-12-0 against Rs. 15,165-8-0 in the previous year.

157. The amount of fair fees received at the Bandra Slaughter-houses was Rs. 1,40,500 against Rs. 1.40 lakhs in the preceding year. The fees received from the Kurla Municipality under the agreement to import buffalo meat into Bombay were Rs. 0.60 lakh against Rs. 0.76 lakh in the preceding year. The slaughter and removal fees realised at the Bandra Slaughter houses, together with the slaughter fees realised at DeLisle Road Sheep Market, amounted to Rs. 4.83 lakhs against Rs. 4.44 lakhs in the preceding year. Other miscellaneous receipts amounted to Rs. 1.13 lakhs against Rs. 1.30 lakhs in the preceding year.

158. Permits to import 90 slaughtered piglings were issued during the year and the fees recovered amounted to Rs. 67-12-0.

159. The Weights and Measures Branch was handed over to Government with effect from 1st April 1941.

XV.—K. E. M. Hospital & Seth G. S. M. College.

160. The 432 beds at the Hospital (including six beds recently added for the Tonsil ward) were generally always occupied during the year under report.

The total number of in-patients admitted during the year was 13,135, as against 12,575 and 11,932 during the year 1940 and 1939 respectively.

161. The programme of Hospital Extension was considerably affected by the War. The following extensions were completed during the year :—

- (1) Extension of the Out-patient department
- (2) Hospital Kitchen Block
- (3) Observation Ward.

The rest of the extension programme had to be held up, owing to difficulty in securing building materials.

162. On an average 19 more out-patients attended the Out-patient Department of the Hospital daily than in the year 1940. So far as in-patients were concerned, there were often from 25 to 30 extra patients over the scheduled number in the Hospital, the maximum number of in-patients on a single day being 503.

163. Out of the total number of 13,564 in-patients (including previous year's balance of 429; 3,197 were cured, 6,870 were discharged as relieved, 1,776 either left the Hospital against medical advice or were otherwise discharged and 1,271 died, leaving a balance of 450 patients at the end of the year.

164. It may be mentioned that the highest number of out-patient attendance on any particular day during the year 1941 was 1,898, and the highest number of new admissions in the Out-door Department on a single day being 517. Likewise, the highest number on a single day of old cases treated was 1,334, of casualty cases 107, and in-patients admitted 65. The total number of operations performed on in-patients and out-patients were 5,340 and 11,450 respectively.

165. The total expenditure incurred on the maintenance of the Hospital during the year 1941-42 (including liabilities outstanding at the end of the year and exclusive of cost on the extension scheme) amounts approximately to Rs. 6,72,239.

166. The average cost per in-patient per day and per out-patient attendance during the year was Rs. 3-0-2 and Rs. 0-6-8 respectively.

167. The destitute and incurable patients of the Hospital as also those needing no active treatment, but whose relatives would not take them away from the Hospital, were continued to be sent to Lady Dhunbai Jehangir Home for Destitutes and King George V. Infirmary for Incurables, respectively, which receive an annual contribution of Rs. 10,000 from the Corporation. During the year under report, 13 patients were transferred to the Destitute Home and 524 patients to the Infirmary as against the total number of 6 and 263 patients transferred last year to these Institutions, respectively.

168. Arrangements made with the Maratha Hospital and the Turner Sanatorium for the transfer of patients suffering from Pulmonary Tuberculosis were continued during the period under report. 176 patients suffering from Pulmonary Tuberculosis were transferred to the Maratha Hospital and four to the Turner Sanatorium, 1,159 patients suffering from various infectious diseases to the Arthur Road Hospital and 68 female patients to the Nowrosjee Wadia Maternity Hospital being found to be suffering from obstetric conditions.

169. During the year 1941, 237 cases of congestive cardiac failures were admitted and treated as in-patients.

170. The total number of Motor accident cases admitted and treated as in-patients during the year 1941 was 215, the number treated in the Casualty Department therefor being 598, the corresponding figures for 1939 and 1940 being 193 in-patients and 690 treated in the Casualty Department and 172 in-patients and 641 treated in the Casualty Department, respectively.

171. It may be observed that the largest number of motor accident cases whether of ordinary severity, *i.e.*, requiring treatment in the Casualty or Out-patient Departments only, or of marked severity needing admission to the Hospital as in-patients occurred in the age group of 20 to 30 (27 per cent. in the case of those admitted and 30 per cent in the case of those treated in the Out-patient Department). It may also be noted that women patients formed about 17 per cent. only of the total number of motor accident cases.

172. The total number of mill accident cases admitted as in-door-patients on account of severity of injuries was 153, the number of those treated in the Casualty Department being 3,145, the corresponding figures for the preceding year being 116 and 1,984 respectively. It will be noticed that the number of mill accident cases increased greatly during the year probably due to the mills working double shift during the period.

173. 274 cases were treated in the Hospital for poisoning and 61 for bites during the year under report.

Poisoning cases.

174. The treatment of school children attending the Municipal Primary Schools was continued during the year under report. 1,849 new children were treated in different departments of the Hospital in addition to a large number of children, who had begun their treatment in the previous year. The total number of children treated in the year was 7,774 as against 8,637 treated in the previous year. The total cost of the clinic at the K. E. M. Hospital amounted to Rs. 8,956-1-0.

School Clinic.

175. The Poor Box Charity Fund which was started in the year 1926 and from which relief is rendered to poor patients for providing them with spectacles, crutches, trusses, etc., received steady support from the public as also from the patients of the Hospital. Besides relief in the shape of Blood Transfusion, costly Drugs, Medicines, etc., appliances such as spectacles, crutches, artificial legs, were provided to 154 patients at a total cost of Rs. 1,821-6-0. Blood transfusion to 135 cases was provided during the year under report with the help of monetary assistance to the donors of blood from this fund.

Poor Box Charity Fund.

176. It has been proposed to create a Trust of this Fund which now amounts to over Rs. 1,40,000 with a view to utilising the same for the construction and maintenance of a Convalescent Home for the discharged patients from this Hospital. The matter is still under the consideration of the Medical Relief and Public Health Committee and the Corporation.

177. During the year under report, 80 fresh admissions were made in June 1941. 72 of these students were single, 3 married and 5 betrothed.

Seth G. S. Medical College Admissions.

178. The number of undergraduate students on the College Roll at the close of the year was 441, which included 74 lady students and that of post-graduate and research students 67.

179. The results of the various University Examinations for which students were sent up by the College were satisfactory. In this connection a reference is invited to paragraph 43 of the Dean's Administration Report.

180. The total expenditure of the College, including liabilities as well as expenditure on the Hostels, came to Rs. 2,74,018 during the year under report, as against Rs. 2,77,087 during the year 1940-41. The revenue of the College in the form of tuition fees, Hostel rent and miscellaneous receipts amounted to Rs. 1,18,751 as against Rs. 1,23,006 during the year 1940-41. The gross cost per student for the year under report came to Rs. 621.3, while the net cost works out at Rs. 352.1 as compared with the corresponding figures of Rs. 650 and Rs. 361.5 respectively for the year 1940-41. The amount of fees received from the post-graduate students was Rs. 4,170.

Annual cost and revenue.

181. During the year under report, 241 new books were added to the college library, as against 204 in the preceding year. Of these, 8 books were presented to the library by their authors as complimentary copies. The number of books issued to medical students was 14,031 as against 12,034 in the preceding year. 2,935 books and journals were issued to members of the Teaching Staff of the College and Resident medical Officers of the K. E. M. Hospital.

Library and Museum.

182. 40 New wet and dry specimens were added to the Anatomy Museum during the year and 75 old specimens were renewed. The total number of specimens in the Anatomy and Comparative Anatomy Section is now over 1,590.

183. 57 new specimens were added to the Pathology Museum. 104 old specimens were remounted during the year, thus bringing the total specimens in the Pathology Section of the Museum to over 1,350. 7 X-Ray dia-positives have been added to the Museum bringing the total to 138 at the end of the year.

184. In the Artist Department, 260 photographs of patients, specimens etc., were taken during the year 1941.

185. The total number of students residing in the Hostel for male students and of women students residing in the women students' Hostel was 146 and 28 during the year under report, as against 130 and 26 during the previous year. The total expenditure incurred on both these Hostels (exclusive of non-recurring expenditure) was Rs. 10,780 during the year, while the income derived in the form of rent was Rs. 18,630.

Students' Hostels.

186. The College Gymkhana took part in the Inter-Collegiate Tournaments during the year under report.

Gymkhana.

187. The different departments of the College and Hospital had undertaken, in addition to their normal teaching and other work, various investigations and researches during the year under report. A reference, in this connection, is invited to paragraph 54 of the Dean's report.

Research.

188. Special Classes for D.O. and D.O.M.S. were held during the year under report as in previous years.

189. The Co-operative Credit Society of the Labour staff of the College and Hospital has been working satisfactorily and has continued to be in 'A' Class. The share capital of the Society, which was Rs. 12,695-0-0 on 31st March 1941, has gone upto Rs. 15,496 by the end of March 1942, having a total number of 248 members.

Co-operative Credit Society Ltd.

XVI.—Education.

(SCHOOLS COMMITTEE'S DEPARTMENT).

190. (1) *Schools Committee's Meetings.*—The Committee held in all 76 meetings during the year, the number of meetings of all the various Sub-Committees held being 88.

191. (2) The total number of Municipal schools on 31st March 1942 was 396 plus 26 classes, as against 376 schools plus 36 classes on 31st March 1941.

Municipal Schools and Pupils.

192. The year under report witnessed a decrease in the number of pupils in Municipal Schools from 1,13,820 to 86,113, i.e., a decrease of 27,707 pupils. This large decrease was due to the sudden exodus of a large section of the population from the City during the last quarter of the year, on account of the panicky condition prevailing in the City due to the War. The highest figure of pupils reached was 1,14,586 on 1st January 1942.

193. The total number of teachers (Permanent and Non-permanent) on 31st March 1942 was 3,075. Out of these, 128 teachers were maintained as a separate staff for working in ordinary leave vacancies and 120 teachers for working in place of teachers studying at the Training Colleges.

Teachers in Municipal Schools.

194. The total number of Aided Schools was 193 and the number of pupils therein fell slightly from 27,888 to 27,347 during the year under review. Besides the above noted Aided Schools, there were also 13 other Boys' and Girls' Schools which are recognised but which do not receive a grant-in-aid from the Schools Committee. The total number of pupils therein on 31st March 1942 was 1,157.

Aided Schools and Pupils.

195. It will be seen from the above figures that the number of Unaided recognised schools registered a decrease, while the number of Aided recognised schools increased during the year.

196. The total number of teachers in the Aided Schools at the end of the year was 1,549 as against 1,372 of the previous year. In the recognised Unaided Schools the number of teachers at the end of the year was 88 as against 202 at the end of the previous year.

197. The total amount of grants paid to the Aided Schools during the year was Rs. 1,89,856, as against Rs. 1,81,312 in the previous year. Owing to financial stringency, the grants paid to the Aided Schools during the year were worked out after application of a cut of 12.5 per cent. to the grants admissible under the rules.

198. The total expenditure incurred by the Aided Schools amounted to Rs. 11,50,239.

199. The average number of pupils on rolls in the Aided Schools during the year was 30,378 and on the basis of this number, the cost per pupil in these schools works out at Rs. 38.7 as against 37.4 in the previous year.

200. The number of pupils studying in Municipal Central Schools, *i.e.*, schools wherein provision has been made for the teaching of Vocational Subjects, such as, Carpentry, Tailoring, Sign-board Painting, etc., was 663. The Vocational Classes in the Girls' Schools were abolished from the year under report.

201. The year under report was the third year of the introduction of compulsion in all the Wards of the City. At the end of the previous year *i.e.*, on 31st March 1941, there were 1,11,231 children of compulsory school-going age, out of whom 1,03,852 were attending schools and 7,379 were not attending any schools. On 31st March 1942, the number of children of compulsory school-going age was 1,01,370, out of whom 89,820 were attending schools and the rest *i.e.*, 11,550 were not attending any schools.

202. The year under report opened with a balance of Rs. 20,000. The total amount placed by the Corporation at the disposal of the Schools Committee during the year was Rs. 41,25,307.

203. The total expenditure for the year (excluding the expenditure on the Schools Committee's Head Office which is met from the General Municipal Fund and which was Rs. 68,676 for the year) amounted to Rs. 41,25,307, leaving a closing Balance of Rs. 20,000.

204. The staff of the Schools Committee's Head Office consists mainly of the Secretarial, Accounts, Records and Correspondence Branches of the Department.

205. The total amount of grant paid by Government to the Municipality during the year for primary education amounted to Rs. 9,45,000.

206. The average cost per pupil in Municipal Schools calculated on the basis of number of pupils on the rolls on the last day of the year was Rs. 45.3. Calculated on the basis of the average number of children on the rolls, the figure works out at Rs. 36.2 as against Rs. 35.3 of the previous year. If the expenditure on Schools Committee's Head Office is also taken into account, the corresponding figures for the year under report calculated on the number of pupils on the rolls on the last day of the year and on the average number of children on the rolls will be Rs. 46.05 and Rs. 36.8 respectively. The increase in the cost per pupil is due to the abnormal fall in the number of pupils in the last quarter of the year.

207. The number of troops and packs at the end of the year was 76 and 103 respectively and that of scouts and cubs was 2,176 and 3,027 respectively.

208. The Municipal Boy Scouts Association carried on its usual activities including the special Welfare Centre at Taikal Wadi during the year. The total expenditure for the year on all the activities at this Welfare Centre amounted to Rs. 900 sanctioned by the Standing Committee. These activities consisted of games, classes in Lathi, Lézim, Gymnastic, etc.

209. The total number of Girl Scouts and Bulbuls at the end of the year was 3,554 of whom 1,044 were Girl Scouts and the rest were Bulbuls. The number of Girl Scout Companies was 45 and that of Bulbul Flocks 105.

210. There was no change in the number of Free Reading Rooms and Libraries. Out of the 11 Libraries, one is meant exclusively for the Municipal teachers and the staff under the Schools Committee, one is maintained exclusively for ladies and the remaining 9 are open to all members of the General Public. A Circulating Library is attached to the Ladies' Library and is meant exclusively for Muslim Purdah ladies.

211. The total cost of maintaining all these Libraries is over Rs. 14,000. The libraries are equipped with English, Marathi, Gujarati and Urdu Books and periodicals and are taken advantage of by a large number of daily visitors.

212. The Municipal Audit Department under the Municipal Chief Auditor, which was established three years ago, carried out a regular and detailed audit of the Schools Committee's Accounts and made valuable suggestions to the Committee from time to time. These suggestions are being attended to and put into practice by the Committee as far as possible.
- Audit of Accounts.**
213. Amongst the various other activities undertaken by the Schools Committee, mention may be made of the Local Committees, constituted by the Committee under their Bye-law No. 7(4).
- Miscellaneous.**
214. The Seven Ward Local Committees held their meetings as usual and made valuable suggestions to the Schools Committee.
215. The Schools Committee's Employees' Co-operative Credit Bank increased its membership further and the turnover of its business was also on the increase.

XVII.—Public Health.

216. The general conditions of public health of the City were satisfactory during the year. The number of live births registered during the year was more by 8,858 than the number of deaths that took place in the City. This excess of births over deaths was equivalent to 5.9 per 1,000 population calculated on the Census of 1941, although the actual number of live births was the highest recorded since the introduction of the registration of births and deaths. The number of live births registered during the year was 39,954 being 1,121 more than in 1940 and 5,759 more than the average of the last ten years (1931-40). The birth-rate calculated on the census of 1941 was 26.8 per thousand population against 33.4 for the previous year. The sex proportion among births was 1,068 males to 1,000 females. The birth-rate was highest among the Budhists, *viz.*, 55.9 and lowest among Europeans, *viz.*, 16.2.
- Births.**
217. The total number of deaths during the year was 31,096 being 1,996 more than in 1940, 168 less than the average for the last five years (1936-40) and 2,285 more than for the preceding decennium (1931-40). The death-rate per 1,000 according to the census population of 1941 was 20.9 against 25.0 according to the census population of 1931 in the previous year and 24.8 the average for the decennium (1931-40). There was no death from Plague during the year under report. The principal causes of death were (a) diseases of the respiratory system, (b) congenital debility and diseases of early infancy, (c) Small-pox, (d) diseases of the nervous system, the incidence of death-rate per 1,000 due to each being 6.8, 2.5, 0.9 and 0.7 respectively. The male death-rate was 18 and the female death-rate was 26 against 21 and 32 respectively in the preceding year. Children under five years contributed 43.3 per cent. of the total mortality against the same figure in the previous year. As usual, the highest death-rate was among the Scheduled classes and the lowest among Europeans, being 36.5 and 9.5 against 41.9 and 10.6 respectively in the previous year.
- Deaths.**
218. Mortality among infants (under one year of age) during the year was 8,445 against 7,823 in the previous year, giving a rate of 211.4 per 1,000 births against 201.4 in the preceding year. Of the infants who died in the City, 6,063 or 71.8 per cent. were born in the City and 2,382 or 28.2 per cent. in the mofussil. If the number of deaths of out-born infants, whose births were not registered in the City, is excluded from the total number of deaths among infants, the rate of infant mortality per 1,000 births would be 151.7 instead of 211.4 as stated above. 6,506 or nearly 77 per cent. of the total number of deaths among infants were due to diseases of the respiratory system, infantile debility and premature births, against 6,051 deaths or 77.4 per cent. in the previous year. Diarrhoea and enteritis caused 501 deaths, malaria, ague and remittent fever 89 deaths, and convulsions, 385 deaths. The deaths from Small-pox and measles numbered 283 and 81 respectively. It will be evident from Table No. 11 that the birth rate has shown gradual increase during the last decade, whereas the infant mortality rate has decreased to a certain extent.
- Infant Mortality.**
219. The main causes of high infantile mortality are lack of nutritive food due to poverty, inferior housing, residence of whole families in one-roomed tenements owing to inability to pay high rents for larger accommodation and ignorance of hygienic principles due to illiteracy. Under a scheme for extending maternity and child welfare services, which was
- Prevention of Infant Mortality.**

brought into effect from the middle of 1939, ante-natal, post-natal and children's clinics are being conducted at each of the five Municipal Maternity Homes throughout the week, each of the clinics being conducted on two days every week and not confined to ante-natal work alone as in the past. Since Health Visitors have been connected with Maternity Homes and made to work under the direct supervision of the Medical Officers, more and better contact is being established between the women needing maternity aid and the Homes, which is so essential for a successful maternity service. The duties of the Health Visitors are two-fold, *viz.*, to assist Medical Officers at the clinics in the afternoon in the examination of women and children and to maintain some of the records pertaining to their work and to do home-visiting in the districts in the morning whereby they are required to visit the expectant women attending the clinics and to see if they follow the advice and treatment given there. They also try to secure accommodation for their confinements in any of the Municipal Maternity Homes or other Hospitals failing which they are required to conduct labour cases in the homes of the people. In the course of their visits to Districts they are also required to trace prospective mothers particularly among the poorer and ignorant classes and to advise and persuade them to attend ante-natal clinics and subsequently to avail themselves of the facilities of free Maternity Homes and Hospitals.

220. The Health Visitors paid 50,839 visits in the various Districts and also attended 292 cases of confinement during the year. In 3,176 cases personal visits were paid by Medical Officers in charge of Maternity Homes. Relief to needy and poor women during confinement was given in the shape of necessaries, such as milk, bread, blankets, etc., in 118 cases against 123 in the previous year. The total number of cases confined in the 5 Municipal Maternity Homes with a total accommodation of 142 beds was 5,872 against 6,223 in the preceding year. Out of the total number of births registered in the City, 81.6 per cent. took place in the Maternity Homes against 79.9 in the previous year. This shows that the advantages of resorting to Maternity Homes for confinement are being increasingly appreciated by the public.

221. The total number of cases of infectious diseases reported during the year was 5,872 against 5,404 in the previous year. Plague was absent. Small-pox claimed 1,293 victims against 834 in the preceding year. The various precautionary measures including primary and re-vaccinations taken in proper time succeeded in checking the spread of the disease which assumed an epidemic form from the last week of January 1941 upto the middle of May 1941. There were 17 imported cases of Cholera of which 7 proved fatal. There were 44 deaths from influenza against 42 in the preceding year and 554 deaths from Typhoid against 399 in the previous year. Diphtheria was responsible for 70 deaths. All the infectious diseases were treated at the Arthur Road Hospital except T. B. and Leprosy. Out of the total number of 31,096 deaths, 1,692 were caused by tuberculosis, giving a death-rate of 1.1 per 1,000 as against 1.7 per 1,000 in the previous year. Efforts are being made to check the growth of this disease by establishing T. B. Clinics, distributing leaflets and explaining the measures to be taken by the public to prevent the spread of the disease. The new Tuberculosis Hospital has been completed but its occupation has been delayed as it is proposed to use the building for war purposes. The highest number of cases occurred among persons from 20 to 30 years of age.

222. Malaria was registered as the cause of 88 deaths against 98 in the preceding year. The total number of cases of Malaria treated at the Municipal Dispensaries and other public hospitals was 1,698 and 18,282 against 5,521 and 23,596 respectively in the preceding year.

223. The total attendance and the daily average attendance at the Clinic at Bellasis Road for treating venereal diseases cases were 1,05,563 and 391.4 against 1,06,425 and 390.7 respectively in the preceding year.

224. Free Medical Relief to out-patients was rendered at the 16 Municipal dispensaries that were open throughout the year. The number of new cases and total attendance during the year at these dispensaries were 1,98,350 and 6,52,189 against 1,98,172 and 6,24,724 respectively in the previous year. The free dispensary for the treatment of eye diseases at Kamathipura has an ophthalmic hospital attached to it. 6,464 new cases suffering from eye and ear diseases were treated in the dispensary during the year against 9,118 treated in the preceding year. The number of in-patients treated in the hospital during the year was 84. The total

number of patients treated at the dispensary and the hospital during the year under report was 21,583 out-patients including 1,408 in-patients against the total number of 29,873 patients treated during the previous year.

225. During the year, roads, footpaths and house-gullies were cleaned regularly. The area conserved daily was 268.04 miles of roads, 236.67 miles of footpaths and 104 miles of house-gullies. The total refuse collected and removed through Municipal agency was 4,47,944 tons. This, together with refuse received through outside agency, amounted to 5,33,210 tons against 5,26,805 tons in the previous year. Of these, 3,67,562 tons were transported by rail to Deonar, 1,27,292 tons were used for reclamation in the City, 5,868 tons were burnt in the incinerators and 32,488 tons (stable refuse) were dumped in manure pits.

Conservancy.

226. The total number of rats collected and destroyed during the year was 6,55,312 against 6,91,223 in the previous year.

Rat Destruction

227. 1,231 basket seats were converted into water closets during the year. The number of basket privy seats that remained to be converted in sewerage areas was 716 and in unsewered areas 1,369.

Conversion of basket privies into Water closets.

228. The total number of dog bites treated at the Haffkine Institute was 3,404 against 2,144 in the preceding year.

Dog bites.

229. The number of prosecutions instituted by the Health Department under the Municipal Act during the year was 5,047 while the number of cases outstanding at the beginning of the year was 830. Of the total number of 5,877 cases 5,272 were disposed of during the year. The number of complaints filed under the Bombay Prevention of Adulteration Act during the year was 2,434, which together with the complaints outstanding at the beginning of the year amounted to 2,944. Out of these, 2,472 were disposed of, the total amount of fines inflicted being Rs. 0.93 lakh against Rs. 0.89 lakh in the preceding year.

Prosecutions.

230. The work of medical inspection of children in Municipal schools continued to be done by the medical staff under the control of the Executive Health Officer. The total number of children examined during the year was 18,812 of whom 7,842 were from Girls' Schools. The Medical inspection shows that about 23.3 per cent. of the children suffer from Dental diseases, 18 per cent. from general debility or malnutrition, 13 per cent. from diseases of throat, 11.3 per cent. from defects of vision. In order to give the benefit of medical treatment to pupils, especially belonging to poor families, a fully-equipped clinic has been maintained at the K. E. M. Hospital. The number of cases of school children treated during the year was 1,849 (new children) in addition to 5,925 old cases, i.e., 7,774 in all. 102 pairs of spectacles were supplied to poor deserving children according to the advice of the ophthalmic surgeon at the school clinic. Emergency outfits were supplied to 434 schools for which the demand is increasing.

Medical Inspection and treatment of Children.

231. Special Welfare work among the Municipal labour staff at ten centres was conducted by the Special Branch organised for the purpose under the Public Health Department.

Welfare work.

XVIII.—Municipal Printing Press.

232. The Municipal Printing Press, which was started as an experimental measure on 1st March 1935, has now been entrusted with all the printing work of the Corporation which was formerly being entrusted to outside contractors. The Press is established for doing departmental work only and the actual cost of the work turned out is charged to the departments concerned, as the Press is not being worked with a view to making profit. 6,649 items (including the work of printing the proceedings and other general work of the Schools Committee and for Civil Defence) were put through the Press at a total cost of Rs. 1,54,838.

233. It will be seen from the statement of the comparative figures of cost given in the Test Audit Officer's Administration Report on the Press that the cost of printing some of the more important items has been almost the same as that of the previous year and compares very favourably with the pre-war rates charged by outside Presses.

234. The Press Accounts are kept like those of any commercial concern. A Working and Profit and Loss account has been appended to the Test Audit Officer's report in the form prescribed by the "British Master Printers Federation Costing System", as also a *Pro-forma* Balance Sheet, as at 31st March 1942. It will be seen therefrom that the transactions for the year closed with a small surplus of Rs. 91 on a total turnover of Rs. 1,54,838.

235. The market rate for paper rose considerably during the latter half of the year owing to scarcity of paper in the City, and although there were regular contracts for the supply of paper to the Press, the contractors found it extremely difficult to supply paper as and when required, at the contracted rates. In view of this difficulty, various measures had to be devised by the Press to economise paper as much as possible. By their Resolution No. 272, dated the 30th June 1941, the Corporation appointed a Special Committee to investigate and report cases in which the printing of papers to be circulated to the Corporation and the different Committees could be conveniently discontinued in view of the increasing difficulty experienced in obtaining the supply of paper. The recommendations made by the Special Committee in regard to the curtailment of printing some of the papers for circulation to Councillors, etc., during the continuance of war, and for a period of six months thereafter were accepted by the Corporation under their Resolution No. 598, dated the 2nd February 1942.

236. The total labour staff in the Press on 28th February 1942 comprised 126 workers, as against 112 workers on 28th February 1941. The increase was mainly due to the work of printing forms and other miscellaneous matters in connection with Civil Defence measures being undertaken by the Press towards the end of the year.

XIX.—Municipal Servants' Act.

237. No circumstances arose in any department of the Municipality, in which it was necessary to invoke provisions of the Municipal Servants' Act.

M. D. BHAT.
Municipal Commissioner.

CHIEF ACCOUNTANT'S REPORT

FOR 1941-42.

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FINANCIAL.

No. A.E./7989D/SR of 8th September 1942.

FROM
THE CHIEF ACCOUNTANT,
BOMBAY MUNICIPALITY.

To
THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

I have the honour to submit my report on the accounts of the Municipality and the Improvement Schemes for the year 1941-42.

2. During the year under report, the rates of taxation were as shown below :—

Particulars.	Rates for 1941-42.
General Tax ...	11 per cent.
Fire Tax ...	$\frac{1}{2}$ per cent.
Water Tax on value ...	$3\frac{3}{4}$ per cent.
Water charges by Meter Measurement ...	Same as of the preceding year.
Halalkhor Tax ...	3 per cent.

3. The following statement summarises the transactions for the year pertaining to Revenue, and the actuals for the preceding year :—

	1941-42			Actuals for 1940-41.
	Budget.	Revised.	Actuals.	
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	14,44,000	26,91,704	26,91,704	28,81,191
Income ...	3,59,73,050	3,57,98,925	3,67,66,203	3,56,31,765
Expenditure ...	3,67,81,235	3,70,10,154	3,59,21,521	3,59,18,406
	8,08,185 (Deficit)	12,11,229 (Deficit)	8,44,682 (Surplus)	2,86,641 (Deficit)
Balance ...	6,35,815	14,80,475	35,36,386	25,94,550
Recoupment of Advances, etc. ...	-7,723	+ 3,55,477	-1,25,570	+ 97,154
Closing Balance ...	6,28,092	18,35,952	34,10,816	26,91,704

4. The details of the recoupment of Advances, etc., are :—

Increase in :—	Rs.
Reserve Stores (including Capital Stores) Balances ...	2,05,525
Renewed Grants (including contribution towards Improvement Schemes) ...	1,00,189
Advances—Measures for Civil Defence ...	16,983
Miscellaneous Advances outstanding ...	33,842
	3,56,539
Deduct —	
Decrease in :—	
Advances for Plant and Machinery ...	2,30,969
	1,25,570

5. The net unhyпотeсated Surplus Cash Balance on 31st March 1942 is as under :—

Liabilities.		Assets.	
	Rs.		Rs.
Reserve Stock including Capital Stores...	6,66,604	Surplus Revenue Fund as per Appendix No. 2 ...	63,44,657
Advance for Plant and Machinery ...	20,31,901		
Miscellaneous Advances ...	2,18,353		
Advances—Measures for Civil Defence	16,983		
Minimum required by Law ...	1,00,000		
Surplus Cash Balance ...	33,10,816		
Total ...	63,44,657	Total ...	63,44,657

6. The opening and closing Reserve Stores (including Capital Stores) Balances for the year 1941-42 are compared below :—

	Opening Balance.	Closing Balance.	Increase.
	Rs.	Rs.	Rs.
Serviceable Stores ...	4,61,079	6,66,604	2,05,525

7. The amount of rates and taxes outstanding at the close of the year 1941-42 stood at Rs. 39,59,628 against Rs. 37,71,747 for the previous year, showing an increase of Rs. 1,87,881 :—

Outstanding at	General Tax.	Water Tax.	Halalkhor Tax.	Wheel Tax.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
31st March 1941 ...	28,17,373	3,87,339	3,57,422	2,09,613	37,71,747
31st March 1942 ...	29,87,874	4,33,818	3,51,416	1,86,520	39,59,628
	1,70,501 Increase.	46,479 Increase.	6,006 Decrease.	23,093 Decrease.	1,87,881 Increase.

The amount outstanding on account of rates and taxes at the close of each year for the last five years (including that under report) was as under :—

Year.	Outstanding.	Net Demand.	Percentage of outstanding to Net Demand.
	Rs.	Rs.	
1937-38 ...	61,17,191	3,15,64,692	19.38
1938-39 ...	43,23,399	3,10,94,572	13.90
1939-40 ...	40,16,485	3,11,94,088	12.88
1940-41 ...	37,71,747	3,17,84,356	11.87
1941-42 ...	39,59,628	3,24,84,301	12.18

The outstandings of Rs. 39,59,628 are made up of Rs. 16,95,751 payable by Government, Rs. 2,15,020 by the B. B. & C. I. Railway Co., Rs. 15,455 by the Mills, Rs. 7,882 in respect of Improvements Schemes Properties, Rs. 343 by the Port Trust and the balance of Rs. 20,25,177 by other rate-payers. The reasons for these outstandings have been dealt with in the Assessor and Collector's Report.

8. The Loan liabilities at the beginning and at the end of the year were as under :—

Outstanding debt at 1st April 1941.	Loan raised during the year.	Repayment during the year.	Outstanding debt at 31st March 1942.
Rs. 15,57,20,010	Rs. 28,77,000	Rs. 36,14,242	Rs. 15,49,82,768

The details of the Loans raised are as below :—

- (1) Rs. 28,00,000 being part of the loan for 1940-41 of Rs. 48 lacs at $3\frac{1}{2}$ per cent. interest with a currency of 30 years, sanctioned under Corporation Resolution No. 587 dated the 12th September 1940,
- (2) Rs. 43,200 being advance from the Net Premia Fund for purchase of Plant and Machinery repayable by annual equated instalments based on the average life of the Machinery at 3 per cent. interest per annum,
- & (3) Rs. 33,800 being advance from the Net Premia Fund for the renewal of Road surfaces for which no provision exists in the Renewal Fund, repayable in 15 years based on the life of the surface as sanctioned under Corporation Resolution No. 21 dated the 13th April 1939.

Rs. 28,77,000

The amount of Rs. 28 lakhs under (1) above was raised by reserving the amount for investment of the Municipal Sinking and Special Funds.

The payments during the year were as under :—

- (1) Rs. 34,76,627 repaid to Government on the basis of equated payments from revenue in respect of advances taken from them.
- (2) Rs. 11,500 out of this Rs. 9,500 were repaid to Debenture Holders out of Sinking Fund investments including Rs. 738 from the Net Premia Fund and Rs. 2,000 were credited to Revenue.
- & (3) Rs. 1,26,115 repaid to the different Special Funds out of revenue on the basis of equated payments in respect of the advances taken from funds for capital works.

Rs. 36,14,242

The state of the Sinking Fund is shown below :—

Amount of Fund at 1st April 1941.	Interest etc., realisations.	Sinking Fund instalments.	Total.	Withdrawn for repayment of loans.	Amount of the fund at 31st March 1942.
Rs. 3,37,43,520	Rs. 14,40,901	Rs. 18,04,031	Rs. 3,69,88,452	Rs. 10,762	Rs. 3,69,77,690

The value of securities held in the Sinking Fund Account on the basis of market rates prevailing on 31st March 1942 including accrued interest and cash exceeded the actuarial amount of the Sinking Fund by Rs. 10,37,648 which is held in the Sinking Fund Account. The question of utilizing this excess for revenue purposes is under the consideration of the Law, Revenue and General Purposes Committee.

INCOME.

9. A detailed comparison between the Budget Estimate and the Actuals will be found in Appendix No. 3. The estimated income for the year was Rs. 3,59,73,050 against which the actuals amounted to Rs. 3,67,66,203 resulting in an increase of Rs. 7,93,153.

The following are the main heads contributing to the increases and decreases :-

Budget Head.	Amount of Increase.	Amount of Decrease.	Remarks.
	Rs.	Rs.	
1.—General Tax, Indirect Taxation, etc.—			
A.—General Tax	28,608	...	The increases aggregated to Rs. 38,500 made up of (2) Government, Rs.11,493, (3) Bombay Port Trust Rs.58, (4)Improvement Schemes Properties owing to lesser vacancies, Rs.17,257, (5) Mills, Rs. 9,634, (6) G. I. P. Railway, Rs. 58, counterbalanced by decreases of Rs. 9,892, viz., under (1) Public, Rs. 6,245 and (7) B. B. & C. I. Railway, Rs. 3,647.
B.—Town Duty	4,48,316	...	Due to dutiable articles having been imported in larger quantities into the City owing to the war situation. Some of these are awaiting export to foreign ports as conditions permit.
D.—Grant-in-aid in respect of Fines for Offences against Law	11,573	...	Due to larger receipts from Government.
E.—Interest and Profit on Investments of Surplus Loans and other balances ... ..	...	5,183	Due to lesser balances being available for investment than those anticipated at the beginning of the year.
F.—Interest and Profit on Plant and Machinery Depreciation Fund	9,721	...	Due to larger balances being available in the Fund during the course of the year than that anticipated at the beginning of the year.
G.—Miscellaneous	1,19,161	...	The increase was mainly under (3) Miscellaneous Receipts, Rs. 1,13,027 contributed by (1) Recovery of Sealing and Stamping Charges by the Town Duty Department, Rs. 61,876; (2) Sale of Unserviceable Stores, Rs. 21,723 and (3) Profit on Sale of Stores, Rs. 20,586.
2.—Water Tax, etc.	5,20,363	...	Increased receipts mainly under (2) Water by measurement due to increased consumption of water by Cotton and other Mills and Dyeing and Bleaching Mills. Rs. 6,03,404 counterbalanced by decreased receipts mainly under (1) Tax on value, due to the disposal of arrears of refund claims and increase in the amount of refund of tax owing to increase in the number of vacancies, Rs. 41,815 and (4) Compounded Tax due to reduced building activity, Rs. 45,057.
3.—Education, Primary	5,927	...	This is made up of increased receipts under Contribution from Government, Rs. 3,795 and Miscellaneous Receipts, Rs. 2,132.
5.—Public Health Department	10,633	...	Increase due mainly to increased receipts from Licence Fees for selling Milk and Ghee and rents of buildings and lands.
7.—Street Cleansing and Conservancy—			
A.—Halalkhor Tax	17,679	...	The items contributing to the increase are (1) On Rateable value, Rs. 6,016 and (2) For Special Services, Rs. 11,663.
B.—Miscellaneous	21,361	...	The increase is accounted for by increased receipts under Miscellaneous receipts, Rs. 11,728 (including Rs. 4,940 on account of sale of old kutchra railway wagons and Rs. 5,556 on account of rents of advertisements displayed on public urinals) and under Miscellaneous Fees (Minor Receipts) Rs. 10,162.
8.—Roads, Drains and Sewers—			
A.—Wheel Tax	15,207	...	There was an increase of Rs. 26,725 under Private Conveyances counterbalanced by a decrease of Rs.11,518 under Public Conveyances.
B.—Ground Rent ... ..	...	5,404	Decrease mainly under Ground Rent from private parties.
C.—Miscellaneous ... ..	...	16,493	Decrease mainly due to less supervision charges on departmental and private works adjusted during the year.

Budget Head.	Amount of Increase.	Amount of Decrease.	Remarks.
	Rs.	Rs.	
9.—Mechanical—			
Miscellaneous Receipts ...	54,999	...	Increase due to increased receipts under Minor Receipts including Workshops Receipts and departmental profit on Mechanical Transport.
10.—Buildings, Land Acquisition and Management ...	30,001	...	The increase was mainly under Miscellaneous Fees Rs. 72,578, on account of increased receipts from Fees for projecting verandahs, balconies, etc., counter-balanced by a decrease of Rs. 44,444 under (C) Ground Rent due to commutation of ground rents.
11.—Fire Brigade ...	8,886	...	Due to increase in Miscellaneous Receipts (Minor Receipts).
12.—Licensing and Removal of Encroachments on Public Streets ...	63,358	...	The items responsible for the increase are (1) Licences for dangerous and offensive trades, Rs. 18,986, (2) Removal of Encroachments on Public Streets, Rs. 9,673 and (3) Miscellaneous (including Advertisements) Rs. 34,699.
14.—Markets and Slaughter Houses ...	91,684	...	The increases were mainly under (1) Stall Rents, Rs. 15,442, (2) Squatters' Fees, Rs. 7,991; (4) Slaughter Fees, Rs. 62,328 and (6) Rent of Buildings and lands, Rs. 3,561.
15.—Contribution from Capital Funds to Revenue ...	...	62,107	Due to decreased expenditure on Loan Works.
16.—Extraordinary Receipts—			
Interest on Net Premia Fund and excess interest on Sinking Fund ...	...	10,490	Due to lower rates of interest in respect of investments in Fixed Deposits.
17.—Rebate from Government on account of Collection of the Urban Immovable Property Tax in the City ...	30,666	...	Due to increase in the rebate by Government from 1½ per cent. to 2 per cent.
18.—(b) Transfer from the Net Premia Fund.	...	6,00,100	Owing to improvements in the Opening Cash Balance in the year under report, the transfer from the Net Premia Fund was not made.

10. The position as regards our income from General Tax, Water Tax and Halalkhor Tax will be seen from the sub-joined statement :—

	1941-42.	1940-41.	Increase.
	Rs.	Rs.	Rs.
1.—General Tax (including Fire Tax) at 11½ per cent. :—			
Total collections booked ...	1,45,53,375	1,45,01,184	
Deduct—			
Recoveries for previous years ...	10,02,324	10,59,107	
Add—			
Outstandings for the year at the close of the year ...	1,35,51,051 14,09,778	1,34,42,077 13,90,916	
Total ...	1,49,60,829	1,48,32,993	
2.—Water Tax at 3¼ per cent. and Water charges by measurement and at compounded rate :—			
Total collections booked ...	85,09,747	80,36,968	
Deduct—			
Recoveries for previous years ...	1,90,673	3,25,864	
Add—			
Outstandings for the year at the close of the year ...	83,19,074 3,43,863	77,11,104 3,01,937	
Total ...	86,62,937	80,13,041	
3.—Halalkhor Tax at 3 per cent. and for special service :—			
Total collections booked ...	37,55,679	37,82,518	
Deduct—			
Recoveries for previous years ...	1,38,581	2,13,643	
Add—			
Outstandings for the year at the close of the year ...	36,17,098 2,31,221	35,78,875 2,30,214	
Total ...	38,48,319	38,09,089	
Net demand on account of Property Taxes inclusive of refunds...	2,74,72,085	2,66,55,123	8,16,962

TOWN DUTIES.

11. The various articles on which duty was levied at the time of import under the provisions of Section 192 (1) of the Municipal Act, the amount levied and refunds allowed thereon under Section 195 on their export are shown in Appendix No. 17.

The gross collections for the year were estimated at Rs. 25,55,000, the refunds and commission charges at Rs. 11,55,000 and the net revenue at Rs. 14,00,000. The revenue collected and paid into the Municipal Treasury in the year amounted to Rs. 30,29,664 and after deducting the amount of Rs. 11,81,348 on account of refunds, the net receipts amounted to Rs. 18,48,316 showing an increase of Rs. 4,24,284 as compared with the actuals of the previous year. The refunds during the previous year amounted to Rs. 9,96,557. The increases on account of refunds were due to more export of grain and sugar due to war.

SALE PROCEEDS OF LAND.

12. The balance to the credit of the Fund at the beginning of the year was Rs. 31,20,950. The interest realized on this fund during the year amounted to Rs. 83,149. The total investments in the Fund thus amounted to Rs. 32,04,099. During the year the sale proceeds of surplus land amounted to Rs. 8,52,293 which fell short of the amount of Rs. 10 lakhs to be credited to revenue on this account by Rs. 1,47,707. This amount was therefore transferred from Land Sales Reserve Fund to Revenue to make good the deficit in the amount of sale proceeds of land to be credited to Revenue as sanctioned under C. R. No. 705 of 19-12-1935. The balance in the Land Sales Reserve Fund on 31st March 1942 is thus Rs. 30,56,392. Out of this amount a sum of Rs. 22,25,000 has been advanced for meeting expenditure on Capital Works, leaving a balance of Rs. 8,31,392 as shown in Appendix No. 6. The area of Surplus Municipal land available for sale at the end of the year is about 11,743 square yards of the approximate value of Rs. 1,38,863.

REVENUE EXPENDITURE.

13. The final sanctioned grants amounted in the aggregate to Rs. 3,81,49,786 as follows :—

	Rs.
Budget Grants	3,67,81,235
Unexpended Grants for previous years renewed for expenditure	7,83,132
Additional Grants	5,85,419
	<hr/>
Final Sanctioned Grants	3,81,49,786

The transfers from one Budget head to another without affecting the total Budget provision for the year amounted to Rs. 3,31,270.

14. In the following statement the final grants sanctioned from 1937-38 are compared with the savings year by year :—

Year.	Final grants sanctioned.	Grants to be renewed for expenditure in the following year.	Expenditure booked against final grants.	Savings on final grants sanctioned.
	Rs.	Rs.	Rs.	Rs.
1937-38	3,36,42,984	4,09,600	3,27,48,184	4,85,200
1938-39	3,48,24,347	5,32,700	3,34,84,350	8,07,297
1939-40	3,62,57,296	8,45,000	3,47,44,038	6,68,258
1940-41	3,77,38,540	7,84,000	3,59,18,406	10,36,134
1941-42	3,81,49,786	8,74,000	3,59,21,521	13,54,265

15. The total lapsed grants estimated to be renewed in 1942-43 aggregate to Rs. 8,74,000 against Rs. 7,84,000 in 1941-42 and the heads under which the renewals are required will be found in Appendix No. 4.

The nature of expenditure to be booked on this account may be classified as under:—

	Rs.
(1) Repairs including Special Repairs	... 2,18,348
(2) Stores and Materials	... 22,207
(3) New Works	... 1,07,628
(4) Law Charges, General	... 3,500
(5) Payment to Schools Committee	54,918
(6) Rebate on account of Compounded Wheel Tax	... 74,000
(7) Miscellaneous other charges	2,44,560
(8) Interest on Municipal Loans	... 1,48,839
	Rs. 8,74,000

16. The final sanctioned grants for the year aggregated to Rs. 3,81,49,786 against which the actuals amounted to Rs. 3,59,21,521 leaving an unexpended balance of Rs. 22,28,265 at the close of the year. Of this, Rs. 8,74,000 are being renewed for expenditure during 1942-43, the balance, *viz.*, Rs. 13,54,265 being treated as savings on final grants sanctioned as detailed in Appendix No. 4.

The main factors contributing to the decreases of Rs. 5,000 and over are as follows:—

Budget Head.	Amount.	REMARKS.
	Rs.	
I.—General Supervision, etc.—		
B.—Collection of Revenue—		
(b) Town Duty Refund Branch ...	6,260	The main items of decrease were Establishment Rs. 2,865 and Contingencies (sealing of tins, etc.) Rs. 2,710.
E.—Miscellaneous Charges ...	16,036	The items contributing to the decrease are Law Charges Rs. 2,929, Repairs and Taxes of Properties Rs. 7,880, Discretionary Contingencies Rs. 592, contribution to Government for Honorary Presidency Magistrates' Courts Rs. 1,374 and write off of book value of unserviceable stores Rs. 3,261.
F.—Election Expenses ...	10,189	Decrease due to provision for preparation of electoral roll not being expended as the term of the existing Corporation was extended by one year.
II.—Water Works—		
A.—Establishment and Labour ...	12,112	Decrease under Permanent Establishment Rs. 4,466 and under Labour Rs. 6,364.
B.—Repairs and Maintenance ...	11,282	This is made up of small decreases under various heads including Rs. 3,228 under Repairs to Roads over trenches and Rs. 4,584 under maintenance of Trolley track, embankments, etc.
D.—Miscellaneous ...	8,941	The main items of decrease were Maintenance of Pumping Engines and Plant Rs. 4,555 and Chlorinating the Bombay Water Supply Rs. 2,424.
Provident Fund and Pension, etc., Charges ...	8,054	This is made up of decrease under (1) Provident Fund Rs. 4,307 due to less number of employees having joined the Provident Fund and exercised the option to subscribe at the higher rate and (2) Pensions, Gratuities, etc. Rs. 3,747.
Proportion of General Supervision and Collection of Revenue ...	6,764	This follows the decrease in establishment and other charges.
Debt Charges ...	33,268	Due mainly (1) to the balance of Rs. 28 lakhs out of Rs. 48 lakhs loan of 1940-41 having been raised in 1941-42 in instalments and (2) to the loan of Rs. 25 lakhs sanctioned for 1941-42 not having been raised during the year.
III.—Education, Primary—		
A.—Municipal Institutions ...	1,20,981	Decrease due mainly to less contribution required to be made to the Schools Committee Rs. 83,508 and also due to the additional amount of Rs. 37,050 provided for Grants-in-aid to English Teaching Schools not being required during the year.

Budget Head.	Amount.	REMARKS.
	Rs.	
V.—Public Health Department		
A.—General Supervision	11,900	This is made up of small decreases under various heads including Rs. 5,187 under Establishment and Rs. 3,570 under Rat Destruction.
B.—Epidemics	9,168	Decrease mainly under Temporary staff Rs. 2,512, Medicines Rs. 2,092 and Inoculation Rs. 3,736.
C.—Vaccination	5,195	Decrease mainly under Public Vaccination Stations ^a requisites Rs. 1,195 and purchase of lymph Rs. 2,729.
D.—Malaria	5,623	The main items contributing to the decrease were Establishment Rs. 2,892 and Disinfectants Rs. 1,859.
E.—Miscellaneous—		
(a) Cemeteries	7,008	The decrease was mainly due to the amount of Rs. 6,250 on account of annual ground rent in respect of plot of land for the extension of the Dawoodi Bohra Cemetery at Tank Bunder remaining unspent, as no lease was entered into with the Bombay Port Trust.
F.—Medical Inspection of School Children including the Dental Clinic	5,474	The main items of decrease were Establishment Rs. 1,769, Medicines Rs. 1,198, Printing and Stationery Rs. 750 and Upkeep of School Buses Rs. 1,154.
G.—Supply of milk to the needy children attending Municipal Schools	5,087	Due to the Scheme for the supply of ration to undernourished needy children attending Municipal Schools having been dropped (<i>vide</i> Corporation Resolution No. 11, dated the 9th April 1942).
H.—Census	7,007	Due to less expenditure incurred.
VI.—Medical Relief and Education—		
A.—Hospitals and Dispensaries—		
(a) Infections Diseases Hospitals—		
II.—Arthur Road Hospital for Infectious Diseases	20,329	The notable decreases were under Diets Rs. 1,813, Contingencies Rs. 2,102 and Epidemics Rs. 14,709.
(b) Maternity Homes	8,046	This is made up of small decreases under various heads including Rs. 4,299 under Diets and Rs. 1,698 under Contingencies.
(c) Dispensaries for Out-patients	6,101	The main items of decrease were Establishment Rs. 1,489, Medicines Rs. 1,454, and Equipment for three new dispensaries Rs. 1,800.
D.—Anti-tuberculosis League Dispensaries, etc.	7,584	This is made up of small decreases including Rs. 3,114 under Skiagrams and Rs. 1,494 under Diets.
G.—King Edward VII Memorial Hospital	15,070	Deducting from this figure Rs. 6,101 on account of unexpended balance of previous years under Repairs to Buildings and Special Repairs which will be renewed during 1942-43 by obtaining an additional grant from the Surplus Cash Balance the net decrease comes to Rs. 8,969, the main items contributing to the same being Establishment Rs. 3,590 and Diets Rs. 2,279.
H.—Seth Gordhandas Sunderdas Medical College	11,180	Out of this Rs. 4,535 represent unexpended balance of previous years under Stores and Apparatus and under Repairs to Buildings which will be renewed during 1942-43 by obtaining an additional grant from the Surplus Cash Balance and the balance of Rs. 6,645 is on account of decrease under other heads, the notable decrease being under Establishment of Rs. 4,498.
Debt Charges	7,479	Due mainly (1) to the balance of Rs. 28 lakhs out of Rs. 48 lakhs loan having been raised in instalments and (2) to the loan of Rs. 25 lakhs sanctioned for 1941-42 not having been raised during the year.
VII.—Street Cleansing and Conservancy—		
A.—Street Cleansing and Conservancy—		
(c) Street Cleansing and Sanitation—		
(a) Scavenging	12,208	The main items of decrease were Labour Rs. 7,672 and Lighting Rs. 2,724.
(e) Removal of Town Refuse to Tardeo, etc.—		
1. Bullock Traction	11,174	This is made up of small decreases including Rs. 6,347 under Feed of Bullocks and Rs. 2,924 under Repairs and Maintenance of Carts.

Budget Head.	Amount.	REMARKS.
VII.—Street cleansing and Conservancy—(Contd.)	Rs.	
(c) Removal of Town Refuse—(Contd.)		
3. Loading Sidings	7,200	Due mainly to less expenditure on Maintenance and Repairs Rs. 3,809 and Stores, Clothing and Contingencies, Rs. 2,693
B.—Transport of refuse, etc., to Deonar	29,887	The main items of decrease were Labour Rs. 13,036 and Transport Rs. 14,180
D.—Halalkhor Service—		
(a) Cleansing and Sanitation	6,928	Decrease mainly under Labour Rs. 5,840.
(b) Bullock Traction	6,724	Decrease mainly under Labour Rs. 3,367 and Feed of Bullocks Rs. 2,348.
(c) Miscellaneous	5,738	Decrease under Improvements Rs. 1,425, Repairs to Chawls and Stables Rs. 2,356 and Water Supply Rs. 1,682.
New Works	21,937	Mainly due to works to the extent of Rs. 19,950 not having been carried out owing to difficulty of obtaining materials etc., on account of the war.
Debt Charges	9,578	Due mainly (1) to the balance of Rs. 28 lakhs out of Rs. 48 lakhs loan having been raised in instalments and (2) to the loan of Rs. 25 lakhs sanctioned for 1941-42 not having been raised during the year.
VIII.—Roads, Drains and Sewers—		
A.—General	18,086	Decrease mainly under Construction Establishment.
B.—Maintenance of Roads	58,221	The main items contributing to the decrease were Establishment Rs. 7,729, Ordinary Repairs and Maintenance Rs. 18,616, Maintenance of Traffic Amenities Rs. 3,384, Repairs to Capital Roads Rs. 6,044, Street Improvements Rs. 15,755 and Precast Concrete Slabs Rs. 2,955.
C.—Public Lighting	46,638	Of this amount Rs. 15,394 represent decrease under Gas Lighting Rs. 17,369 under Electric Lighting and Rs. 12,072 under Repairs and Maintenance.
D.—Cleansing of Drains, etc.	19,725	This is made up of a decrease of Rs. 5,507 under Labour and of Rs. 14,218 under various other heads.
E.—Rebate on account of the Compounded Wheel Tax	13,239	Due to less number of Licences issued for Public Conveyances.
New Works	38,395	Of this Rs. 13,106 representing unexpended balance of previous years will be renewed during 1942-43 by obtaining an additional grant from the Surplus Cash Balance and the balance of Rs. 25,289 is made up of Savings on works completed and works not carried out due to difficulty in obtaining materials, etc., on account of the War.
Debt Charges	79,015	Due mainly (1) to the balance of Rs. 28 lakhs out of Rs. 48 lakhs loan having been raised in instalments and (2) to the loan of Rs. 25 lakhs sanctioned for 1941-42 not having been raised during the year.
IX.—Mechanical—		
A.—Mechanical Engineer's Office—		
Establishment	6,330	Decrease mainly under Establishment Rs. 2,337 and Upkeep of Shops Rs. 2,217.
B.—Pumping and Compressor Stations—		
(b) Pumping Stations in the City—		
(i) Pumping Station Love Grove	6,521	Decrease mainly under Labour Rs. 1,457 and Electric Current Rs. 3,629.
(x) Pumping Station Sewri-Wadala (B.—Govt.)	6,048	} The principal heads contributing to the decrease were Electric Power and Repairs to Machinery of Stations and Ejectors and Gas Compressor Plant.
(xi) Do. Jacob Circle.	8,421	
(c) Purification Works	25,096	
(d) Compressor Stations in the City—		
(ii) Compressor stations Victoria Gardens, Fergusson Road, Warden Road and Bhandarwada Road	9,717	
D.—Transport—		
7.—Removal of Town Refuse to Tardeo for transport to Deonar	32,583	Decrease mainly under Running Expenses, Rs. 6,372, Repairs and Maintenance, Rs. 16,930 and Depreciation, Rs. 6,161.

Budget Head.	Amount.	REMARKS.
IX.—Mechanical—(Contd.)	Rs.	
D.—Transport—(Contd.)		
8.—Upkeep of Motor Silt Wagons ...	5,475	Decrease mainly under Repairs and Replacements and Depreciation.
9.—Halalkhor Service ...	10,704	Decrease mainly under Repairs and Maintenance (Rs. 10,136).
Debt Charges ...	5,861	Due mainly (1) to the balance of Rs. 28 lakhs out of Rs. 48 lakhs loan having been raised in instalments and (2) to the loan of Rs. 25 lakhs sanctioned for 1941-42 not having been raised during the year.
X.—Buildings, Land Acquisition and Management—		
A.—City Engineer's Central Office—		
Establishment ...	8,183	Decrease mainly under Establishment.
C.—Architectural ...	8,045	This represents decrease in the proportionate share of cost of Management and Establishment of Improvement Schemes.
D.—Land Acquisition and Management ...	8,115	Decrease mainly under Repairs and Maintenance Rs. 2,424 and Disposal of Land, Commission, etc., charges Rs. 2,314.
XI.—Fire Brigade—		
Maintenance ...	10,130	Decrease mainly under Establishment, Repairs and Maintenance and Rent.
XIII.—Gardens and Open Spaces—		
A.—Gardens—		
(a) Victoria Gardens ...	17,234	The main decreases were under Repairs and Maintenance—Cages for animals Rs. 2,156, Zoological Collection—Feed of Animals Rs. 8,795 and Organizing a fruit and flower show Rs. 2,000 (provision remaining unspent).
XIV.—Markets and Slaughter Houses—		
(b) Municipal Markets ...	12,476	The main items of decrease work Establishment Rs. 1,552 Lighting Rs. 5,140 and Special Repairs Rs. 3,813.
New Works ...	14,192	Represents partly savings on works completed and partly works cancelled owing to difficulty of obtaining materials etc., on account of the War.
XVI.—Provident Fund, Pensions, Gratuities and Compassionate Allowances—		
A.—Provident Fund ...	24,382	Due to less number of employees having joined the Provident Fund and exercised the option to subscribe at the higher rate.
XVII.—Urban Immovable Property Tax ...	16,471	Due to exemption of certain Municipal properties from the payment of the tax.
XVIII.—Grain Compensation. ...	83,819	Due to charges in respect of staff under Advances and Suspense Heads being met from grants under those heads.
XIX.—Extra cost on account of temporary staff to be brought on permanent Schedule ...	1,83,349	The extra cost on this account was not debited under this head but was debited to the grants under the respective service heads under which the staff was shown.
XX.—Grants-in-aid to Public Institutions ...	15,865	This is made up of decreases mainly under (1) Acworth Leper Home Rs. 3,210. (2) N. Wadia Maternity Hospital, Parel, Rs. 6,433 and (3) Bai Jerbai Wadia Children's Hospital, Rs. 5,953.
Total ...	12,69,838	

LOAN FUNDS.

17. The amount of new loan to be raised proposed in the Budget for 1941-42 was Rs. 43 lakhs. The Corporation, however, under their Resolution No. 522, dated the 2nd October 1941, sanctioned the raising of a loan of Rs. 25 lakhs only on the basis of the revised loan works programme of the year.

As the loan works expenditure fell short of the budgeted expenditure, the amount actually raised to finance the capital expenditure including Plant and Machinery was Rs. 28,77,000 as detailed in paragraph 8 above. This amount includes Rs. 28 lakhs being part of the loan for 1940-41 of Rs. 48 lakhs raised during the year.

LOAN WORKS EXPENDITURE.

18. The opening balance on 1st April 1941, on account of Loan Funds including the advance from Special Funds for the purchase of Plant and Machinery and for Renewal of Surfaces of Roads for which no Renewal Fund exists but excluding the Trust Funds was Rs. 10,47,897. Adding to this Rs. 28,77,000 raised during the year the total funds available for expenditure were Rs. 39,24,897. The total expenditure incurred during the year amounted to Rs. 27,82,840 leaving an unspent balance of Rs. 11,42,057 at the close of the year.

19. The following statement contrasts the expenditure on Capital Works with the Budget and Revised Estimates during the last five years :—

Year.	LOAN AND TRUST FUNDS.			Percentage by which actuals fell short of Budget Estimates.	Percentage by which actuals fell short of Revised Estimates.
	Budget Estimates.	Revised Estimates.	Actuals.		
	Rs.	Rs.	Rs.		
1937-38 ...	58,70,674	55,14,681	32,25,152	45	42
1938-39 ...	72,42,997	74,57,798	48,81,906	32	34
1939-40 ...	65,77,512	94,14,328	54,53,383	17	42
1940-41 ...	50,23,263	76,82,864	43,16,316	14	44
1941-42 ...	41,16,570	52,40,984	27,33,508	34	48

The above figures do not include the amount on account of subvention and discount and other charges on the New Loan.

The Revised Estimates adopted by the Corporation were for Rs. 51,73,736 including Rs. 75,000 on account of subvention, Rs. 54,100 on account of charges for raising the new loan, and Rs. 1,96,348 on account of estimated expenditure under Trust Fund. The amount of Rs. 27,33,508 shown as the actual expenditure is arrived at as follows :—

Expenditure as shown in the summary of Appendix No. 8 including expenditure under Trust Fund and credit on account of assets written off	Rs.	Rs.
	...	27,85,734
<i>Deduct—</i>		
Expenditure on account of subvention ...	75,000	
Expenditure for raising the new loan ...	28,004	
		<u>1,03,004</u>
		26,82,730
<i>Add—</i>		
Assets written off ...		50,778
		<u>27,33,508.</u>

APPENDIX No. 8.

20. The following statement shows the figures of actual expenditure as compared with the Revised Estimates under the major heads :—

	Revised Estimates.	Actuals.
	Rs.	Rs.
LOAN WORKS.		
II.—Water Works, Ordinary ...	12,10,562	3,84,174
III.—Education, Primary ...	22,409	10,549
V.—Public Health Department ...	1,08,205	76,783
VI.—Medical Relief and Education ...	2,87,056	2,14,114
VII.—Street Cleansing and Conservancy, Road Watering and Halalkhor Service ...	1,66,688	1,10,711
VIII.—Roads, Drains and Sewers ...	23,96,588	15,85,356
IX.—Mechanical ...	95,258	6,424
X.—Buildings, Land Acquisition and Management ...	1,49,152	60,909
XIII.—Gardens and Open Spaces ...	1,327	135
XIV.—Markets and Slaughter Houses ...	1,98,182	1,12,190
XV.—Slum service ...	2,53,170	1,30,307
Discount and other charges on the New Loan ...	54,100	28,004
Plant and Machinery ...	2,31,039	12,406
<i>Add :—</i>	51,73,736	27,32,062
Assets written off ...	...	50,778
Total ...	51,73,736	27,82,840

21. The following table gives the classification of all the Loan Works under three distinctive groups for the purpose of appraising the distinctive character and value to the City in relation to the outlay, the allocation of outstanding debt as at 31st March 1942 and the debt charges involved during 1941-42 :-

Particulars of City Service.	Amount of Loan outstanding on 31st March 1942.	DEBT CHARGES FOR 1941-42.				Total Debt Charges.
		Debt Interest.	Interest accrued but not paid.	Sinking Fund and Repayments.	Bank's Commission and Miscellaneous Loan Charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Services	8,98,17,940	39,63,621	11,827	30,57,022	8,081	70,40,551
Self-supporting Services—						
Water Works	6,25,68,784	31,70,692	2,173	22,31,642	7,653	54,12,160
Fire Brigade	8,22,881	35,371		36,313	55	71,739
Markets and Slaughter Houses	17,73,163	77,595		81,796	78	1,59,469
Total	6,51,64,828	32,83,658	2,173	23,49,751	7,786	56,43,368
Grand Total	15,49,82,768	72,47,279	14,000	54,06,773	15,867	1,26,83,919

SINKING FUNDS.

22. From Appendix No. 10 it will be seen that the book value of the Sinking Funds as on 31st March 1942, amounted to Rs. 3,69,77,690 made up of Rs. 3,69,77,344 being the book value of securities and Rs. 346 in cash with the Imperial Bank of India. Valuing the Municipal and Improvement Trust Debentures at par, the market value of Sinking Fund Investments held on 31st March 1942 comes to Rs. 3,87,30,118 as shown in Appendix No. 16A. This, together with the amount of interest accrued upto 31st March 1942, viz., Rs. 3,77,962 and cash with the Imperial Bank of India, Rs. 346 brings the total amount of Sinking Fund to Rs. 3,91,08,426 and more than covers the amount, viz., Rs. 3,80,70,778 to which the Sinking Funds should have accumulated upto 31st March 1942. The excess in the Sinking Fund Investments Account is thus Rs. 10,37,648.

23. The following statement summarises the debt position at the end of the year during the last three years :-

Year.	Debt outstanding.	Sinking Fund Accumulations.	Debt Charges.
	Rs.	Rs.	Rs.
1939-40	15,66,25,258	3,25,07,117	1,23,36,072
1940-41	15,57,20,010	3,37,43,520	1,24,94,113
1941-42	15,49,82,768	3,69,77,690	1,26,83,919

LIABILITIES AND ASSETS.

APPENDICES NOS. 5 AND 7.

24. It will be seen that the gross revenue liabilities of the Corporation stood at Rs. 4,62,45,931 the assets being Rs. 5,25,90,588. The difference of Rs. 63,44,657 represents the surplus Revenue Funds of which the details are shown in Appendix No. 2.

An inventory of Municipal properties has since been completed and the work of valuation is in progress. After it is finished the Municipal properties outside the City will be taken up and entered in the inventory. An interim report on the subject was submitted to the Corporation which has been recorded under Corporation Resolution No. 68 dated the 13th April 1942. A final report will be submitted to the Corporation after the work is completed.

25. The gross Capital Liabilities of the Corporation including the balances available on account of Trust Fund and Worn-out Water Mains Renewal Fund stood at Rs. 15,50,75,326 at the close of the year under report and the Assets at Rs. 31,30,71,172 resulting in a surplus of Rs. 15,79,95,846, the details of which are shown in Appendix No. 7.

INVESTMENTS AND INVESTED BALANCES.

26. The details of investments made during the year are as follows :—

Particulars.	Amount.	Average No. of Days.
	Rs.	
(1) Current Account Deposits ...	1,22,15,000	52.53
(2) Fixed Deposits ...	3,14,00,000	141.28
(3) Call Deposits ...	40,00,000	2
(4) Three Months Government of India Treasury Bills ...	49,91,406	80.20
Total Rs. ...	5,26,06,406	107.73

The interest earned during the year amounted to Rs. 2,68,803 and the details are as follows :—

	Rs.
(1) On Current Account Deposits ...	9,390
(2) On Fixed Deposits ...	1,83,444
(3) On Call Deposits ...	180
(4) On Treasury Bills ...	7,119
(5) On Investments in Public Securities, etc. ...	68,670
	2,68,803

The average rate of interest on Current Account Deposits was .53 per cent. against .58 per cent. in the preceding year. The average rate of interest on fixed deposits was 1.29 per cent. as against 1.71 per cent. in the preceding year. The average rate of interest on Call Deposits was .82 per cent. The rate of interest on Treasury Bills was .65 per cent. as against 1 per cent. in the preceding year. The rate realized on fixed deposits ranged from $\frac{3}{4}$ per cent. to $1\frac{1}{4}$ per cent. The maximum rate realized on fixed deposits in the preceding year was $2\frac{3}{8}$ per cent.

The average rate of interest on all deposits was 1.17 per cent. as against 1.58 per cent. in the preceding year.

SPECIAL FUNDS.

APPENDICES NOS. 6 AND 16.

27. The opening balances to the credit of the different special funds, the additions made thereto, and the withdrawals made therefrom and the closing balances during the year are shown in Appendix No. 6. The details of different investments and the current market value are shown in Appendix No. 16, while Appendices Nos. 5 and 7 contain the total amount of paper held in each Fund and the cash balance to its credit.

WATER WORKS ACCOUNT.

APPENDIX No. 12.

Income and Expenditure Account.

28. The following statement shows the Income and Expenditure for the year as contrasted with the Budget Estimates and the Actuals for the preceding year :—

	1941-42.		Actuals for 1940-41.	Increase or Decrease as compared with	
	Budget.	Actuals.		The Budget.	The previous Year's Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.
Income on Value	37,42,500	37,00,685	37,90,174	-41,815	-89,489
By Measurements	41,75,000	47,78,404	42,16,108	+6,03,404	+5,62,296
Miscellaneous	2,93,000	2,51,774	2,55,847	-41,226	-4,073
	82,10,500	87,30,863	82,62,129	+5,20,363	+4,68,734
Expenditure—Maintenance	14,21,379	14,12,014	15,33,048	-9,365	-1,21,034
Debt Charges	54,37,762	54,12,160	53,74,298	-25,602	+37,862
	68,59,141	68,24,174	69,07,346	-34,967	-83,172
Balance	+13,51,359	+19,06,689	+13,54,783	...	...

APPENDIX No. 12-A.

Assets and Liabilities.

29. The liabilities at the close of the year stood at Rs. 8,01,47,106 and the assets aggregated to Rs. 11,69,48,754. The excess of assets over liabilities thus amounted to Rs. 3,68,01,648.

MARKETS AND SLAUGHTER HOUSES ACCOUNT.

APPENDIX No. 13.

Income and Expenditure Account.

30. The following statement shows the Income and Expenditure for the year as compared with the Budget Estimates and the Actuals for the preceding year :—

	1941-42.		Actuals for 1940-41.	Increase or Decrease as compared with	
	Budget.	Actuals.		The Budget.	The previous Year's Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.
Income	12,89,000	13,80,684	13,64,304	+91,684	+16,380
Expenditure under IX—Mechanical, D—Transport (10) Markets and Slaught- er Houses and E—Refrigerator ...	93,986	1,28,686	95,696	+34,700	+32,990
Under XIV—Markets and Slaughter Houses	5,42,889	5,29,745	5,71,581	-13,144	-41,836
	6,36,875	6,58,431	6,67,277	+21,556	-8,846
Balance	+6,52,125	+7,22,253	+6,97,027	...	...

SUSPENSE ACCOUNTS.

APPENDIX No. 14.

Municipal Printing Press.

31. A reference to the Income and Expenditure Account of the Municipal Printing Press will show that the net expenditure for the year (after adjusting value of opening and closing stock and works in progress and including Rs. 4,299 on account of the proportionate share of Test Audit Officer's salary) was Rs. 1,55,243 and the amount charged to the departments and private parties and the amount realized by sale of waste paper, metal ash, etc. Rs. 1,55,380. The difference of Rs. 137 representing net surplus is transferred to Revenue.

APPENDICES Nos. 14-A and B.

32. The following statement shows the opening and closing balances of recoverable advances for the year 1941-42 :—

	Balance at the beginning.	Balance at the close.	REMARKS.
	Rs.	Rs.	
Departmental Works	1,27,702	1,89,663	
Private Works	1,61,250	2,20,960	
Asphalt Plant, Crushers, etc. ...	1,03,854	1,24,095	The closing balances of outstanding bills and of stock on hand at Asphalt Plant, at Sewri and Love Grove Crushers, for Mechanical Transport and on account of Precast Concrete slabs aggregated Rs. 1,24,095
Municipal Officers	28,342	22,701	
Miscellaneous Advances	1,72,814	2,11,978	Includes Rs. 20,000 being the Municipal contribution to the Schools Committee for maintaining the minimum cash balance.
Measures for Civil Defence ... ..	...	16,983	
Improvement Schemes	4,101	3,365	This is mainly in connection with advances to meet Court cost and Solicitors' out of pocket expenses.
Municipal Contractors, etc.	1,258	783	
Purchase of Coal	4,379	3,550	Represents the value of coal on hand at the close of the year.
Purchase of Petrol	Cr. 29,238	16,373	Represents value of stock on hand and outstanding bills at the close of year.
	5,74,462	8,10,451	
Advances from Special Funds for Capital Works.	62,66,673	62,17,557	This represents the aggregate balance out of the advances taken from Special Funds from time to time for Capital Works as sanctioned by the Corporation repayable on the basis of equated payments.
Advances from Plant and Machinery Depreciation Fund for purchase of Machinery, etc.	1,06,581	95,812	This represents outstanding advance for purchase of Plant and Machinery other than that purchased by way of replacement to be recovered by means of the provisions for Depreciation to be made in subsequent years.
Charges met out of advance from Plant and Machinery Depreciation Fund for levelling, metalling, etc., Private Streets.	1,29,441	1,12,809	Represents the outstanding balance of recoveries to be made from various frontagers, etc., of Private Streets for cost of improvements carried out under Section 489 of the Municipal Act.
Advance from Fines Fund to the Mechanical Employees' Co-operative Credit Society.	5,000	5,000	Represents the amount advanced to the Bombay Municipal Mechanical Employees' Co-operative Credit Society in the year 1937-38 repayable on expiry of five years as sanctioned by the Corporation.
Advance out of Net Premia Fund for the Purchase of Machinery for the Municipal Printing Press. ...	1,59,042	1,54,470	The cost of machinery purchased for the Municipal Printing Press from Capital Funds has now been financed by a separate advance from the Net Premia Fund as sanctioned under Corporation Resolution No. 856 of 11-12-1940.
	66,66,737	65,85,648	
Total Rs.	72,41,199	73,96,099	

DEPOSITS.

APPENDIX No. 14-C.

33. The opening balance on 1st April 1941 stood at Rs. 57,96,106. The credits during the year amounted to Rs. 1,99,81,645 and the debits Rs. 1,94,43,347. The closing balances aggregated to Rs. 63,34,404 resulting in a net increase of Rs. 5,38,298.

The notable increases were of Rs. 2,37,525 under (B) Cash Deposits from Private Parties through Departmental Officers (Hydraulic Engineer, Rs. 1,35,042; and Estate Agent and Land Manager, Municipal Properties, Rs. 1,02,483) and Rs. 6,54,872 under (D) Cash Deposits from Lessees. The other main heads representing increases were of Rs. 72,695 under A (2) Cash Deposits from

Tenderers, Rs. 1,31,459 under (B) Cash Deposits from Private Parties through Departmental Officers (City Engineer Rs. 75,087, Estate Agent and Land Manager, Improvement Schemes, Rs. 19,234, Superintendent, Markets, Rs. 25,408 and other Officers, Rs. 11,730) and Rs. 41,092 under (C) Other Cash Deposits counterbalanced by decreases under A (1) Cash Deposits, from Contractors, Rs. 29,493, (B) Cash Deposits from Private Parties Rs. 1,04,952 (Assessor and Collector, Rs. 75,225, Chief Store Keeper, Rs. 13,158 and other Officers, Rs. 16,569) E—Paper Deposits kept in Office (1)—From Contractors, Rs. 1,87,800, (2)—From Tenderers, Rs. 92,800 (4)—Securities held under objection, Rs. 39,800, (F)—Paper Deposits from Contractors, Rs. 87,200 and Rs. 57,300 under (G)—Paper Deposits from Lessees, etc.

RESERVE STOCK.

34. The opening balance and the receipts of General Stores during the year as per books maintained in this office were Rs. 2,66,953, and Rs. 9,52,745 respectively, and the issues amounted to Rs. 8,43,799. The closing balance of General Stores was, therefore, Rs. 3,75,899 i.e., more by Rs. 1,08,946 than the opening balance.

35. The balances of General Serviceable Stores in charge of the Storekeeper are compared below for the last five years :—

								Rs.
Balance at the close of	1937-38	...	...	...	...	...	...	2,21,678
"	" 1938-39	...	...	...	...	...	...	3,01,268
"	" 1939-40	...	...	...	...	...	...	2,46,486
"	" 1940-41	...	...	...	...	...	...	2,66,953
"	" 1941-42	...	...	...	...	...	...	3,75,899

CAPITAL STORES.

The opening balance of Rs. 90,148 together with the receipts of Capital Stores during the year aggregated to Rs. 7,26,781 and the issues to Rs. 5,36,642 thus resulting in a increase of Rs. 99,992 in the closing balance of Capital Stores, viz., Rs. 1,90,139 compared with the opening balance.

DEPARTMENTAL STOCK VERIFICATION.

36. Detailed verification of the reserve stock at the Central Stores and the two Sub-Depots at Foras Road and the B. B. Pipe Depot for the year 1941-42 was commenced in January 1942 and completed in March 1942 and the record of receipts and issues was found to be satisfactory. There were minor discrepancies in the stock resulting in a net excess of Rs. 37-11-0.

Verification of all consumable stores including Stationery, Animals, Furniture, etc., was continued during the year. The programme of verification was altered at times and surprise checks were instituted in the various offices situated in different parts of the City. The registers both of the Municipality and the Improvement Trust Schemes were found posted regularly and minor discrepancies were rectified as early as possible.

STREET IMPROVEMENTS.

37. The provision made in the Revised Loan Works Budget for meeting claims on account of acquisition of setbacks was Rs. 9,00,000 (excluding Rs. 1,00,000 earmarked for adding setback lands to the roads), the expenditure being Rs. 7,85,482. This leaves a balance of Rs. 1,14,518.

After deducting all ascertained time-barred claims, the undischarged commitments upto 31st March 1942 in regard to setbacks already acquired and sanctioned to be acquired amount to Rs. 9,25,419 against which we have a provision of Rs. 5,00,000 (excluding Rs. 1 lakh earmarked for adding setback lands to the roads) in the Budget for 1942-43. In addition to this, further liabilities may be expected on account of further acquisition of set-backs that will be sanctioned during 1942-43.

LEVELLING, METALLING, Etc., PRIVATE STREETS.

38. The expenditure on the improvement of private streets is financed in the first instance from the Plant and Machinery Depreciation Fund pending recovery from the house owners.

The following statement shows the figures of advance sanctioned, expenditure incurred and recoveries made during the last five years :—

Year.	Grant (Advance from Plant and Machinery Depreciation Fund).	EXPENDITURE				Recoveries inclusive of Interest and Supervision Charges.
		Actual Expenditure on Works.	Supervision Charges.	Interest, etc., on Advance.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1937-38	88,560	19,147	2,159	2,033	23,339	14,153
1938-39	1,40,220	70,398	3,568	2,718	76,684	25,616
1939-40	1,38,535	20,699	...	4,776	25,475	13,957
1940-41	1,40,500	54,718	...	5,622	60,340	41,062
1941-42	1,06,000	31,171	...	5,683	36,854	53,485
				Total ...	2,22,692	1,48,273

The amount outstanding on 1st April 1937 was Rs. 38,390. Adding Rs. 2,22,692 on account of expenditure incurred during the years 1937-38 to 1941-42 and deducting Rs. 1,48,273 recovered during the same period, the amount outstanding at the close of the year 1941-42 comes to Rs. 1,12,809 as shown in Appendix No. 5.

CONVERSION OF INSANITARY PRIVIES INTO WATER CLOSETS.

39. In the scheme of accelerating the conversion of insanitary basket privies into water closets in sewered area by subsidising house-owners sanctioned under Corporation Resolution No. 2087, dated the 14th June 1927, the total number of privies to be converted was estimated at 33,000 against which the actual number converted upto 31st March 1942, is 24,853, the amount of subsidy paid being Rs. 21,00,975.

The reduction in the number of halakhores effected was 1,232 and the saving on account of their pay amounts to Rs. 3,69,600 per annum as against the debt-charges of Rs. 1,43,826 per annum. A part of the reduction was due to a re-distribution of the work.

The scheme of accelerating the conversion of insanitary basket privies into water closets by subsidising house owners in the northern part of the City was sanctioned under Corporation Resolution No. 365, dated the 10th August 1939. The total number of privies in sewered area to be converted was estimated at 10,000 against which the actual number converted upto 31st March 1942, is 2,750, the subsidy paid at Rs. 60 per seat being Rs. 1,65,000. The number of halalkhores reduced in consequence was 71. The saving on account of their pay comes to Rs. 20,760 per annum as against the debt charges of Rs. 9,244 per annum. In view of the fact that the prices of materials, etc. have, owing to the present war conditions, increased considerably, action under Section 248 (1)(c) of the Municipal Act requiring owners to convert privies on basket system into water closets on full flushing system under the subvention scheme has been postponed for the present.

IMPROVEMENT SCHEMES.

General Account.

Income.

40. The total income for the year amounted to Rs. 1,03,54,748 against Rs. 98,07,399 for the preceding year showing an increase of Rs. 5,47,349 mainly due to increases in (1) Contribution from the Corporation of Rs. 1. 16 lakhs, (2) Tobacco Duty Receipts of Rs. 4.61 lakhs, (3) Interest and profit on Investments of Rs. 19 lakh counterbalanced by decreases in (4) Land Revenue realisations of Rs. 26 lakh and (5) Miscellaneous Receipts of Rs. 23 lakh. A detailed comparison between the Budget Estimates and the Actuals will be found in Appendix No. 23.

EXPENDITURE.

41. The total expenditure for the year aggregated to Rs. 97,67,971 as against Rs. 1,01,94,618 for the preceding year showing a decrease of Rs. 4,26,647. This is made up of a decrease of

Rs. 3.94 lakhs under Maintenance of Properties and Streets and Rs. '33 lakh under Debt Charges. The expenditure of Rs. 97.68 lakhs comprises expenditure of Rs. 17.73 lakhs under Maintenance of Properties and Streets inclusive of the cost of Management and Establishment and of Rs. 79.95 lakhs under Debt Charges. Appendix No. 24 gives a comparison between the Finalsanctioned Grants and the actuals.

42. The net surplus for the year amounts to Rs. 5,86,777 as shown in Appendix No. 22.

LOANS.

43. The loan liabilities at the beginning of the year stood at Rs. 16,37,54,180. No loan was raised during the year.

The repayment of Loans during the year aggregated to Rs. 4,74,713 which were repaid to Government on the basis of equated payments out of Revenue in respect of advances taken from them. The outstanding loan liabilities at the close of the year thus stood at Rs. 16,32,79,467. Out of this, the amount outstanding on account of Government loans shown in Appendix No. 29 as Rs. 8,63,84,967 requires some explanation as that amount is not really due to Government. Out of the debentures held by Government, debentures are repurchased every year for the purpose of Sinking Fund investments and the debentures thus held on 31st March 1942 amount to Rs. 2,14,00,000. The liability to Government on this account is therefore only Rs. 6,49,84,967.

CAPITAL ACCOUNT.

44. The opening balance on 1st April 1941 was Rs. 71,36,333. During the year under report, receipts on account of sale proceeds of lands and buildings amounted to Rs. 15,76,349. These together with the Surplus of Rs. 5,86,777 transferred from the General Account brought the total of funds available to Rs. 92,99,459. Against this, the expenditure incurred on works amounted to Rs. 6,75,630. The unspent balance at the close of the year thus stood at Rs. 86,23,829.

EXPENDITURE ON SCHEMES.

APPENDIX No. 26.

45. The actual expenditure incurred during the year on Schemes amounted to Rs. 6,75,630 as against the Revised Estimates of Rs. 26,68,096 (including Rs. 2,43,987 on account of Cost of Management and Establishment). The total expenditure on schemes upto 31st March 1942 amounted to Rs. 18,84,28,795 of which Rs. 14,65,586 represent discount and other charges on loans.

SINKING FUNDS,

46. The state of the Sinking Fund is shown below :—

Amount of Fund at 1st April 1941.	Interest, etc., realizations.	Sinking Fund Instalments,	Deduct—Withdrawn for repayment.	Amount of the Fund on 31st March 1942.
Rs. 2,75,04,852	Rs. 12,41,741	Rs. 6,00,587	Rs. ...	Rs. 2,93,47,180

From Appendix No. 28 it will be seen that in the books of Accounts the Sinking Fund as on 31st March 1942 amounts to Rs. 2,93,47,180 of which Rs. 2,93,46,883 represent the book value of the securities and Rs. 297 in cash with the Imperial Bank of India. Valuing the Bombay Improvement Trust and Municipal Debentures at par, the market value of the Sinking Fund Investments held on 31st March 1942 comes to Rs. 2,95,08,467 as shown in Appendix No. 30. This, together with the amount of interest accrued upto 31st March 1942, viz., Rs. 1,22,083 and cash with the Imperial Bank of India, viz., Rs. 297 brings the total amount of Sinking Fund to Rs. 2,96,30,847 against Rs. 2,56,38,218, the amount to which the Sinking Fund should have accumulated upto 31st March 1942. The excess in the Sinking Fund Investments account is thus Rs. 39,92,629.

The total amount of loans raised for Improvement Schemes and outstanding on 31st March 1942 comes to Rs. 1,632 lakhs. Out of this Rs. 388 lakhs are borrowed from Government the repayment of which is arranged on the basis of half-yearly equated payments. The balance of Rs. 1,244 lakhs represents loans raised by issue of debentures. Out of this, Rs. 476 lakhs are borrowed from Government and Rs. 768 lakhs from the Public. For the repayment of loans raised by issue of debentures, Sinking Funds are formed and invested in Public Securities. At the end of each official year calculations are made showing the amounts of Sinking Fund which should have accumulated in respect of each loan. These calculations are checked every year both by the Municipal Chief Auditor and the Government Auditor who is required to give a certificate to the Accountant General regarding the adequacy or otherwise of the Sinking Fund Investments. While checking these calculations last year, the Municipal Chief Auditor pointed out that the theoretical Sinking Fund calculations in respect of certain loans were short of the amounts required for payment on maturity. The calculations of theoretical Sinking Fund accumulations from year to year since the year 1933 have been based on the figures of accumulations given in the Bombay Improvement Trust Accounts at the time of amalgamation which were taken as correct as they were audited by Government Auditor from year to year. Calculation sheets in respect of each loan showing accumulations upto the date of maturity have now been prepared and forwarded to the Municipal Chief Auditor for scrutiny. The sheets will also be submitted to the Government Auditor for examination at the time of examination of the Sinking Fund Accounts for the period ending 31st March 1942. According to the sheets now prepared, the theoretical Sinking Fund accumulations on 31st March 1942 amount to Rs. 2,57,56,055 against Rs. 2,56,38,218 shown in Appendix No. 28 worked out according to the present method. There is thus a deficiency of Rs. 1,17,837 which will be set off against the excess accumulations of Rs. 39,92,629, reducing the figure to Rs. 38,74,792. On receipt of the remarks of the Municipal Chief Auditor and the Government Auditor, a detailed report in the matter will be submitted to the Standing Committee and the Corporation.

LIABILITIES AND ASSETS.

APPENDIX No. 25.

47. The gross capital liabilities of the Improvement Schemes stood at Rs. 16,80,37,962 at the close of the year under report and the assets at Rs. 23,11,58,001 including book value of lands comprised in Schedules 'W' and 'X' resulting in a surplus of Rs. 6,31,20,039, the details thereof are shown in Appendix No. 25.

GENERAL REMARKS.

(000 Omitted)

48. In the Budget Estimates for the year the total income was estimated at Rs. 3,59,73, and the total expenditure at Rs. 3,67,81, the budget deficit being Rs. 8,08. The actual income realized for the year was Rs. 3,67,66, and the total expenditure aggregated to Rs. 3,59,22, showing a surplus of Rs. 8,44. On scrutinizing the details it will be seen that the total gross increases in Revenue amounted to Rs. 14,66, while the decreases in income amounted to Rs. 6,73, the net increase in income being Rs. 7,93. There were increases in income under General Tax, Rs. 28, Town Duties, Rs. 4,48, Grant-in-aid in respect of Fines for offences against the Law, Rs. 12, Interest and profit on Plant and Machinery Depreciation Fund, Rs. 10, and Miscellaneous, Rs. 1,19. Under Water Works there was an increase of Rs. 6,03, in the Revenue by Meter Measurement and Rs. 4, under Rent of Meters and Miscellaneous Receipts counter-balanced by decreases of Rs. 42, in the Tax on value and Rs. 45, under Compounded Tax. The net increase under Water Works was thus Rs. 5,20. The other increases were under Public Health Rs. 10, Street Cleansing and Conservancy etc., Rs. 39, Mechanical, Rs. 55, Buildings, Land Acquisition, etc., Rs. 30, Fire Brigade, Rs. 9, Licensing, etc., Rs. 63, Markets and Slaughter Houses, Rs. 92, and Rebate from Government on account of Collection of Urban Immovable Property Tax, Rs. 31. The decreases in revenue were made up of contribution from Capital Funds to Revenue on account of Loan Works Staff, Rs. 62, Interest on Net Premia Fund, Rs. 11, and transfer from the Net Premia Fund Rs. 6,00. Such large increases in income, however gratifying they may be, are likely to give an incorrect impression of our financial position. For a correct appreciation it is necessary to make allowances for increases due to war conditions which are temporary. From this point of view, increases under Town Duty, Water Works and Markets amounting to about Rs. 10,60, will have to be excluded. The increase under Town Duty was due to importation of dutiable goods such as Grains, Sugar, and Timber in larger quantities in the City owing to the War situation. The increase under Water Works was due to more consumption of water by Textile Mills and other Factories. Under Markets the increase was due to more receipts on account of slaughter fees. If these increases are excluded the

normal increase in Revenue may be put at about Rs. 4,00. In regard to the saving of Rs. 6,00, in the Transfer from the Net Premia Fund, it may be pointed out that the proposed transfer was intended to reduce the gap between Income and Expenditure. This transfer was, however, not made owing to improvement in the opening balance for the year.

The expenditure for the year showed a decrease of Rs. 8,59. The main factors which contributed to this decrease were (1) reduction of Rs. 1,40, in Debt Charges due to non-raising of loans as proposed in the budget owing to reduced expenditure on Loan Works, (2) decrease of Rs. 2,18, in repairs and new works owing to the difficulty of obtaining materials due to the war, (3) decrease of Rs. 1,21, in the payments to Schools Committee, (4) decrease of Rs. 58, on the maintenance of Roads and of Rs. 47, under Lighting, (5) decrease of Rs. 84, under Grain Compensation as the charges payable to the staff under Advance Account were charged to Advance Grants pending allocation to different Department and (6) decrease of Rs. 1,83, in the provision for bringing the temporary staff on permanent establishment. The extra cost on this account was not debited under this head but was debited to the grants under the respective service heads under which the staff was shown.

The Surplus Cash Balance at the beginning of the year was Rs. 26,92, and as a result of variations in Income and Expenditure showing a surplus of Rs. 8,44, the balance at the close of the year was Rs. 35,36, and after allowing for the advance of Rs. 1,26, as detailed in paragraph 4, the balance at the close of the year was Rs. 34,10.

It will be seen from the above remarks that the abnormal increase in income of Rs. 10,60, and the decrease of Rs. 5,00, in expenditure were due to the conditions created by the war and that as a result thereof there was an improvement in the Surplus Cash Balance, which at the close of the year stood at Rs. 35,36. Leaving aside the abnormal conditions, during recent years there has been a steady increase in expenditure and the demands of the public for provision of new amenities are also increasing. With a view to meet the situation the increase in income and the growth of expenditure were carefully considered in all its aspects by the Corporation and a representation was submitted to Government in March 1941 asking for additional sources of Revenue. Government have now decided to reduce the Municipal contribution for Improvement Schemes to a sum equal to twice, instead of three times as at present, the amount of the actual realizations of the Corporation under the head of General Tax, divided by the rate fixed for the General Tax. This would give to the Corporation relief to the extent of Rs. 12 lakhs in expenditure and would correspondingly lead to an improvement in the Surplus Cash Balance. Although this may be considered to be satisfactory, still the enormous burden which the Corporation will have to bear as a result of the war should not be lost sight of. Prices of materials have gone up, and increased rates of Grain Compensation Allowance will have to be paid to our staff to meet the increased cost of living and considerable expenditure will have to be incurred in meeting the cost of Measures for Civil Defence. The temporary increase in income will, on the whole, be more than counterbalanced by increased liabilities.

Reference may be made to three Special Funds, *viz.*, (1) Plant and Machinery Depreciation Fund, (2) Municipal Fire and Accident Insurance Fund and (3) Land Sales Reserve Fund.

As approved under Corporation Resolution No. 85, dated the 3rd May 1935 the position of the Plant and Machinery Depreciation Fund has been reviewed with a view to adjusting the amount of the Fund having regard to actual requirements. Necessary action has been taken in the matter and as sanctioned under Corporation Resolution No. 853, dated the 11th December 1940, excess accumulations have been adjusted. The total amount standing to the credit of the Plant and Machinery Depreciation Fund is Rs. 15,28. The amount to the credit of the Municipal Fire and Accident Insurance Fund is Rs. 10,84, and the exact figure at which the fund should be stabilized was to be considered when the Fund reached the limit of Rs. 10 lakhs as approved under Corporation Resolution No. 78, dated the 3rd May 1934. In order to determine the figure upto which the Fund should be accumulated information regarding the total cost of Municipal, *Ex-Trust* and School Buildings is being collected by the City Engineer and on receipt of the required information the matter will be submitted for the orders of the Standing Committee and the Corporation. In the meantime, interest realized on the invested balances of the Fund including contribution from the Schools Committee and the Improvement Schemes Account are being credited to the fund as hitherto.

In regard to the Land Sales Reserve Fund, it may be pointed out that the area of surplus Municipal land available for sale at the end of the year is about 11,743 square yards of the approximate value of Rs. 1,38 lakhs. The total amount standing to the credit of this fund was Rs. 30,56.

The expenditure on Loan Works as shown in the Budget was Rs. 41,16. In the Revised Estimates the expenditure was shown at Rs. 52,41, while the actual expenditure aggregated to Rs. 27,33. The actuals fell short of the Budget Estimates and the Revised Estimates by 34 per cent. and

48 per cent respectively. The executive officers were not able to spend the money owing to the difficulty of obtaining materials due to the War.

The position regarding Sinking Fund Investments is satisfactory, as there is an excess accumulation of Rs. 10,38, which is allowed to remain in the Sinking Fund Account. The question of transferring excess accumulations in the Sinking Fund Account for revenue purposes is still under the consideration of the Law, Revenue and General Purposes Committee. In addition to this, Rs. 47,32, are to the credit of the Net Premia Fund which is intended as a reserve for making good any deficit in the market value of the Sinking Fund investments at the close of the year as compared with the actuarial amount of the Sinking Fund on that date.

As regards the Improvement Schemes the total income for the year amounted to Rs. 1,03,54, and the total expenditure aggregate to Rs. 97,68, showing a surplus of Rs. 5,86. The programme of repair works had to be considerably curtailed on account of the difficulty of obtaining materials due to the War.

The position regarding Sinking Fund Investments in respect of Improvements Schemes is satisfactory as there is an excess accumulation of Rs. 39,93, which is allowed to remain in the Sinking Fund Account. There is no separate Net Premia Fund in the case of the Improvement Schemes Account.

I have the honour to be,
Sir,
Your most obedient servant,
V. V. SHALIGRAM,
Chief Accountant.

APPENDICES.

MUNICIPAL ACCOUNT.

- No. 1.—General Financial Statistics.
- No. 2.—Statement of Surplus Revenue Fund for 1941-42.
- No. 3.—Statement showing the Income realised during 1941-42 as compared with estimates for the year as also with the actuals for the preceding year.
- No. 4.—Statement showing the expenditure during 1941-42 as compared with the Final sanctioned grants.
- No. 5.—Balance Sheet (Revenue) as at 31st March 1942.
- No. 6.—Statement of Special Funds for 1941-42.
- No. 7.—Balance Sheet (Capital Funds) as at 31st March 1942.
- No. 8.—Block Account, showing details of Capital Expenditure upto 31st March 1942.
- No. 9.—Statement showing (1) the total amount of Municipal loans raised, (2) the expenditure incurred there against and (3) the invested balance of the loans on 31st March 1942.
- No. 10.—Statement showing the actual investment on account of the Sinking Fund of different Municipal Loans upto 31st March 1942 compared with the amounts which should have accumulated upto that date on the basis of the fixed instalments and the sums set aside as Sinking Fund as at 31st March 1942.
- No. 11.—Statement showing outstanding loans due by the Municipality, the interest outstanding on 1st April 1941 on the different loans, the amount payable for the year 1941-42, the amount paid by the Imperial Bank of India and in office during that year and the balances outstanding on 31st March 1942.
- No. 12.—Water Works, Income and Expenditure Account, including statement of income realizations for 1940-41 and preceding 5 years from Water supply through meters.
- No. 12A.—Water Works Assets and Liabilities.
- No. 13.—Markets and Slaughter Houses, Income and Expenditure Account for 1941-42.
- No. 14.—Municipal Printing Press, Income and Expenditure for the year 1941-42.
- No. 14A.—Statement of Advance Accounts for 1941-42.
- No. 14B.—Statement of Advance Accounts out of Special Funds for 1941-42.
- No. 14C.—Statement of Deposit Accounts for 1941-42.
- No. 14D.—Statement of Reserve Stores Stock Accounts for 1941-42.
- No. 14E.—Statement of interest accrued but not paid in respect of the Municipal loans outstanding on 31st March 1942.
- No. 15.—Statement of amounts of receipts and expenditure respectively, credited and debited to the Municipal Fund during the year 1941-42 and the balance at the credit of the fund at the close of the year 1941-42 (i.e. 31st March 1942.)
- No. 16.—Comparison of Face, Purchase and Market values at 31st March 1942 of the different securities held in the Special Funds.
- No. 16A.—Comparison of Face, Purchase and Market values at 31st March 1942 of the different securities held in the Sinking Funds.
- No. 16B.—Statement showing the amount of and the object for which the donations held under Public Monuments Maintenance Fund were received from different parties upto 31st March 1942.
- No. 16C.—Statement showing the amount of and the object for which the endowments held under Endowments Fund were received from different parties upto 31st March 1942.
- No. 17.—Statement of Town Duties collected and refunds allowed in 1941-42.
- No. 18.—Statement of the Income of the Bombay Municipality from 1865 to the close of the financial year 1941-42.
- No. 19.—Statement of the Expenditure of the Bombay Municipality from 1865 to the close of the financial year 1941-42.
- No. 20.—Contrasted statement of Income and Expenditure from the year 1865 to the financial year 1941-42.

IMPROVEMENT SCHEMES ACCOUNT.

- No. 21.—General Financial Statistics.
- No. 22.—General Account for the year 1941-42.
- No. 23.—General Account for 1941-42—Details of Income.
- No. 24.—General Account for 1941-42—Details of Expenditure.
- No. 25.—Balance Sheet (Capital Account) as at 31st March 1942.
- No. 26.—Block Account showing Capital Expenditure upto 31st March 1942.
- No. 27.—Statement showing scheduled lands as specified in the Schedules W to Z annexed to Act XIII of 1933.
- No. 28.—Statement showing the actual investments on account of the Sinking Fund of different Improvement Trust Loans upto 31st March 1942 compared with the amounts which should have accumulated upto that date on the basis of the fixed instalments and the sums set aside as Sinking Fund, as at 31st March 1942.
- No. 29.—Statement showing outstanding loans of the Bombay Improvement Trust due by the Municipality, the interest outstanding on 1st April 1941 on the different loans, the amount payable for the year 1941-42, the amount paid during that year and the balances outstanding on 31st March 1942.
- No. 30.—Comparison of Face, Purchase and Market values at 31st March 1942 of the different securities held in the Sinking Fund

APPENDIX No. 1.

General Financial Statistics.

	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.
<i>General.</i>					
1. Area of the City (acres)	15,714	15,714	15,714	15,714	15,714 ✓
2. Population ...	1,161,383	1,161,383	1,161,383	1,489,883	1,489,883
<i>Rates and Assessments.</i>					
3. Rateable value Rs.	13,62,69,866	13,48,69,247	13,97,61,676	14,14,61,189	14,27,65,826
4. Rateable value per head of population.	Rs. 117-5-4	Rs. 116-2-0	Rs. 120-5-5	Rs. 94-15-6	Rs. 95-13-2
5. Properties registered in the Assessment Book	48,207	48,271	48,306	48,501	48,664.
<i>Income.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
	at 11 per cent.	at 11 per cent.	at 11 per cent.	at 11 per cent.	at 11 per cent.
6. General Tax ...	1,25,73,930	1,36,06,715	1,34,47,825	1,38,54,785	1,39,20,308
7. Income from other sources ...	2,04,42,488	2,11,60,560	2,12,08,276	2,17,76,980	2,28,45,895
Total Income Rs.	3,30,16,418	3,47,67,275	3,46,56,101	3,56,31,765	3,67,66,203
8. Incidence of Taxation per head ...	Rs. 23-10-8	Rs. 25-0-6	Rs. 24-11-7	Rs. 19-13-2	Rs. 20-7-5
<i>Loans.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
9. Debt outstanding ...	15,62,24,501	15,68,65,159	15,66,25,258	15,57,20,010	15,49,82,768
10. Redemption and Sinking Funds in hand or invested ...	3,01,53,328	3,18,38,689	3,25,07,117	3,37,43,520	3,69,77,690
11. Net Loan Debt ...	12,60,71,173	12,50,26,470	12,41,18,141	12,19,76,490	11,80,05,078
12. Net Debt per head of population ...	Rs. 108-8-10	Rs. 107-10-5	Rs. 106-13-11	Rs. 81-14-3	Rs. 79-3-3
<i>Expenditure.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
13. Primary Education ...	34,52,216	35,78,572	37,74,475	41,17,900	41,39,770
14. Medical Relief and Education ...	19,15,745	19,51,873	20,72,534	21,11,929	19,34,992
15. Water Works—Maintenance ...	11,59,651	12,68,091	13,77,641	15,33,048	14,12,014
Debt Charges ...	52,17,360	52,32,737	52,84,324	53,74,298	54,12,160
16. Other City services ...	1,41,73,764	1,44,97,716	1,51,83,316	1,56,61,416	1,57,50,826
17. Debt Charges—excluding Water Works...	68,29,448	69,55,361	70,51,748	71,19,815	72,71,759
Total Expenditure Rs. ...	3,27,48,184	3,34,84,350	3,47,44,038	3,59,18,406	3,59,21,521

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

APPENDIX No. 2.

Revenue Account for the year ended 31st March 1942.

Particulars.		Total.		Particulars.		Total.	
		Rs.	a. p.			Rs.	a. p.
To Revenue Expenditure as per Appendix No. 4	...	3,59,21,521	6 9	By Revenue Receipts as per Appendix No. 3	...	3,67,66,203	3 4
.. Balance being surplus for the year	...	8,44,681	12 7				
		3,67,66,203	3 4			3,67,66,203	3 4
	Rs. a. p.				Rs. a. p.		
Contribution towards Improvement Schemes during 1942-43	... 24,69,485 4 0			Surplus Revenue Fund as at 1st April 1941	...	56,00,164	0 9
Revenue Expenditure to be incurred in 1942-43 and provided for as renewed grants	... 8,74,000 0 0			Surplus for the year	...	8,44,681	12 7
		33,43,485	4 0	Revenue of previous year renewed for payment of contribution towards Improvement Schemes during 1941-42	... 24,59,296 6 4		
Balance being Surplus Revenue Fund as at 31st March 1942 as per Appendix No. 5	...	63,44,656	15 8	Revenue of previous years reserved for the year 1941-42	... 7,84,000 0 0	32,43,296	6 4
		96,88,142	3 8			96,88,142	3 8

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Statement showing the Net Receipts during the Financial Year 1941-42 from all sources as

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals for 1941-42.	Budget Estimate for 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	1.—General Tax, Indirect Taxation and Miscellaneous Revenue.			
	A.—General Tax at 11 per cent.—			
1,13,40,800 11 9	(1) From the Public	1,12,96,954 11 4		1,13,03,200 0 0
3,93,779 15 0	(2) " Government	3,93,693 5 1		3,82,200 0 0
7,23,197 6 0	(3) " Port Trust	8,93,458 4 0		8,93,400 0 0
2,16,905 8 6	(4) For Improvement Schemes Properties	2,24,657 3 4		2,07,400 0 0
6,89,589 2 0	(5) From Mills	6,79,133 11 0		6,69,500 0 0
2,42,756 12 0	(6) " G. I. P. Railway	2,42,757 14 0		2,42,700 0 0
2,47,755 14 0	(7) " B. B. & C. I. Railway	1,89,653 0 0		1,93,300 0 0
1,38,54,785 5 3			1,39,20,308 0 9	1,38,91,700 0 0
	B.—Town Duties—			
8,91,862 6 5	(1) Through Port Trust	12,61,977 3 0		10,70,000 0 0
11,46,564 3 7	(2) " G. I. P. Railway	12,22,908 12 3		11,30,000 0 0
2,73,764 13 3	(3) " B. B. & C. I. Railway	4,26,270 8 9		2,50,000 0 0
1,08,397 0 3	(4) Election and T. D. O.	1,18,507 11 0		1,05,000 0 0
24,20,588 7 6			(a) 30,29,664 3 0	25,55,000 0 0
9,96,557 3 0	Deduct—Refunds and Commission charges		(b) 11,81,348 7 0	11,55,000 0 0
14,24,031 4 6			18,48,315 12 0	14,00,000 0 0
6,522 8 0	C.—Grant in aid of the fees for Land, Conveyance, Music Licences (issued by the Commissioner of Police)		7,110 2 7	8,500 0 0
1,02,988 8 9	D.—Grant in aid in respect of fines for offences against the Law		1,21,573 1 9	1,10,000 0 0
2,63,771 15 2	E.—Interest and Profit on Investments of Surplus Loan and other Balances		2,19,816 8 8	2,25,000 0 0
74,410 10 0	F.—Interest and Profit on Plant and Machinery Depreciation Fund		76,721 4 0	67,000 0 0
	G.—Miscellaneous—			
4,200 4 0	(1) Contribution from Municipal servants towards Pensions etc., Fund	3,969 13 0		4,000 0 0
28 4 0	(2) Sale proceeds of unserviceable Tools and Plant	25 2 0		1,000 0 0
23,483 14 8	(3) Miscellaneous receipts	1,33,027 5 0		20,000 0 0
20,433 11 0	(4) Miscellaneous fees	22,387 4 3		20,000 0 0
70,014 1 4	(5) Rent of buildings and lands	62,751 2 0		58,000 0 0
1,18,160 3 0			2,22,160 10 3	1,03,000 0 0
1,58,44,670 6 8	Total, I—General Tax, etc. } Carried forward Rs. }		1,64,16,005 8 0	1,58,05,200 0 0

(a) These are net receipts after deducting Commission charges amounting to Rs. 90,360-6-0
(b) This is exclusive of Commission charges amounting to Rs. 90,360-6-0

No. 3
COME

contrasted with the Actuals for 1940-41, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1941-42.	Compared with the Actuals for 1940-41		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,12,15,238 0 0	...	43,846 0 5	...	6,245 4 8	81,716 11 4	...
3,93,693 0 0	...	86 9 11	11,493 5 1	...	0 5 1	...
8,93,458 0 0	1,70,260 14 0	...	58 4 0	...	0 4 0	...
2,07,100 0 0	7,751 10 10	...	17,257 3 4	...	17,557 3 4	...
6,69,200 0 0	...	10,455 7 0	9,633 11 0	...	9,933 11 0	...
2,42,758 0 0	1 2 0	...	57 14 0	...	...	0 2 0
1,89,653 0 0	...	58,102 14 0	...	3,647 0 0	...	...
1,38,11,100 0 0	1,78,013 10 10	1,12,490 15 4	38,500 5 5	9,892 4 8	1,09,208 2 9	0 2 0
11,50,000 0 0	3,70,114 12 7	...	1,91,977 3 0	...	1,11,977 3 0	...
11,00,000 0 0	76,344 8 8	...	92,908 12 3	...	1,22,908 12 3	...
3,50,000 0 0	1,52,505 11 6	...	1,76,270 8 9	...	76,270 8 9	...
1,15,000 0 0	10,110 10 9	...	13,507 11 0	...	3,507 11 0	...
27,15,000 0 0	6,09,075 11 6	...	4,74,664 3 0	...	3,14,664 3 0	...
12,15,000 0 0	1,84,791 4 0	...	26,348 7 0	...	...	33,651 9 0
15,00,000 0 0	4,24,284 7 6	...	4,48,315 12 0	...	3,14,664 3 0	-33,651 9 0
8,500 0 0	587 10 7	...	...	1,389 13 5	...	1,389 13 5
1,10,000 0 0	18,584 9 0	...	11,573 1 9	...	11,573 1 9	...
2,25,000 0 0	...	43,955 6 6	...	5,183 7 4	...	5,183 7 4
67,000 0 0	2,310 10 0	...	9,721 4 0	...	9,721 4 0	...
4,000 0 0	...	230 7 0	...	30 3 0	...	30 3 0
100 0 0	...	3 2 0	...	974 14 0	...	74 14 0
84,000 0 0	1,09,543 6 4	...	1,13,027 5 0	...	49,027 5 0	...
20,000 0 0	1,953 9 3	...	2,387 4 3	...	2,387 4 3	...
53,000 0 0	...	7,262 15 4	4,751 2 0	...	9,751 2 0	...
1,61,100 0 0	1,11,496 15 7	7,496 8 4	1,20,165 11 3	1,005 1 0	61,165 11 3	105 1 0
1,58,82,700 0 0	7,35,277 15 6	1,63,942 14 2	6,28,276 2 5	17,470 10 5	5,06,332 6 9	-26,973 1 3

Statement showing the Net Receipts during the Financial year 1941-42 from all sources as

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals for 1941-42.	Budget Estimate for 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,58,44,670 6 8	Brought over Rs.		1,64,16,005 8 0	1,58,05,200 0 0
	2.—Water Works.			
	Water Tax and other Miscellaneous Water Works Revenue—			
37,90,173 12 6	(1) On Rateable Value	37,00,685 0 0		37,42,500 0 0
42,16,108 6 0	(2) By Measurement per 1,000 gallons	47,78,403 10 10		41,75,000 0 0
68,948 7 0	(3) Rent of Water Meters	76,937 11 0		75,000 0 0
1,50,079 9 0	(4) Compounded Tax	1,44,943 0 0		1,90,000 0 0
5,337 0 0	(5) Rent of Buildings and Lands	5,015 13 9		6,000 0 0
82,30,647 2 6		87,05,985 3 7		81,88,500 0 0
31,482 3 6	(6) Miscellaneous— Miscellaneous Receipts	24,877 8 3		22,000 0 0
82,62,129 6 0			87,30,862 11 10	82,10,500 0 0
	3.—Education, Primary.			
9,50,310 0 0	Contribution from Government	9,48,795 0 0		9,45,000 0 0
669 13 0	Miscellaneous— Miscellaneous Receipts	2,132 1 6		...
9,50,979 13 0			9,50,927 1 6	9,45,000 0 0
	4.—Education, Secondary.			
95 14 8	Miscellaneous— Miscellaneous Receipts		74 12 0	100 0 0
	5.—Public Health Department.			
37 8 0	A.—Interest realised on Donations		74 8 0	70 0 0
5,504 8 6	B.—Miscellaneous—			
27,732 6 9	(1) Miscellaneous Receipts	4,181 15 6		4,000 0 0
58,462 13 0	(2) Miscellaneous fees	29,626 6 3		22,000 0 0
1,013 8 0	(3) Rent of Buildings and Lands	60,180 6 0		57,500 0 0
92,713 4 3	(4) Sale of rights	1,069 11 0		930 0 0
92,750 12 3			95,058 6 9	84,430 0 0
3,603 15 5			95,132 14 9	84,500 0 0
	6.—Medical Relief and Education.			
	A.—Interest realised on donations from the Public		4,376 0 0	2,800 0 0
3,632 14 9	B.—Miscellaneous—			
4,286 6 9	(1) Miscellaneous Receipts	2,415 7 9		800 0 0
3,109 2 0	(2) Miscellaneous fees	4,276 0 6		4,000 0 0
11,028 7 6	(3) Rent of Buildings and Lands	3,634 12 0		3,000 0 0
1,23,090 12 0			10,326 4 3	7,800 0 0
8,302 4 0	C—Receipts from Gordhandas Sunderdas Medical College		1,20,171 2 9	1,25,000 0 0
12,617 13 0	D—Receipts from King Edward Memorial Hospital		7,918 14 6	4,500 0 0
1,495 12 0	E—Interest realised on Hospital Fund (for Venereal Ward at King Edward Memorial Hospital)		14,410 13 0	13,400 0 0
1,60,138 15 11	F—Interest on K. E. M. Hospital and G. S. Medical College Equipment Fund		1,924 12 0	800 0 0
2,53,10,765 4 6	Carried forward Rs.		1,59,127 14 6	1,54,300 0 0
			2,63,52,130 14 7	2,51,99,600 0 0

No. 3—continued.

COME

contrasted with the Actuals for 1940-41, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1941-42.	Compared with the Actuals for 1940-41		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,58,82,700 0 0	7,35,277 15 6	1,63,942 14 2	6,28,276 2 5	17,470 10 5	5,06,332 6 9	-26,973 1 3
36,84,600 0 0	...	89,488 12 6	...	41,815 0 0	16,085 0 0	...
46,02,000 0 0	5,62,295 4 10	...	6,03,403 10 10	...	1,76,403 10 10	...
75,000 0 0	7,989 4 0	...	1,937 11 0	...	1,937 11 0	...
1,38,000 0 0	...	5,136 9 0	...	45,057 0 0	6,943 0 0	...
6,000 0 0	...	321 2 3	...	984 2 3	...	984 2 3
85,05,600 0 0	5,70,284 8 10	94,946 7 9	6,05,341 5 10	87,856 2 3	2,01,369 5 10	984 2 3
22,000 0 0	...	6,604 11 3	2,877 8 3	...	2,877 8 3	...
85,27,600 0 0	5,70,284 8 10	1,01,551 3 0	6,08,218 14 1	87,856 2 3	2,04,246 14 1	984 2 3
9,50,000 0 0	...	1,515 0 0	3,795 0 0	...	...	1,205 0 0
1,500 0 0	1,462 4 6	...	2,132 1 6	...	632 1 6	...
9,51,500 0 0	1,462 4 6	1,515 0 0	5,927 1 6	...	632 1 6	1,205 0 0
100 0 0	...	21 2 8	...	25 4 0	...	25 4 0
75 0 0	37 0 0	...	4 8 0	...	...	0 8 0
3,979 0 0	...	1,322 9 0	181 15 6	...	202 15 6	...
25,000 0 0	1,893 15 6	...	7,626 6 3	...	4,626 6 3	...
57,500 0 0	1,717 9 0	...	2,680 6 0	...	2,680 6 0	...
1,021 0 0	56 3 0	...	139 11 0	...	48 11 0	...
87,500 0 0	3,667 11 6	1,322 9 0	10,628 6 9	...	7,558 6 9	...
87,575 0 0	3,704 11 6	1,322 9 0	10,632 14 9	...	7,558 6 9	0 8 0
4,300 0 0	772 0 7	...	1,576 0 0	...	76 0 0	...
800 0 0	...	1,217 7 0	1,615 7 9	...	1,615 7 9	...
4,500 0 0	...	10 6 3	276 0 6	...	...	223 15 6
3,000 0 0	525 10 0	...	634 12 0	...	634 12 0	...
8,300 0 0	525 10 0	1,227 13 3	2,526 4 3	...	2,250 3 9	223 15 6
1,24,500 0 0	...	2,919 9 3	...	4,828 13 3	...	4,328 13 3
5,500 0 0	...	383 5 6	3,418 14 6	...	2,418 14 6	...
14,400 0 0	1,793 0 0	...	1,010 13 0	...	10 13 0	...
1,700 0 0	429 0 0	...	1,124 12 0	...	224 12 0	...
1,58,700 0 0	3,519 10 7	4,530 12 0	9,656 11 9	4,828 13 3	4,980 11 3	4,552 12 9
2,56,08,175 0 0	13,14,249 2 11	2,72,883 8 10	12,62,711 12 6	1,10,180 13 11	7,23,750 8 4	-20,205 6 3

• Statement showing the Net Receipts during the Financial year 1941-42 from all sources as

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals for 1941-42.	Budget Estimate for 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,53,10,765 4 6	Brought over Rs. ...		2,63,52,130 14 7	2,51,99,600 0 0
	7.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service.			
	A.—Halalkhore Tax—			
36,39,048 8 0	(1) On Rateable Value	36,04,016 1 6		35,98,000 0 0
1,43,469 7 0	(2) For Special Service	1,51,662 15 0		1,40,000 0 0
37,82,517 15 0			37,55,679 0 6	37,38,000 0 0
	B.—Miscellaneous—			
36,770 5 0	(1) Sale of Rights	31,001 0 0		30,000 0 0
7,559 8 0	(2) Miscellaneous Receipts	13,228 9 10		1,500 0 0
20,489 13 0	(3) Miscellaneous Fees	30,662 1 0		20,500 0 0
65,202 13 0	(4) Rent of Buildings and Lands	64,469 10 0		66,000 0 0
1,30,022 7 0			1,39,361 4 10	1,18,000 0 0
39,12,540 6 0			38,95,040 5 4	38,56,000 0 0
	8.—Roads, Drains and Sewers.			
	A.—Wheel Tax and Government contribution in lieu of Tolls—			
10,03,234 5 0	(1) Private conveyances	10,81,724 9 10		10,55,000 0 0
3,31,096 15 0	(2) Public conveyances	3,63,482 8 0		3,75,000 0 0
25,000 0 0	(3) Contribution from Government in lieu of Tolls	25,000 0 0		25,000 0 0
13,59,331 4 0			14,70,207 1 10	14,55,000 0 0
	B.—Ground Rent—			
66,944 2 0	(1) From Tramway Co.	66,944 2 0		67,000 0 0
1,00,500 0 0	(2) „ Telephone Co.	65,910 0 0		67,000 0 0
20,256 14 0	(3) „ Private Parties	17,741 9 0		22,000 0 0
1,87,701 0 0			1,50,595 11 0	1,56,000 0 0
	C.—Miscellaneous—			
1,06,838 11 4	(1) Miscellaneous Receipts	80,071 2 2		1,00,000 0 0
36,683 13 0	(2) Miscellaneous fees	49,861 3 0		50,000 0 0
32,169 0 8	(3) Rent of Buildings and Lands	30,574 6 7		27,000 0 0
1,75,691 9 0			1,60,506 11 9	1,77,000 0 0
1,800 8 0	D.—Interest realised on donations		1,881 5 0	1,800 0 0
17,24,544 5 0			17,83,190 13 7	17,89,800 0 0
	9.—Mechanical.			
	Miscellaneous—			
87,091 10 3	Miscellaneous Receipts		84,998 8 8	30,000 0 0
3,10,34,941 9 9	Carried forward Rs. ...		3,21,15,360 10 2	3,08,75,400 0 0

No. 3—Continued.

COME.

contrasted with the Actuals for 1940-41, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1941-42.	Compared with the Actuals for 1940-41		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,56,08,175 0 0	13,14,249 2 11	2,72,883 8 10	12,62,711 12 6	1,10,180 13 11	7,23,750 8 4	-20,205 6 3
35,28,000 0 0	...	35,032 6 6	6,016 1 6	...	76,016 1 6	...
1,45,000 0 0	8,193 8 0	...	11,662 15 0	...	6,662 15 0	...
36,73,000 0 0	8,193 8 0	35,032 6 6	17,679 0 6	...	82,679 0 6	...
30,000 0 0	...	5,769 5 0	1,001 0 0	...	1,001 0 0	...
7,000 0 0	5,669 1 10	...	11,728 9 10	...	6,228 9 10	...
20,000 0 0	10,172 4 0	...	10,162 1 0	...	10,662 1 0	...
66,000 0 0	...	733 3 0	...	1,530 6 0	...	1,530 6 0
1,23,000 0 0	15,841 5 10	6,502 8 0	22,891 10 10	1,530 6 0	17,891 10 10	1,530 6 0
37,96,000 0 0	24,034 13 10	41,534 14 6	40,570 11 4	1,530 6 0	1,00,570 11 4	1,530 6 0
10,55,000 0 0	78,490 4 10	...	26,724 9 10	...	26,724 9 10	...
3,50,000 0 0	32,385 9 0	...	...	11,517 8 0	13,482 8 0	...
25,000 0 0	...	...	...	...	...	...
14,30,000 0 0	1,10,875 13 10	...	26,724 9 10	11,517 8 0	40,207 1 10	...
67,000 0 0	...	...	...	55 14 0	...	55 14 0
67,000 0 0	...	34,590 0 0	...	1,090 0 0	...	1,090 0 0
22,000 0 0	...	2,515 5 0	...	4,258 7 0	...	4,258 7 0
1,56,000 0 0	...	37,105 5 0	...	5,404 5 0	...	5,404 5 0
1,00,000 0 0	...	26,767 9 2	...	19,928 13 10	...	19,928 13 10
50,000 0 0	13,177 6 0	...	...	138 13 0	...	138 13 0
32,000 0 0	...	1,594 10 1	3,574 6 7	...	...	1,425 9 5
1,82,000 0 0	13,177 6 0	28,362 3 3	3,574 6 7	20,067 10 10	...	21,493 4 3
1,850 0 0	60 13 0	...	81 5 0	...	31 5 0	...
17,69,850 0 0	1,24,114 0 10	65,467 8 3	30,380 5 5	36,989 7 10	40,238 6 10	26,897 9 3
40,000 0 0	...	2,093 1 7	54,998 8 8	...	44,998 8 8	...
3,12,14,025 0 0	14,62,398 1 7	3,81,979 1 2	13,88,661 5 11	1,48,700 11 9	9,09,558 3 2	8,222 9 0

Statement showing the Net Receipts during the Financial year 1941-42 from all sources as

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals for 1941-42	Budget Estimate for 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
3,10,34,941 9 9	Brought over Rs. ...		3,21,15,360 10 2	3,08,75,400 0 0
	10.—Buildings, Land Acquisition and Management.			
10,00,000 0 0	A.—Sale proceeds of Surplus Land ...	10,00,000 0 0		10,00,000 0 0
46,454 3 6	B.—Rent of Buildings ...	44,277 13 3		43,000 0 0
2,51,487 15 10	C.—Ground Rent ...	2,20,556 2 1		2,65,000 0 0
6,258 8 9	D.—Miscellaneous—			
2,54,995 9 4	(1) Sale of Rights and Miscellaneous Receipts ...	8,588 5 11		8,000 0 0
	(2) Miscellaneous fees ...	2,38,578 4 7		1,66,000 0 0
15,59,196 5 5			15,12,000 9 10	14,82,000 0 0
	11.—Fire Brigade.			
	A.—Fire Tax at $\frac{1}{2}$ per cent.—			
5,32,124 6 0	(1) From the Public ...	5,13,766 2 6		5,13,700 0 0
17,899 2 0	(2) „ Government ...	17,895 3 0		17,300 0 0
32,872 10 0	(3) „ Port Trust ...	40,611 12 0		40,600 0 0
9,859 3 0	(4) For Improvement Schemes Properties ...	10,211 10 0		9,400 0 0
31,344 8 0	(5) From Mills ...	30,924 14 0		30,400 0 0
11,036 4 0	(6) „ G. I. P. Railway ...	11,035 2 0		11,000 0 0
11,262 14 0	(7) „ B. B. & C. I. Railway ...	8,623 0 0		8,700 0 0
6,46,398 15 0			6,33,067 11 6	6,31,100 0 0
9,977 3 0	B—Miscellaneous—			
	Miscellaneous Receipts ...		15,918 12 0	9,000 0 0
6,56,376 2 0			6,48,986 7 6	6,40,100 0 0
	12.—Licensing and Removal of Encroachments on Public Streets.			
2,27,283 10 0	A.—Licences for Dangerous and Offensive Trades ...		2,25,985 12 0	2,07,000 0 0
	B.—Removal of encroachments on Public Streets—			
1,73,521 13 0	Licences for Squatters and Hawkers and fees for Removal of Encroachments ...		1,70,672 11 0	1,61,000 0 0
	C.—Miscellaneous—			
1,449 11 5	(1) Miscellaneous Receipts ...	968 10 0		150 0 0
1,06,207 12 9	(2) Advertisements ...	1,13,880 9 2		80,000 0 0
1,07,657 8 2			1,14,849 3 2	80,150 0 0
5,08,462 15 2			5,11,507 10 2	4,48,150 0 0
	13.—Gardens and Open Spaces.			
	Miscellaneous—			
169 7 0	(1) Miscellaneous Receipts ...	446 5 6		100 0 0
50,971 7 0	(2) Rent of Buildings and Lands ...	50,947 3 0		51,200 0 0
51,140 14 0			51,393 8 6	51,300 0 0
	14.—Markets and Slaughter Houses.			
	Miscellaneous—			
3,29,634 11 0	(1) Stall Rents ...	3,35,442 3 0		3,20,000 0 0
1,59,804 12 6	(2) Squatters' fees ...	1,67,990 14 9		1,60,000 0 0
1,40,000 0 0	(3) Fair ground and feeding fees ...	1,40,500 0 0		1,40,000 0 0
5,36,581 3 0	(4) Slaughter fees ...	5,62,328 7 0		5,00,000 0 0
1,36,948 2 5	(5) Miscellaneous Receipts ...	1,35,283 8 1		1,35,000 0 0
21,530 8 0	(6) Rent of Buildings and Lands ...	20,560 9 0		17,000 0 0
14,798 3 3	(7) Cold Storage rent ...	18,578 9 0		17,000 0 0
25,006 7 0	(8) Receipts on account of the administration of the Weights and Measures Act ...			
13,64,303 15 2			13,80,684 2 10	12,89,000 0 0
1,46,104 2 0	15.—Contribution from Capital Funds to Revenue on account of Loan Works Staff ...		90,893 0 3	1,53,000 0 0
	16.—Extraordinary Receipts.			
1,41,761 8 0	Interest on Net Premia Fund and excess interest on Sinking Fund.		1,34,510 6 0	1,45,000 0 0
1,69,477 10 5	17.—Rebate from Government on account of Collection of the Urban Immoveable Property Tax in the City ...		1,80,665 13 0	1,50,000 0 0
	18.—(a) Excess accumulation in the Plant and Machinery Depreciation Fund ...		1,40,200 15 1	1,39,000 0 0
	(b) Transfer from the Net Premia Fund ...			6,00,100 0 0
3,56,31,765 1 11	Total Income Rs. ...		3,67,66,203 3 4	3,59,73,050 0 0

V. V. SHALIGRAM,

Chief Accountant.

No. 3—Concluded.

COME.

contrasted with the Actuals for 1940-41 the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1941-42.	Compared with the Actuals for 1940-41		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,12,14,025 0 0	14,62,398 1 7	3,81,979 1 2	13,88,661 5 11	1,48,700 11 9	9,09,558 3 2	8,222 9 0
10,00,000 0 0	...	...	...	...	...	...
40,000 0 0	...	2,176 6 3	1,277 13 3	...	4,277 13 3	...
2,25,000 0 0	...	30,931 13 9	...	44,443 13 11	...	4,443 13 11
8,000 0 0	2,329 13 2	...	588 5 11	...	588 5 11	...
2,25,000 0 0	...	16,417 4 9	72,578 4 7	...	13,578 4 7	...
14,98,000 0 0	2,329 13 2	49,525 8 9	74,444 7 9	44,443 13 11	18,444 7 9	4,443 13 11
5,09,835 0 0	...	18,358 3 6	66 2 6	...	3,931 2 6	...
17,895 0 0	...	3 15 0	595 3 0	...	0 3 0	...
40,612 0 0	7,739 2 0	...	11 12 0	...	...	0 4 0
9,400 0 0	352 7 0	...	811 10 0	...	811 10 0	...
30,400 0 0	...	419 10 0	524 14 0	...	524 14 0	...
11,035 0 0	...	1 2 0	35 2 0	...	0 2 0	...
8,623 0 0	...	2,639 14 0	...	77 0 0	...	...
6,27,800 0 0	8,091 9 0	21,422 12 6	2,044 11 6	77 0 0	5,267 15 6	0 4 0
11,000 0 0	5,941 9 0	...	6,918 12 0	...	4,918 12 0	...
6,38,800 0 0	14,033 2 0	21,422 12 6	8,963 7 6	77 0 0	10,186 11 6	0 4 0
2,15,000 0 0	...	1,297 14 0	18,985 12 0	...	10,985 12 0	...
1,61,000 0 0	...	2,849 2 0	9,672 11 0	...	9,672 11 0	...
800 0 0	...	481 1 5	818 10 0	...	168 10 0	...
1,00,000 0 0	7,672 12 5	...	33,880 9 2	...	13,880 9 2	...
1,00,800 0 0	7,672 12 5	481 1 5	34,699 3 2	...	14,049 3 2	...
4,76,800 0 0	7,672 12 5	4,628 1 5	63,357 10 2	...	34,707 10 2	...
100 0 0	276 14 6	...	346 5 6	...	346 5 6	...
51,200 0 0	...	24 4 0	...	252 13 0	...	252 13 0
51,300 0 0	276 14 6	24 4 0	346 5 6	252 13 0	346 5 6	252 13 0
3,25,000 0 0	5,807 8 0	...	15,442 3 0	...	10,442 3 0	...
1,60,000 0 0	8,186 2 3	...	7,990 14 9	...	7,990 14 9	...
1,40,000 0 0	500 0 0	...	500 0 0	...	500 0 0	...
5,30,000 0 0	25,747 4 0	...	62,328 7 0	...	32,328 7 0	...
1,35,000 0 0	...	1,564 10 4	283 8 1	...	283 8 1	...
20,000 0 0	...	969 15 0	3,560 9 0	...	560 9 0	...
14,000 0 0	3,780 5 9	...	1,578 9 0	...	4,578 9 0	...
...	...	25,006 7 0	...	...	...	...
13,24,000 0 0	44,021 4 0	27,641 0 4	91,684 2 10	...	56,684 2 10	...
1,53,000 0 0	...	55,211 1 9	...	62,106 15 9	...	62,106 15 9
1,40,000 0 0	...	7,251 2 0	...	10,489 10 0	...	5,489 10 0
1,64,000 0 0	11,188 2 7	...	30,665 13 0	...	16,665 13 0	...
1,39,000 0 0	1,40,200 15 1	...	1,200 15 1	...	1,200 15 1	...
...	...	...	...	6,00,100 0 0	...	...
3,57,98,925 0 0	16,82,121 1 4	5,47,682 15 11	16,59,324 3 9	8,66,171 0 5	10,47,794 5 0	80,516 1 8

Appendix EXPEN

Statement showing the Actuals as compared with the Final

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals for 1941-42.	Final Grants sanctioned for Expenditure during 1941-42.
1	2	3	4	5
Rs. a. p.	I.—General Supervision, Collection of Revenue, etc.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,23,075 10 9	A.—General Superintendence—			
50,219 14 9	(a) Corporation and Standing Committee	1,15,479 6 3		1,24,066 0 0
1,01,485 4 3	(b) Chief Auditor's Establishment	50,027 7 0		50,934 0 0
2,37,832 13 9	(c) Municipal Commissioner's Personal and General Office.	1,11,165 5 6		1,18,234 0 0
	(d) Audit and Accounts	2,31,120 1 0		2,34,701 0 0
5,12,613 11 6			5,07,792 3 9	5,27,935 0 0
6,11,303 10 11	B.—Collection of Revenue—			
1,39,612 10 4	(a) Property and Wheel Tax Establishment	6,19,914 1 3		6,25,926 0 0
	(b) Town Duty Refund Branch	1,42,678 5 1		1,49,540 0 0
7,50,916 5 3			7,62,592 6 4	7,75,466 0 0
29,162 12 10	C.—Upkeep of Municipal Head Office		27,875 10 10	32,646 0 0
73,870 2 3	D.—General Stores		75,905 5 9	78,681 0 0
86,816 14 4	E.—Miscellaneous Charges		99,088 15 5	1,27,948 0 0
38,421 7 8	F.—Election Expenses		43,853 14 4	55,522 0 0
4,635 4 0	New Works		3,399 13 0	13,177 0 0
33,516 1 3	Debt Charges		33,559 15 0	34,776 0 0
15,29,952 11 1			15,54,068 4 5	16,46,151 0 0
4,10,237 8 0	Deduct—Proportionate share debitable to Water Works, Fire Brigade, Markets and Improvement Schemes Account and Schools Fund Account		4,14,407 6 0	4,32,756 0 0
11,19,715 3 1			11,39,660 14 5	12,13,395 0 0
	II.—Water Works.			
5,38,483 14 7	A.—Establishment and Labour	5,49,137 9 9		5,61,996 0 0
3,67,407 10 11	B.—Repairs and Maintenance	2,48,931 7 5		2,96,281 0 0
40,187 4 0	C.—Meters	31,914 11 0		36,000 0 0
1,65,654 11 7	D.—Miscellaneous	1,88,397 11 5		2,40,676 0 0
1,468 0 0	E.—Depreciation	1,988 0 0		3,494 0 0
1,00,001 0 0	Provident Fund and Pension, etc., charges	1,01,464 4 0		1,10,423 0 0
2,76,581 1 0	Proportion of General Supervision and Collection of Revenue ...	2,80,713 12 0		2,92,130 0 0
43,264 7 0	New Works	9,467 0 6		27,689 0 0
53,74,298 7 8	Debt Charges	54,12,159 9 10		54,95,871 0 0
69,07,346 8 9			68,24,174 1 11	70,64,560 0 0
	III.—Education, Primary.			
41,01,753 10 1	A.—Municipal Institutions	41,39,620 5 0		43,15,935 7 6
8,190 0 0	B.—Aided Institutions	149 8 0		4,005 0 0
7,956 6 0	New Works	1,94,344 4 6		2,01,522 0 0
1,86,212 15 0	Debt Charges			
43,04,112 15 1			43,34,114 1 6	45,21,462 7 6
	IV.—Education, Secondary.			
15,326 2 6	A.—Municipal Institutions	15,456 6 0		23,461 0 0
42,850 0 0	B.—Aided Institutions ... ..			...
58,176 2 6			15,456 6 0	23,461 0 0
	V.—Public Health Department.			
5,12,391 11 8	A.—General Supervision	5,16,408 6 4		5,32,676 0 0
24,319 13 0	B.—Epidemics	21,620 5 9		30,831 0 0
74,488 0 0	C.—Vaccination	64,169 5 3		69,430 0 0
2,15,559 12 3	D.—Malaria	2,17,583 13 11		2,24,510 0 0
8,26,759 4 11	Carried over Rs. ...	8,19,781 15 3		8,57,447 0 0
1,23,89,350 13 5	Carried over Rs. ...		1,23,13,405 7 10	1,28,22,878 7 6

No. 4.

DITURE.

Sanctioned Grants for 1941-42.

FINAL GRANTS COMPARED WITH THE ACTUALS.								
Balance Unexpended.			Amount required to be renewed in 1942-43.			Savings.		
6			7			8		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
8,586	9	9	5,175	0	0	3,411	9	9
906	9	0	172	0	0	734	9	0
7,068	10	6	4,265	0	0	2,803	10	6
3,580	15	0	47	0	0	3,533	15	0
20,142	12	3	9,659	0	0	10,483	12	3
6,011	14	9	1198	0	0	4,813	14	9
6,861	10	11	602	0	0	6,259	10	11
12,873	9	8	1800	0	0	11,073	9	8
4,770	5	2	2,229	0	0	2541	5	2
2,775	10	3	1106	0	0	1,669	10	3
28,859	0	7	12,823	0	0	16,036	0	7
11,668	1	8	1,479	0	0	10,189	1	8
9,777	3	0	7,037	0	0	2,740	3	0
1,216	1	0	657	0	0	559	1	0
92,082	11	7	36,790	0	0	55,292	11	7
18,348	10	0	7,208	0	0	11,140	10	0
73,734	1	7	29,582	0	0	44,152	1	7
12,858	6	3	746	0	0	12,112	6	3
47,349	8	7	36,068	0	0	11,281	8	7
4,085	5	0	4,055	0	0	30	5	0
52,278	4	7	43,337	0	0	8,941	4	7
1,506	0	0	...			1,506	0	0
8,958	12	0	905	0	0	8,053	12	0
11,416	4	0	4,652	0	0	6,764	4	0
18,221	15	6	15,196	0	0	3,025	15	6
83,711	6	2	50,443	0	0	33,268	6	2
2,40,385	14	1	1,55,402	0	0	84,983	14	1
1,76,315	2	6	55,334	0	0	1,20,981	2	6
3,855	8	0	2,162	0	0	1,693	8	0
7,177	11	6	2,946	0	0	4,231	11	6
1,87,348	6	0	60,442	0	0	1,26,906	6	0
8004	10	0	7,802	0	0	202	10	0
8,004	10	0	7,802	0	0	202	10	0
16,267	9	8	4,368	0	0	11,899	9	8
9,210	10	3	43	0	0	9,167	10	3
5,260	10	9	66	0	0	5,194	10	9
6,926	2	1	1,303	0	0	5,623	2	1
37,665	0	9	5,780	0	0	31,885	0	9
5,09,472	15	8	2,53,228	0	0	2,56,244	15	8

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals for 1941-42.	Final Grants sanctioned for Expenditure during 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,23,89,350 13 5	Brought forward Rs. ...		1,23,13,405 7 10	1,28,22,878 7 6
	V.—Public Health Department.			
8,26,759 4 11	Brought forward Rs. ...	8,19,781 15 3		8,57,447 0 0
	E.—Miscellaneous—			
12,885 7 4	(a) Cemeteries	13,370 0 10		21,373 0 0
23,899 2 9	(b) Laboratory	23,424 0 6		24,289 0 0
45,622 12 10	(c) Mahaluxmi Dhobiwada	45,581 12 4		48,517 0 0
444 0 0	(d) Dharmashalas	530 0 0		654 0 0
6,778 1 9	(e) Destruction of dogs	5,522 15 9		6,580 0 0
89,629 8 8		88,428 13 5		1,01,413 0 0
...	F.—Medical Inspection of School children including the Dental Clinic.	36,754 12 6		42,394 0 0
55,286 7 0	G.—Supply of milk to the needy children attending Municipal Schools.	6,349 13 0		11,437 0 0
14,492 8 6	H.—Census	6,499 10 4		13,507 0 0
335 5 0	New Works	1,953 0 0		12,524 0 0
55,493 10 3	Debt Charges	52,294 14 0		56,590 0 0
10,41,996 12 4			10,12,062 14 6	10,95,312 0 0
	VI.—Medical Relief and Education.			
	A.—Hospitals and Dispensaries—			
	(a) Infectious Diseases Hospitals—			
8,045 3 0	I.—Establishment	8,625 13 0		8,652 0 0
2,14,716 5 2	II.—Arthur Road Hospital for Infectious Diseases	1,97,096 0 5		2,33,313 0 0
62,322 4 0	III.—Maratha Hospital for Plague and other Diseases	62,195 2 3		67,056 0 0
2,85,083 12 2		2,67,916 15 8		3,09,021 0 0
1,23,333 14 7	(b) Maternity Homes	1,15,785 2 2		1,26,032 0 0
81,849 13 10	(c) Dispensaries for out-patients	77,793 15 4		88,454 0 0
4,90,267 8 7		4,61,496 1 2		5,23,507 0 0
267 10 6	B.—Medical and Nursing Assistance to Poor People in their Houses.	261 15 6		480 0 0
4,14,500 0 0	C.—Statutory Contribution to Government Medical Institutions.	4,14,500 0 0		4,14,500 0 0
1,78,272 11 8	Grants-in-Aid to Public Medical Institutions, Convalescent Homes, Isolation Asylums, Sanitary Societies, etc.	...		...
79,132 8 9	D.—Anti-tuberculosis League Dispensary	98,910 2 6		1,09,350 0 0
37,798 7 9	E.—League for combating Venereal Diseases	30,673 11 11		33,251 0 0
3,000 0 0	F.—Hospital for treatment of cases of Leprosy in Compound of A. L. Asylum.	3,000 0 0		3,000 0 0
6,28,648 0 9	G.—King Edward VII Memorial Hospital	6,45,883 12 4		7,11,282 0 0
2,72,279 2 4	H.—Gordhandas Sunderdas Medical College	2,71,999 4 3		2,93,367 0 0
7,762 13 0	New Works	8,266 11 0		16,891 0 0
4,31,801 5 0	Debt Charges	4,46,638 12 6		4,56,142 0 0
25,43,730 4 4			23,81,630 7 2	25,61,770 0 0
1,59,75,077 14 1	Carried over Rs. ...		1,57,07,098 13 6	1,64,79,960 7 6

No. 4—Continued.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS		
Balance Unexpended.	Amount required to be renewed in 1942-43.	Savings.
6	7	8
Rs. a. p.	Rs. a. p.	Rs. a. p.
5,09,472 15 8	2,53,228 0 0	2,56,244 15 8
37,665 0 9	5,780 0 0	31,885 0 9
8,002 15 2	995 0 0	7,007 15 2
864 15 6	368 0 0	496 15 6
2,935 3 8	896 0 0	2,039 3 8
124 0 0	65 0 0	59 0 0
1,057 0 3	140 0 0	917 0 3
12,984 2 7	2,464 0 0	10,520 2 7
5,639 3 6	165 0 0	5,474 3 6
5,087 3 0	...	• 5,087 3 0
7,007 5 8	...	7,007 5 8
10,571 0 0	7,044 0 0	3,527 0 0
4,295 2 0	857 0 0	3,438 2 0
83,249 1 6	16,310 0 0	66,939 1 6
26 3 0	...	26 3 0
36,216 15 7	15,888 0 0	20,328 15 7
4,860 13 9	265 0 0	4,595 13 9
41,104 0 4	16,153 0 0	24,951 0 4
10,246 13 10	2,201 0 0	8,045 13 10
10,660 0 8	4,559 0 0	6,101 0 8
62,010 14 10	22,913 0 0	39,097 14 10
218 0 6	...	218 0 6
...
...
10,439 13 6	2,856 0 0	7,583 13 6
2,577 4 1	666 0 0	1,911 4 1
...
65,398 3 8	50,328 0 0	15,070 3 8
21,367 11 9	10,188 0 0	11,179 11 9
8,624 5 0	4,673 0 0	3,951 5 0
9,503 3 6	2,024 0 0	7,479 3 6
1,80,139 8 10	93,648 0 0	86,491 8 10
7,72,861 10 0	3,63,186 0 0	4,09,675 10 0

Appendix
EXPEN

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals. for 1941-42.	Final Grants sanctioned for expenditure during 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,59,75,077 14 1	Brought forward Rs.		1,57,07,098 13 6	1,64,79,960 7 6
	VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service.			
	A.—Street Cleansing and Conservancy—			
2,26,029 11 3	(a) Superintendence and Inspection	2,15,007 6 6		2,26,050 0 0
36,138 7 0	(b) Veterinary	36,619 13 0		38,046 0 0
	(c) Street Cleansing and Sanitation—			
11,05,540 14 6	(a) Scavenging	11,15,853 1 9		11,32,978 0 0
79,546 9 0	(b) Road Scraping	81,059 8 1		83,100 0 0
1,13,243 14 6	(d) Gully Flushing	1,15,306 14 8		1,19,886 0 0
15,60,499 8 3		15,63,846 11 6		16,00,060 0 0
	(e) Removal of Town Refuse to Tardeo for transport to Deonar—			
2,39,914 13 6	1. Bullock Traction	2,01,006 9 6		2,35,800 0 0
1,714 10 0	2. Incineration	1,923 0 0		2,230 0 0
98,486 9 3	3. Loading Siding	86,882 9 6		1,13,728 0 0
3,40,116 0 9		2,89,812 3 0		3,51,758 0 0
1,15,581 4 11	(f) Miscellaneous	1,07,102 4 11		1,12,151 0 0
20,16,196 13 11		19,60,761 3 5		20,63,969 0 0
2,74,560 14 4	B.—Transport of refuse, etc., to Deonar	2,31,859 1 3		2,75,645 0 0
15,038 11 6	C.—Road Watering	14,013 9 6		18,000 0 0
	D.—Halalkhore Service—			
2,33,190 4 3	(a) Cleansing and Sanitation	2,19,381 2 1		2,27,548 0 0
43,298 9 0	(b) Bullock Traction	36,740 0 0		47,984 0 0
74,640 12 8	(c) Miscellaneous	68,474 4 1		86,146 0 0
3,51,129 9 11		3,24,595 6 2		3,61,678 0 0
12,218 14 0	New Works	4,718 8 0		53,718 0 0
3,79,274 4 11	Debt Charges	3,84,098 14 6		4,01,812 0 0
30,48,419 4 7			29,20,046 10 10	31,74,822 0 0
	VIII.—Roads, Drains and Sewers.			
	A.—General			
1,84,808 5 6	B.—Maintenance of Roads	1,78,976 3 9		1,97,830 0 0
10,97,497 10 6	C.—Public Lighting	10,72,736 4 4		11,64,474 0 0
10,66,970 10 2	D.—Cleansing of Drains and Sewers and Street connections	10,74,298 15 0		11,24,197 0 0
3,59,196 15 2	E.—Rebate on account of the compounded Wheel Tax	3,51,671 11 2		3,84,058 0 0
97,659 0 0		1,12,761 0 0		2,00,000 0 0
28,06,132 9 4		27,90,444 2 3		30,70,559 0 0
40,655 1 0	New Works	17,144 1 0		77,414 0 0
36,18,573 6 7	Debt Charges	37,41,271 7 2		38,88,276 0 0
64,65,361 0 11			65,48,859 10 5	70,36,249 0 0
2,54,88,858 3 7	Carried over Rs.		2,51,76,005 2 9	2,66,91,031 7 6

No. 4.—Continued.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS.								
Balance Unexpended.			Amount required to be renewed in 1942-43.			Savings.		
6			7			8		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
7,72,861	10	0	3,63,186	0	0	4,09,675	10	0
11,042	10	0	7,182	0	0	3,860	10	0
1,426	3	0	70	0	0	1,356	3	0
17,124	14	3	4,917	0	0	12,207	14	3
2,040	7	11	1,004	0	0	1,036	7	11
4,579	1	4	630	0	0	3,949	1	4
36,213	4	6	13,803	0	0	22,410	4	6
34,793	6	6	23,619	0	0	11,174	6	6
307	0	0	220	0	0	87	0	0
26,845	6	6	19,645	0	0	7,200	6	6
61,945	13	0	43,484	0	0	18,461	13	0
5,048	11	1	588	0	0	4,460	11	1
1,03,207	12	7	57,875	0	0	45,332	12	7
43,785	14	9	13,899	0	0	29,886	14	9
3,986	6	6	...			3,986	6	6
8,166	13	11	1,239	0	0	6,927	13	11
11,244	0	0	4,520	0	0	6,724	0	0
17,671	11	11	11,934	0	0	5,737	11	11
37,182	9	10	17,693	0	0	19,389	9	10
48,999	8	0	27,063	0	0	21,936	8	0
17,713	1	6	8,135	0	0	9,578	1	6
2,54,775	5	2	1,24,665	0	0	1,30,110	5	2
18,853	12	3	768	0	0	18,085	12	3
91,737	11	8	33,517	0	0	58,220	11	8
49,898	1	0	3,260	0	0	46,638	1	0
32,386	4	10	12,661	0	0	19,725	4	10
87,239	0	0	74,000	0	0	13,239	0	0
2,80,114	13	9	1,24,206	0	0	1,55,908	13	9
60,269	15	0	21,875	0	0	38,394	15	0
1,47,004	8	10	67,990	0	0	79,014	8	10
4,87,389	5	7	2,14,071	0	0	2,73,318	5	7
15,15,026	4	9	7,01,922	0	0	8,13,104	4	9

Actuals for 1940-41.	Particulars.	Details of Actuals.	Actuals. for 1941-42.	Final Grants sanctioned for expenditure during 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,54,88,858 3 7	Brought forward Rs. ...		2,51,76,005 2 9	2,66,91,031 7 6
	IX.—Mechanical.			
64,390 4 6	A.—Mechanical Engineer's Office Establishment ...	62,698 2 0		69,115 0 0
10,184 5 0	B.—Pumping and Compressor Stations—			
	(a) Inspection and Supervision ...	7,409 2 0		7,626 0 0
1,51,750 8 3	(b) Pumping Stations in the City—			
4,951 0 0	(i) Pumping Station, Love Grove ...	1,39,749 8 3		1,56,263 0 0
970 3 0	(ii) Pumping Station, Parel, Poibavdi ...	4,313 1 0		5,521 0 0
7,139 7 6	Pumping Station, Parbhadevi ...	.....		.....
4,217 4 0	(iii) Pumping Station, Arthur Road ...	6,800 4 0		7,506 0 0
18,331 3 0	(iv) Pumping Station, Sewri ...	3,356 15 0		5,961 0 0
5,456 13 0	(v) Pumping Station at Dadar Purification Works ...	17,938 6 6		19,402 0 0
32,612 9 0	(vi) Pumping Station at Tank Bunder ...	5,204 5 0		9,001 0 0
15,455 8 0	(vii) Pumping Station at Matunga ...	31,795 8 0		34,166 0 0
1,173 1 0	(viii) Pumping Station at Mahim ...	16,687 4 0		19,141 0 0
2,573 6 0	(ix) Pumping Station at Sion-Koliwada ...	1,705 8 0		4,292 0 0
1,668 12 0	(x) Pumping Station at Sewri-Wadala ...	4,086 11 0		10,150 0 0
66,541 14 0	(xi) Pumping Station at Jacob Circle ...	.....		8,421 0 0
51,572 5 0	(xii) Pumping Station at Dharavi ...	2,717 15 0		4,164 0 0
1,27,730 1 3	(c) Purification Works ...	7,5615 4 6		1,04,497 0 0
2,701 12 0	(d) Compressor Stations in the City—			
	(i) Compressor Station, Colaba ...	42,539 4 0		45,878 0 0
	(ii) Compressor Stations, Victoria Gardens, Ferguson Road and Warden Road ...	1,26,048 8 3		1,35,811 0 0
5,05,030 0 0	(e) Flood Gates ...	2,925 11 0		4,390 0 0
		4,88,893 3 6		5,82,190 0 0
12,193 8 6	C.—Supervision of Factories, Workshops and Workplaces ...	12,286 0 3		12,458 0 0
18,557 0 6	D.—Transport—			
	1. Inspection and Supervision ...	15,797 10 3		15,999 0 0
	2. Upkeep of Motor Cars of His Worship The Mayor, Committee Members and the Municipal Commissioner.			
3,517 0 0	(a) Upkeep of Motor Car of His Worship the Mayor.	2,982 3 0		3,863 0 0
1,640 0 0	(b) Upkeep of Motor Car of the Committee Members.	1,642 5 6		1,786 0 0
2,959 1 0	(c) Upkeep of Motor Car of the Municipal Commissioner	3,489 12 6		3,630 0 0
700 0 0	3. Upkeep of S. S.'s Motor ...	832 2 0		1,417 0 0
4,017 6 0	4. " of H. O.'s Motor ...	4,255 4 6		4,748 0 0
4,484 11 0	5. " of Motor Hearses ...	5,093 14 0		5,161 0 0
9,634 3 0	6. " of Motor Ambulances ...	12,464 4 3		15,892 0 0
4,79,450 13 6	7. Removal of Town Refuse to Tardeo for Transport to Deonar ...	5,45,081 9 5		5,82,976 0 0
21,091 2 0	8. Upkeep of motor silt wagons ...	31,732 11 9		37,208 0 0
26,581 8 0	9. Halalkhore service ...	34,566 14 0		45,271 0 0
	10. Markets and Slaughter Houses—			
8,433 13 0	(a) Disposal of offal ...	12,651 5 6		16,625 0 0
73,521 2 0	(b) Meats carriage ...	98,320 10 0		1,01,319 0 0
81,954 15 0		1,10,971 15 6		1,17,944 0 0
6,54,587 12 0		7,68,910 10 8		8,35,895 0 0
13,741 3 0	E.—Refrigerator ...	17,713 14 0		17,980 0 0
8,375 7 0	F.—Oiling and Greasing Surplus Machinery	.....		100 0 0
1,70,715 1 0	New Works ...	947 14 0		9,034 0 0
	Debt Charges ...	1,63,254 11 6		1,71,568 0 0
14,29,033 4 0				
2,69,17,891 7 7	Carried over Rs. ...		15,14,704 7 11	16,98,340 0 0
			2,66,90,709 10 8	2,83,89,371 7 6

No. 4—Continued.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS.		
Balance Unexpended.	Amount required to be renewed in 1942-43.	Savings.
6	7	8
Rs. a. p.	Rs. a. p.	Rs. a. p.
15,15,026 4 9	7,01,922 0 0	8,13,104 4 9
6,416 14 0	87 0 0	6,329 14 0
216 14 0	...	216 14 0
16,513 7 9	9,992 0 0	6,521 7 9
1,207 15 0	...	1,207 15 0
...
705 12 0	...	705 12 0
2,604 1 0	...	2,604 1 0
1,463 9 6	...	1,463 9 6
3,796 11 0	...	3,796 11 0
2,370 8 0	...	2,370 8 0
2,453 12 0	...	2,453 12 0
2,585 8 0	...	2,586 8 0
6,063 5 0	15 0 0	6,048 5 0
8,421 0 0	...	8,421 0 0
1,446 1 0	127 0 0	1,319 1 0
28,881 11 6	3,786 0 0	25,095 11 6
3,338 12 0	1,410 0 0	1,928 12 0
9,762 7 9	45 0 0	9,717 7 9
1,464 5 0	1,424 0 0	40 5 0
93,296 12 6	16,799 0 0	76,497 12 6
171 15 9	...	171 15 9
201 5 9	7 0 0	194 5 9
880 13 0	...	880 13 0
143 10 6	...	143 10 6
140 3 6	...	140 3 6
584 14 0	584 0 0	0 14 0
492 11 6	...	492 11 6
67 2 0	...	67 2 0
3,427 11 9	...	3,427 11 9
37,894 6 7	5,311 0 0	32,583 6 7
5,475 4 3	...	5,475 4 3
10,704 2 0	...	10,704 2 0
3,973 10 6	152 0 0	3,821 10 6
2,998 6 0	395 0 0	2,663 6 0
6,972 0 6	487 0 0	6,485 0 6
66,984 5 4	6,389 0 0	60,595 5 4
266 2 0	6 0 0	260 2 0
100 0 0	.....	100 0 0
8,086 2 0	7,722 0 0	364 2 0
8,313 4 6	2,462 0 0	5,851 4 6
1,83,635 8 1	33,465 0 0	1,50,170 8 1
16,98,661 12 10	7,35,387 0 0	9,63,274 12 10

Actuals for 1940-41.	PARTICULARS.	Details of Actuals.	Actuals. for 1941-42.	Final Grants sanctioned for expenditure during 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,69,17,891 7 7	Brought forward Rs. ...		2,66,90,709 10 8	2,83,89,371 7 6
	X.—Buildings, Land Acquisition and Management.			
99,345 2 0	A.—City Engineer's Central Office Establishment ...	99,344 8 6		1,07,571 0 0
2,46,467 4 3	B.—Inspection and Supervision of Private Buildings ...	2,43,779 13 3		2,47,233 0 0
94,074 0 0	C.—Architectural ...	84,631 0 0		92,676 0 0
1,07,766 6 2	D.—Land Acquisition and Management ...	59,266 12 2		72,046 0 0
5,47,652 12 5		4,87,022 1 11		5,19,526 0 0
16,307 0 0	Deduct— Proportionate share of cost of Establishment, and Supervision chargeable to Improvement Schemes ...	12,989 0 0		54,000 0 0
5,31,345 12 5		4,74,033 1 11		4,65,526 0 0
2,782 0 0	New Works ...			1,782 0 0
18,01,258 11 0	Debt Charges ...	18,07,708 12 6		18,22,691 0 0
23,35,386 7 5			22,81,741 14 5	22,89,999 0 0
	XI.—Fire Brigade.			
3,12,061 15 0	Maintenance ...	3,16,238 12 3		3,33,452 0 0
75,209 11 0	Provident Fund and Pension, etc., charges ...	81,779 8 0		84,024 0 0
22,737 11 0	Proportion of General Supervision and Collection of Revenue ...	23,077 1 0		23,996 0 0
1,442 5 0	New Works ...	673 5 0		3,638 0 0
71,279 2 0	Debt Charges ...	71,738 9 0		72,363 0 0
4,82,730 12 0			4,93,507 3 3	5,17,473 0 0
	XII.—Licensing and Removal of Encroachments on Public Streets.			
95,733 2 6	A.—Licensing Establishment ...	99,941 10 6		1,01,368 0 0
53,033 11 3	B.—Removal of Encroachment on Public Streets ...	52,827 7 10		56,886 0 0
15,186 14 6	C.—Administration of Shops & Estt. Act. 1939 ...	38,289 12 0		39,521 0 0
...	New Works ...	328 1 0		1,886 0 0
			1,91,386 15 4	1,99,661 0 0
	XIII.—Gardens and Open Spaces.			
1,63,953 12 3	A.—Gardens—			
1,21,956 5 7	(a) Victoria Gardens ...	1,13,001 2 4		1,34,307 0 0
43,123 15 0	(b) Miscellaneous Gardens, Open Spaces, Band Stands, etc. ...	44,984 8 6		49,417 0 0
1,65,080 4 7		1,57,985 10 10		1,83,724 0 0
6,298 10 0	B.—New Gardens, Recreation Grounds, etc. ...	6,485 12 0		7,284 0 0
6,949 8 0	New Works ...	850 7 0		2,515 0 0
2,17,531 10 2	Debt Charges ...	2,17,380 7 0		2,17,644 0 0
3,95,840 0 9			3,82,702 4 10	4,11,167 0 0
	XIV.—Markets and Slaughter Houses.			
38,749 7 0	A.—Markets and Slaughter Houses—			
1,76,721 6 8	(a) Central Office ...	38,982 2 0		39,818 0 0
1,18,710 13 8	(b) Municipal Markets ...	1,69,317 9 5		1,94,613 0 0
15,607 8 6	(c) Slaughter Houses ...	1,08,065 0 5		1,12,425 0 0
	(d) Administering Weights and Measures Act ...	1,243 3 0		1,490 0 0
3,49,789 3 10		3,17,607 14 10		3,48,346 0 0
25,163 2 0	Provident Fund and Pension, etc., charges ...	22,840 4 0		26,014 0 0
18,638 0 0	Proportion of General Supervision ...	18,947 15 0		20,867 0 0
23,832 4 0	New Works ...	10,890 7 0		35,882 0 0
1,54,158 1 0	Debt Charges ...	1,59,469 1 0		1,60,438 0 0
5,71,580 10 10			5,29,745 9 10	5,91,547 0 0
35,73,076 11 10	XV.—Contribution towards Improvement Schemes.		36,88,944 9 5	36,89,856 0 0
	XVI.—Provident Fund, Pensions, Gratuities and Compassionate Allowances.			
4,52,280 11 0	A.—Provident Fund ...	4,55,680 9 0		4,80,063 0 0
5,94,822 2 0	B.—Pensions, Gratuities, etc. ...	6,11,742 6 0		6,20,760 0 0
10,47,102 13 0			10,67,422 15 0	11,00,823 0 0
1,32,263 6 0	XVII.—Urban Immoveable Property Tax. ... (on Municipal Properties in the City.)		53,985 9 0	75,457 0 0
2,98,559 11 6	XVIII.—Grain Compensation ...		3,08,009 15 10	3,97,682 0 0
...	XIX.—Extra Cost on account of Temporary Staff to be brought on Permanent Schedule ...			1,83,349 0 0
...	XX.—Grants in aid to Public Institutions ...		2,33,364 11 2	2,67,821 0 0
...	XXI.—Measures for Civil Defence ...			35,580 0 0
3,59,18,405 13 2	Total Rs. ...		3,59,21,521 6 9	3,81,49,786 7 6

V. V. SHALIGRAM,
Chief Accountant.

No. 4—Concluded.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS.								
Balance Unexpended.			Amount required to be renewed in 1942-43.			Savings.		
6			7			8		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
16,98,661	12	10	7,35,387	0	0	9,63,274	12	10
8,226	7	6	43	0	0	8,183	7	6
3,453	2	9	436	0	0	3,017	2	9
8,045	0	0	...			8,045	0	0
12,779	3	10	4,664	0	0	8,115	3	10
32,503	14	1	5,143	0	0	27,360	14	1
Dr. 41,011	0	0	...			Dr. 41,011	0	0
Dr. 8,507	1	11	5,143	0	0	Dr. 13,650	1	11
1,782	0	0	180	0	0	1,602	0	0
14,982	3	6	12,206	0	0	2,776	3	6
8,257	1	7	17,529	0	0	Dr. 9,271	14	5
17,213	3	9	7,083	0	0	10,130	3	9
2,244	8	0	1,984	0	0	260	8	0
918	15	0	373	0	0	545	15	0
2,964	11	0	2,527	0	0	437	11	0
624	7	0	623	0	0	1	7	0
23,965	12	9	12,590	0	0	11,375	12	9
1,426	5	6	129	0	0	1,297	5	6
4,058	8	2	460	0	0	3,598	8	2
1,231	4	0	137	0	0	1,094	4	0
1,557	15	0	1,339	0	0	218	15	0
8,274	0	8	2,065	0	0	6,209	0	8
21,305	13	8	4,072	0	0	17,233	13	8
4,432	7	6	1,291	0	0	3,141	7	6
25,738	5	2	5,363	0	0	20,375	5	2
798	4	0	775	0	0	23	4	0
1,664	9	0	...			1,664	9	0
263	9	0	228	0	0	35	9	0
28,464	11	2	6,366	0	0	22,098	11	2
835	14	0	...			835	14	0
25,295	6	7	12,819	0	0	12,476	6	7
4,359	15	7	725	0	0	3,634	15	7
246	13	0	...			246	13	0
30,738	1	2	13,544	0	0	17,194	1	2
3,173	12	0	768	0	0	2,405	12	0
1,919	1	0	859	0	0	1,060	1	0
25,001	9	0	10,810	0	0	14,191	9	0
968	15	0	268	0	0	700	15	0
61,801	6	2	26,249	0	0	35,552	6	2
911	6	7	...			911	6	7
24,382	7	0	...			24,382	7	0
9,017	10	0	8,790	0	0	227	10	0
33,400	1	0	8,790	0	0	24,610	1	0
21,471	7	0	5,000	0	0	16,471	7	0
89,672	0	2	5,853	0	0	83,819	0	2
1,83,349	0	0	...			1,83,349	0	0
34,456	4	10	18,591	0	0	15,865	4	10
35,580	0	0	35,580	0	0	...		
22,28,265	0	9	8,74,000	0	0	13,54,265	0	9

M. D. BHAT,
Municipal Commissioner.

Revenue Account Balance

LIABILITIES.						Rs.	a.	p.	Rs.	a.	p.
Debts—											
Due on Cash Bills Outstanding Account	...	...	..	..	...	34,337	3	11			
.. Cheques payable	...	...	...	...	...	6,14,674	9	0			
.. Stores purchased, Outstanding Accounts	...	...	...	...	...	1,59,626	0	0			
.. Outstanding Charges for 1941-42 and previous years	...	...	...	...	...	8,74,000	0	0			
.. " " on account of Interest accrued but not paid (Vide details shown in Appendix No. 14-E)	...	...	...	...	...	12,06,118	2	8			
Improvement Schemes—											
Contribution falling due in 1941-42	...	...	...	...	...	24,69,485	4	0			
Deposits in Cash and Public Securities from Contractors and private parties (Vide details shown in Appendix No. 14C.)	...	...	...	...	...	63,34,403	13	11			
									1,16,92,645	1	6
Public Monuments Maintenance Fund (vide details shown in Appendix No. 16B.)						1,67,745	13	0			
Endowments Fund (vide details shown in Appendix No. 16C.)						2,74,364	9	0			
									4,42,110	6	0
Stock Account—											
Capital Purchases Account, etc.	...	...	...	...	...	26,983	1	0			
Stock Adjustment Account	...	...	...	...	...	7	13	6			
									26,990	14	6
Special Funds as at 31st March 1942—											
Fire and Accident Insurance Fund	...	...	...	...	...	10,83,698	0	3			
Net Premia Fund	...	...	...	...	...	47,32,728	11	1			
Provident Fund	...	...	...	...	...	1,98,81,595	4	6			
Fines Fund	...	...	...	...	...	5,12,336	4	4			
Plant and Machinery Depreciation Fund	...	...	...	...	...	15,28,317	0	10			
Renewal of Road Surfaces Fund	...	...	...	...	...	24,91,204	10	11			
Garden Fund	...	...	...	...	...	73,232	11	0			
Hospital Fund	...	...	...	...	...	4,22,873	10	5			
Land Sales Reserve Fund	...	...	...	...	...	30,56,391	12	6			
Slum Service Fund	...	...	...	...	...	1,84,892	3	3			
K. E. M. Hospital and G. S. M. College Equipment Fund	...	...	...	...	...	68,633	10	0			
G. S. M. College and K. E. M. Hospital Research Fund	...	...	...	...	...	35,376	8	2			
Precast Concrete slab Pavements Renewal Fund	...	...	...	...	...	9,602	0	0			
Fidelity Guarantee Insurance Fund	...	...	...	...	...	3,301	12	0			
									3,40,84,184	3	3
									4,62,45,930	9	3
					Carried forward Rs.						

No. 5.

Sheet as at 31st March 1942.

ASSETS.										Rs.	a.	p.	Rs.	a.	p.
Cash at Bank	...	...	...	...	...	...	...	...	...	24,26,050	6	3			
Cash in Office	...	...	...	...	...	...	...	...	...	1,80,745	14	1			
Municipal Loans—Interest warrants Payable Account	...	...	...	...	...	...	...	...	...				26,06,796	6	4
B. I. Trust Loans—Interest warrants Payable Account...	...	...	...	...	...	...	...	...	...				26,214	2	2
Interest on B. I. Trust Loans Payable Account	...	...	...	...	...	...	...	...	...				6,866	0	4
Interest Receivable account	...	...	...	...	...	...	...	...	...				3,408	15	4
Interest Receivable account	...	...	...	...	...	...	...	...	...				869	0	0
Debts—															
Due for Stores sold	...	...	...	...	...	...	...	...	...				22,752	3	0
Stock—(Vide Appendix No. 14-D.)															
Stock (Reserve Stores)	...	...	...	...	...	...	...	...	...	3,75,898	11	1			
Line Suspense Account	...	...	...	...	...	...	...	...	...	97,203	11	10			
Water Works Imprest	...	...	...	...	...	...	...	...	...	3,362	2	0			
										4,76,464	8	11			
Capital Stores—															
Stock	...	...	...	...	...	...	...	...	...	190,139	8	3			
Plant and Machinery	...	...	...	...	...	...	...	...	...				6,66,604	1	2
													20,31,900	11	10
Advances, Recoverable—(Vide Appendix No. 14-A.)															
Departmental Works	...	...	...	...	...	...	...	...	...	1,89,662	8	10			
Private Works	...	...	...	...	...	...	...	...	...	2,20,960	1	9			
Asphalt Plant, Crushers, &c.	...	...	...	...	...	...	...	...	...	1,24,094	10	0			
Municipal Officers...	...	...	...	...	...	...	...	...	...	22,701	9	6			
Sundries—Miscellaneous—Advances	...	...	...	...	...	...	...	...	...	2,15,343	0	8			
Advance Measures for Civil Defence	...	...	...	...	...	...	...	...	...	16,982	15	9			
Municipal Tenderers, Contractors, &c.	...	...	...	...	...	...	...	...	...	782	14	0			
Purchase of Coal	...	...	...	...	...	...	...	...	...	3,549	9	0			
Purchase of Petrol	...	...	...	...	...	...	...	...	...	16,373	1	6			
													8,10,450	7	0
Advances out of Special Funds—(Vide Appendix No. 14-B.)															
Advances from Plant and Machinery Depreciation Fund for :—															
Purchase of Plant and Machinery	...	...	...	...	...	...	...	...	...	95,811	10	0			
Levelling, Matalling etc., Private Streets	...	...	...	...	...	...	...	...	...	1,12,809	7	2			
Amount advanced from Fines Fund to the Bombay Municipal 'Mechanical' Employees' Co-operative Credit Society	...	...	...	...	...	...	...	...	...	5,000	0	0			
Amount advanced from Net Premia Fund for the purchase of Plant and Machinery for the Municipal Printing Press	...	...	...	...	...	...	...	...	...	1,54,469	10	0			
Advance for meeting Capital Expenditure from :—															
										Rs.	a.	p.			
Municipal Fire and Accident Insurance Fund	...	...	...	...	...	...	...	...	...	4,17,855	2	0			
Plant and Machinery Depreciation Fund	...	...	...	...	...	...	...	...	...	10,84,620	9	0			
Renewal of Road Surfaces Fund	...	...	...	...	...	...	...	...	...	9,05,737	11	0			
Net Premia Fund	...	...	...	...	...	...	...	...	...	15,84,344	3	0			
Land Sales Reserve Fund	...	...	...	...	...	...	...	...	...	22,25,000	0	0			
										62,17,557	9	0			
													65,85,648	4	2
Deposits in Public Securities—															
With the Imperial Bank of India	...	...	...	...	...	...	...	...	...	9,12,500	0	0			
In Office	...	...	...	...	...	...	...	...	...	77,200	0	0			
													9,89,700	0	0
Carried forward Rs.	...	...	...	...	...	...	...	...	...				1,37,51,210	3	4

No. 5—Concluded.

Sheet as at 31st March 1942.

	ASSETS.			Brought over ...	Rs. a. p.	Rs. a. p.
	In Securities.		Deposits in Cash, Fixed and Current A/c.		Rs. a. p.	1,37,51,210 3 4
	Face Value.	Actual Cost.				
	As per Appendix No. 16.			Rs. a. p.		
Investments—	Rs.	Rs. a. p.	Rs. a. p.			
(a) Special Funds.						
Municipal Fire and Accident Insurance Fund ...	7,08,200	6,65,588 13 0	254 1 3	6,65,842 14 3		
Net Premia, & c., on different Municipal Loans ...	17,93,800	17,65,162 15 6	12,28,751 14 7	29,93,914 14 1		
Provident Fund ...	2,16,36,800	1,98,81,414 0 9	181 3 9	1,98,81,595 4 6		
Fines Fund ...	5,22,800	5,07,036 12 0	299 8 4	5,07,336 4 4		
Plant and Machinery Depreciation Fund ...	2,39,900	2,34,657 13 0	417 9 8	2,35,075 6 8		
Renewal of Road Surfaces Fund ...	13,33,300	12,47,798 8 0	3,37,668 7 11	15,85,466 15 11		
Garden Fund ...	77,700	73,066 7 0	166 4 0	73,232 11 0		
Hospital Fund ...	4,31,200	4,22,587 1 6	286 8 11	4,22,873 10 5		
Land Sales Reserve Fund ...	240,600	2,40,600 0 0	5,90,791 12 6	8,31,391 12 6		
Slum Service Fund ...	...	...	1,84,892 3 3	1,84,892 3 3	
K. E. M. Hospital and G. S. M. College Equipment Fund ...	69,100	68,428 6 0	205 4 0	68,633 10 0		
G. S. M. College and K. E. M. Hospital Research Fund ...	37,200	35,075 0 0	301 8 2	35,376 8 2		
Precast Concrete Slab Pavements Renewal Fund ...	9,500	9,500 0 0	102 0 0	9,602 0 0		
Fidelity Guarantee Insurance Fund ...	3,200	3,200 0 0	101 12 0	3,301 12 0	2,74,98,535 15 1	
Surplus Fund.						
4 % G. P. Notes 1960-70 ...	61,300	55,054 6 0				
3½ % G. P. Notes ...	16,200	9,720 0 0				
4 % B. I. Trust Deb. ...	16,900	15,740 12 0				
3½ % Loan 1947-50 ...	3,500	3,447 8 0				
3 % Municipal Deb. ...	1,48,100	1,48,100 0 0				
3½ % Municipal Deb. ...	4,89,300	4,89,300 0 0				
	7,35,300	7,21,362 10 0	1,01,68,535 4 6		1,08,89,897 14 6	
Investment of Surplus moneys in Public Securities.						
3½ % G. P. Notes ...	10,000	8,833 2 0			8,833 2 0	
Public Monuments Maintenance Fund.						
(Vide Appendix No. 16-B) ...	1,73,100	1,67,745 13 0		1,67,745 13 0		
Endowments Fund.						
(Vide Appendix No. 16-C) ...	2,83,500	2,74,364 9 0		2,74,364 9 0	4,42,110 6 0	
Total Rs. ...					5,25,90,587 8 11	

(a) For Face, Purchase and Market Values of each kind of securities held in the Special Funds, please see Appendix No. 16.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 6.

Statement of Special Funds for 1941-42.

MUNICIPAL FIRE AND ACCIDENT INSURANCE FUND.

(Corporation Resolution No. 4572 of 4th October 1888, Corporation Resolution No. 4479 of 5th October 1914, Corporation Resolution No. 5408 of 21st September 1922, Standing Committee Resolution No. 3451 of 2nd July 1924, and Corporation Resolution No. 13888 of 18th February 1926).

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1941	...		10,36,864	8 3
Contributions for the year	...		7,608	0 0
Interest realised during the year	...		41,528	9 0
Expenditure incurred during the year	...	2,303	1 0	
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5:—				
	Rs.	a. p.		
Amount advanced for financing Capital Expenditure	...	4,17,855	2 0	
Amount held in Securities and Cash	...	6,65,842	14 3	
			10,83,698	0 3
Total Rs.	...		10,86,001	1 3

WORN-OUT WATER MAINS RENEWAL FUND.

(Standing Committee Resolution No. 12512 of 22nd February 1893 and Corporation Resolution No. 13406 of 9th March 1893).

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1941	...		6,824	7 3
Interest realised during the year	...		273	10 0
Expenditure incurred during the year	...	2,347	4 0	
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 7	...	4,750	13 3	
Total Rs.	...	7,098	1 3	7,098 1 3

NET PREMIA FUND.

(Corporation Resolution Nos. 5294 of 19th November 1888, 9222 of 11th December 1893 and 5179 of 15th November 1906 and Standing Committee Resolution No. 3343 of 28th August 1907).

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1941	...		47,33,393	8 9
Sale of water-marked paper	...		72	15 4
Amount transferred to meet repayment of Loans during the year	...	737	13 0	
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5:—				
	Rs.	a. p.		
Amount advanced for financing Capital Expenditure	...	15,84,344	3 0	
Amount advanced for purchase of Plant & Machinery for Municipal Printing Press pending adjustment against the provisions for depreciation in subsequent years	...	1,54,469	10 0	
Amount held in Securities and Cash	...	29,93,914	14 1	
			*47,32,728	11 1
Total Rs.	...	47,33,466	8 1	47,33,466 8 1

* Out of this, Rs. 19,94,010 belong to Water Works Account.

Appendix No. 6—Continued.
Statement of Special Funds for 1941-42.

PROVIDENT FUND.
(Corporation Resolution No. 5598 of 7th September 1920).

Dr.

Cr.

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Balance on 1st April 1941—				
Amount of subscribers' accounts—				
(1) Other than Trust and Schools Committee's Employees	1,17,32,266 15 0			
(2) Trust Employees	17,53,054 15 2			
(3) Schools Committee's Employees	49,67,443 0 0			
(4) Excess interest, Profit on Sale of Securities, etc.	2,25,497 10 4			
		1,86,78,262 8 6		
Receipts on account of Subscriptions and Contribution during 1941-42 in respect of Employees other than Trust, and Schools Committee's Employees	17,84,202 6 0			1,86,78,262 8 6
Less—Payments during the year	15,09,798 8 0			
		2,74,403 14 0		
Interest allowed on Provident Fund Accounts of employees other than Trust and Schools Committee's Employees	5,77,176 10 0			
Less—Payments during the year	14,379 4 0			
		5,62,797 6 0		
Receipts on account of Subscriptions and Contribution during 1941-42 in respect of Provident Fund Accounts of Trust Employees	2,06,301 6 0			8,37,201 4 0
Less—Payments during the year	2,00,308 12 0			
		5,992 10 0		
Interest allowed on Provident Fund Accounts of Trust Employees	87,126 14 0			
Less—Payments during the year	3,367 6 0			
		83,759 8 0		
Receipts on account of Subscriptions and Contribution during 1941-42 in respect of Provident Fund Accounts of Schools Committee's Employees	4,30,081 6 0			89,752 2 0
Less—Payments during the year	2,04,520 2 0			
		2,25,561 4 0		
Interest allowed on Provident Fund Accounts of Schools Committee's Employees	2,48,407 7 0			
Less—Payments during the year	56,167 0 0			
		1,92,240 7 0		
Interest allowed at 5% p.a. on Provident Fund Accounts				4,17,801 11 0
(1) Employees other than Trust and Schools Committee employees	5,77,176 10 0			
(2) Trust Employees	87,126 14 0			
(3) Schools Committee Employees	2,48,407 7 0			
		9,12,710 15 0		
Deduct—Net interest on Provident Fund Investments realized during the year.		7,71,288 10 0	1,41,422 5 0	
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5			1,98,81,595 4 6	
Total Rs. ...			2,00,23,017 9 6	2,00,23,017 9 6

FINES FUND.
(Corporation Resolution No. 1217 of 12th May 1919).

	Rs. a. p.	Rs. a. p.
Balance on 1st April 1941		4,94,556 9 1
Interest realised during the year		17,186 12 0
Net Recoveries of fines during the year		21,008 15 9
Expenditure during the year	20,416 0 6	
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5—		
	Rs. a. p.	
Amount advanced to the Bombay Municipal Mechanical Employees' Co-operative Credit Society	5,000 0 0	
Amount held in Securities and Cash	5,07,336 4 4	
	5,12,336 4 4	
Total Rs. ...	5,32,752 4 10	5,32,752 4 10

Appendix No. 6.—Continued.
Statement of Special Funds for 1941-42.

PLANT AND MACHINERY DEPRECIATION FUND.
(Corporation Resolution No. 5533 of 1st September 1924)

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941				18,59,448	13	9
Amount of depreciation on plant and machinery credited to Fund account during the year						1,08,459
Expenditure on purchase of Plant and Machinery for replacement	54,306	13	0			
Transfer of excess accumulations in the Plant & Machinery depreciation fund as sanctioned under Corporation Resolution No. 853 of 11-12-40	3,85,284	12	2			
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5—	Rs.	a.	p.			
Amount advanced for financing capital expenditure	10,84,620	9	0			
Amount advanced for purchase of Plant and Machinery pending adjustment against provisions for depreciation in subsequent years—	Rs.	a.	p.			
Balance on 1st April 1941	1,06,580	10	0			
Less—Depreciation adjusted during the year	10,769	0	0			
	95,811	10	0			
Amount advanced for meeting expenditure on levelling, metalling, etc., Private Streets.	1,12,809	7	2			
Amount held in Securities and Cash	2,35,075	6	8	15,28,317	0	10
Total Rs.				19,67,908	10	0
						19,67,908

RENEWAL OF ROAD SURFACES FUND.
(Corporation Resolution No. 774 of 27th April 1925.)

	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941				24,30,678	12	11
Interest realised during the year				91,905	2	0
Contribution from Revenue during the year				1,35,422	0	0
Expenditure during the year	1,66,801	4	0			
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5—	Rs.	a.	p.			
Advance for financing Capital Expenditure	9,05,737	11	0			
Amount held in Securities and Cash	15,85,466	15	11	24,91,204	10	11
Total Rs.				26,58,005	14	11
						26,58,005

GARDEN FUND.
(Corporation Resolution No. 912 of 1st May 1930).

	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941				63,644	1	0
Recoveries during the year				8,183	10	0
Interest realised during the year				2,655	8	0
Expenditure during the year	1,250	8	0			
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	73,232	11	0			
Total Rs.				74,483	3	0
						74,483

LEVELLING, METALLING, ETC., PRIVATE STREETS FUND.
(Corporation Resolution No. 9427 of 23rd January 1922 and Corporation Resolution No. 11147 of 7th January 1926).

	Rs.	a.	p.	Rs.	a.	p.
Expenditure incurred out of the amount advanced from Plant and Machinery Depreciation Fund as on 1st April 1941	1,29,441	6	11			
Expenditure during the year	31,171	2	2			
Recoveries on account of expenditure during the year				52,753	12	6
Interest charges during the year	5,682	5	0	731	10	5
Advance from Plant and Machinery Depreciation Fund as at 31st March 1942				1,12,809	7	2
Total Rs.				1,66,294	14	1
						1,66,294

PUBLIC MONUMENTS MAINTENANCE FUND.

	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941				1,66,783	15	0
Donations received during the year				961	14	0
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	1,67,745	13	0			
Total Rs.				1,67,745	13	0
						1,67,745

ENDOWMENTS FUND.

	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941				1,32,442	1	0
Interest, Bonus, &c., invested during the year & donations received				1,41,922	8	0
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	2,74,364	9	0			
Total Rs.				2,74,364	9	0
						2,74,364

Appendix No. 6—Concluded.
Statement of Special Funds for 1941-42.

HOSPITAL FUND.
(Corporation Resolution No. 497 of 15th November 1934).

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941	...			3,75,040	1	5
Donations received during the year	...			47,833	9	0
Expenditure incurred during the year	...					
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	...	4,22,873	10 5			
Total Rs.	...	4,22,873	10 5	4,22,873	10 5	

LAND SALES RESERVE FUND.
(Corporation Resolution No. 705 of 19th December 1935).

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941	...			31,20,950	11	1
Amount transferred to make good the deficit in the amount of Rs. 10 lakhs to be credited to Revenue on a/c of sale proceeds of surplus land during the year	...	1,47,707	7 7			
Interest realized during the year	...			83,148	9	0
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5—	...					
Advance for financing Capital Expenditure	Rs. ...	22,25,000	0 0			
Amount held in securities Fixed Deposit and Cash	Rs. ...	8,31,391	12 6			
Total Rs.	...	32,04,099	4 1	32,04,099	4 1	

SLUM SERVICE FUND.
(Corporation Resolution No. 930 of 27th February 1936).

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941	...			2,22,959	0	3
Interest realized during the year	...			2,277	13	0
Expenditure during the year	...	40,344	10 0			
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	...	1,84,892	3 3			
Total Rs.	...	2,25,236	13 3	2,25,236	13 3	

K. E. M. HOSPITAL AND G. S. M. COLLEGE EQUIPMENT FUND.
(Corporation Resolution No. 650 of 3rd December 1935).

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941	...			54,956	4	0
Contribution from Revenue for the year	...			15,878	0	0
Expenditure during the year	...	2,200	10 0			
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	...	68,633	10 0			
Total Rs.	...	70,834	4 0	70,834	4 0	

G. S. M. COLLEGE AND K. E. M. HOSPITAL RESEARCH FUND.
(Corporation Resolution No. 176 of 21st June 1937).

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941	...			29,440	2	2
Subsidy received from the C. P. Government during the year	...			12,000	0	0
Interest realized during the year	...			1,212	11	0
Expenditure during the year	...	7,276	5 0			
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	...	35,376	8 2			
Total Rs.	...	42,652	13 2	42,652	13 2	

PRECAST CONCRETE SLAB PAVEMENTS RENEWAL FUND.
(Corporation Resolution No. 612 of 23rd November 1936).

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1941	...			4,768	0	0
Contribution from revenue during the year	...			4,834	0	0
Balance on 31st March 1942 as per Balance Sheet, Appendix No. 5	...	9,602	0 0			
Total Rs.	...	9,602	0 0	9,602	0 0	

FIDELITY GUARANTEE INSURANCE FUND.
(Corporation Resolution No. 1283 of 10th March 1941).

	Dr.			Cr.		
	Rs.	a.	p.	Rs.	a.	p.
Net Recoveries during the year	...			3,272	4	0
Interest realized during the year	...			29	8	0
Balance on 31st March 1942 as per Balance Sheet Appendix No. 5.	...	3,301	12 0			
Total Rs.	...	3,301	12 0	3,301	12 0	

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix
Capital Fund Balance

LIABILITIES	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Loans Outstanding :—									
Due to Government— <i>(Vide details as shown in Appendix No. 11)</i>				5,81,57,210		11 9			
Due to Public— <i>(Vide details as shown in Appendix No. 11)</i>				9,06,08,000		0 0			
Advances from Special Funds— <i>(Vide details as shown in Appendix No. 11)</i>				62,17,557		9 0	15,49,82,768		4 9
Trust Fund Account—									
Donation from Sir Currimbhoy Ebrahim for the construction of a Primary School building—									
Balance on 1st April 1941	56,997		1 4						
Interest	735		4 0						
						57,732 5 4			
Donation from Mr. Hariram Jethabhai Bhoolechand for construction of a mourners' shed in the burial ground at Sion.	4,000		0 0						
Deduct—									
Expenditure	3,925		1 0			74 15 0			
Donation from Messrs. Thakordas and Co., Solicitors on behalf of their client Bai Kailasgavri for a General Public Dispensary in the Vicinity of Mumbadevi	30,000		0 0			30,000 0 0	87,807		4 4
Worn-out Water Mains Renewal Fund Account									4,750 13 3
Surplus—									
CAPITAL ASSETS AT ORIGINAL COST OVER LIABILITIES :—									
Sinking Fund on Loans	3,69,77,689		14 6						
Loans Redemption Fund	8,81,23,983		13 6						
Unbooked Property	45,37,835		11 11						
Premia on Loans	3,20,848		11 11						
Contributions from Special Funds	8,03,171		0 3						
Do. .. Revenue for Loan Works Establishment	17,869		15 8						
Do. .. G.I.P. Railway	3,74,000		0 0						
Do. .. Port Trust	1,56,500		0 0						
Do. .. Government for Schools	5,00,000		0 0						
Do. .. Government for widening the Love Grove Bridge	91,234		0 0						
Do. .. Worn-out Water Mains Renewal Fund	9,59,004		15 5						
Do. .. Land and Buildings Fund	74,80,433		12 8						
Do. .. Development Fund	1,34,32,075		7 8						
Do. .. Revenue towards Bai Jerbai Wadia Hospital for Children	7,00,000		0 0						
Do. .. Trust Fund	41,98,550		0 10						
						15,86,73,197 8 4			
Deduct—									
Assets written off—									
Amount as on 31st March 1941	6,26,573		13 9						
Additions during the year	50,777		10 0						
						6,77,351 7 9	15,79,95,846		0 7
Total Rs.							31,30,71,172		6 11

V. V. SHALIGRAM,
Chief Accountant.

No. 7.

Sheet as at 31st March 1942.

ASSETS.				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Block Account :—												
Loan Funds—												
Property and Assets at original cost as per Appendix No. 8	...	...	...	25,76,83,041	15	9						
Deduct—Subventions granted for the conversion of privies into water-closets, shown below	...	...	...	21,09,693	5	0	25,55,73,348	10	* 9			
Subventions granted for the conversion of privies into water-closets	...	...	...	22,65,975	0	0						
Deduct—Expenditure written off	...	...	...	1,56,281	11	0	21,09,693	5	0			
										25,76,83,041	15	9
Trust Fund—												
Expenditure as per Appendix No. 8	...	...	...							41,98,550	0	10
Worn out Water Mains Renewal Fund--												
Expenditure as per Appendix No. 8	...	...	...							9,59,004	15	5
Unbooked Property—												
As per valuation of 1884	...	...	...							45,37,835	11	11
Municipal Land and Buildings Fund :—												
Land purchased and Buildings erected as per Appendix No. 8	...	...	...				43,03,043	6	8			
Temporary advance to Development Fund	...	...	...				31,77,390	6	0			
										74,80,433	12	8
Investments :—												
		In Securities.		In Cash.								
		Face Value.	Actual Cost.	Cash Deposits.								
		Rs. a. p.	Rs. a. p.	Rs. a. p.								
(a) SINKING FUND—												
As per Appendix No. 10 ...		Rs. 3,82,61,700	3,69,77,343 14 8	345 15 10								
		£ 25,000										
										3,69,77,689	14	6
Loan and Trust Funds—												
3 per cent. Municipal Debentures.	...	Rs. 77,000	77,000 0 0									
3½ per cent. Municipal Debentures.	...	.. 1,03,500	1,03,500 0 0									
3½ per cent. Loan 1947-50	...	.. 40,000	38,702 8 0									
		Rs. 2,20,500	2,19,202 8 0	10,10,662 10 7						*12,29,865	2	7
SPECIAL FUND—												
Worn-out Water Mains Renewal Fund												
3½ per cent. Loan 1947-50	...	Rs. 4,600	†4,463 5 0	287 8 3						4,750	13	3
Total Rs.	...									31,30,71,172	6	11

(a) For Face, Purchase and Market Values of Securities held in the Sinking Funds, please see Appendix No. 16-A.

* Inclusive of Rs. 87,807-4-4 on account of Trust Funds.

† For Face, Purchase and Market Values of Securities held in the Fund, please see Appendix No. 16.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 8.
SUMMARY.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
(1) Loans Funds.						
I.—Geyal Supervision, Collection of Revenue, etc....	20,43,770	5 10	...	...	20,43,770	5 10
II.—Water Works	9,79,66,666	9 10	3,84,173	8 10	9,83,50,840	2 8
III.—Education, Primary	27,78,373	1 11	10,548	15 0	27,88,922	0 11
V.—Public Health Department	14,38,800	6 6	76,782	11 0	15,15,583	1 6
VI.—Medical Relief and Education	79,08,701	14 5	2,14,113	15 6	81,22,815	13 11
VII.—Street Cleansing and Conservancy Road Watering and Halalkhore Service	88,39,087	15 11	1,10,711	4 0	89,49,799	3 11
VIII.—Roads, Drains and Sewers	7,39,13,945	2 8	15,85,356	0 9	7,54,99,301	3 5
IX.—Mechanical	30,91,860	3 7	6,424	3 0	30,98,284	6 7
X.—Buildings, Land Acquisition and Management	4,26,74,258	0 5	60,909	2 0	4,27,35,167	2 5
XI.—Fire Brigade	11,83,560	14 9	...	...	11,83,560	14 9
XIII.—Gardens and Open Spaces	36,76,739	0 9	135	3 0	36,76,874	3 9
XIV.—Markets and Slaughter Houses	80,11,537	6 4	1,12,189	9 0	81,23,726	15 4
XV.—Slum Service	4,87,121	14 6	1,30,307	3 0	6,17,429	1 6
Discount and other Charges on Loans	4,33,673	12 3	28,004	7 0	4,61,678	3 3
Plant and Machinery	5,02,883	2 0	12,405	14 0	5,15,289	0 0
(1) Loan Works—Total Rs.	25,49,50,979	15 8	27,32,062	0 1	25,76,83,041	15 9
(2) Trust Fund.						
Works executed	41,44,878	8 4	53,671	8 6	41,98,550	0 10
(3) Worn out Water Mains Renewal Fund.						
Works executed	9,56,657	11 5	2,347	4 0	9,59,004	15 5
(4) Land and Buildings Fund.						
Lands purchased and buildings erected	43,03,043	6 8	...	...	43,03,043	6 8
Grand Total	26,43,55,559	10 1	27,88,080	12 7	26,71,43,640	6 8

Appendix No. 8.

Block Account showing details of Capital Expenditure upto 31st March 1942.

	Capital Expenditure upto 31st March 1941.	Expended during the year.	Total Capital Expenditure upto 31st March 1942.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.—GENERAL SUPERVISION, COLLECTION OF REVENUE, Etc.			
Works completed (as per Report for 1940-41)	20,43,770 5 10	...	20,43,770 5 10
I.—General Supervision &c. Total	20,43,770 5 10	...	20,43,770 5 10
II.—WATER WORKS, ORDINARY.			
Works completed (as per Report for 1940-41)	4,51,05,125 7 6	...	4,51,05,125 7 6
Conversion gradually of an adequate number of underground hydrants out of the existing 4,849 underground hydrants into stand-post hydrants to prevent pollution of the water supply of the City	46,046 9 6	3,912 11 0	49,959 4 6
Providing water mains with hydrants, etc., in the layout of roads in Scheme No. 57, Sewri-Wadala	64,987 4 3	28,004 0 0	92,991 4 3
Extending 18" main in King Edward Road from Haffkine Institute upto junction of Sewri New Road	89,370 7 10	...	*89,370 7 10
Construction of a new bridge over the Bandra Creek to carry the 24" Tulse main	504 0 0	317 5 0	821 5 0
Enlarging 3" water main in Nizam Street to 6" between Parel Road and Goghari Moholla	3,096 1 0	1,123 8 0	4,219 9 0
Laying 6" water main in Road No. 17, Naigaum Estate between Govindji Kini Road and Dadar Road	8,544 9 0	420 0 0	8,964 9 0
Replacing the 3" and 6" water main in Vithal Wadi Lane by a 12" main	13,955 10 0	609 0 0	14,564 10 0
Laying a 5" water main in Kalyan Street	1,579 7 0	472 8 0	2,051 15 0
Laying a 6" water main in Saboo Sidik Road	7,674 7 0	480 14 0	8,155 5 0
Laying a 6" water main in 1st Cooper Street	1,975 6 0	294 0 0	2,269 6 0
Providing a 5" water main in Ropa Lane off Chandanwadi	1,394 13 0	294 0 0	1,688 13 0
Providing a 5" water main in Setalwad Road	1,808 7 0	336 0 0	2,144 7 0
Providing a 5" water main in Nakhoda Street	1,292 5 0	290 14 0	1,583 3 0
Providing a 5" water main in Masjid Cross Lane	2,292 13 0	105 0 0	2,397 13 0
Providing a 6" water main in 40' road off Govindji Kini Road	4,236 0 0	315 5 0	4,551 5 0
Extension of the 6" main in Govindji Kini Road	2,167 8 0	126 0 0	2,293 8 0
Laying a 6" water main in Road No. 11, Scheme 52, Worli Development with a 6" branch to connect the existing 12" main in Worli Road	14,349 7 0	649 5 0	14,998 12 0
Laying a 6" water main in Durgah Street	3,233 9 0	401 12 0	3,635 5 0
	4,53,73,634 3 1	38,152 2 0	4,54,11,786 5 1
Works completed during the year—			
Enlarging the 3" water main in Mount Pleasant Road to 6" from Ridge Road to N. pean Sea Road	13,747 4 6	...	13,747 4 6
Enlarging the 4" water main in Peddar Road to 9" from Warden Road to Gowalia Tank Road	35,085 13 0	...	35,085 13 0
Laying a 6" water main in Nikadwari Lane from 6" main in Kandewadi Lane to 3" main in Khotachiwadi Lane and from Girgaum Road to the proposed main	4,263 15 0	...	4,263 15 0
Enlarging and extending the 9" main in Matharpakady oart	1,756 1 0	...	1,756 1 0
Providing an additional 9" water main in Sleater Road	24,106 12 9	...	24,106 12 9
Laying a 6" water main in Raghavji Street opposite Gowalia Tank Road	3,886 10 0	210 0 0	4,096 10 0
Relaying a portion of 24" Tulse main in miles 5 & 6 inside the marole cutting adjacent to the 57" Tansa main	21,552 9 3	...	21,552 9 3
Laying a 5" main in Albert Road	1,414 15 0	3 1 0	1,418 0 0
Laying a 5" main in Mumbadevi Road	997 14 0	...	997 14 0
Laying a 5" water main in Hamalwadi	2,022 6 6	...	2,022 6 6
Laying a 6" water main in Duncan Road 2nd Cross Lane	4,926 1 0	...	4,926 1 0
Providing a 5" water main in Victoria Road 2nd Cross Lane	2,564 8 0	43 5 0	2,607 13 0
Enlarging the 5" water main in Kumbharwada to 9"	11,894 2 0	...	11,894 2 0
Laying and extending 5" water main in Babulnath 1st, 2nd and 3rd Cross Lanes	7,401 4 6	0 5 3	7,401 9 9
Cutting off the 7" water main in Colaba Causeway from Wellington Fountain to Arthur Bunder Road and transferring its connection to the 12" main	5,675 7 0	743 11 0	6,419 2 0
Laying a 15" feeder main in Tandel Street to ensure an adequate supply of water to Dongri locality	24,464 15 9	...	24,464 15 9
Providing outlet mains from Bhandarwada Hill Reservoir	4,017 8 0	...	4,017 8 0
Providing a 6" water main in Road 19C Sion Scheme 6	6,349 3 0	24 14 0	6,374 1 0
Providing a 5" water main in the west and north sections of Dongsri Road and enlarging a length of about 560 r. ft. of the 4" main in Dongsri Road from Ridge Road upto the junction of these branches	9,926 10 0	...	9,926 10 0
Providing a 5" water main in Hospital Lane	2,355 0 9	63 12 0	2,418 12 9
Purchasing a portable chlorinating unit	5,100 0 0	...	5,100 0 0
Enlarging and extending 3" main in Cooper 2nd Street to 6"	2,960 3 0	...	2,960 3 0
Providing 5" and 6" water mains in Goa Street	5,481 7 0	406 7 0	5,887 14 0
II—Water Works—Works completed during the year—Carried over	2,01,950 11 0	1,495 7 3	2,03,446 2 3
II. Water Works—Carried over	4,53,73,634 3 1	38,152 2 0	4,54,11,786 5 1

* Inclusive of Rs. 36,244-7-10 being the expenditure shown in the Report for 1925-26 for the work of Extending the 18" main to Sewri.

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
II.—Water Works—Brought forward ...	4,53,73,634	3 1	38,152	2 0	4,54,11,786	5 1
II.—Water Works—Works completed during the year—Brought forward ...	2,01,950	11 0	1,495	7 3	2,03,446	2 3
Providing 6" main in Mahomedan Cross Lane ...	1,957	15 0	1,137	12 0	3,095	11 0
Providing 5" main in A, B and C Roads off Queen's Road ...	7,758	4 0	624	8 0	8,382	12 0
Providing 5" main in Dadar Cross Road ...	2,115	12 0	262	8 0	2,378	4 0
Laying a 6" main in 40' road off B. D. D. Chawls Roads (Worli) ...	3,231	13 0	...	...	3,231	13 0
Laying mains in Sankli Street 1st, 2nd and 3rd cross lanes and Baloo Rangari Street ...	8,332	4 0	378	0 0	8,710	4 0
Providing 6" main in Forjett Cross Lane ...	3,196	10 0	273	0 0	3,469	10 0
Providing 5" main in Bhangadwadi ...	997	8 0	458	9 0	1,456	1 0
Providing 5" main in Kurla Street ...	1,433	6 0	350	11 0	1,784	1 0
Providing 5" main in Dholkar Street ...	1,258	14 0	1,270	1 0	2,528	15 0
Providing 6" main in Road No. 24 Sion Scheme No. 6 ...	12,055	3 0	1,212	10 0	13,267	13 0
Improving the water supply in the Chawl Road between Bellasis Road and Foras Road ...	10,064	4 0	1,155	0 0	11,219	4 0
Enlarging and extending the 3" main in Dhobitalao 2nd Lane to 5" ...	2,063	14 0	315	0 0	2,378	14 0
Providing 5" main in Narielwadi ...	3,965	9 0	105	0 0	4,070	9 0
Laying a 5" main in Ganesh Peth Lane ...	3,155	9 0	Cr. 28	15 0	3,126	10 0
Laying a 5" water main in Christ Church Street ...	2,327	8 0	Cr. 28	15 0	2,298	9 0
	2,65,865	0 0	8,980	4 3	2,74,845	4 3
	4,56,39,499	3 1	47,132	6 3	4,56,86,631	9 4
Works in progress—						
Providing water mains in the layout of new roads at Back Bay Reclamation Scheme—						
Providing 30" trunk main from Malabar Hill Reservoir to Block No. 1 with cross connection to 24" main in Churchgate Street ...	4,16,629	4 0	3,307	8 0	4,19,936	12 0
Providing 9" and 6" distributory mains in Block No. 1. ...	44,473	15 6	3,147	12 0	47,621	11 6
Providing 9" and 6" distributory mains in Block No. 2. ...	76,741	3 6	...	...	76,741	3 6
Providing 30" trunk main from the end of Block No. 1 along Marine Street and 120' road opposite Band Stand with a cross connection to existing main near Wellington Fountain ...	1,31,278	6 0	1,171	0 0	1,32,449	6 0
Providing new water mains in Mahim District ...	57,052	14 0	15,054	13 6	72,107	11 6
Making a pito-meter survey of the trunk and distributory water mains in the City ...	27,928	6 0	127	13 0	28,056	3 0
Laying further water mains in some of the roads in Mahim District ...	31,581	6 0	2,104	2 6	33,685	8 6
Enlarging the 3" main in Mughbat Cross Lane by 5" and extending the same for a length of 55 feet ...	546	1 0	...	...	546	1 0
Water-proofing the Malabar Hill and Bhandarwada Reservoirs by gunite surfacing ...	7,40,259	14 3	...	...	7,40,259	14 3
Reconstruction of the Trolley track from Ghatkopar to Futka Tank, Matunga ...	58,390	6 6	732	9 6	59,123	0 0
Acquisition of Khardi Village with its houses, wells, trees etc. ...	19,054	11 6	296	4 0	19,350	15 6
Enlarging the 5" water main in Falkland Road to 7" from Lamington Road to Grant Road ...	17,389	5 0	150	15 0	17,540	4 0
Providing additional hydrants and S. V.s on the existing water main in certain roads of the Dadar Matunga Estate Scheme Nos. 5 and 6 ...	17,587	13 0	1,328	7 0	18,916	4 0
Enlarging the 6" water main in Old Hanuman Lane to 9" ...	12,864	2 0	11	3 0	12,875	5 0
Joining 6" water main in East footpath of Palton Road ...	668	8 0	...	...	668	8 0
Providing office and staff quarters for the chlorination staff at the Vehar Lake ...	2,522	5 0	9	7 0	2,531	12 0
Provision of Booster Pump at Bhandarwada Reservoir ...	29,140	15 0	317	9 0	29,458	8 0
Laying 6" water main in road No. 2 Naigaum Estate between Morbaug Road and Govindji Kini Road ...	5,812	14 0	525	0 0	6,337	14 0
Reconstructing two portions of the trolley track along the 48" Vehar main ...	16,719	2 0	525	0 0	17,244	2 0
Providing additional inlets and outlets at Malbar Hill Reservoir ...	3,00,562	1 0	23,628	2 6	3,24,190	3 6
Connecting the ends of the 32" Vehar main near Byculia Bridge ...	48,787	6 0	1,620	10 0	50,408	0 0
Scheme for centralising various operations for the sterilization of the Bombay water supply ...	56,570	6 0	5,102	14 0	61,673	4 0
Providing an additional 12" main in the east end footpath at DeLisle Road ...	31,084	11 0	1,050	5 0	32,135	0 0
Laying a 5" main in Matharpacady Cross Road ...	1,861	7 0	...	...	1,861	7 0
Providing a 5" water main in the lane off low level Road at Carroll Bridge ...	2,226	3 0	970	8 0	3,196	11 0
Widening and raising the embankment providing a trolley track and laying new 57" steel main wherever necessary in Bandra Creek ...	12,441	14 0	49,982	15 6	62,424	13 6
Gunite and cementation work of the dam and the provision of a trolley track along its toe at Tansa ...	37,010	4 0	4,028	10 0	41,038	14 0
Providing a 9" water main in Samuel Street ...	17,340	0 0	...	...	17,340	0 0
Providing mains in roads Nos. 1, 2, 8, 27, 27A and 29 Sion Scheme 6 ...	25,171	3 0	10,653	10 0	35,824	13 0
Providing additional hydrants on 24" Tulsi main from Mori Road to Haines Road ...	2,869	5 0	1,012	13 0	3,882	2 0
Enlarging the 3" main in Telwady 1st Cross Lane to 6" ...	3,117	1 0	971	12 0	4,088	13 0
Providing protective measures along the slopes of the Bhandarwada Hill Reservoir ...	14,151	13 0	8,810	6 0	22,962	3 0
II.—Water Works—Work in Progress—Carried over ...	22,59,835	2 3	1,36,642	1 6	23,96,477	3 9
II.—Water Works—Carried over ...	4,56,39,499	3 1	47,132	6 3	4,56,86,631	9 4

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
II.—Water Works—Brought forward ...	4,56,39,499	3 1	47,132	6 3	4,56,86,631	9 4
II.—Water Works—Works in Progress—Brought forward ...	22,59,835	2 3	1,36,642	1 6	23,96,477	3 9
Connecting 15" main in Jackeria Masjid Street to 15" main in Chakla Street ...	7,711	2 0	6,188	7 6	13,899	9 6
Providing 12" main in Vithalbhai Patel Road from Charni Road to Cawasji Patel Tank Road ...	13,109	14 0	787	8 0	13,897	6 0
Providing 6" main in Raichur Street ...	1,655	0 0	612	8 0	2,267	8 0
Laying 9" main in the extension of Worli Sea Face Road and 50' road parallel to it, Worli Scheme No. 58 ...	10,006	6 0	141	5 0	10,147	11 0
Providing 6" main in Road Nos. 13A, 13B, and 13C Naigaum Scheme No. 60 ...	3,771	2 0	106	12 0	3,877	14 0
Enlarging and extending the 4" main in College Road to 6" ...	5,867	3 0	2,617	4 0	8,484	7 0
Providing 6" main in the western footpath of Suparibaug Road ...	16,039	6 0	2,639	3 0	18,678	9 0
Enlarging the 3" main in Ghogari Mohalla 1st Cross Lane to 6" and providing a 5" water main with hydrants in Ghogari Mohalla 2nd Cross Lane ...	1,857	10 0	1,913	13 0	3,771	7 0
Providing 6" water main in Worli Sonapur Lane ...	8,770	6 0	18	14 0	8,789	4 0
Providing a 5" main in Nowland Street and DeLima Street Cross Lane ...	1,376	8 0	3,288	4 0	4,664	12 0
Laying a 6" main in Balamiya Road ...	2,589	2 0	2,507	3 0	5,096	5 0
Laying a 6" main in the private Lane off Chinchpokli Cross Lane ...	10,377	4 3	1,276	12 0	11,654	0 3
Repairing and extending the Trolley Track in various syphons of the duct line outside Bombay ...	14,722	1 6	351	0 0	15,073	1 6
Laying water main in ex-Trust Dharavi Scheme ...	9,771	5 0	2,820	0 0	12,591	5 0
Providing housing accommodation for the labour staff outside the City ...	13,416	13 0	5,655	14 6	19,072	11 6
Laying an 18" main in 1st Marine Street ...			18,547	10 0	18,547	10 0
Laying a 5" water main in portion of Road No. 9 (Dadar) from King's Circle to Road No. 8 (Scheme Nos. 5 and 6) ...			1,685	5 0	1,685	5 0
Providing a 5" water main in Jambulwadi between Girgaum Road and Kalbadevi Road ...			762	1 0	762	1 0
Providing a 6" main in the remaining portion of Agiary 1st Lane and connecting the existing 6" mains in Agiary 3rd Lane to the proposed main ...			1,544	12 6	1,544	12 6
Providing 6" water main in Sitafal Wadi off Mount Road and 5" main in bye-lanes off Victoria Road (E Ward) ...			2,784	4 0	2,784	4 0
Enlarging the existing 3" and 4" water mains in Mahim Kapad Bazar Road from Cadell Road to Mahim Bazar Cross Road to 6" ...			3,407	6 0	3,407	6 0
Enlarging the existing 3" water main to 5" in Popatwadi off Kalbadevi Road ...			2,349	5 0	2,349	5 0
Providing an additional 9" water main in Bhavanishankar Road ...			11,376	13 0	11,376	13 0
Providing a 5" water main in Mughbhat Lane off Thakurdwar Road ...			3,797	10 0	3,797	10 0
Enlarging and extending 4" water main in Shroff and Pestonji Street to 5" and providing a 5" water main in Hamal Street, 5" main in Bora Cross Lane, Maneckji Street and Koli 3rd Lane (Colaba) ...			9,779	7 0	9,779	7 0
Enlarging the existing 3" main in Arthur Road to 5" and extending the existing 6" main in Arthur Road to B. B. & C. I. Railway Lines ...			3,692	6 0	3,692	6 0
Providing a 5" water main in 40' road off 50' road off Lady Jamshedji Road (G Ward) ...			2,375	0 0	2,375	0 0
Providing a 5" water main in Umarchadi 3rd Lane (B Ward) ...			3,227	14 0	3,227	14 0
Laying water main in Sion, Scheme No. 6 ...			13,148	14 6	13,148	14 6
Enlarging the existing 3" and 4" water mains in Parel Chawl Road to 5" ...			7,703	10 0	7,703	10 0
Providing a 5" water main in Burrows Cross Lane off Burrows Lane (G Ward) ...			2,489	9 0	2,489	9 0
Laying a 24" main in Worli Road in continuation of 24" main in Haines Road ...			5,639	7 0	5,639	7 0
Providing a 6" main in Assembly Lane and enlarging the existing 3" main in Malharrao Wadi to 6" and extending it to meet the proposed main in Assembly Lane (C Ward) ...			6,206	10 0	6,206	10 0
Providing a 6" main in Fopalwadi 3rd Lane and extending the existing 6" main Fopalwadi 2nd Lane (C Ward) ...			5,268	15 0	5,268	15 0
Enlarging the existing 3" and 4" water mains in King's Lane and 4" main in Gola and Jiwanji Lane (A Ward) ...			3,199	0 0	3,199	0 0
Extending the 5" main in Falkland Road Low Level (north) to meet the 9" main in Sleater Road ...			1,635	8 0	1,635	8 0
Strengthening spans Nos. 6 and 7 of the old Kasheli Bridge with incidental works ...			23,616	15 7	23,616	15 7
Treating further portion of the 57" Steel mains in Sleater Road from Nana's Chowk to Falkland Road with reinforced gunite ...			10,528	6 0	10,528	6 0
Constructing 1½ million gallons capacity reinforced gunite elevated tank at Bhandarwada ...			17,893	6 0	17,893	6 0
Providing water main in 40' Road off Saboo Siddiq Street ...			6,393	15 6	6,393	15 6
Connecting the 4" Bandra Slaughter House Main to 24" Tulsai Main ...			Cr. 2 10 0		Cr. 2 10 0	
Cleaning the Vehar Lake ...			422	13 0	422	13 0
	23,80,876	5 0	3,37,041	2 7	27,17,917	7 7
II.—Water Works—Ordinary—Total ...	4,80,20,375	8 1	3,84,173	8 10	4,84,04,549	0 11
Tansa Triplication—						
Works completed (as per Report for 1940-41) ...	4,99,46,291	1 9	...		4,99,46,291	1 9
Tansa Triplication Total ...	4,99,46,291	1 9	...		4,99,46,291	1 9
II.—Water Works—Total ...	9,79,66,666	9 10	3,84,173	8 10	9,83,50,840	2 8

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
III.—EDUCATION.—PRIMARY.						
SCHOOL BUILDINGS—						
Works completed (as per Report for 1940-41)	22,02,272	1 11	...	...	*22,02,272	1 11
Works in progress—						
Construction of Municipal School Buildings—						
(1) School Building at Mastan Tank	1,03,114	1 0	...	...	1,03,114	1 0
(2) " " Sukhlaji Street	2,08,515	6 0	5,240	12 0	2,13,756	2 0
(3) " " Dongri	2,30,883	6 0	2,369	5 0	2,33,252	11 0
(4) " " Gopi Tank, Lady Jamshetji Road	9 13	0	...	...	9 13	0
Additions and alterations to the Bullock Hospital at Souter Street to convert it for use as a school building and other offices	15,882	14 0	237	5 0	16,120	3 0
Additions and alterations to the Chandanwadi market for conversion into School Building	17,695	8 0	2,701	9 0	20,397	1 0
III.—Education Primary—Total	27,78,373	1 11	10,548	15 0	27,88,922	0 11
V.—PUBLIC HEALTH.						
Works completed (as per Report for 1940-41)	14,03,214	13 0	...	...	14,03,214	13 0
Work completed during the year—						
Provision of two-seated water closet at Tank Bunder Hindu Cemetery	1,471	12 0	...	...	1,471	12 0
	14,04,686	9 0	...	...	14,04,686	9 0
Works in progress—						
Extension of the Bhoiwada Hindu Cemetery	6,606	5 0	33,440	6 0	40,046	11 0
Provision of compound walls, water connections and a mourner's shed in each of the two burial grounds at Sion	21,225	5 6	9,873	9 0	31,098	14 6
Providing a Cemetery for Ahmedia Muslim Community at Bhoiwada	4,814	0 0	...	...	4,814	0 0
Providing bathing and washing places in the City for Municipal employees	50	3 0	22,276	15 0	22,327	2 0
Providing a cemetery for Hindu at Dharavi	1,418	0 0	11,191	13 0	12,609	13 0
	34,113	13 6	76,782	11 0	1,10,896	8 6
V.—Public Health—Total	14,38,800	6 6	76,782	11 0	15,15,583	1 6
VI.—MEDICAL RELIEF AND EDUCATION.						
Works completed (as per Report for 1940-41)	70,07,307	10 8	...	...	† 70,07,307	10 8
Works Completed during the year—						
Construction of one ward in the general unit and another ward in the small-pox unit with the covered passages and the roads leading to them at the Arthur Road Hospital (Part expenditure booked under Trust Fund)	89,434	2 9	9,580	11 0	99,014	13 9
Construction of Lady Students' Hostel	81,817	15 0	465	8 0	82,283	7 0
	1,71,252	1 9	10,046	3 0	1,81,298	4 9
	71,78,559	12 5	10,046	3 0	71,88,605	15 5
Works in progress—						
Extension of the K. E. M. Hospital (Part expenditure booked under Trust Fund)	4,30,227	11 0	84,228	0 6	5,14,455	11 6
Constructing and equipping additional buildings in the compound of the Turner Sanatorium at Bhoiwada for increasing by 40 beds the accommodation for Tubercular patients (Part expenditure booked under Trust Fund)	51,594	15 0	Cr. 1,208	5 0	50,386	10 0
Constructing Nurses' Quarters, etc., in the compound of the Bellasis Road Maternity Home	23,267	8 0	3,116	9 0	26,384	1 0
Construction of Dean's Quarters	66,653	11 0	1,559	0 0	68,212	11 0
Construction of Assistant Dean's and two Assistant Medical Officers' quarters	60,836	3 0	1,846	4 0	62,682	7 0
Additions and Improvements at A. R. Hospital	15,881	3 0	1,850	14 0	17,732	1 0
Municipal share for the cost of constructing buildings etc., for the Tuberculosis Hospital at Sewree	70,268	4 0	1,07,997	10 0	1,78,265	14 0
Extension of the kitchen at ward pavilions at the K. E. M. Hospital	11,412	11 0	4,561	5 0	15,974	0 0
Construction of T. B. Clinics in the City ... ..	...	...	116	7 0	116	7 0
	7,30,142	2 0	2,04,067	12 6	9,34,209	14 6
VI.—Medical Relief, etc.—Total	79,08,701	14 5	2,14,113	15 6	81,22,815	13 11

* Inclusive of Government share of contribution of Rs. 5 lakhs.

† Exclusive of Rs. 30000 expended out of the Donation from Sir Ibrahim Rhamitoola Kt. for Combined School and Dispensary at Sandhurst Road and of Rs. 27,268-8-0 expended out of the amount received from Governoe's Hospital Fund which was Credited to the work of Construction of one new Ward for Smallpox unit at Arthur Road Hospital.

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1941.			Expended during the year.			Total Capital Expenditure upto 31st March 1942.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
VII.—STREET CLEANSING, CONSERVANCY, ROAD WATERING AND HALALKHORE SERVICE.									
Works completed (as per Report for 1940-41)	63,96,439	12	11	...	...	...	63,96,439	12	11
Works completed during the year—									
Construction of a public convenience at De Lisle Road Bridge	3,674	4	0	...	...	...	3,674	4	0
Construction of urinals and water closets near Opium Ware House at Custom House Road	5,543	4	0	...	...	...	5,543	4	0
Provision of latrines and urinals at the junction of Ghorupdeo Road and Albert Road	3,352	14	0	...	...	...	3,352	14	0
Construction of water closets near the existing urinals at St. George's Street	1,227	6	0	...	...	...	1,227	6	0
	13,797	12	0	...	...	...	13,797	12	0
	64,10,237	8	11	...	...	...	64,10,237	8	11
Works in progress—									
Conversion of insanitary basket privies into water-closets by subsidising House Owners	19,64,670	13	0	Cr. 19,977	8	0	19,44,693	5	0
Remodelling the platforms at Mahalaxmi Sidings	60,780	3	0	...	...	...	60,780	3	0
Construction of stables, chawls and office at Kasarwadi	1,96,859	7	0	4,467	15	0	2,01,327	6	0
Construction of chawls, sanitary conveniences and improvements, etc., to camp at Chembur	1,16,477	0	0	1,149	0	0	1,17,626	0	0
Conversion of privies on basket system into water closets by Subsidising house owners in the northern part of the city	90,000	0	0	75,000	0	0	1,65,000	0	0
Construction of a chawl for Halalkhores at Bapty Road	63	0	0	50,071	13	0	50,134	13	0
	24,28,850	7	0	1,10,711	4	0	25,39,561	11	0
VII.—Street Cleansing etc.—Total	88,39,087	15	11	1,10,711	4	0	89,49,799	3	11
VIII.—ROADS, DRAINS AND SEWERS.									
ROADS AND OVERBRIDGES—									
ROADS—									
Works completed (as per Report for 1940-41)	97,29,781	14	2	...	...	...	97,29,781	14	2
Works completed during the year—									
Widening Globe Mill passage (Municipal share)	1,20,556	15	11	...	...	...	1,20,556	15	11
Construction of the proposed 50' Road joining Kapad Bazar Road with Cadell Road including S. W. drain footpath and lighting	19,249	15	0	...	...	...	19,249	15	0
Widening of Bandra Causeway	23,150	0	0	2,237	0	0	25,387	0	0
	1,62,956	14	11	2,237	0	0	1,65,193	14	11
	98,92,738	13	1	2,237	0	0	1,01,16,975	13	1
Works in progress—									
Remaking Roads in accordance with demands of heavy traffic	63,27,893	13	5	83,331	8	0	64,11,225	5	5
New Footpaths	9,60,036	4	11	59,172	6	0	10,19,208	10	11
Extension of Ranade Road from Lady Jamshedji Road to Gokhale Road	1,74,512	15	11	10,726	5	1	1,85,239	5	0
Constructing a pucca retaining wall at the toe of the Walkeshwar Road to support the Embankment	21,154	15	0	13,258	11	0	34,413	10	0
Construction of Tulsi Pipe Line Road between Dadar and Matunga	49,119	4	0	...	...	...	49,119	4	0
Improvement of the play-ground at Mori Road	57,139	6	0	231	15	0	57,371	5	0
Providing 20' promenade on the west side and widening the existing carriageway of Hornby Vellard to 60'	1,37,181	11	0	2,335	6	0	1,39,517	1	0
Widening 1st Marine Street	2,82,712	5	0	310	13	0	2,83,023	2	0
Construction of Tulsi Pipe Line Road Western half width with footpath, carriageway, etc., in front of plots leased to the King George V Memorial Infirmary	18,465	9	0	14,230	9	0	32,696	2	0
Additions and alterations to the Bullock Hospital at Souter Street to convert for use as godowns, etc., and other offices	17,757	2	0	253	2	0	18,010	4	0
Construction of South approach of Bandra Causeway	1,862	0	0	21,913	6	0	23,775	6	0
Constructing a road and culvert over the drainage channels to the west of Globe Mill Passage	4,553	6	0	3,912	6	0	8,465	12	0
Widening of Chowpaty Road	371	3	0	...	...	...	371	3	0
Providing cement concrete carriageway along the 50' road between Tulsi Pipe Line Road and Bhawani Shankar Road, including modification of S. W. drainage arrangements	19,366	6	8	12,345	11	0	31,712	1	8
Construction of a 40' road in the Palton Road Scheme	2,444	6	0	14,202	15	0	16,647	5	0
Permanent construction of narrow by-lanes in the City	21,616	1	0	24,460	9	0	46,076	10	0
Renewal of surfaces of roads for which no renewal fund exists	31,171	9	0	33,772	11	0	64,944	4	0
Providing traffic amenities such as (a) Subways and overbridges (b) Traffic Islands (c) Pedestrian crossings ... ..	...	...	...	9,665	5	0	9,665	5	0
Filling in certain lowlying lands ... ..	...	...	...	6,271	12	0	6,271	12	0
Widening the bottleneck at Dharavi Road near the Municipal Sluice House ... ..	...	...	...	80	3	0	80	3	0
Roads—Total	81,27,358	5	11	3,10,475	9	1	84,37,833	15	0
Roads, Drains and Sewers—carried over	1,80,20,097	3	0	3,12,712	9	1	1,83,32,809	12	1

† Inclusive of Rs. 1,56,500 contributed by the Port Trust for Wadi Bunder Road

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
VIII.—ROADS, DRAINS AND SEWERS—Contd.						
Roads—Brought forward	1,80,20,097	3 0	3,12,712	9 1	1,83,32,809	12 1
OVERBRIDGES—						
Works completed (as per Report for 1940-41)	48,95,566	4 8	...	...	48,95,566	4 8
Works in progress—						
Widening the Bridge at Love Grove Pumping Station and improving the bed of the channel	3,15,783	9 4	5,792	13 0	3,21,576	6 4
Widening Bellasis Road Bridge	2,12,275	15 0	473	15 0	2,12,749	14 0
	5,28,059	8 4	6,266	12 0	5,34,326	4 4
Overbridges—Total	54,23,625	13 0	6,266	12 0	* 54,29,892	9 0
STREET IMPROVEMENTS—						
Street Improvements in different places—Set-backs	1,28,13,950	7 7	7,85,481	13 2	1,35,99,432	4 9
Adding set-backs to roads	1,44,950	1 0	48,524	5 0	1,93,474	6 0
Special Street Improvements	19,000	0 0	...	...	† 19,000	0 0
Street Improvements—Total	1,29,77,900	8 7	8,34,006	2 2	1,38,11,906	10 9
DRAINS AND SEWERS—						
Works completed (as per Report for 1941-41)	3,23,95,543	10 4	...	...	3,23,95,543	10 4
Works completed during the year—						
Providing a 30" circular Concrete Sewer at Bellasis Road between Ripon Road and Lamington Road	1,18,831	8 6	...	...	1,18,831	8 6
Providing a sewer for conveying the sewage from Worli ejector to Love Grove Pumping Station	1,44,446	5 0	...	...	1,44,446	5 0
Renewal of the existing old masonry drains in Abdul Rehman Street, Masjid Bunder Road and Nagdevi Street	1,02,109	2 0	...	...	1,02,109	2 0
Providing 15" pipe sewer along Jerbai Wadia Road	13,963	9 0	...	...	13,963	9 0
	3,79,350	8 6	...	...	3,79,350	8 6
	3,27,74,894	2 10	...	...	3,27,74,894	2 10
Works in progress—						
Sewerage Scheme for the Northern Part of the Island including Sludge Digestion Plant	24,31,139	12 5	29,102	2 0	24,60,241	14 5
Construction of Subsidiary and Branch Sewers in connection with the Sewerage Scheme for the Northern Part of the City	13,30,181	1 4	88,994	4 0	14,19,175	5 4
Providing a new sewer at Ripon Road	205	8 0	...	...	205	8 0
Providing S. W. drainage arrangements in lieu of the existing outlets on Chowpatty foreshore	174	6 0	...	...	174	6 0
Completion of House drainage connections in different parts of the City	2,79,352	11 0	70,000	0 0	3,49,352	11 0
Construction of water gullies on various roads in the City	14,743	5 0	2,729	10 0	17,472	15 0
Renewal of old masonry storm water drains in the City	38,596	7 0	13,569	0 0	52,165	7 0
Providing 54" and 51" Hume Pipe S. W. drains in Tulsi Pipe Line Road from the junction with Haines Rd. Channel for a distance of 880' towards Fergusson Rd.	33,256	11 0	862	8 0	34,119	3 0
Providing 9" pipe sewer in the western footpath of Tulsi Pipe Line Road from the junction of Haines Road towards Fergusson Road for a distance of 880'	3,866	3 0	2,000	8 0	5,866	11 0
Improving sewerage facilities in Colaba area	38,354	15 0	46	0 0	38,400	15 0
Providing Purification Works at Love Grove Pumping Station (preliminary expenses)	9,036	5 6	116	0 0	9,152	5 6
Works in connection with the scheme for the sewerage at Wadala-Gowari, parts of Sewri, Sion and Dharavi	1,64,062	12 6	22,603	11 0	1,86,666	7 6
Works in connection with removal of the surcharged condition of the sewers in the City—						
(1) Construction of a sump well and supply and erection of a pumping station	29,164	11 6	25,274	5 0	54,439	0 6
(2) Construction of 42" and 48" high level gravitation sewers in Haines Road	1,19,748	13 0	11,204	14 0	1,30,953	11 0
(3) Laying 36" C. I. Rising main	44,081	7 0	11,807	5 0	55,888	12 0
(4) Making connections from existing sewers and S.W. drains to the Sump well.	4,702	3 0	6,126	0 0	10,828	3 0
(5) Gravitation Sewer in Arthur Road	...	...	38	3 0	38	3 0
Additional works at Dadar Purification Works—Erecting 3 C.I. (H ₂ S) Purifiers, etc., over the existing consolidation Tanks at D. P. Works	25,265	2 0	551	15 0	25,817	1 0
Renewing the rising main of the Church Street Ejector and providing a gravitation sewer in lieu of the existing rising main from the south of the Elphinstone Bridge Road to Carnac Road	69,774	8 0	30,889	12 0	1,00,664	4 0
Laying a 21" gravitation sewer and a rising main in connection with the proposed alteration in the sewerage arrangement at Poibawdi junction	14,244	4 0	3	5 0	14,247	9 0
Providing Relief drains, etc., for preventing the flooding at Vincent Road near Poibawdi	25,870	8 0	...	...	25,870	8 0
Acquisition of land and construction of staff quarters at Dadar Purification Works	9,264	15 0	46,442	14 0	55,707	13 0
Drains and Sewers—Works in Progress—Carried over	46,85,086	9 3	3,62,362	4 0	50,47,448	13 3
do Works Completed do	3,27,74,894	2 10	...	...	3,27,74,894	2 10
VIII.—Roads, Drains and Sewers—Carried over	3,64,21,623	8 7	11,52,985	7 3	3,75,74,608	15 10

* Inclusive of Rs 91,234 received from Government on account of contribution from the Provincial share of Petrol Tax Fund for widening the Bridge at Love Grove Pumping Station.

† This was paid out of the Road Improvement Fund.

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
VIII.—Roads, Drains and Sewers—Brought forward ...	3,64,21,623	8 7	11,52,985	7 3	3,75,74,608	15 10
Drains and Sewers—Brought forward ...	3,27,74,894	2 10	...	...	3,27,74,894	2 10
Works in Progress—						
Brought forward ...	46,85,086	9 3	3,62,362	4 0	50,47,448	13 3
Renewing or remodelling the old subsidiary S.W. drains in the City—						
(1) Providing S.W. drain with the manhole and W.E. in portions of Cannon Road and Murzban Road ...	4,205	7 0	...	...	4,205	7 0
(2) Extension of S.W. drain along Cannon Road, Murzban Road and Bastion Road ...	2,745	12 0	...	...	2,745	12 0
(3) Providing 12" pipe drain with manholes and water gullies, etc., at T. Parashram Street between Sandhurst Road and Durgadevi Road ...	6,182	2 0	236	15 0	6,419	1 0
(4) Providing 12" pipe drain with manholes and water gullies at Dhabu Street between Sandhurst Road and Grant Road ...	13,911	3 0	609	3 0	14,520	6 0
(5) Providing 12" pipe drain with manholes in Packmodia Street between Guzar Street and Cooper 1st Street ...	5,296	6 0	52	8 0	5,348	14 0
(6) S. W. Drain in Durgadevi Street ...	...	...	14,203	14 0	14,203	14 0
(7) S. W. Drain in Hope Street ...	...	...	11,286	13 0	11,286	13 0
Providing under ground S. W. Drains in lieu of the existing open side drains in the City (1) D' Lima Street ...	...	...	15,939	5 6	15,939	5 6
Laying a gas main for supplying Sludge Gas to the Turner Sanatorium and Ramesh Premchand T. B. Hospital ...	...	...	17,999	2 0	17,999	2 0
Replacing the existing 2'—6"×3'—9" ovoid Sewer by a 9" Pipe Sewer along Khetwadi Back Road between Charni Road and Khetwadi 19th Lane ...	...	...	9,680	9 0	9,680	9 0
	47,17,427	7 3	4,32,370	9 6	51,49,798	0 9
Drains and Sewers	3,74,92,321	10 1	4,32,370	9 6	3,79,24,692	3 7
VIII.—Roads, Drains and Sewers—Total ...	7,39,13,945	2 8	15,85,356	0 9	§ 7,54,99,301	3 5
IX.—MECHANICAL.						
Works completed (as per Report for 1940-41) ...	30,14,473	5 7	...	...	30,14,473	5 7
Works in Progress—						
Purchase of necessary Plant and Machinery to utilise surplus sludge gas available at the Sludge Digestion Plant to run the Municipal motor lorries ...	49,780	3 0	185	7 0	49,965	10 0
Replacing the existing Refrigerator Plant at the A. C. Market with a new and up-to-date Plant ...	146	6 0	...	...	146	6 0
Providing an additional Bay to the existing Garage at the Municipal Workshops ...	21,610	9 0	1,564	7 0	23,175	0 0
Construction of chlorination stations at suitable sites ...	20	2 0	...	...	20	2 0
Provision for increasing the capacity of the sludge return pumps and other incidental works ...	5,829	10 0	4,674	5 0	10,503	15 0
	77,386	14 0	6,424	3 0	83,811	1 0
IX.—Mechanical—Total ...	30,91,860	3 7	6,424	3 0	30,98,284	6 7
X.—BUILDINGS, LAND ACQUISITION AND MANAGEMENT.						
COMPLETED WORKS TRANSFERRED FROM—						
XII.—Building Regulations and other measures for Public Safety— (As per Report for 1940-41) ...	17,292	2 5	...	...	17,292	2 5
Golanji Hill Road (Part expenditure booked under VIII.—Roads, etc.) ...	7,66,974	10 0	...	...	7,66,974	10 0
Hornby Road to Ballard Pier Road ...	1,92,76,486	6 2	10,947	12 0	1,92,87,434	2 2
Dalal Street ...	4,01,322	4 1	...	...	4,01,322	4 1
Mahim Park ...	60,58,516	6 4	22,129	13 0	60,80,646	3 4
Mahalaxmi Overbridge ...	13,60,570	13 4	280	9 0	13,60,851	6 4
Plant and Machinery ...	20,673	0 2	...	...	20,673	0 2
	2,78,84,543	8 1	33,358	2 0	2,79,17,901	10 1
MAHIM DEVELOPMENT SCHEMES—						
Scheme I.—Construction of a proposed road from Lady Jamshedji Road to Mahim Station ...	4,63,800	9 8	748	8 0	4,64,549	1 8
Scheme II.—Construction of two proposed roads and a park between Nardulla Tank and Dadar Kumbharwada ...	7,73,410	1 8	364	10 0	7,73,774	11 8
Scheme III.—Extension of the new DeLisle Road northwards to Lady Jamshedji Road ...	19,03,819	1 0	2,135	7 0	19,05,954	8 0
Scheme IV.—Widening and improving Lady Jamshedji Road ...	34,07,707	3 11	16,837	11 0	34,24,544	14 11
	65,48,737	0 3	20,086	4 0	65,68,823	4 3
Buildings, Land Acquisition and Management carried over ...	2,79,01,835	10 6	33,358	2 0	2,79,35,193	12 6

§ This includes Rs. 15,995-1-0 met out of premia on Loans.

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Buildings, Land Acquisition and Management Brought forward ...	2,79,01,835	10 6	33,358	2 0	2,79,35,193	12 6
Mahim Dev. Schemes—Brought forward...	65,48,737	0 3	20,086	4 0	65,68,823	4 3
Scheme V.—Road in continuation of Mahim Bazaar Cross Road to Tulsi Pipe Line Road ...	3,18,643	12 7	2,526	10 0	3,21,170	6 7
Scheme VI.—Proposed Road between Matunga and Dadar Station connecting Lady Jamshedji Road with Tulsi Pipe Line Road (Road marked A, B) ...	63,485	1 8	...	...	63,485	1 8
Scheme VII.—Roads to be constructed in the area south of proposed Road between Matunga and Dadar Station as per Scheme No. VI. (Roads marked B D, C D and D E) ...	4,54,192	12 7	4,938	2 0	4,59,130	14 7
Scheme VIII.—Roads to the south and north of E. D. Sassoon Dye Works ...	2,76,670	6 6	...	...	2,76,670	6 6
Laying mains in Mahim Development Schemes ...	96,706	11 4	...	...	96,706	11 4
Diversion of water mains affected by the Mahim Development Works ...	3,148	14 10	...	...	3,148	14 10
	77,61,584	11 9	27,551	0 0	77,89,135	11 9
Interest on Capital ...	70,10,837	10 2	...	...	70,10,837	10 2
X.—Buildings, Land Acquisition and Management—Total ...	4,26,74,258	0 5	60,909	2 0	4,27,35,167	2 5
XI.—FIRE BRIGADE.						
Works completed (as per Report for 1940-41) ...	11,83,560	14 9	...	...	11,83,560	14 9
XI.—Fire Brigade—Total ...	11,83,560	14 9	...	...	11,83,560	14 9
XIII.—GARDENS AND OPEN SPACES.						
Works completed (as per Report for 1940-41) ...	36,71,526	11 9	...	...	36,71,526	11 9
Works in progress— Providing a recreation ground at Mutton Street ...	5,212	5 0	135	3 0	5,347	8 0
XIII—Gardens, etc. Total ...	36,76,739	0 9	135	3 0	36,76,874	3 9
XIV.—MARKETS AND SLAUGHTER HOUSES.						
Works completed (as per Report for 1940-41) ...	77,34,363	7 4	...	...	77,34,363	7 4
Works completed during the year— Construction of a market at Gold Mohur Castle, Byculla, with carriageway, footpath, drainage and lighting ...	94,039	13 0	...	...	94,039	13 0
Additions and Improvements in Dadar Market ...	12,584	2 0	...	...	12,584	2 0
Additions and Improvements in Bandra Slaughter House ...	28,713	10 0	...	...	28,713	10 0
	1,35,337	9 0	...	...	1,35,337	9 0
	78,69,701	0 4	...	...	78,69,701	0 4
Works in progress— Construction of Fort Market ...	1,26,195	12 0	1,055	3 0	1,27,250	15 0
Paving roads in the compound of the Arthur Crawford Markets with sett stone pavement ...	15,605	6 0	1,023	2 0	16,628	8 0
Construction of a combined Municipal Market at Worli on plots Nos. 207, 208 and 209 in Scheme No. 52, Worli ...	35	4 0	1,10,111	4 0	1,10,146	8 0
	1,41,836	6 0	1,12,189	9 0	2,54,025	15 0
XIV.—Markets and Slaughter Houses—Total ...	80,11,537	6 4	1,12,189	9 0	81,23,726	15 4
XV.—SLUM SERVICE.						
Works in progress— Construction of storm water channel from Haines Road to Love Grove ...	1,33,643	13 0	22,704	2 0	1,56,347	15 0
Construction of Drains and filling in storm water channel from Globe Mill passage to Fergusson Road ...	1,11,566	15 0	15,925	9 0	1,27,492	8 0
Construction of Drains and filling in storm water channel from Fergusson Road to Haines Road ...	2,41,184	4 6	20,185	6 0	2,61,369	10 6
Closing of open storm water channels— (1) From Worli Road to Sluices ...	Cr.	7 14 0	28,289	13 0	28,281	15 0
Realigning, regrading and covering of 750' of open channel drain from Dadar to Century Mills ...	734	12 0	43,202	5 0	43,937	1 0
XV.—Slum Service—Total ...	4,87,121	14 6	1,30,307	3 0	6,17,429	1 6
DISCOUNT AND OTHER CHARGES ON THE LOANS ...	4,13,673	12 3	...	...	4,13,673	12 3
Discount and other charges on the loan of Rs. 48 lakhs of 1940-41 ...	20,000	0 0	28,004	7 0	48,004	7 0
Discount and other charges—Total ...	4,33,673	12 3	28,004	7 0	*4,61,678	3 3

* Out of this a sum of Rs. 11,004-15-0 was met out of premia on loans.

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1941.		Expended during the year.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
PLANT AND MACHINERY.						
Completed Items.						
Plant and Machinery purchased as per report for 1940-41	5,69,577	8 0	...	...	5,69,577	8 0
VII.—Street Cleansing and Conservancy						
Purchase of ten steel-wood composite wagons (1938)	26,480	0 0	720	0 0	27,200	0 0
	5,96,057	8 0	720	0 0	5,96,777	8 0
Completed during the year—						
II.—Water Works—						
Machine for Cutting Pipes—(Kut-out Machine)	5,188	0 0	...	...	5,188	0 0
Purchase of one 4" double Diaphragm Pump	1,700	0 0	...	...	1,700	0 0
VIII.—Roads, Drains and Sewers—						
Instrument for recording the Calorific Value of Sludge Gas	1,195	0 0	...	...	1,195	0 0
XI.—Fire Brigade—						
Purchase of one 50 ft. Fire Escape complete	5,698	11 0	...	...	5,698	11 0
Suspense Account—Quarries and Crushers—						
Sewri Crushers—						
Purchase of Dust Extraction Plant	8,574	0 0	...	...	8,574	0 0
Purchase of Stone Crushers for Sewri	19,160	8 0	...	...	19,160	8 0
Municipal Printing Press—						
One Mono Machine	20,600	0 0	...	...	20,600	0 0
Two Cylinder Printing Machines	27,000	0 0	...	...	27,000	0 0
One Karl Krause Cutting Machine with Electric Motor	5,000	0 0	...	...	5,000	0 0
	94,116	3 0	...	...	94,116	3 0
	6,90,173	11 0	720	...	6,90,893	11 0
Expenditure on account of Municipal Printing Press Machinery—Loans Fund vide Corp. Res. No. 856 dated the 11th December 1940	Cr. 1,28,647	0 0	...	...	Cr. 1,28,647	0 0
	5,61,526	11 0	720	0 0	5,62,246	11 0
Works in progress—						
I.—General Supervision—						
Purchase of scales for the proposed chowkies of the Town Duty Refund Branch at Mahim, Chembur and Sion	2,558	8 0	2,157	8 0	4,716	0 0
II.—Water Works—						
Plant and Machinery for Vehar Filtration Scheme...	9,790	0 0	412	0 0	10,202	0 0
Purchase of Pumps for Vehar	...	...	3,219	15 0	3,219	15 0
Hydraulic Ram at Tansa	...	...	2,648	9 0	2,648	9 0
One 24" electrically operated Sluice Valve at Bhandarwada Hill Reservoir	...	...	332	0 0	332	0 0
VII.—Street Cleansing & Conservancy—						
10 Steel wood composite wagons (1939-40)	...	...	29,069	0 0	29,069	0 0
VIII.—Roads, Drains and Sewers—						
Purchase of an air compressor for Electric Motor	...	...	4,647	0 0	4,647	0 0
	12,348	8 0	42,486	0 0	54,834	8 0
	5,73,875	3 0	43,206	0 0	6,17,081	3 0
Assets written off	Cr. 70,992	1 0	Cr. 30,800	2 0	Cr. 1,01,792	3 0
Plant and Machinery, Total	5,02,883	2 0	12,405	14 0	5,15,289	0 0
Trust Funds—						
Works completed (as per Report for 1940-41)	35,59,333	0 4	...	...	35,59,333	0 4
Work completed during the year—						
Construction of one Ward in the general unit and another Ward in the Small-pox unit with the covered passages and the roads leading to them at the Arthur Road Hospital (Part expenditure under Loan Fund)	32,174	1 0	...	...	32,174	1 0
	35,91,507	1 4	...	...	35,91,507	1 4
Works in Progress—						
Extension of K. E. M. Hospital (Part expenditure under Loan Fund)	3,55,330	5 0	42,546	11 6	3,97,877	0 6
Constructing and equipping additional buildings in the compound of the Turner Sanatorium at Bhoiwada for increasing by 40 beds the accommodation for tubercular patients (Part Expenditure under loan fund)	38,456	0 0	11,093	5 0	49,549	5 0
Construction of Buildings etc. for the Tuberculosis Hospital at Sewree (Part Expenditure under loan fund)	1,55,691	9 0	...	...	1,55,691	9 0
Construction of a mourner's shed in one of the Burial grounds at Sion	3,893	9 0	31	8 0	3,925	1 0
	5,53,371	7 0	53,671	8 6	6,07,042	15 6
Trust Fund—Total	41,44,878	8 4	53,671	8 6	41,98,550	0 10

Appendix No. 8—concluded.

	Capital Expenditure upto 31st March 1941.	Expended during the year.	Total Capital Expenditure upto 31st March 1942.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Worn-out Water Mains Renewal Fund—			
Works completed (as per Report for 1940-41)	9,02,529 12 2	...	9,02,529 12 2
Works completed during the year—			
Enlarging 5" and 7" water mains in Naigaum Cross Road to 9" from Naigaum Road upto S. V. on the west of the Railway Lines	25,926 7 0	...	25,926 7 0
Enlarging 3" main in Telwady to 5"	1,409 7 0	363 15 0	1,773 6 0
Enlarging and extending the 4" main in Hospital Lane in Marine Lines	9,576 15 3	168 0 0	9,744 15 3
Enlarging and extending 3" main in Dharamsi Street and Dharamsi Cross Street.	6,085 0 0	472 8 0	6,557 8 0
	42,997 13 3	1,004 7 0	44,002 4 3
	9,45,527 9 5	1,004 7 0	9,46,532 0 5
Works in progress—			
Enlarging and extending the 5" main in Cavet Cross Lane No. 7	11,130 2 0	1,342 13 0	12,472 15 0
	11,130 2 0	1,342 13 0	12,472 15 0
Worn out Water Mains Renewal Fund—Total ...	9,56,657 11 5	2,347 4 0	9,59,004 15 5
LAND AND BUILDINGS FUND—			
Lands purchased and buildings erected out of the Municipal Lane and Buildings Fund—			
Works completed (as per Report for 1940-41)	43,03,043 6 8	...	43,03,043 6 8

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Statement showing (1) the total amount of Municipal Loans raised (2) the expenditure

	Amount raised.	Amounts re- paid out of cash balance.	Net amount available for expenditure.	I.—General Superintendence, Collection of Revenue.	II.—Water Works.	III.—Education, Primary.	V.—Public Health.	VI.—Medical Relief and Education.	VII.—Street Cleansing, Conservancy, Road Watering and Halalkhore Service.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	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.
Total of different Municipal loans raised (as per Annual Report for 1940-41) ...	25,32,55,919 6 3	1,08,97,520 4 0	24,23,58,399 2 3						
Balance out of loan Rs. 48 Lakhs Loan sanctioned for 1940-41.	28,00,000 0 0	...	28,00,000 0 0						
Advance from Special Funds for purchase of Plant & Machinery	43,200 0 0	...	43,200 0 0						
Advance from Net Premia Fund for Renewal of Road Surfaces for which no Renewal Fund exists ...	33,800 0 0	...	33,800 0 0						
Total Rs. ...	25,61,32,919 6 3	1,08,97,520 4 0	24,52,35,399 2 3	13,91,749 12 5	9,75,96,192 6 1	22,88,922 0 11	35,19,495 14 6	74,22,815 13 11	88,03,852 11 3
Works executed out of Special Funds and Contributions :—									
(1) Out of Contributions from—									
G.I.P. Railway for removing and relaying 32 rd Vebar Main, South of Kuria ...	...	...	...	...	3,74,000 0 0	...	...	...	...
Port Trust for Wari Bunder Road ...	...	...	...	...	...	...	...	...	...
Government for Construction of Primary School Buildings ...	...	...	...	...	...	5,00,000 0 0	...	...	...
(2) Out of Premia on Loans ...									
(3) Out of Special Funds—									
Invested Fund ...	...	...	7,34,326 8 3	...	...	...	...	...	...
Nasbit Road Invested Fund ...	...	...	...	...	...	...	...	...	...
Road Improvement Fund ...	...	...	...	...	...	...	...	...	...
Loan Works Establishment ...	...	...	...	...	...	...	...	...	...
Development Fund Receipts ...	...	...	...	...	1,40,647 12 7	...	...	...	3,02,317 3 8
Contribution from Revenue towards Bai Jerbai Wadia Hospital for Children ...	...	...	...	...	...	...	...	7,00,000 0 0	...
Contribution from Government out of the Provincial Share of Petrol Tax Fund for widening the Love Grove Bridge ...	...	...	...	...	...	...	...	...	...
				21,26,076 4 8	9,83,50,840 2 8	27,88,922 0 11	35,19,495 14 6	81,22,815 13 11	91,06,169 14 11
Deduct—									
Plague Expenditure ...	...	...	...	...	...	...	20,00,000 0 0	...	...
Amounts written off on account of properties not existing ...	...	...	82,305 14 10	...	...	...	3,912 13 0	...	1,56,370 11 0
Expenditure on account of Municipal Printing Press Machinery transferred Vide C. R. No. 856 of 11-12-40 ...	...	...	...	...	...	...	20,03,912 13 0	...	...
Total Rs. ...	20,43,770 5 10	9,83,50,840 2 8	27,88,922 0 11	15,15,583 1 6	81,22,815 13 11	89,49,799 3 11			

V. V. SHALIGRAM,
Chief Accountant.

No. 9.

incurred there against and (3) the invested balances of the Loans on 31st March 1942.

VIII.—Roads, Drains and Sewers.	IX.—Mechanical.	X.—Buildings Land Acquisition and Management.	XI.—Fire Brigade.	XIII.—Gardens and Open Spaces.	XIV.—Markets and Slaughter Houses.	XV.—Slum Service.	Discount and other charges on Loans.	Plant and Machinery.	Total amount Expended on Works up to 31st March 1942.	Balance unexpended on 1st April 1942.
(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.	Rs. a. p.	Rs. a. p.
7,54,59,197 9 5	30,98,284 6 7	2,97,46,056 11 0	11,83,560 14 9	36,59,004 4 1	81,10,378 2 4	6,17,429 1 6	4,50,673 4 3	7,45,728 3 0	24,40,93,341 4 0	11,42,057 14 3
...		
1,56,500 0 0		
...		
15,995 1 0	53,848 11 11	...	11,004 15 0	...		
...		
49,844 8 0		
19,000 0 0		
...	17,869 15 8	...	...	...	...
...	...	1,29,89,110 7 5	...	...	...	...	...	...
91,234 0 0		
7,57,91,771 2 5	30,98,284 6 7	4,27,35,167 2 5	11,83,560 14 9	36,76,874 3 9	81,64,226 14 3	6,17,429 1 6	4,61,678 3 3	7,45,728 3 0		
...		
2,92,469 15 0	40,499 14 11	...	...	1,01,792 3 0		
...	1,28,647 0 0		
7,54,99,301 3 5	30,98,284 6 7	4,27,35,167 2 5	11,83,560 14 9	36,76,874 3 9	81,23,726 15 4	6,17,429 1 6	4,61,678 3 3	5,15,289 0 0		

Rs. a. p.
Total Receipts
(Col. 4) ... 24,52,35,399 2 3

Total expenditure
(Col. 20) 24,40,93,341 4 0
Balance ... *11,42,057 14 3

*Inclusive of (1) the sum of Rs. 71 13 0 out of the advance for the purchase of plant and machinery and (2) the sum of Rs. 55-12 0 out of the advance from Net Premium Fund for Renewal of Road Surfaces for which no Renewal Fund exists.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 10.
SINKING FUND.

Statement showing the Actual Investments on account of the Sinking Fund of different Municipal Loans upto 31st March 1942, compared with the amounts which should have accumulated upto that date on the basis of the Fixed Instalments and the sums set aside as Sinking Fund as at 31st March 1942.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated upto 31st March 1942 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			† Rs.		Rs.
<i>6 per cent. Municipal Loans (4 per cent. basis).</i>						
160 Lakhs Loan for the Improvement of Water Supply in Bombay.	1,60,00,000	Between 22nd September 1924 and 31st March 1925 (First issue). Between 18th November 1924 and 31st March 1925 (Second issue).	1st December 1954	2,85,280	1st December 1925	68,50,570
<i>5 and 6 per cent. Municipal Loans (3½ per cent. basis).</i>						
147 Lakhs Tansa Water Works Loan	1,47,00,000	Between 5th June 1886 and 24th Dec. 1891.	(a) Between 1st January 1928 and 1st January 1953.	3,40,615	1st January 1893	35,62,563
10 Lakhs Loan for the Conversion of S.W. Reservoir at Clerk Road into a Public Park.	10,00,000	2nd July 1920	1st July 1980	5,089	1st July 1921	1,58,072
25 Lakhs Loan for the construction of roads, miscellaneous works including Development Works.	25,00,000	1st January 1928	1st January 1958	48,428	1st January 1929	8,63,556
37 Lakhs Loan (1929-30)	26,21,500	From 19th July 1929 to 1st August 1929.	1st August 1959	50,782	1st August 1930	7,58,801
31.43 Lakhs Loan for the repayment of 40 Lakhs Loan due 19th December 1929.	26,14,000	Do.	1st August 1959 or at the option of the Corporation on or after 1st August 1949 on giving three months' notice by public advertisement.	50,637	Do.	7,56,639
28 Lakhs Loan for the repayment of Rs. 39,94,000 out of 6 per cent. 50 Lakhs Loan due 1st August 1929.	8,45,500	Do.	1st August 1959 or at the option of the Corporation on or after 1st August 1954 on giving three months' notice by public advertisement.	16,379	Do.	2,44,746
40 Lakhs Loan (1930-31)	40,00,000	From 20th September 1930 to 6th October 1930.	1st September 1960 or at the option of the Corporation on or after 1st September 1950 on giving 3 Months' notice by public advertisement.	77,484	1st June 1931	10,47,996
						73,92,373
					Carried forward	1,42,42,943

(a)	Rs.	Repayable on
	2,00,000	1-1-1928.
	52,91,500	1-1-1933.
	22,08,500	1-1-1943.
	17,00,000	1-1-1946.
	10,00,000	1-1-1948.
	43,00,000	1-1-1953.
	<u>Rs. 1,47,00,000</u>	
	Rs. 2,00,000	Less— Repaid on 1st January 1928.
	52,91,500	Repaid from 1-1-33 to 31-3-40.
	<u>Rs. 54,91,500</u>	
	<u>Rs. 92,08,500</u>	

† All the Sinking Fund Instalments were re-arranged during 1906-07 on a 3½ per cent. basis as per Corporation Resolution No. 4946 of 9th February 1905 and were further re-arranged from 1st April 1928 as per Corporation Resolution No. 6114 of 12th September 1927.

Appendix No. 10—continued.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated up to 31st March 1942 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			Rs.		Rs.
					Brought over	1,42,42,943
<i>4 per cent. Municipal Loans (3½ per cent. basis.)</i>						
25 Lakhs Loan for Sewerage, Water, etc., Works.	25,00,000	17th and 18th July 1899.	1st November 1939	...	...	1,000
19½ Lakhs Loan for Sewerage Roads and other Sanitary Works.	19,25,000	18th and 19th July 1899 and Sept. 1900.	1st June 1940	...	...	7,500
24½ Lakhs Loan for certain Sewerage and Water Works.	24,75,000	6 Lakhs between 15th June and 1st July 1901. 11 lakhs between 23rd August and 31st October 1901. 4 lakhs between 19th August and 28th October 1902 and 3½ lakhs on 9th September 1903.	1st June 1943	29,429	1st June 1904	23,19,988
30 Lakhs Loan for Buildings Drainage Works, etc.	30,00,000	1st November 1920	1st January 1951	58,113	1st January 1922	17,74,430
						41,02,918
					Carried forward	1,83, 5,861

Appendix No. 10—concluded.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated up to 31st March 1942 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			Rs.	Brought over	Rs.
4 per cent. Municipal Loans (3 per cent. basis). 2nd 24½ Lakhs Loan for Sewerage Works.	24,75,000	12 lakhs on 3rd September 1905, and 12½ lakhs on 9th September 1907.	1st August 1946	32,823	1st August 1907	1,83,45,861 20,24,223
13½ Lakhs Loan for the construction of Quarters for Halalkhore and Biggaris.	13,50,000	7th August 1908	1st May 1938	...	...	10,000
15 Lakhs Loan for Street Improvements.	15,00,000	29th July 1909	1st May 1949	19,893	1st May 1910	10,73,153
30 Lakhs Loan for the acquisition of sites for the construction of various Over-bridges in the City.	30,00,000	29th July 1909 and 10th August 1910.	1st May 1949	40,448	1st November 1910 and subsequent instalments from 1st May 1911 and 1st May 1929.	21,41,512
55 Lakhs Loan for Miscellaneous Works.	55,00,000	7th and 10th August and 1st November 1911 and 1st August 1913.	1st June 1942	1,21,632	1st June 1914	53,52,317
70 Lakhs Loan for reduplication of Tansa Main and other Auxiliary Works.	70,00,000	9th September 1913, 22nd July 1914 and 10th April 1915.	Rs. 49,40,000 on 1st June 1954. ,, 20,60,000 on 1st June 1974. Rs. 70,00,000	78,148	1st June 1915	32,60,889
20 Lakhs Loan for Street Improvements.	20,00,000	9th September 1913 and 24th September 1915.	1st May 1955	26,524	1st May 1916	10,50,690
43 Lakhs Loan for Drainage Water and Miscellaneous Works.	43,00,000	1st August and 24th September 1915.	1st May 1945	90,382	1st May 1916	35,80,314
3½ per cent. Municipal Loans (3 per cent. basis).						1,84,93,698
9 Lakhs Loan (1935-36)	9,00,000	31st January 1936	14th March 1966	18,917	14th March 1937	1,22,545
48 Lakhs Loan (1940-41)	48,00,000	Between 1st March 1941 and 15th January 1942.	1st March 1971	1,00,891	1st March 1942	1,11,143
3 per cent. Municipal Loans (3 per cent. basis).						2,23,688
24½ Lakhs Loan (1936-37)	18,50,000 6,00,000	1st November 1936 1st June 1937	1st February 1967	51,498	1st February 1938	2,74,775
30 Lakhs Loan (1937-38)	30,00,000	1st April 1938	14th March 1968	63,058	14th March 1939	2,64,201
30 Lakhs Loan (1938-39)	30,00,000	Between 16th January 1939 and 1st June 1939.	1st March 1969	63,058	1st March 1940	1,95,391
64 Lakhs Loan (1939-40)	64,00,000	Between 1st December 1939 and 1st September 1940.	1st March 1970	1,34,523	1st March 1941	2,73,764
						10,08,131
					Total Rs.	3,80,70,778
Amount actually invested upto 31st March 1942.						
	Amount of Sinking Fund invested upto 31st March 1941.	Sinking Fund Instalments paid in 1941-42.	Interest, etc., accumulations invested in 1941-42.	Total.	Amount of Interest accrued upto 31st March 1942 collected and invested in 1942-43	Total of Columns 5 and 6
1	2	3	4	5	6	7
Sinking Funds	Rs. 3,37,43,520 a. p. 2 6	Rs. 18,04,031 a. p. 0 0	Rs. 14,41,900 a. p. 15 0	Rs. 3,69,88,452 a. p. 1 6	Rs. a. p.	Rs. a. p.
Deduct—Withdrawn for repayment of Loans				† 10,762 3 0		
Total Sinking Funds				3,69,77,689 14 6		
In Public Securities as detailed in Appendix No. 16-A				3,69,77,343 14 8		
In Cash with the Imperial Bank of India.				345 15 10		
Total				† 3,97,77,689 14 6	3,77,962 0 5	3,73,55,651 14 11

† The amount met from the Net Premie Fund on account of repayment of Loans representing the difference between the market value and book value of the securities withdrawn from the Sinking Fund is Rs. 737-13-0.

‡ The market value of the securities on 31st March 1942 is Rs. 3,87,30,117-10-8 as shown in Appendix No. 16-A and after adding the cash balance of Rs. 345-15-10 and the interest accrued thereon upto 31st March 1942 amounting to Rs. 3,77,962-0-5 the total amount of Sinking Fund is Rs. 3,91,08,425-10-11.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Statement showing Outstanding Loans due by the Municipality, the interest outstanding on 1st Imperial Bank of India, and in Office during that year

No.	Particulars of Loans.	Rate of Interest.	Balance due on 1st April 1941.	Amount raised in 1941-42	Total.	Amount re-paid in 1941-42
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Loans raised from Government.						
1	Vehar Water Works Debt ...	4 per cent.	10,66,672 4 9	A	10,66,672 4 9	72,617 9 0
2	Conversion Loan for the repayment of Rs. 125 Lakhs taken from Government out of the 6½ per cent. Bombay Development Loan ...	3½ per cent.	59,38,466 7 0	B	59,38,466 7 0	5,12,080 14 0
		7½ per cent.	28,86,063 9 0	C	28,86,063 9 0	1,76,133 8 0
3	2nd Instalment out of the Loan of Rs. 1½ crores for Water Works Roads, Drainage and Sewerage, &c. ...	(inclusive of Income-tax). 4½ per cent.	13,86,703 14 0	C	13,86,703 14 0	88,389 9 0
4	140 Lakhs Loan for General Supervision, Fire Brigade, &c., purposes ...	5½ per cent. 5½ per cent.	67,86,075 3 0 15,31,903 2 0	C C	67,86,075 3 0 15,31,903 2 0	4,14,148 14 0 85,119 1 0
5	65 Lakhs Loan for Tansa Triplication Scheme ...	5½ per cent.	39,70,623 10 0	C	39,70,623 10 0	2,20,623 4 0
6	2½ Crores Loan for Water Works, General Supervision and Development &c., purposes ...	5½ per cent. 5½ per cent.	66,13,210 0 0 77,73,973 14 0	C D	66,13,210 0 0 77,73,973 14 0	3,67,456 8 0 4,31,953 6 0
7	2 Crores Loan for major Development Works ...	5 per cent. 5 per cent. 5½ per cent.	82,00,236 5 0 14,96,434 8 0 34,38,831 1 0	C D C	82,00,236 5 0 14,96,434 8 0 34,38,831 1 0	4,18,409 3 0 76,354 5 0 1,56,387 6 0
8	150 Lakhs Loan (1925-26) ...	5½ per cent. 5 per cent. 5 per cent. 3½ per cent.	27,51,068 5 0 21,15,043 5 0 28,20,044 11 0 28,58,487 5 0	C C C C	27,51,068 5 0 21,15,043 5 0 28,20,044 11 0 28,58,487 5 0	1,25,110 15 0 89,401 14 0 1,19,203 12 0 1,23,236 12 0
Total Loans raised from Government Rs.			6,16,33,837 7 9		6,16,33,837 7 9	34,76,626 12 0
Loans raised from the Public.						
1	The Tansa Water Works Loan (Rs. 147 Lakhs) ...	5 per cent.	92,08,500 0 0		92,08,500 0 0	...
2	The Loan of 23½ Lakhs for Drainage and other Works ...	4 per cent.	2,000 0 0		2,000 0 0	E 2,000 0 0
3	The 13½ Lakhs Loan for the construction of quarters for Halalkhores and Bigaries ...	4 per cent.	10,000 0 0		10,000 0 0	...
	Carried over Rs. ...		92,20,500 0 0		92,20,500 0 0	2,000 0 0
	Carried over Rs. ...		6,16,33,837 7 9		6,16,33,837 7 9	34,76,626 12 0

A—The loan is payable in monthly instalments of Rs. 9,498 (Principal and Interest) out of Revenue. No Sinking Fund has been created for this loan.

B—This loan is repayable out of revenue in annual equal instalments including principal and interest based on the amortisation of the loans within a period of 15 years. No Sinking Fund has been created for this loan.

C—These loans are payable out of revenue in annual equal instalments including principal and interest based on the amortisation of the loans within a period of 30 years. No Sinking Fund has been created for these loans.

D—These loans are raised for development purposes. The programmes of repayment have been approved under Corporation Resolutions Nos. 5253 of 11th September 1928 and 81 of 3rd May 1934.

E—As the debentures in respect of this loan remained unpaid for more than six years from the date fixed for its repayment the amount thereof has been credited to Revenue.

No 11.

April 1941 on the different Loans, the amount payable for the year 1941-42 the amount paid by the and the balances outstanding on 31st March 1942.

Balance due on 31st March 1942.	Interest outstanding on 1st April 1941.	Interest payable in 1941-42	Total interest due	Deduct—Interest paid by the Imperial Bank of India and in Office.	Outstanding balance on 31st March 1942
8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
9,94,054 11 9	...	41,358 7 0	41,358 7 0	41,358 7 0	...
54,26,385 9 0	...	1,93,000 2 0	1,93,000 2 0	1,93,000 2 0	...
27,09,930 1 0	...	1,98,733 8 0	1,58,733 8 0	1,58,733 8 0	...
12,98,314 5 0	...	65,868 7 0	65,868 7 0	65,868 7 0	...
63,71,926 5 0	...	3,73,234 2 0	3,73,234 2 0	3,73,234 2 0	...
14,46,784 1 0	...	80,424 15 0	80,424 15 0	80,424 15 0	...
37,50,000 6 0	...	2,08,457 12 0	2,08,457 12 0	2,08,457 12 0	...
62,45,753 8 0	...	3,47,193 8 0	3,47,193 8 0	3,47,193 8 0	...
73,42,020 8 0	...	4,08,133 10 0	4,08,133 10 0	4,08,133 10 0	...
77,81,827 2 0	...	4,10,011 13 0	4,10,011 13 0	4,10,011 13 0	...
14,20,080 3 0	...	74,821 11 0	74,821 11 0	74,821 11 0	...
32,82,443 11 0	...	1,80,538 10 0	1,80,538 10 0	1,80,538 10 0	...
26,25,957 6 0	...	1,44,431 1 0	1,44,431 1 0	1,44,431 1 0	...
20,25,641 7 0	...	1,05,752 2 0	1,05,752 2 0	1,05,752 2 0	...
27,00,840 15 0	...	1,41,002 4 0	1,41,002 4 0	1,41,002 4 0	...
27,35,250 9 0	...	1,07,193 4 0	1,07,193 4 0	1,07,193 4 0	...
5,81,57,210 11 9	...	30,40,155 4 0	30,40,155 4 0	30,40,155 4 0	...
F 92,08,500 0 0	8,453 2 0	4,60,425 0 0	4,68,878 2 0	4,59,687 11 0	9,190 7 0
...	2,657 5 0	...	2,657 5 0	...	*2,657 5 0
G 10,000 0 0	1,782 14 0	...	1,782 14 0	...	1,782 14 0
92,18,500 0 0	12,893 5 0	4,60,425 0 0	4,73,318 5 0	4,59,687 11 0	10,973 5 0 *2,657 5 0
5,81,57,210 11 9	...	30,40,155 4 0	30,40,155 4 0	30,40,155 4 0	...

F—As under the terms of this loan, the bonds cannot be repaid to the holders before the dates stipulated in the debentures, the Sinking Fund has been invested as shown in detail in Appendix No. 10.

G—Debentures in respect of this loan have remained unpaid owing to their not having been surrendered for repayment up to 31st March 1942. The Debentures do not carry interest from and after the due dates and will be paid when surrendered for repayment by the holders out of the Sinking Fund Investments.

* To be treated as Savings.

No.	Particulars of Loans.	Rate of Interest.	Balance due on 1st April 1941.	Amount raised in 1941-42.	Total.	Amount re-paid in 1941-42.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Brought forward ...		6,16,33,837 7 9		6,16,33,837 7 9	34,76,626 12 0
	Brought forward ...		92,20,500 0 0		92,20,500 0 0	2,000 0 0
	Loans raised from the Public—contd.					
4	25 Lakhs Loan for Sewerage, Water and other Sanitary Works ...	4 per cent.	1,000 0 0		1,000 0 0	
5	19½ Lakhs Loan for Sewerage, Roads and other Sanitary Works ...	4 per cent.	17,000 0 0		17,000 0 0	(a) 9,500 0
6	24½ Lakhs Loan for certain Sewerage and Water Works ...	4 per cent.	24,75,000 0 0		24,75,000 0 0	(a)
7	The 2nd 24½ Lakhs Loan for certain Sewerage Works ...	4 per cent.	24,75,000 0 0		24,75,000 0 0	(a)
8	The 15 Lakhs Loan for Street Improvements ...	4 per cent.	15,00,000 0 0		15,00,000 0 0	(a)
9	The 30 Lakhs Loan for the Acquisition of Sites for the Construction of Overbridges ...	4 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
10	The 55 Lakhs Loan for Drainage, Sanitary, Water and other Miscellaneous Works ...	4 per cent.	55,00,000 0 0		55,00,000 0 0	(a)
11	The 70 Lakhs Loan for re-duplication of Tansa Main and other Auxiliary Works ...	4 per cent.	70,00,000 0 0		70,00,000 0 0	(a)
12	The 20 Lakhs Loan for Street Improvements ...	4 per cent.	20,00,000 0 0		20,00,000 0 0	(a)
13	The 43 Lakhs Loan for Drainage, Water, Roads and Miscellaneous Works ...	4 per cent.	43,00,000 0 0		43,00,000 0 0	(a)
14	The 10 Lakhs Loan for the Conversion of the Storm Water Reservoir at Clerk Road into a Public Park ...	5 per cent.	10,00,000 0 0		10,00,000 0 0	(a)
15	The 30 Lakhs Loan for the construction of Building and Drainage Works and the Acquisition of Land for different purposes ...	4 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
16	160 Lakhs Loan for the Improvement of the Water Supply in Bombay (First Issue) ...	6 per cent.	67,77,000 0 0		67,77,000 0 0	(a)
17	Do. do. (Second Issue) ...	6 per cent.	92,23,000 0 0		92,23,000 0 0	(a)
18	Rs. 25 Lakhs Loan (1927-28) ...	5 per cent.	25,00,000 0 0		25,00,000 0 0	(a)
19	Rs. 37 Lakhs Loan (1929-30) ...	5 per cent.	26,21,500 0 0		26,21,500 0 0	(a)
20	Rs. 31.43 Lakhs Loan for the repayment of Rs. 40 Lakhs Loan due 19th December 1929 ...	5 per cent.	26,14,000 0 0		26,14,000 0 0	(a)
21	Rs. 28 Lakhs Loan for the repayment of Rs. 39,94,000 out of 6 per cent. 50 Lakhs Loan due 1st August 1929 ...	5 per cent.	8,45,500 0 0		8,45,500 0 0	(a)
22	Rs. 40 Lakhs Loan (1950-60) ...	6 per cent.	40,00,000 0 0		40,00,000 0 0	(a)
23	Rs. 9 Lakhs Loan (1935-36) ...	3½ per cent.	9,00,000 0 0		9,00,000 0 0	(a)
24	Rs. 24½ Lakhs Loan (1936-37) ...	3 per cent.	24,50,000 0 0		24,50,000 0 0	(a)
25	Rs. 30 Lakhs Loan (1937-38) ...	3 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
26	Rs. 30 Lakhs Loan (1938-39) ...	3 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
27	Rs. 64 Lakhs Loan (1939-40) ...	3 per cent.	64,00,000 0 0		64,00,000 0 0	(a)
28	Rs. 48 Lakhs Loan (1940-41) ...	3½ per cent.	20,00,000 0 0	28,00,000 0 0	48,00,000 0 0	(a)
	Total Loans raised from the public ...		8,78,19,500 0 0	28,00,000 0 0	9,06,19,500 0 0	11,500 0 0
	Advances from Special Funds for Capital Works.					
1	Rs. 8½ lakhs Advance from Plant and Machinery Depreciation Fund (1931-32) ...	5 per cent.	6,86,149 1 0		6,86,149 1 0	19,209 9 0
	Rs. 13 lakhs Advance from Special Fund (1932-33) ...					
2	Rs. 8 lakhs from Renewal of Road Surfaces Fund ...	4½ per cent.	6,66,340 5 0		6,66,340 5 0	18,354 11 0
3	Rs. 1½ lakhs from Plant and Machinery Depreciation Fund ...	4½ per cent.	1,24,936 2 0		1,24,936 2 0	3,441 14 0
4	Rs. 3½ lakhs from Plant and Machinery Depreciation Fund ...	4½ per cent.	3,03,994 1 0		3,03,994 1 0	7,807 4 0
	Rs. 11 lakhs Advance from Special Funds (1933-34) ...					
5	Rs. 5 lakhs from Municipal Fire and Accident Insurance Fund ...	4 per cent.	4,29,586 10 0		4,29,586 10 0	11,731 8 0
6	Rs. 3 lakhs from Renewal of Surfaces Fund ...	4 per cent.	2,64,520 4 0		2,64,520 4 0	6,768 3 0
7	Advance from Net Premia fund for repayment of an advance from Fines Fund ...	4 per cent.	2,57,752 1 0		2,57,752 1 0	7,038 15 0
8	Rs. 8.69 lakhs Advance from Special Funds ...					
9	Rs. 5 lakhs from Net Premia Fund ...	4 per cent.	4,40,866 15 0		4,40,866 15 0	11,280 5 0
	Rs. 3.69 lakhs from Net Premia Fund ...	4 per cent.	3,33,366 0 0		3,33,366 0 0	8,004 6 0
	Advances from Land Sales Reserve Fund ...					
10	Rs. 18.75 lakhs (1937-38) ...	3 per cent.	18,75,000 0 0		18,75,000 0 0	...
11	Rs. 3.50 lakhs (1938-39) ...	3 per cent.	3,50,000 0 0		3,50,000 0 0	...
	Carried over ...		57,32,511 7 0		57,32,511 7 0	93,636 11 0
	Carried over ...		14,94,53,337 7 9	28,00,000 0 0	15,22,53,337 7 9	34,88,126 12 0

(a) As under the terms of these loans the bonds cannot be repaid to the holders before the dates stipulated in the debentures, the Sinking Fund has been invested as shown in detail in Appendix No. 10.

No. 11—continued.

Balance due on 31st March 1942.	Interest outstanding on 1st April 1941	Interest payable in 1941-42	Total Interest due.	Deduct—Interest paid by the Imperial Bank of India and in Office.	Outstanding Balance on 31st March 1942
8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,81,57,210 11 9	...	30,40,155 4 0	30,40,155 4 0	30,40,155 4 0	...
92,18,500 0 0	12,893 5 0	4,60,425 0 0	4,73,318 5 0	4,59,687 11 0	10,973 5 0 *2,657 5 0
(d) 1,000 0 0	1,010 12 0	...	1,010 12 0	...	1,010 12 0
(d) 7,500 0 0	2,140 10 4	...	2,140 10 4	339 3 0	1,801 7 4
24,75,000 0 0	5,077 12 8	99,000 0 0	1,04,077 12 8	99,495 12 0	4,582 0 8
24,75,000 0 0	1,426 12 0	99,000 0 0	1,00,426 12 0	98,999 14 0	1,426 14 0
15,00,000 0 0	2,417 3 0	60,000 0 0	62,417 3 0	60,060 0 0	2,357 3 0
30,00,000 0 0	18,958 15 0	1,20,000 0 0	1,38,958 15 0	1,20,067 5 0	18,891 10 0
55,00,000 0 0	24,600 0 0	2,20,000 0 0	2,44,600 0 0	2,20,000 0 0	24,600 0 0
70,00,000 0 0	5,799 4 2	2,80,000 0 0	2,85,799 4 2	2,80,717 8 0	5,081 12 2
20,00,000 0 0	1,393 1 0	80,000 0 0	81,393 1 0	79,429 15 0	1,963 2 0
43,00,000 0 0	...	1,72,000 0 0	1,72,000 0 0	1,72,000 0 0	...
10,00,000 0 0	...	50,000 0 0	50,000 0 0	50,000 0 0	...
30,00,000 0 0	...	1,20,000 0 0	1,20,000 0 0	1,20,000 0 0	...
67,77,000 0 0	18,885 15 0	4,06,620 0 0	4,25,505 15 0	4,09,226 7 0	16,279 8 0
92,23,000 0 0	15,624 6 0	5,53,380 0 0	5,69,004 6 0	5,57,083 7 0	11,920 15 0
25,00,000 0 0	...	1,25,000 0 0	1,25,000 0 0	1,25,000 0 0	...
26,21,500 0 0	7,723 1 0	1,31,075 0 0	1,38,798 1 0	1,30,759 8 0	8,038 9 0
26,14,000 0 0	11,792 1 0	1,30,700 0 0	1,42,492 1 0	1,34,449 13 0	8,042 4 0
8,45,500 0 0	3,193 5 0	42,275 0 0	45,468 5 0	40,429 2 0	5,039 3 0
40,00,000 0 0	12,458 7 0	2,40,000 0 0	2,52,458 7 0	2,41,415 6 0	11,043 1 0
9,00,000 0 0	15,750 0 0	31,500 0 0	47,250 0 0	31,500 0 0	15,750 0 0
24,50,000 0 0	...	73,500 0 0	73,500 0 0	73,500 0 0	...
30,00,000 0 0	...	90,000 0 0	90,000 0 0	90,000 0 0	...
30,00,000 0 0	...	90,000 0 0	90,000 0 0	90,000 0 0	...
64,00,000 0 0	...	1,92,000 0 0	1,92,000 0 0	1,92,000 0 0	...
48,00,000 0 0	...	1,47,000 0 0	1,47,000 0 0	95,550 0 0	*51,450 0 0
9,06,08,000 0 0	1,61,144 14 2	40,13,475 0 0	41,74,619 14 2	39,71,710 15 0	1,48,801 10 2 *54,107 5 0
6,66,939 8 0	...	34,307 7 0	34,307 7 0	34,307 7 0	...
6,47,985 10 0	...	29,985 5 0	29,985 5 0	29,985 5 0	...
1,21,494 4 0	...	5,622 2 0	5,622 2 0	5,622 2 0	...
2,96,186 13 0	...	13,679 12 0	13,679 12 0	13,679 12 0	...
4,17,855 2 0	...	17,183 8 0	17,183 8 0	17,183 8 0	...
2,57,752 1 0	...	10,580 13 0	10,580 13 0	10,580 13 0	...
2,50,713 2 0	...	10,310 1 0	10,310 1 0	10,310 1 0	...
4,29,586 10 0	...	17,634 11 0	17,634 11 0	17,634 11 0	...
3,25,361 10 0	...	13,334 10 0	13,334 10 0	13,334 10 0	...
18,75,000 0 0	...	56,250 0 0	56,250 0 0	56,250 0 0	...
3,50,000 0 0	...	10,500 0 0	10,500 0 0	10,500 0 0	...
56,38,874 12 0	...	2,19,388 5 0	2,19,388 5 0	2,19,388 5 0	...
14,87,65,210 11 9	1,61,144 14 2	70,53,630 4 0	72,14,775 2 2	70,11,866 3 0	1,48,801 10 2 *54,107 5 0

* To be treated as savings.

(d) Debentures in respect of these loans remained unpaid owing to their not having been surrendered for repayment upto 31st March 1942. The debentures do not carry interest from and after the due date and will be paid when surrendered for repayment by the holders out of the sinking Fund Investments.

Appendix

No.	Particulars of Loans.	Rate of Interest.	Balance due on 1st April 1941.	Amount raised in 1941-42.	Total.	Amount re-paid in 1941-42.
1	2	3	4	5	6	7
	Brought forward ...		Rs. a. p. 14,94,53,337 7 9	Rs. a. p. 28,00,000 0 0	Rs. a. p. 15,22,53,337 7 9	Rs. a. p. 34,88,126 12 0
	Brought forward ...		57,32,511 7 0	...	57,32,511 7 0	93,636 11 0
	Advances for purchase of Plant and Machinery from Net Premia Fund—					
12	Advance of Rs. 83,000 taken in 1936-37 ...	3 per cent.	65,771 13 0		65,771 13 0	4,634 13 0
13	Advance of Rs. 1,91,500 taken in 1937-38 ...	3 per cent.	1,34,620 0 0		1,34,620 0 0	9,485 6 0
14	Advance of Rs. 2,16,600 taken in 1938-39 ...	3 per cent.	1,49,563 2 0		1,49,563 2 0	8,041 2 0
15	Advance of Rs. 1,71,400 taken in 1939-40 ...	3 per cent.	1,12,906 0 0		1,12,906 0 0	6,070 13 0
16	Advance of Rs. 40,100 taken in 1940-41 ...	3 per cent.	40,100 0 0		40,100 0 0	2,568 0 0
17	Advance of Rs. 43,200 taken in 1941-42 ...	3 per cent.	...	43,200 0 0	43,200 0 0	...
	Total ...		5,02,960 15 0	43,200 0 0	5,46,160 15 0	30,800 2 0
	Advance from Net Premia Fund for meeting expenditure on Renewal of Road Surface for which no provision exists in the Renewal of Road Surface Fund—					
18	Advance of Rs. 31,200 taken in 1940-41 ...	3 per cent.	31,200 0 0		31,200 0 0	1,678 0 0
19	Advance of Rs. 33,800 taken in 1941-42 ...	3 per cent.	...	33,800 0 0	33,800 0 0	...
	Total ...		31,200 0 0	33,800 0 0	65,000 0 0	1,678 0 0
	Total Advances from Special Funds ...		62,66,672 6 0	77,000 0 0	63,43,672 6 0	1,26,114 13 0
	Grand Total ...		15,57,20,009 13 9	28,77,000 0 0	15,85,97,009 13 9	36,14,241 9 0

V. V. SHALIGRAM,
Chief Accountant.

No.11—concluded.

Balance due on 31st March 1942.	Interest outstanding on 1st April 1941.	Interest payable in 1941-42.	Total Interest due.	Deduct—Interest paid by the Imperial Bank of India and in Office.	Outstanding Balance on 31st March 1942.	
8	9	10	11	12	13	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	...
14,87,65,210 11 9	1,61,144 14 2	70,53,630 4 0	72,14,775 2 2	70,11,866 3 0	1,48,801 10 2 *54,107 5 0	...
56,38,874 12 0	...	2,19,388 5 0	2,19,388 5 0	2,19,388 5 0	...	...
61,137 0 0	...	1,973 3 0	1,973 3 0	1,973 3 0	...	
1,25,134 10 0	...	4,038 10 0	4,038 10 0	4,038 10 0	...	
1,41,522 0 0	...	4,486 14 0	4,486 14 0	4,486 14 0	...	
1,05,835 3 0	...	3,387 3 0	3,387 3 0	3,387 3 0	...	
37,532 0 0	...	6,096 11 0	6,096 11 0	1,203 0 0	*4,893 11 0	
43,200 0 0	
5,15,360 13 0	...	19,982 9 0	19,982 9 0	15,088 14 0	*4,893 11 0	
29,522 0 0	...	1,275 0 0	1,275 0 0	936 0 0	*339 0 0	
33,800 0 0	
63,322 0 0	...	1,275 0 0	1,275 0 0	936 0 0	*339 0 0	
62,17,557 9 0	...	2,40,645 14 0	2,40,645 14 0	2,35,413 3 0	*5,232 11 0	
15,49,82,768 4 9	1,61,144 14 2	72,94,276 2 0	74,55,421 0 2	72,47,279 6 0	1,48,801 10 2 *59,340 0 0	

* To be treated as savings.

M. D. BHAT,
Municipal Commissioner*

Appendix
WATER WORKS
Revenue Account for

INCOME.	Rs.	a. p.
Water Tax and other Miscellaneous Water Works Revenue— <i>Vide</i> details in Appendix No. 3	87,30,862	11 10
* This includes Rs. 47,78,403 10 10 being the amount of Water Tax by measurement, realised during 1941-42 as shown in the following Statement :—		
Total Rs. ...	87,30,862	11 10

Net Revenue Account

	Rs.	a. p.
Surplus brought down ...	73,18,848	3 9

Carried forward Rs. ...	73,18,848	3 9
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No. 12.

ACCOUNT.

the year ended 31st March 1942.

	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
EXPENDITURE.								
General Superintendence (1/3th proportion of) ...	94,739	8 0						
Assessment and Collection Charges (3/10th proportion of) ...	1,85,974	4 0						
Provident Fund, Pension, etc., charges ...	1,01,464	4 0						
Maintenance of Water Works (vide Appendix No. 4) ...	10,20,369	7 7	3,82,178	0 0				
New Works (vide Appendix No. 4) ...	9,467	0 6	10,29,836	8 1				
Surplus carried down ...					14,12,014	8 1		
Total Rs. ...					73,18,848	3 9	87,30,862	11 10
							87,30,862	11 10

for the year ended 31st March 1942.

	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Interest on Water Works Loans (Debt) ...								
<i>Due to Government—</i>								
Vehar Debt ...	41,358	7 0						
75 Lakhs out of 1½ Crores Loan ...	1,61,505	13 0						
65 Lakhs Loan for Tansa Triplication Scheme ...	2,03,457	12 0						
2 Crores Loan for Major Development Works ...	3,56,715	13 0						
2½ Crores Loan for General Supervision, Water Works, etc. ...	5,035	2 0						
150 Lakhs Loan 1925-26 ...	3,89,952	9 0						
82.67 Lakhs Conversion Loan ...	92,335	6 0						
			12,55,370	14 0				
<i>Due to the Public—</i>								
147 Lakhs Tansa Water Works Loan ...	4,59,687	11 0						
25 Lakhs Sewerage, etc., Works Loan ...	1,252	15 0						
2½ Lakhs Sewerage and Water Works Loan ...	24,362	10 0						
55 Lakhs for Miscellaneous Works ...	16,044	0 0						
70 Lakhs for Reduplication of the Tansa Main and other Auxiliary Works ...	2,80,346	2 0						
43 Lakhs for Drainage, Water, Roads and Miscellaneous Works ...	5,092	8 0						
160 Lakhs for Improvement of water supply in Bombay ...	9,66,309	14 0						
31.43 Lakhs Loan ...	33,612	0 0						
37 Lakhs Loan ...	2,064	0 0						
40 Lakhs Loan ...	7,982	0 0						
24½ Lakhs Loan (1936-37) ...	16,258	0 0						
9 Lakhs Loan ...	4,918	12 0						
30 Lakhs Loan (1937-1938) ...	26,045	0 0						
30 Lakhs Loan (1938-39) ...	27,819	0 0						
64 Lakhs Loan (1939-40) ...	23,243	0 0						
48 Lakhs Loan (1940-41) ...	14,831	0 0						
			19,10,868	8 0				
<i>Advances from Special Funds—</i>								
Rs. 8½ Lakhs advance from Plant and Machinery Depreciation Fund ...	357	8 0						
Rs. 3 Lakhs advance from Renewal of Road Surfaces Fund ...	1,092	6 0						
Rs. 3.69 Lakhs advance from Net Premia Fund ...	1,278	6 0						
Rs. 83,000 advance from Net Premia Fund ...	284	13 0						
Rs. 2,16,600 from Net Premia Fund ...	567	15 0						
Rs. 1,71,400 Do. Do. ...	368	13 0						
Rs. 40,100 Do. Do. ...	502	11 0			4,452	8 0		
							31,70,691	14 0
Accrued interest on Rs. 48 Lakhs Loan of 1940-41 ...			2,173	0 0			2,173	0 0
Commission to the Imperial Bank of India for payment of interest on the Water Works portion of the different Loans ...			6,889	12 10				
Miscellaneous Loan Charges including Commission paid to the Imperial Bank of India for drawing interest on Sinking Fund Investments ...			763	5 0			7,653	1 10
Reduction of debt or investment of Sinking Fund of the following Water Works Loans :—								
Vehar Debt ...			72,617	9 0				
Tansa Water Works Loan of Rs. 147 Lakhs ...			3,40,615	0 0				
Carried forward Rs. ...			4,13,232	9 0			31,80,517	15 10

Appendix
WATER WORKS
Net Revenue Account for

		Rs.	a.	p.
INCOME— <i>concl.</i>				
	Brought forward Rs.	73,18,848	3	9
	Total Rs.	73,18,848	3	9

V. V. SHALIGRAM,
Chief Accountant.

No. 12—concluded.

ACCOUNT

the year ended 31st March 1942—concluded.

EXPENDITURE—concl'd.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Brought forward Rs. ...		4,13,232	9 0	31,80,517	15 10		
24½	Lakhs Loan	7,206	0 0				
55	Lakhs Loan	8,870	0 0				
70	Lakhs Loan for Reduplication of the Tansa Main and other Auxiliary Works.	78,045	0 0				
43	Lakhs Loan for Drainage, Water, Roads and Miscellaneous Works	2,676	0 0				
	1½ Crores Loan for Drainage, Water, etc., Works (2nd instalment)	1,90,213	3 0				
65	Lakhs Loan for Tansa Triplication Scheme	2,20,623	4 0				
2	Crores Loan for Major Development Works	3,36,172	3 0				
160	Lakhs Loan for improvement of the water supply in Bombay	2,85,280	0 0				
2½	Crores Loan for General Supervision, Water Works, etc., purposes	5,328	14 0				
150	Lakhs Loan 1925-26	3,32,682	7 0				
25	Lakhs Loan 1927-28	485	0 0				
31.43	Lakhs Loan	12,659	0 0				
37	Lakhs Loan	800	0 0				
40	Lakhs Loan	2,562	0 0				
82.67	Lakhs Conversion Loan	2,44,988	10 0				
24½	Lakhs Loan (1936-37)	11,392	0 0				
9	Lakhs Loan	2,954	0 0				
30	Lakhs Loan (1937-1938)	18,248	0 0				
30	Lakhs Loan (1938-39)	19,492	0 0				
64	Lakhs Loan (1939-40)	16,985	0 0				
48	Lakhs Loan of (1940-41)	15,660	0 0				
8½	Lakhs advance from Plant and Machinery Depreciation Fund	200	8 0				
3	Lakhs advance from Renewal of Road Surfaces Fund	698	10 0				
3.59	Lakhs advance from Net Premia Fund	765	10 0				
83,000	Advance from Net Premia Fund	669	3 0				
2,16,600	Advance from Net Premia Fund	1,017	1 0				
1,71,400	" " " " " "	661	3 0				
40,100	" " " " " "	1,073	5 0	22,31,641	10 0		
Surplus—Excess of Income over Expenditure						54,12,159	9 10
Total Rs.						19,06,688	9 11
						73,18,848	3 9

M. D. BHAT,

Municipal Commissioner.

Appendix
WATER WORKS
Schedule of Liabilities and

LIABILITIES.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
I.—DEBT PRINCIPAL—									
Due to Government—									
Vehar Debt	9,94,054	11	9						
82.67 Lakhs Conversion Loan	25,96,099	8	0						
75 Lakhs out of 1½ Crores Loan	28,82,230	10	0						
2½ Crores Loan	90,578	6	0						
65 Lakhs Loan for Tansa Triplication Scheme	37,50,000	6	0						
2 Crores Loan for Major Development Works	66,26,202	8	0						
150 Lakhs Loan (1925-26)	73,29,015	14	0						
							2,42,68,181	15	9
Due to the Public—									
Tansa Water Works Loan of 147 Lakhs	92,08,500	0	0						
Water Works portion of 13½ Lakhs Loan	5	7	7						
Water Works portion of the 25 Lakhs Loan for Sewerage, Roads and other Works	92	10	7						
Water Works portion of the 24½ Lakhs Loan for certain Sewerage and Water Works	6,06,035	2	9						
Water Works portion of the 55 Lakhs Loan for Miscellaneous Works	4,01,097	12	2						
70 Lakhs Loan for the Reduplication of the Tansa Main and other Auxiliary Works	69,90,737	0	5						
Water Works portion of 43 Lakhs Loan for Miscellaneous Works	1,27,313	3	6						
160 Lakhs Loan for the improvement of the water-supply in Bombay	1,60,00,000	0	0						
Water Works portion of the 25 Lakhs Loan (1927-28)	25,059	6	11						
Water Works portion of 31.43 Lakhs Loan	6,53,500	0	0						
Water Works portion of 37 Lakhs Loan	38,619	8	6						
Water Works portion of 40 Lakhs Loan (1928-29)	1,32,250	0	0						
Water Works portion of Rs. 9 Lakhs Loan	1,40,533	7	0						
Water Works portion of 24½ Lakhs Loan (1936-37)	5,36,517	2	0						
Water Works portion of 30 Lakhs Loan (1937-38)	8,59,545	6	6						
Water Works portion of 30 Lakhs Loan (1938-39)	9,18,028	4	6						
Water Works portion of 64 Lakhs Loan (1939-40)	8,00,000	0	0						
Water Works portion of 48 Lakhs Loan (1940-41)	7,37,427	0	0						
							3,81,75,261	8	5
Advances from Special Funds—									
Rs. 8½ Lakhs Advance from Plant and Machinery Depreciation Fund	6,949	9	0						
Rs. 3 Lakhs Advance from Renewal of Road Surfaces Fund	26,611	7	0						
Rs. 3.69 Lakhs Advance from Net Premia Fund	31,192	9	0						
Rs. 83,000 Advance from Net Premia Fund for purchase of Plant and Machinery	8,823	15	0				64,753	9	0
Rs. 2,16,600 Advance from Net Premia Fund for purchase of Plant and Machinery	17,914	15	0						
Rs. 1,71,400 Advance from Net Premia Fund for purchase of Plant and Machinery	11,631	13	0						
Rs. 40,100 Advance from Net Premia Fund for purchase of Plant and Machinery in 1940-41	15,682	8	0						
Rs. 43,200 Advance from Net Premia Fund for purchase of Plant and Machinery in 1941-42	6,534	11	0						
							60,587	14	0
II.—SINKING FUNDS ON MUNICIPAL LOANS (invested as per contra)									
							1,55,79,560	0	0
III.—SPECIAL FUNDS—									
Worn-out Water Mains Renewal Fund (invested as per contra)							4,750	13	3
Net Premia Fund (invested as per contra)							19,94,010	0	0
IV.—CAPITAL ACCOUNT—									
General Reserve being Assets in excess of Liabilities							3,68,10,145	10	11
Less—Assets written off							8,497	10	0
							3,68,01,648	0	11
Total Rs.							11,69,48,753	13	4

V. V. SHALIGRAM,
Chief Accountant.

No. 12A.
ACCOUNT.
Assets at 31st March 1942.

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
ASSETS.									
I.—PROPERTIES—									
Water Works executed out of Loan, Surplus, and Reserve Funds (vide Appendix No. 8)—									
Out of Loan and Reserve Funds—									
Ordinary Works	4,84,04,549	0	11						
Tansa Completion Works	4,99,46,291	1	9						
				9,83,50,840	2	8			
Works executed out of Worn-out Water Mains Renewal Fund ...				9,59,004	15	5	9,93,09,845	2	1
Plant and Machinery				69,085	8	0			
Less—Written off				8,497	10	0			
							60,587	14	0
II.—INVESTMENTS—									
1. Imperial Bank of India—Municipal Loans Sinking Fund Deposit Account—(Water Works portion)				1,55,79,560	0	0			
2. Imperial Bank of India—Worn-out Water Mains Renewal Fund Deposit Account (vide Appendix No. 6)				4,750	13	3			
3. Imperial Bank of India—Net Premia on different Municipal Loans Deposit Account (vide note* to Appendix No. 6)				19,94,010	0	0			
							1,75,78,320	13	3
Total Rs. ...							11,69,48,753	13	4

M. D. BHAT,
Municipal Commissioner.

Appendix
MARKETS AND SLAUGHTER
Revenue Account for the year

INCOME.	Rs. a. p.
Income for the year— <i>vide</i> details in Appendix No. 3	13,80,684 2 10
	13,80,684 2 10

Net Revenue Account for the year

Surplus brought down ...	Rs. a. p. 8,81,721 12 6
Total Rs....	8,81,721 12 6

V. V. SHALIGRAM,
Chief Accountant.

No. 13.
HOUSES ACCOUNT.
ended 31st March 1942.

EXPENDITURE.	Rs. a. p.	Rs. a. p.	Rs. a. p.
General Superintendence (2½ per cent. proportion of Provident Fund and Pension, etc., charges) ...	18,947 15 0		
Maintenance Charges of Markets and Slaughter Houses (<i>vide</i> Appendix No. 4):—		41,788 3 0	
Amount shown under IX.—Mechanical, D. Transport (10) Markets and Slaughter Houses, and E.—Refrigerator ...	1,28,685 13 6		
Amount shown under XIV.—Markets and Slaughter Houses ...	3,17,607 14 10	4,46,293 12 4	
New Works (<i>vide</i> Appendix No. 4) ...		10,880 7 0	4,98,962 6 4
Surplus carried down ...			8,81,721 12 6
Total Rs. ...			13,80,684 2 10

ended 31st March 1942.

Interest on Loans.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Due to Government—</i>			
Rs. 1½ Crores Loan ...	2,485 14 0		
Rs. 140 Lakhs Loan ...	13,340 4 0		
Rs. 2 Crores Loan ...	26,796 10 0		
Rs. 82.67 lakhs Conversion Loan ...	7,415 12 0	50,038 8 0	
<i>Due to Public—</i>			
Rs. 55 Lakhs Loan ...	2,396 0 0		
Rs. 43 Lakhs Loan ...	2,320 0 0		
Rs. 30 Lakhs Loan ...	8,000 0 0		
Rs. 24½ Lakhs Loan ...	848 0 0		
Rs. 30 Lakhs Loan (1937-38) ...	2,327 0 0		
Rs. 30 Lakhs Loan (1938-39) ...	4,465 0 0		
Rs. 64 Lakhs Loan (1939-40) ...	5,338 0 0	25,694 0 0	
<i>Advance from Special Funds—</i>			
Rs. 8½ Lakhs from Plant & Machinery Depreciation Fund ...		1,862 13 0	77,595 5 0
Commission to the Imperial Bank of India for the payment of Interest on the portions of the different Loans ...		63 8 0	
Miscellaneous Loan Charges including Commission paid to the Imperial Bank of India for drawing interest on Sinking Fund Investments ...		14 9 0	78 1 0
Reduction of Debt or Investment of Sinking Fund.			
Rs. 43 Lakhs Loan ...		1,219 0 0	
Rs. 55 Lakhs Loan ...		1,325 0 0	
Rs. 30 Lakhs Loan ...		3,874 0 0	
Rs. 24½ Lakhs Loan ...		593 0 0	
Rs. 30 Lakhs Loan (1937-38) ...		1,630 0 0	
Rs. 1½ Crores Loan ...		2,926 2 0	
Rs. 140 Lakhs Loan ...		14,682 12 0	
Rs. 2 Crores Loan ...		27,345 6 0	
Rs. 82.67 Lakhs Conversion Loan ...		20,287 4 0	
Rs. 8½ Lakhs advance from Plant and Machinery Depreciation Fund ...		1,045 3 0	
Rs. 30 Lakhs Loan (1938-39) ...		3,123 0 0	
Rs. 64 Lakhs Loan (1939-40) ...		3,740 0 0	
			81,795 11 0
Surplus—Excess of Income over Expenditure ...			7,22,252 11 6
Total Rs. ...			8,81,721 12 6

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14.
MUNICIPAL PRINTING PRESS.
Income and Expenditure for the year 1941-42.

Expenditure.	Details.	Amount.	Income.	Details.	Amount.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Materials on hand and works in progress on 1st April 1941		40,874 11 0			
Expenditure during the year—	Rs. a. p.				
Establishment—					
(a) Permanent	13,217 11 0				
(b) Allowances	330 1 0	13,547 12 0			
Labour		57,709 0 0			
Materials		69,325 7 3			
Electric Power		1,857 12 0	Amount chargeable to the departments for work done		1,52,923 0 0
Contingencies—					
(a) Contingencies	2,432 9 10				
(b) Printing and Stationery	860 11 0		Amount chargeable to the private parties for work done		1,803 0 0
(c) Books and Dead Stock	789 5 0				
(d) Lighting	884 12 0	4,967 5 10			
Repairs to Machinery		387 0 0			
Depreciation		591 0 0			
Rent		6,000 0 0	Amount of sale of waste paper & Metal ash		653 15 0
Provident Fund		4,269 10 0			
Debt charges—					
(1) Interest*	7,000 0 0				
(2) Repayment of capital	4,572 12 0	11,572 12 0	Stock at Close—		
Proportionate Share of T. A. O.'s Salary		4,255 11 0	Works in progress	16,009 15 0	
Private Works—			Materials on hand	45,982 14 0	61,892 13 0
Labour		586 0 0			
Materials		871 11 0			
Contingencies		276 14 0			
Proportionate share of T.A.O.'s Salary		43 6 0			
		1,777 15 0			
Difference representing surplus (1) Rs. 111-10-11 on departmental works & (2) Rs. 25-1-0 on private works transferred to revenue.		2,17,136 0 1			
		136 11 11			
		2,17,272 12 0			2,17,272 12 0

*Exclusive of interest amounting to Rs. 313-10-0 due but not adjusted.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14—A.

Statement of Advance Accounts for 1941-42.

Dr.

Cr.

Opening Balance on 1st April 1941		Debits during 1941-42.		Closing Balance on 31st March 1942		Total.		Name of Account.	Opening Balance on 1st April 1941.		Credits during 1941-42.		Closing Balance on 31st March 1942.		Total.	
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
<i>Departmental Works.</i>																
9,332	6 0	37,531	13 6	...	...	46,864	3 6	Water Works	...	...	23,479	7 0	23,384	12 6	46,864	3 6
45,028	11 0	1,74,483	6 1	...	...	2,19,512	1 1	Printing Press	...	...	1,49,652	13 1	(a) 69,859	4 0	2,19,512	1 1
35,199	14 6	2,55,728	13 9	...	...	2,90,928	12 3	Workshops	...	...	2,18,828	13 3	72,099	15 0	2,90,928	12 3
2,490	1 0	28,049	1 0	...	...	30,539	2 0	Architectural Branch	...	...	29,813	1 0	726	1 0	30,539	2 0
35,650	13 0	5,01,871	12 4	...	...	5,37,522	9 4	Roads, Buildings and Drainage	...	...	5,13,930	1 0	23,592	8 4	5,37,522	9 4
...	...	1,666	11 0	...	...	1,666	11 0	Health Department	...	...	1,666	11 0	...	...	1,666	11 0
1,27,701	13 6	9,99,331	9 8	...	...	11,27,033	7 2	Total	...	...	9,37,370	14 4	1,89,662	8 10	11,27,033	7 2
<i>Private Works.</i>																
26	12 0	1,191	4 6	...	...	1,218	0 6	Workshops	...	...	1,173	15 6	44	1 0	1,218	0 6
79,281	4 5	60,965	1 6	...	...	1,40,246	5 11	Water Works	...	...	16,210	9 4	1,24,035	12 7	1,40,246	5 11
77,321	0 2	1,48,602	14 4	...	...	2,25,923	14 6	Roads, Buildings and Drainage	...	...	1,33,564	3 8	92,359	10 10	2,25,923	14 6
661	13 0	1,665	10 0	...	...	2,327	7 0	Architectural Branch	...	...	1,074	6 0	1,253	1 0	2,327	7 0
619	0 9	390	1 0	...	...	1,009	1 9	Health Department	...	...	578	3 5	430	14 4	1,009	1 9
92	0 0	1,777	15 0	...	...	1,869	15 0	Printing Press	...	...	616	9 0	1,253	6 0	1,869	15 0
3,247	11 0	5,159	2 0	...	...	8,406	13 0	House Numbering	...	...	6,823	9 0	1,583	4 0	8,406	13 0
1,61,249	9 4	2,19,752	0 4	...	...	3,81,001	9 8	Total	...	...	1,60,041	7 11	2,20,960	1 9	3,81,001	9 8
2,88,951	6 10	12,19,083	10 0	15,08,035	0 10	Carried forward	10,97,412	6 3	4,10,622	10 7	15,08,035	0 10

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(a) Works in progress ... Rs. a. p. 16,009 15 0
 Materials on hand ... 45,882 14 0
 Outstanding Bills ... 7,966 7 0

Rs. 69,859 4 0

Appendix No. 14-A—Contd.

Statement of Advance Accounts for 1941-42.

Dr.

Cr.

Opening Balance on 1st April 1941.	Debits during 1941-42.	Closing Balance on 31st March 1942.	Total.	Name of Account.	Opening Balance on 1st April 1941.	Credits during 1941-42.	Closing Balance on 31st March 1942.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,88,951 6 10	12,19,083 10 0	...	15,08,035 0 10	Brought forward ...	...	10,97,412 6 3	4,10,622 10 7	15,08,035 0 10
<i>Asphalt Plant, Crushers, etc.</i>								
55,480 4 0	2,04,168 5 6	...	2,59,648 9 6	Asphalt Plant ...	...	1,87,439 7 6	(a) 72,209 2 0	2,59,648 9 6
18,855 7 0	66,619 14 6	...	85,475 5 6	Sewri Crushers ...	...	55,103 10 6	(b) 30,371 11 0	85,475 5 6
471 5 0	1,37,630 2 7	...	1,38,101 7 7	Mechanical Transport ...	...	1,36,411 1 7	(c) 1,690 6 0	1,38,101 7 7
11,947 11 0	50,611 3 3	...	62,558 14 3	Love Grove Crushers ...	...	53,936 6 3	(d) 8,622 8 0	62,558 14 3
17,099 7 0	2,242 2 0	...	19,341 9 0	Manufacture of Pre-cast concrete slabs ...	...	8,140 10 0	(e) 11,200 15 0	19,341 9 0
1,03,854 2 0	4,61,271 11 10	...	5,65,125 13 10		...	4,41,031 3 10	1,24,094 10 0	5,65,125 13 10
<i>Municipal Officers.</i>								
...	7,97,215 9 0	...	7,97,215 9 0	Dishonoured cheques ...	...	7,97,215 9 0	...	7,97,215 9 0
20,746 9 6	275 0 0	...	21,021 9 6	Standing advance for Contingent Expenses ...	...	1,330 0 0	19,691 9 6	21,021 9 6
7,526 0 0	...	...	7,526 0 0	Motor Cars and motor cycles to officers ...	...	4,516 0 0	3,010 0 0	7,526 0 0
70 0 0	...	...	70 0 0	Cycle Advances to Subordinates ...	...	70 0 0	...	70 0 0
28,342 9 6	7,97,490 9 0	...	8,25,833 2 6	Total ...	...	8,03,131 9 0	22,701 9 6	8,25,833 2 6
4,21,148 2 4	24,77,845 14 10	...	28,98,994 1 2	Carried forward ...	...	23,41,575 3 1	5,57,418 14 1	28,98,994 1 2

(a) Stock on hand	...	Rs. a. p.	43,900 10 0	Rs. a. p.	
Outstanding bills	...		28,308 8 0	72,209 2 0	
(b) Stock in hand	...		30,238 15 0		
Outstanding bills	...		132 12 0	30,371 11 0	

(c) Outstanding bills	...	Rs. a. p.	261 4 0	Rs. a. p.	
Stock on hand	...		1,429 2 0		
(d) Stock on hand	...		8,598 8 0		1,690 6 0
Outstanding bills	...		24 0 0		8,622 8 0
(e) Stock on hand.	...		10,985 5 0		
Outstanding bills	...		215 10 0		11,200 15 0

Appendix No. 14-A—concluded.

Dr.

Statement of Advance Accounts for 1941-42.

Cr.

Opening Balance on 1st April 1941.	Debits during 1941-42.	Closing Balance on 31st March 1942.	Total.	Name of Account.	Opening Balance on 1st April 1941.	Credits during 1941-42.	Closing Balance on 31st March 1942.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,21,148 2 4	24,77,845 14 10	...	28,98,994 1 2	Brought forward ...	..	23,41,575 3 1	5,57,418 14 1	28,98,994 1 2
1,72,813 9 9	2,44,400 13 0	...	4,17,214 6 9	Miscellaneous Advances ...	...	2,05,235 15 5	*2,11,978 7 4	4,17,214 6 9
4,100 15 7	13 14 0	...	4,114 13 7	Improvement Schemes ...	...	750 4 3	3,364 9 4	4,114 13 7
1,76,914 9 4	2,44,414 11 0	...	4,21,329 4 4	Total ...	...	2,05,986 3 8	2,15,343 0 8	4,21,329 4 4
...	20,748 3 9	...	20,748 3 9	Advances, Measures for Civil Defence	...	3,765 4 0	16,982 15 9	20,748 3 9
1,257 15 6	4,542 4 0	...	5,800 3 6	Municipal Contractors	...	5,017 5 6	782 14 0	5,800 3 6
...	570 8 0	...	570 8 0	Municipal Tenderers	...	570 8 0	...	570 8 0
4,379 7 0	...	...	4,379 7 0	Purchase of Coal	...	829 14 0	3,549 9 0	4,379 7 0
...	3,34,484 5 6	...	3,34,484 5 6	.. Petrol	29,237 9 0	2,88,873 11 0	†16,373 1 6	3,34,484 5 6
5,637 6 6	3,39,597 1 6	...	3,45,234 8 0		29,237 9 0	2,95,291 6 6	20,705 8 6	3,45,234 8 0
6,03,700 2 2	30,82,605 15 1	...	36,86,306 1 3	Grand Total ...	29,237 9 0	28,46,618 1 3	8,10,450 7 0	36,86,306 1 3

*Includes Rs. 20,000 on account of Municipal Contribution to the Schools Committee or maintaining the minimum Cash Balance as required under Bye-law No. 10 relating to the Schools Committee.

†Stock paid for in 1941-42 but received in 1942-43.	Rs. 153 2 0
Outstanding Petrol Bills	Rs. 2372 10 6
Stock in hand with M.E. Petrol	13,562 8 0
Diesel oil	284 13 0
	<u>16,373 1 6</u>

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-B.

Statement showing Advances out of Special Funds during 1941-42.

Dr.

Cr.

Opening Balance on 1st April 1941.		Debits during 1941-42.		Total.		Name of Account.	Credits during 1941-42.		Closing Balance on 31st March 1942.		Total.	
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
						Charges met out of—						
...		2,303	1 0	2,303	1 0	Municipal Fire and Accident Insurance Fund	2,303	1 0	...		2,303	1 0
5,000	0 0	20,515	15 0	25,515	15 0	Fines Fund	20,515	15 0	5,000	0 0	25,515	15 0
...		1,266	5 0	1,266	5 0	Garden Fund	1,266	5 0	...		1,266	5 0
...		7,329	5 0	7,329	5 0	G. S. M. College and K. E. M. Hospital Research Fund	7,329	5 0	...		7,329	5 0
...		40,394	10 0	40,394	10 0	Slum Service Fund	40,394	10 0	...		40,394	10 0
...		1,70,056	3 0	1,70,056	3 0	Renewal of Road Surfaces Fund	1,70,056	3 0	...		1,70,056	3 0
...		2,200	10 0	2,200	10 0	K. E. M. Hospital & G. S. M. College Equipment Fund	2,200	10 0	...		2,200	10 0
						Advance from Plant and Machinery Depreciation Fund for—						
1,06,580	10 0	54,306	13 0	1,60,887	7 0	Purchases of Machinery, etc., pending adjustment against the provisions for depreciation in subsequent years	65,075	13 0	95,811	10 0	1,60,887	7 0
1,29,441	6 11	36,965	13 2	1,66,407	4 1	Levelling, metalling, etc., Private Streets... ..	53,597	12 11	1,12,807	7 2	1,66,407	4 1
1,59,042	6 0	...		1,59,042	6 0	Advance from Net Premia Fund for purchase of Machinery for the Municipal Printing Press	4,572	12 0	1,54,469	10 0	1,59,042	6 0
						Advances for Capital Works from—						
4,29,586	10 0	...		4,29,586	10 0	Municipal Fire and Accident Insurance Fund	11,731	8 0	4,17,855	2 0	4,29,586	10 0
11,15,079	4 0	...		11,15,079	4 0	Plant and Machinery Depreciation Fund	30,458	11 0	10,84,620	9 0	11,15,079	4 0
9,30,860	9 0	...		9,30,860	9 0	Renewal of Road Surfaces Fund	25,122	14 0	9,05,737	11 0	9,30,860	9 0
15,66,145	15 0	77,000	0 0	16,43,145	15 0	Net Premia Fund	58,801	12 0	15,84,344	3 0	16,43,145	15 0
22,25,000	0 0	...		22,25,000	0 0	Land Sales Reserve Fund ... ..	...		22,25,000	0 0	22,25,000	0 0
						Total Rs. ...						
66,66,736	12 11	4,12,338	11 2	70,79,075	8 1		4,93,427	3 11	65,85,648	4 2	70,79,075	8 1

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V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-C.

Dr.

Statement of Deposit Accounts for 1941-42.

Cr.

Debits during 1941-42		Closing Balance on 31st March 1942		Total.		Name of Account.	Opening Balance on 1st April 1941		Credits during 1941-42		Total.	
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
						A.—Cash Deposits from Contractors, etc:—						
2,45,647	13 0	3,54,667	0 0	6,00,314	13 0	(1) From Contractors	3,84,160	4 0	2,16,154	9 0	6,00,314	13 0
5,69,440	0 0	2,26,160	0 0	7,95,600	0 0	(2) From Tenderers	1,53,465	0 0	6,42,135	0 0	7,95,600	0 0
...	...	...	...	...	...	(3) From Candidates for Election	...	...	...	...	...	...
8,15,087	13 0	5,80,827	0 0	13,95,914	13 0	Total	5,37,625	4 0	8,58,289	9 0	13,95,914	13 0
						B.—Cash Deposits from private parties received through Departmental Officers—						
1,83,254	3 8	5,27,422	9 3	7,10,676	12 11	(1) City Engineer	4,52,336	0 3	2,58,340	12 8	7,10,676	12 11
67,587	1 0	4,33,864	10 8	5,01,451	11 8	(2) Hydraulic Engineer	2,98,823	5 2	2,02,628	6 6	5,01,451	11 8
99,24,544	12 9	2,36,277	14 7	1,01,60,822	11 4	(3) Assessor and Collector	3,11,502	14 11	98,49,319	12 5	1,01,60,822	11 4
37,979	13 3	16,967	2 4	54,946	15 7	(4) Executive Health Officer	21,588	1 7	33,358	14 0	54,946	15 7
						(5) Estate Agent and Land Manager—						
66,581	5 6	3,03,130	13 10	3,69,712	3 4	I. Improvement Schemes	2,83,897	7 1	85,814	12 3	3,69,712	3 4
4,06,900	7 0	5,63,307	7 8	9,70,207	14 8	II. Municipal Properties	4,60,823	14 4	5,09,384	0 4	9,70,207	14 8
1,06,86,847	11 2	20,80,970	10 4	1,27,67,818	5 6	Carried forward Rs.	18,28,971	11 4	1,09,38,846	10 2	1,27,67,818	5 6
8,15,087	13 0	5,80,827	0 0	13,95,914	13 0	Carried forward Rs.	5,37,625	4 0	8,58,289	9 0	13,95,914	13 0

Appendix No. 14-C—continued.

Dr.

Statement of Deposit Accounts for 1941-42.

Cr.

Debits during 1941-42	Closing Balance on 31st March 1942	Total.	Name of Account.	Opening Balance on 1st April 1941	Credits during 1941-42	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
8,15,087 13 0	5,80,827 0 0	13,95,914 13 0		Brought forward ...	5,37,625 4 0	13,95,914 13 0
1,06,86,847 11 2	20,80,970 10 4	1,27,67,818 5 6		Brought forward ...	18,28,971 11 4	1,27,67,818 5 6
15,480 8 0	3,467 13 0	18,948 5 0	(6) Dean, (i) K. E. M. Hospital	11,500 8 0	7,447 13 0	18,948 5 0
28,586 3 0	30,947 11 6	59,533 14 6	Dean, (ii) G. S. M. College	23,686 13 9	35,847 0 9	59,533 14 6
92,436 2 8	41,030 5 5	1,33,466 8 1	(7) Superintendent of Licences	42,976 4 8	90,490 3 5	1,33,466 8 1
21,784 0 0	1,32,734 13 6	1,54,518 13 6	(8) Superintendent of Markets	1,07,327 3 6	47,191 10 0	1,54,518 13 6
55,736 10 6	55 7 0	55,792 1 6	(9) Chief Store Keeper	13,213 2 6	42,578 15 0	55,792 1 6
3,258 13 0	646 11 0	3,905 8 0	(10) Election and Town Duty Officer	470 13 0	3,434 11 0	3,905 8 0
63 2 6	468 1 6	531 4 0	(11) Municipal Commissioner	...	531 4 0	531 4 0
...	...	...	(12) Municipal Chief Auditor	...	...	...
2 0 0	...	2 0 0	(13) Municipal Secretary	...	2 0 0	2 0 0
...	...	...	(14) Curator of Museums	...	...	...
...	...	...	(15) Legal Assistant	...	...	...
4,714 15 0	3,476 5 0	8,191 4 0	(16) Chief Officer, Fire Brigade	713 1 0	7,478 3 0	8,191 4 0
2,431 13 0	8,534 7 4	10,966 4 4	(17) Superintendent of Gardens	7,471 12 4	3,494 8 0	10,966 4 4
5,243 8 0	4,008 8 0	9,252 0 0	(18) Mechanical Engineer	5,977 13 0	3,274 3 0	9,252 0 0
1,09,16,585 6 10	23,06,340 13 7	1,32,22,926 4 5	Total ...	20,42,309 3 1	1,11,80,617 1 4	1,32,22,926 4 5
1,17,31,673 3 10	28,87,167 13 7	1,46,18,841 1 5	Carried forward Rs ...	25,79,934 7 1	1,20,38,906 10 4	1,46,18,841 1 5

Appendix No. 14-C—Concluded.

Dr.

Statement of Deposit Accounts for 1941-42.

Cr.

Debits during 1941-42.	Closing Balance on 31st March 1942.	Total.	Name of Account.	Opening Balance on 1st April 1941.	Credits during 1941-42.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,17,31,673 3 10	28,87,167 13 7	1,46,18,841 1 5		25,79,934 7 1	1,20,38,906 10 4	1,46,18,841 1 5
			Brought forward Rs. ...			
13,68,413 7 6	2,62,689 7 10	16,31,102 15 4	C—Other cash deposits ...	2,21,597 7 6	14,09,505 7 10	16,31,102 15 4
7,72,735 7 1	21,94,846 8 6	29,67,581 15 7	D—Cash deposits from Lessees ...	15,39,974 8 6	14,27,607 7 1	29,67,581 15 7
			E—Paper deposits (Kept in Office)—			
46,72,200 0 0	18,200 0 0	46,90,400 0 0	(1) From Contractors, etc. ...	2,06,000 0 0	44,84,400 0 0	46,90,400 0 0
2,27,300 0 0	49,800 0 0	2,77,100 0 0	(2) From Tenderers ...	1,42,600 0 0	1,34,500 0 0	2,77,100 0 0
99,500 0 0	9,200 0 0	1,08,700 0 0	(4) Securities held under objection ...	49,000 0 0	59,700 0 0	1,08,700 0 0
49,99,000 0 0	77,200 0 0	50,76,200 0 0	Total ...	3,97,600 0 0	46,78,600 0 0	50,76,200 0 0
4,32,625 0 0	6,32,600 0 0	10,65,225 0 0	F—Paper Deposits from Municipal employees and contractors lodged with the Imperial Bank of India	7,19,800 0 0	3,45,425 0 0	10,65,225 0 0
1,38,900 0 0	2,79,900 0 0	4,18,800 0 0	G—Paper deposits from lessees, etc., lodged with the Imperial Bank of India ...	3,37,200 0 0	81,600 0 0	4,18,800 0 0
1,94,43,347 2 5	63,34,403 13 11	2,57,77,751 0 4	Total Rs. ...	57,96,106 7 1	1,99,81,644 9 3	2,57,77,751 0 4

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-D.

Statement of Reserve Stock for 1941-42.

Dr.

Cr.

Opening Balance on 1st April 1941	Debits during 1941-42	Total	Name of Account.	Credits during 1941-42	Closing Balance on 31st March 1942	Total
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,66,953 5 2	9,52,744 12 9	12,19,698 1 11	General Stores Department	8,43,799 6 10	3,75,898 11 1	12,19,698 1 11
90,148 3 3	6,36,633 0 0	7,26,781 3 3	Capital Stores	5,36,641 11 0	1,90,139 8 3	7,26,781 3 3
97,915 9 11	908 12 0	98,824 5 11	Line Suspense Account	1,620 10 1	97,203 11 10	98,824 5 11
6,061 6 0	4,702 10 0	10,764 0 0	Water Works	7,401 14 0	3,362 2 0	10,764 0 0
4,61,078 8 4	15,94,989 2 9	20,56,067 11 1	Total	13,89,463 9 11	6,66,604 1 2	20,56,067 11 1

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-E.

Statement showing 'Interest accrued but not paid' in respect of the following Municipal Loans credited to Suspense account pending adjustment in their respective years of repayment, outstanding on 31st March 1942.

Year of Adjustment.	Particulars of Loans.	Amount of Interest accrued but not paid outstanding.			Date of Maturity of the Loan.
		Rs.	a.	p.	
1923-24	Rs. 55 Lakhs Loan	73,333	5	4	1- 6-1942
1922-23	.. 147 Portion Rs. 22,08,500 ...	55,212	8	0	1- 1-1943
1923-24	.. 24½	33,000	0	0	1- 6-1943
..	.. 43	71,666	10	8	1- 5-1945
1922-23	.. 147 Portion Rs. 17,00,000 ...	42,500	0	0	1- 1-1946
1923-24	.. 2nd 24½	16,500	0	0	1- 8-1946
1922-23	.. 147 Portion Rs. 10,00,000 ...	25,000	0	0	1- 1-1948
1923-24	.. 15	25,000	0	0	1- 5-1949
..	.. 30 (Overbridges) ...	50,000	0	0	1- 5-1949
1925-26	.. 30 (Miscellaneous Works) ...	30,000	0	0	1- 1-1951
1922-23	.. 147 Portion Rs. 43,00,000 ...	1,07,500	0	0	1- 1-1953
1923-24	.. 70 Portion Rs. 49,40,000 ...	65,866	10	8	1- 6-1954
1924-25	.. 160	3,20,000	0	0	1-12-1954
1923-24	.. 20	33,333	5	4	1- 5-1955
1927-28	.. 25	31,250	0	0	1- 1-1958
1929-30	.. 37	21,846	0	0	1- 8-1959
..	.. 31-43	21,784	0	0	1- 8-1959
..	.. 28	7,046	0	0	or after 1- 8-1949
..	.. .. .. ... ..	..	..	..	or after 1- 8-1959
1923-24	.. 70 Portion Rs. 20,60,000 ...	27,466	10	8	or after 1- 8-1954
1925-26	.. 10	12,500	0	0	1- 6-1974
1925-26	.. 10	12,500	0	0	1- 7-1980
1932-33	.. 40	80,000	0	0	1- 9-1960
1937-38	.. 9	1,313	0	0	or after 1- 9-1950
..	.. 24½	12,250	0	0	14- 3-1966
..	.. .. .. ... ..	..	..	..	1- 2-1967
1938-39	.. 30 of 1937-38 ...	4,250	0	0	14-3-1968
1940-41	.. 30 of 1938-39 ...	7,500	0	0	1- 3-1969
1940-41	.. 64 of 1939-40 ...	16,000	0	0	1- 3-1970
1941-42	.. 48 of 1940-41 ...	14,000	0	0	1- 3-1971
	Total Rs. ...	12,06,118	2	8	

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

*Statement showing the amounts of the Receipts and Expenditure respectively credited
at the credit of the Fund at the close of the*

	Details.		Total.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1941				
RECEIPTS—A.—REVENUE ACCOUNT.				
1. General Tax, Indirect Taxation and Miscellaneous Revenue.	A.—General Tax	1,39,20,308 0 9		
	B.—Town Duties	18,48,315 12 0		
	C.—Grants-in-aid of the fees for Land Conveyance, Music etc., Licences	7,110 2 7		
	D.—Grants-in-aid in respect of fines for offences against the Law	1,21,573 1 9		
	E.—Interest and Profit on Investment of Surplus Loan and other balances	2,19,816 8 8		
	F.—Interest on Plant and Machinery Depreciation Fund	76,721 4 0		
	G.—Miscellaneous	2,22,160 10 3		
			1,64,16,005	8 0
2. Water Works—Water Tax and other Miscellaneous Water Works Revenue			87,30,862	11 10
3. Education—Primary			9,50,927	1 6
4. Education—Secondary			74	12 0
5. Public Health Department			95,132	14 9
6. Medical Relief and Education			1,59,127	14 6
7. Street Cleansing and Conservancy, Road Watering and Halalkhore Service—				
A.—Halalkhore Tax		37,55,679 0 6		
B.—Miscellaneous		1,39,361 4 10		
			38,95,040	5 4
8. Roads, Drains and Sewers—				
A.—Wheel Tax and Government Contribution in lieu of Tolls		14,70,207 1 10		
B.—Ground Rent		1,50,595 11 0		
C.—Miscellaneous		1,60,506 11 9		
D.—Interest realised on Donations		1,881 5 0		
			17,83,190	13 7
9. Mechanical			84,998	8 8
10. Buildings, Land Acquisition and Management—				
A.—Sale Proceeds of Surplus Land		10,00,000 0 0		
B.—Rent of Buildings		44,277 13 3		
C.—Ground Rent		2,20,556 2 1		
D.—Miscellaneous		2,47,166 10 6		
			15,12,000	9 10
11. Fire Brigade—				
A.—Fire Tax		6,33,067 11 6		
B.—Miscellaneous		15,918 12 0		
			6,48,986	7 6
12. Licensing and Removal of Encroachments on Public Streets—administration of Shops & Establishment Act.				
A.—Licences for Dangerous and Offensive Trades		2,25,985 12 0		
B.—Removal of Encroachments on Public Streets		1,70,672 11 0		
C.—Miscellaneous		1,14,849 3 2		
			5,11,507	10 2
13. Gardens and Open Spaces			51,393	8 6
14. Markets and Slaughter Houses			13,80,684	2 0
15. Contribution from Capital Funds to Revenue on account of Loan Works Staff			90,893	0 3
16. Extraordinary Receipts			1,34,510	6 0
17. Rebate on account of collection of Urban Immovable Property Tax in the City			1,80,665	13 0
18. (a) Excess accumulations in the plant and Machinery Depreciation Fund			1,40,200	15 1
Total Revenue Receipts Rs			3,67,66,203	3 4

No. 15.

and debited to the Municipal Fund during the year 1941-42 and the balance year 1941-42 (i. e. 31st March 1942).

	Details.			Total.		
	Rs.	a.	p.	Rs.	a.	p.
EXPENDITURE A.—REVENUE ACCOUNT.						
I.—General Supervision, Collection of Revenue, etc.—						
A.—General Superintendence	5,07,792	3	9			
B.—Collection of Revenue	7,62,592	6	4			
C.—Upkeep of Municipal Head Office	27,875	10	10			
D.—General Stores	75,905	5	9			
E.—Miscellaneous Charges	99,088	15	5			
F.—Election Expenses	43,853	14	4			
New Works	3,399	13	0			
Debt Charges	33,559	15	0			
Proportion of General Superintendence chargeable to Water Works, Markets, etc., and Improvement Schemes Account	Cr. 4,14,407	6	0			
II.—Water Works	10,20,369	7	7	11,39,660	14	5
" New Works	9,467	0	6			
" Debt Charges	54,12,159	9	10			
Proportion of General Supervision and Collection of Revenue	2,00,713	12	0			
Provident Fund and Pension, etc., charges	1,01,404	4	0			
III.—Education—Primary	41,39,620	5	0	68,24,174	1	11
" New Works	149	8	0			
" Debt Charges	1,94,344	4	6			
IV.—Education—Secondary				43,34,114	1	6
V.—Public Health Department				15,456	6	0
A.—General Supervision	5,16,408	6	4			
B.—Epidemics	21,620	5	9			
C.—Vaccination	64,169	5	3			
D.—Malaria	2,17,583	13	11			
E.—Miscellaneous	88,428	13	5			
F.—Medical Inspection of School Children including Travelling, Dental Clinic,	36,754	12	6			
G.—Supply of milk to the undernourished needy children attending Municipal Schools	6,349	13	0			
H.—Census	6,499	10	4			
New Works	1,953	0	0			
Debt Charges	52,294	14	0			
VI.—Medical Relief and Education—				10,12,062	14	6
A.—Hospitals and Dispensaries—						
(a) Infectious Diseases Hospitals	2,67,916	15	8			
(b) Maternity Homes	1,15,785	2	2			
(c) Dispensaries for Out-patients	77,793	15	4			
B.—Medical and Nursing Assistance to poor people in their homes	261	15	6			
C.—Statutory Contribution to Government Medical Institutions	4,14,500	0	0			
D.—Anti-Tuberculosis League Dispensary	98,910	2	6			
E.—Dispensary for Combating Venereal Diseases	30,673	11	11			
F.—Hospital for the treatment of cases of Leprosy	3,000	0	0			
G.—King Edward Memorial Hospital	6,45,883	12	4			
H.—Cordhandas Sunderdas Medical College	2,71,999	4	3			
New Works	8,266	11	0			
Debt Charges	4,46,638	12	6			
VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service—				23,81,630	7	2
A.—Street Cleansing and Conservancy	19,60,761	3	5			
B.—Transport of Refuse, etc., to Deonar	2,31,859	1	3			
C.—Road Watering	14,013	9	6			
D.—Halalkhore Service	3,24,595	6	2			
New Works	4,718	8	0			
Debt Charges	3,84,098	14	6			
VIII.—Roads, Drains and Sewers—				29,20,046	10	10
A.—General	1,78,976	3	9			
B.—Maintenance of Roads	10,72,736	4	4			
C.—Public Lighting	10,74,298	15	0			
D.—Cleansing of Drains and Sewers and Street Connections	3,51,671	11	2			
E.—Rebate on Account of the compounded wheel-tax, etc.	1,12,761	0	0			
New Works	17,144	1	0			
Debt Charges	37,41,271	7	2			
IX.—Mechanical—				65,48,859	10	3
A.—Mechanical Engineer's Office Staff	62,698	2	0			
B.—Pumping Purification Works, Compressor Stations and Flood Gates	4,88,893	3	6			
C.—Supervision of Factories, Workshops and Work-places	12,286	0	3			
D.—Transport	7,68,910	10	8			
E.—Refrigerator	12,713	14	0			
F.—Oiling and Greasing Surplus Machinery	947	14	0			
New Works	1,63,254	11	6			
Debt Charges						
X.—Buildings, Land Acquisition and Management—				15,14,704	7	11
A.—City Engineer's Central Office Establishment	99,344	8	6			
B.—Inspection and Supervision of Private Buildings	2,43,779	13	3			
C.—Architectural	84,631	0	0			
D.—Land Acquisition and Management	59,266	12	2			
New Works						
Debt Charges	18,07,708	12	6			
Proportionate share of cost of Establishment and Supervision Chargeable to Improvement Schemes Account	Cr. 12,989	0	0			
XI.—Fire Brigade	3,16,238	12	3	22,81,741	14	5
Do. New Works	673	5	0			
Do. Debt Charges	71,738	9	0			
Proportion of General Supervision	23,077	1	0			
Provident Fund, Pension, etc., Charges	81,779	8	0			
XII.—Licensing and Removal of Encroachments on Public Streets and administration of Shops and Establishment Act	1,91,058	14	4			
New Works	328	1	0	1,91,386	15	4
XIII.—Gardens and Open Spaces	1,64,471	6	10			
Do. New Works	850	7	0			
Do. Debt Charges	2,17,380	7	0			
XIV.—Markets and Slaughter Houses and administering the Weights & Measures Act	3,17,507	14	10	3,82,702	4	10
Do. New Works	10,880	7	0			
Do. Debt Charges	1,59,469	1	0			
Proportion of General Supervision	18,947	15	0			
Provident Fund, Pension, etc., Charges	22,840	4	0			
XV.—Contribution towards Improvements Schemes				5,29,745	9	10
XVI.—Provident Fund, Pensions Gratuities and Compassionate Allowances				36,83,944	9	5
XVII.—Urban Immovable Property Tax on Municipal Properties in the city				10,67,422	15	0
XVIII.—Grain Compensation				53,985	9	0
XIX.—Extra Cost on Account of Temporary Staff to be brought on Permanent Schedule.				3,08,009	15	10
XX.—Grants in aid to Public Institutions						
Total Revenue Expenditure Rs.				2,33,364	11	2
				3,59,21,521	6	9

	Details.		Total.	
	R	p.	Rs.	a. p.
RECEIPTS—B.—CAPITAL ACCOUNT—				
Loan Funds—				
Debt—Principal—				
Advance from Net Premia Fund for Purchase of Plant and Machinery	43,200	0 0		
Advances from Net Premia Fund for Renewal of Road Surfaces for which no Provision Exists in the Renewal Fund	33,800	0 0		
Loan of (1939-40)				
New Loan 1940-41	28,00,000	0 0		
			28,77,000	0 0
Trust Fund—				
Receipts on Donations, etc.	53,640	0 6		
Interest on investments	735	4 0		
			54,375	4 6
Worn out Water Mains Renewal Fund—				
Interest on Investments			273	10 0
Advances—				
Capital Stores Account			11,83,403	11 0
			41,15,052	9 6
Total Capital Account Receipts Rs.				
RECEIPTS—C.—SUSPENSE ACCOUNT—				
Imperial Bank of India and other Local Banks on account of Sundry Deposits			4,71,29,412	14 10
Loan Redemption Fund (Municipal)			36,14,241	9 0
Do. do. Improvements Schemes			4,74,713	7 0
Sinking and Special Funds Accounts			64,75,067	9 10
Provident Fund Recoveries			35,10,332	9 6
Fines Fund Do.			21,010	9 9
Gardens Fund Do.			8,184	6 0
Land Sales Reserve Fund Recoveries				
Surplus Funds (Paper and Cash Account)			55,55,702	0 5
Reserve Stores Account			10,22,762	0 11
Purchase Stores Account			9,38,132	1 9
Do. of Petrol and Diesel Oil			2,88,873	11 0
Do. of Coal			829	14 0
Departmental Works			5,68,889	4 0
Do. Printing Press Recoveries			1,49,652	13 1
Private Works			1,60,041	7 11
Departmental Works—Workshops Recoveries			2,18,828	13 3
Sinking Funds (Paper and Cash Account)			11,39,907	12 0
Special Funds (Do. do.)			18,40,655	4 9
Loan Funds (Do. do.)			36,76,435	14 1
Deposit Account			1,99,81,644	9 3
Love Grove Crushers			53,936	6 3
Sewri Crushers			55,103	10 6
Mechanical Transport			1,36,411	1 7
Asphalt Plant			1,87,439	7 6
Municipal Contractors			5,017	5 6
Do. Tenderers			570	8 0
Sundries—Miscellaneous Advances			2,05,986	3 8
Manufacturing of Precast Concrete slabs for footpaths			8,140	10 0
Advances—Measures for Civil Defence			3,765	4 0
Officers—				
(a) Dishonoured Cheques	7,97,215	9 0		
(b) Standing Advances for Contingent Expenses	1,530	0 0		
(c) Motor Cars and Motor Cycles to Officers	4,516	0 0		
(d) Cycle Advance to subordinates	70	0 0		
			8,03,131	9 0
Advances—Special Funds				
Bombay Municipal Corporation Loans—Interest Warrants Payable Account			4,93,427	3 11
Cash Bills Outstanding Account			34,07,629	14 2
Cheques payable			5,32,067	3 3
Interest on B. I. Trust Loans Payable Account			8,92,32,204	6 4
City of Bombay Improvement Trust Loan Interest Warrants Payable Account			3,100	0 0
Interest accrued but not paid			18,18,037	9 4
Fidelity Guarantee Insurance Fund			14,000	0 0
			3,277	4 0
Improvement Schemes Fund—				
(a) Sinking Fund	77,707	15 0		
(b) Capital Fund	18,00,827	10 0		
			18,78,535	9 0
Improvement Schemes Fund Account			18,49,061	10 0
			19,74,66,161	10 4
Total—Suspense Account Receipts Rs.				

No. 15—Continued.

	Details.		Total.	
	Rs.	a. p.	Rs.	a. p.
EXPENDITURE—B.—CAPITAL ACCOUNT—				
Loan Funds—				
I.—General Supervision, Collection of Revenue, etc.	...	...	...	...
II.—Water Works, ordinary	3,84,173	8 10		
III.—Education—Primary	10,548	15 0		
V.—Public Health Department	76,782	11 0		
VI.—Medical Relief and Education	2,14,113	15 6		
VII.—Street Cleansing, Conservancy, Road Watering and Halakhore Service	1,10,711	4 0		
VIII.—Roads, Drains and Sewers	15,85,356	0 9		
IX.—Mechanical	6,424	3 0		
X.—Buildings, Land Acquisition and Management	60,909	2 0		
XI.—Fire Brigade	...	...
XIII.—Gardens and open spaces	135	3 0		
XIV.—Markets and Slaughter Houses	1,12,189	9 0		
XV.—Slum Service	1,30,307	3 0		
Discount and other charges on Loans	28,004	7 0		
Plant and Machinery	12,405	14 0		
Assets written off...	50,777	10 0		
			27,82,839	10 1
Worn out Water Mains Renewal Fund—				
Expenditure on Works	...	...	2,347	4 0
Trust Account—				
Expenditure	...	...	53,671	8 6
Advances—				
Capital Stores	...	...	12,83,607	10 0
Repayment of advance from Fines Fund for capital work	...	...	...	...
			41,22,466	0 7
Total—Capital Account Expenditure Rs.				
EXPENDITURE—C.—SUSPENSE ACCOUNT—				
Imperial Bank of India and other Local Banks on account of Sundry Deposits	...	...	5,29,31,557	14 3
Sinking and Special Funds Accounts	...	...	21,18,792	5 9
Interest accrued but not paid	...	...	...	...
Fidelity Guarantee Insurance Fund a/c	...	...	3,277	4 0
Provident Fund Recoveries	...	...	35,10,332	9 6
Fines Fund Do.	...	...	21,010	9 9
Gardens Fund Do.	...	...	8,184	6 0
Land Sales Reserve Fund	...	...	...	...
Interest Recoverable a/c	...	...	869	0 0
Plant and Machinery	...	...	Cr 2,30,969	1 1
Reserve Stores Account	...	...	11,16,063	1 9
Purchase Stores Account	...	...	8,67,988	3 3
Purchase of Petrol and Diesel Oil	...	...	3,34,484	5 6
Purchase of Coal	...	...	...	...
Departmental Works	...	...	5,69,119	5 10
Municipal Workshops	...	...	2,55,728	13 9
Printing Press	...	...	1,74,483	6 1
Private Works	...	...	2,19,752	0 4
Sinking Fund	...	...	43,74,077	8 0
Special Fund	...	...	30,71,175	11 7
Surplus Funds	...	...	47,90,988	6 4
Loan Funds	...	...	28,78,400	0 0
Debt—Principal—Repayment of Loans (Municipal)	...	...	36,14,241	9 0
Do. do. (Improvements Schemes)	...	...	4,74,713	7 0
Deposit Account	...	...	1,94,43,347	2 5
Love Grove Crushers	...	...	50,611	3 3
Sewri Crushers	...	...	66,619	14 6
Mechanical Transport	...	...	1,37,630	2 7
Asphalt Plant	...	...	2,04,168	5 6
Municipal Contractors	...	...	4,542	4 0
Do. Tenderers	...	...	570	8 0
Sundries—Miscellaneous Advances	...	...	2,44,414	11 0
Advance—Measures for Civil Defence	...	...	20,748	3 9
Manufacture of Precast Concrete Slabs for footpaths	...	...	2,242	2 0
Officers—				
(a) Dishonoured Cheques	7,97,215	9 0		
(b) Standing Advances for Contingent Expenses	275	0 0		
(c) Motor Cars and Motor Cycles to Officers	...	...
(d) Cycle advances to subordinates	...	...
			7,97,490	9 0
Advances—Special Funds	...	...	4,12,338	11 2
Bombay Municipal Corporation Loans—Interest Warrants Payable Account	...	...	34,06,064	2 2
Cash Bills Outstanding Account	...	...	5,26,587	8 4
Cheques payable	...	...	8,92,74,671	5 10
City of Bombay Improvement Schemes Loans Interest Warrants Payable Account	...	...	18,19,008	8 4
Improvement Schemes Fund—				
(a) Sinking Fund	19,20,035	3 0		
(b) Capital Fund	15,00,223	5 2		
			34,20,258	8 2
Interest on Bombay Improvement Trust Loans Payable Account	...	...	440	0 0
Improvement Schemes Fund Account...	...	...	6,734	6 0
			20,09,42,759	2 7
Total—Suspense Account Expenditure Rs.				

Appendix

							Total.
							Rs. a. p.
RECEIPTS—D.—IMPROVEMENT SCHEMES ACCOUNT—							
General Account—							
I.—Rents and other proceeds of Properties	...	...	...	...	...	...	52,26,917 2 4
II.—Contribution towards Improvement Schemes from the Municipal Corporation	...	...	...	...	...	...	36,88,944 9 5
III.—Grants-in-aid of Tobacco Duty	...	...	...	...	...	...	10,00,000 0 0
IV.—Interest and Profits on Investments	...	...	...	...	...	...	4,08,324 8 9
V.—Miscellaneous Receipts	...	...	...	...	...	...	30,561 14 6
VI.—Appropriation from Capital Account to meet deficit in the General Account...	...	...	...	...	...	...	...
Total Rs.							1,03,54,748 3 0
Capital Account—							
I.—Sale proceeds of Lands, Buildings, etc.	...	...	...	...	...	...	15,76,349 0 2
Revenue Suspns	...	...	...	...	...	...	5,86,776 14 0
Total Rs.							21,63,125 14 2
Total—General and Capital Account Receipts Rs.							1,25,17,874 1 2

SUMMARY.

Receipts.		Disbursements.
Rs. a. p.		Rs. a. p.
38,35,829 13 11	Balance on 1st April 1941	
3,67,66,203 3 4	A.—Revenue Account	3,59,21,521 6 9
41,15,052 9 6	B.—Capital Account	41,22,466 0 7
19,74,66,161 10 4	C.—Suspense Account	20,09,42,759 2 7
1,25,17,874 1 2	D.—Improvement Schemes Account	1,10,30,378 6 0
25,08,65,291 8 4		Total Rs. ... 25,20,17,124 15 11
	* Balance on 31st March 1942	26,83,996 6 4
25,47,01,121 6 3		Total Rs. ... 25,47,01,121 6 3

V. V. SHALIGRAM,
Chief Accountant.

No. 15—Concluded.

						Details.			Total.		
						Rs.	a.	p.	Rs.	a.	p.
EXPENDITURE—D.—IMPROVEMENT SCHEMES ACCOUNT											
General Account—											
A.—Maintenance of Properties and Streets	...	...	..	...	...				17,73,303	6	0
B.—Cost of Management and Establishment	...	...	...	...	...	7,06,622	12	3			
C.—Proportionate charge on account of Municipal Supervision	...	...	...	...	...	84,649	6	0			
Deduct—						7,91,272 2 3					
Proportionate share of cost of Management and Establishment chargeable to						Rs.	a.	p.			
Do. do. do. General Account						6,94,994	2	3			
Capital Account						96,278	0	0			
						7,91,272 2 3					
D.—Debt Charges	...	...	...	...	...				79,94,667	15	0
E.—Transfer of Surplus to Capital	...	...	...	...	...				5,86,776	14	0
Total Rs.									1,03,54,748	3	0
Capital Account—											
Improvement and Street Schemes, etc.									6,75,630	3	0
Proportionate share of cost of Management and Establishment chargeable to Improvement and Street Schemes									...		
Repayment of Loan									...		
Revenue Deficit									...		
Total Rs.									6,75,630	3	0
Total—General and Capital Account Expenditure									1,10,30,378	6	0

Bank's reconciliation :—												Rs.	a.	p.	
* Balance as per Bank's Pass Book												22,81,310	1	5	
Add—															
Revenue sent to the Bank on 31st March 1942 but acknowledged on 1st April 1942												4,89,384	8	9	
												27,70,694 10 2			
Less—															
Uncashed Cheques												3,44,644	1	11	
Balance in Bank as per Day Book (Column No. 10)												24,26,050	8	3	
Balance in Office in Government Promissory Notes, etc.												Rs.	77,200	0	0
Balance in Office in Cash												1,80,745	14	1	
												26,83,996 6 4			

M. D. BHAT,

Municipal Commissioner.

Appendix No. 16.

Comparison of Face, Purchase and Market Values at 31st March 1942 of the different Securities held in the following Special Funds.

Name of Fund.	Particulars of Securities.	Face value.	Purchase rate per cent.	Actual cost at purchase rate.	Market rates per cent.	Value at Market rates.
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Municipal Fire and Accident Insurance Fund.	3½ per cent. Government Promissory Notes ...	9,100	60 0 0	5,460 0 0	88 1 0	8,454 0 0
	Do. do. ...	500	64 15 0	324 11 0		
	3½ per cent. Government Loan 1947-50 ...	41,100	98 8 0	40,483 8 0	97 10 0	75,464 2 0
	Do. do. ...	36,200	96 0 0	34,752 0 0		
	4 per cent. Government Loan 1960-70 ...	49,500	94 4 0	46,653 12 0	103 0 0	2,93,344 0 0
	Do. do. ...	1,00,200	92 8 0	92,685 0 0		
	Do. do. ...	13,700	87 10 0	12,004 10 0		
	Do. do. ...	1,21,400	88 0 0	1,06,832 0 0		
	4 per cent. Bombay Improvement Trust Debentures ...	46,600	Par.	45,600 0 0	101 8 0	1,40,070 0 0
	Do. do. ...	10,000	89 0 0	8,900 0 0		
	Do. do. ...	7,200	88 0 0	6,336 0 0		
	Do. do. ...	23,500	84 8 0	19,857 8 0		
	Do. do. ...	9,700	84 4 0	8,172 4 0		
	Do. do. ...	41,000	92 12 0	38,027 8 0		
3 per cent. Bombay Municipal Debentures ...	1,50,800	Par.	1,50,800 0 0	Par.	1,50,800 0 0	
3½ per cent. Do. do. ...	47,700	Par.	47,700 0 0	Par.	47,700 0 0	
Total Rs. ...	7,08,200		6,65,588 13 0		7,15,832 2 0	
Worn out Water Mains Renewal Fund.	3½ per cent. Government Loan 1947-50 ...	1,700	94 13 0	1,611 13 0	97 10 0	4,490 12 0
	Do. do. ...	200	96 0 0	192 0 0		
	Do. do. ...	2,700	98 8 0	2,659 8 0		
	Total Rs. ...	4,600		4,463 5 0		4,490 12 0
Net Premia Fund ...	3 per cent. Government Promissory Notes ...	900	48 0 0	432 0 0	75 10 0	680 10 0
	3½ per cent. Government Promissory Notes ...	45,900	60 0 0	27,540 0 0	88 1 0	41,301 5 0
	Do. do. ...	1,000	62 10 0	626 4 0		
	3½ per cent. Government Loan 1947-50 ...	31,300	94 13 6	29,686 1 6	97 10 0	2,06,965 0 0
	Do. do. ...	1,80,700	98 8 0	1,77,969 8 0		
	4 per cent. Government Loan 1960-70 ...	13,400	Par.	13,400 0 0	103 0 0	60,461 0 0
	Do. do. ...	5,500	92 8 0	5,087 8 0		
	Do. do. ...	30,200	88 6 0	26,689 4 0		
	Do. do. ...	100	88 0 0	88 0 0		
	Do. do. ...	9,500	87 10 0	8,324 6 0		
	3 per cent. Bombay Municipal Debentures ...	14,16,500	Par.	14,16,500 0 0	Par.	14,16,500 0 0
	3½ Do. do. ...	58,800	Par.	58,800 0 0	Par.	58,800 0 0
	Total Rs. ...	17,93,800		17,65,162 15 6		17,84,707 15 0
	Provident Fund ...	3½ per cent. Government Promissory Notes ...	14,02,400	60 0 0	8,41,440 0 0	88 1 0	14,95,829 10 0
Do. do. ...		10,000	68 11 0	6,868 12 0		
Do. do. ...		1,57,000	75 10 0	1,18,731 4 0		
Do. do. ...		1,29,200	75 14 6	98,070 14 0		
3½ per cent. Government Loan 1947-50 ...		14,91,600	98 8 0	14,69,226 0 0	97 10 0	34,49,286 8 0
Do. do. ...		2,01,200	94 13 6	1,90,825 10 0		
Do. do. ...		1,42,600	94 13 0	1,35,202 10 0		
4 per cent. Government Loan 1960-70 ...		16,97,800	96 0 0	16,29,888 0 0	103 0 0	72,89,207 0 0
Do. do. ...		1,23,300	94 4 0	1,16,210 4 0		
Do. do. ...		18,45,500	92 8 0	17,07,087 8 0		
Do. do. ...		47,500	88 6 0	41,978 2 0		
Do. do. ...		37,01,200	88 0 0	32,57,056 0 0		
Do. do. ...		13,00,100	87 10 0	11,39,212 10 0		
Do. do. ...		59,300	Par.	59,300 0 0		
3 per cent. Government Loan 1963-65 ...		12,90,800	98 0 0	12,64,984 0 0	88 8 0	11,42,358 0 0
4 per cent. Bombay Improvement Trust Debentures ...		1,81,300	Differentrates	1,40,693 0 0	101 8 0	16,22,477 8 0
Do. do. ...		46,100	Par.	46,100 0 0		
Do. do. ...		3,80,300	84 4 0	3,20,402 12 0		
Do. do. ...		16,700	84 8 0	14,111 8 0		
Do. do. ...		9,74,100	92 12 0	9,03,477 12 0		
5 per cent. Bombay Improvement Trust Debentures ...		6,18,500	Differentrates	5,65,335 0 0	108 8 0	6,71,072 8 0
6 per cent. Bombay Improvement Trust Debentures ...		1,91,000	Do.	1,92,531 4 0	101 8 0	2,33,145 8 0
Do. do. ...		38,700	Par.	38,700 0 0		
3 per cent. Bombay Municipal Debentures ...	32,85,200	Par.	32,85,200 0 0	Par.	32,85,200 0 0	
6 per cent. Bombay Municipal Debentures ...	8,64,500	99 3 9	8,57,881 2 9	119 0 0	10,28,755 0 0	
4 per cent. Bombay Municipal Debentures ...	900	Par.	900 0 0	101 8 0	913 8 0	
3½ per cent. Bombay Municipal Debentures ...	14,40,000	Do.	14,40,000 0 0	Par.	14,40,000 0 0	
Total Rs. ...	2,16,36,800		1,98,81,414 0 9		2,16,58,245 2 0	
Fines Fund	3½ per cent. Government Promissory Notes ...	15,700	60 0 0	9,420 0 0	88 1 0	14,442 4 0
	Do. do. ...	500	64 15 0	324 11 0		
	Do. do. ...	200	81 11 0	163 6 0		
	3½ per cent. Government Loan 1947-50 ...	41,500	98 8 0	40,877 8 0	97 10 0	92,450 14 0
	Do. do. ...	47,200	96 0 0	45,312 0 0		
	Do. do. ...	6,000	94 13 0	5,688 12 0		
	Fines Fund Carried forward Rs. ...	1,11,100		1,01,786 5 0				1,06,893 2 0
Carried forward Rs. ...	2,41,43,400		2,23,16,629 2 3		2,41,63,275 15 0	

Appendix No. 16-A.

Comparison of Face, Purchase and Market Values at 31st March 1942 of the different Securities held in the Sinking Funds.

N.B.—Special attention is invited to para 22 of the Chief Accountant's Report.

Particulars of Securities.	Face value.	Purchase rate per cent.	Book value.		Market rates per cent.	Value at Market rates. (Municipal and Improvement Trust Debentures being valued at par).		
			Rs.	a. p.		Rs.	a. p.	
4 per cent. Municipal Debentures	1,28,05,200	Par	1,28,05,200	0 0	} Par	1,28,05,200	0 0	
4 Do. do.	55,900	84½	47,235	8 0		55,900	0 0	
4 Do. do.	21,500	84½	18,113	12 0		21,500	0 0	
5 Do. do.	60,37,000	Par	60,37,000	0 0		60,37,000	0 0	
6 Do. do.	1,000	Par	1,000	0 0		1,000	0 0	
6 Do. do.	78,000	99-3-9	77,402	13 0		78,000	0 0	
3 Do. do.	73,22,900	Par	73,22,900	0 0		73,22,900	0 0	
3½ Do. do.	21,29,800	Par	21,29,800	0 0		21,29,800	0 0	
4 per cent. Bombay Improvement Trust Debentures	15,00,700	84½	12,64,339	12 0		} Par	25,31,600	0 0
4 Do. do.	1,32,200	84½	1,11,709	0 0				
4 Do. do.	5,06,700	92½	4,69,964	4 0				
4 Do. do.	3,92,000	Par	3,92,000	0 0				
4 per cent. Bombay Improvement Trust (coupon) Debentures.	3,76,600	84½	3,18,227	0 0	} Par	5,00,000	0 0	
4 Do. do.	1,23,400	84½	1,03,964	8 0				
4 per cent. Loan 1960-70	1,13,600	Par	1,13,600	0 0	} 103	50,55,343	0 0	
4 Do. do.	30,42,300	75	22,81,725	0 0				
4 Do. do.	5,00,000	75-0-6	3,75,156	4 0				
4 Do. do.	3,18,000	88	2,79,840	0 0				
4 Do. do.	2,48,000	92½	2,29,400	0 0				
4 Do. do.	4,48,000	87½	3,92,560	0 0				
4 Do. do.	2,22,300	88½	1,96,457	10 0				
4 Do. do.	15,900	94½	14,985	12 0				
3½ per cent. Loan 1947-50	2,80,000	96	2,68,800	0 0	} 97½	11,48,948	10 0	
3½ Do. do.	3,20,800	94-13-6	3,04,258	12 0				
3½ Do. do.	29,700	94 ¹³ / ₁₆	28,159	5 0				
3½ Do. do.	5,46,400	98½	5,38,204	0 0				
4½ per cent. Loan 1955-60	5,00,000	79½	3,98,750	0 0	107½	5,37,500	0 0	
3 per cent. Loan 1963-65	1,93,800	98	1,89,924	0 0	88½	1,71,513	0 0	
4 per cent. Bombay Improvement Trust Sterling Debentures.	£ 25,000	£ 80 at 1s. 6d.	2,66,666	10 8	Par at 1s. 5½ d.	3,33,913	0 8	
Total Rs.	3,82,61,700 £ 25,000		3,69,77,343	14 8		3,87,30,117	10 8	

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-B.

Statement showing the amount of and object for which the Donations held under Public Monuments Maintenance Fund were received from different parties up to 31st March 1942.

Name of donor.	Object for which the donation is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
			Rs.	Rs. a.	Rs. a.
Sir Mangaldas Nathoobhoy	Donation for the maintenance of Sir Mangaldas Nathoobhoy Clock at Mumbadevi.	3½ per cent. Government Paper, 1879	500	Par	500 0
The Secretary, Tata Memorial	Donation for the maintenance of J. N. Tata Statue	3½ per cent. Government Paper, 1900-01	1,200	Do.	1,200 0
The Secretary, Ranade Memorial	Donation for the maintenance of Ranade Statue	{ 4 per cent. Bombay Improvement Trust Loan due 1962 3½ per cent. Government Paper, 1900-01	1,000 200	Do.	1,200 0
Mr. P. J. Mistri	Donation for the maintenance of N. M. Petit Statue at Gowalia Tank Road	{ 3½ per cent. Government Paper, 1900-01 3½ per cent. Government Paper, 1879	2,000 1,000	Do. Do.	3,000 0
Messrs. J. D. Framroz, R. B. Jeejeebhoy and P. C. Sethna.	Donation for the maintenance of Sir D. M. Petit Statue	4 per cent. Loan 1960-70	2,400	88 0	2,112 0
Mr. Cassumally Jairajbhoy Peerbhoy	Donation for the maintenance of a fountain at the junction of Hornby Road and Palton Road.	4 per cent. Loan 1960-70	5,500	92 8	5,087 8
The Secretary, Montague Memorial Fund	Donation for the maintenance of the Montague Statue at the junction of Marine Lines and Church Gate Street.	{ 6 per cent. Municipal Debentures 1950-60 4 per cent. Loan 1960-70	1,200 900	99 10 88 0	1,195 8 792 0
Mr. Suraimal Hanmantrai	Donation for the maintenance of a public fountain at Princess Street.	4 per cent. Loan 1960-70	2,600	92 8	2,405 0
Mr. Chaturbhuj Jivandas	Donation for the maintenance of the new Bandstand at Chowpatty	{ 3½ per cent. Government Paper 4 per cent. Government Loan 1960-70	100 400	60 0 88 0	60 0 352 0
Mr. Jamnadas Dwarkadas	Donation for the maintenance of a water trough for watering Victoria horses and bullocks at the junction of Colaba and Pilot Bunder Roads.	Do. do.	400	88 0	352 0
Dr. K. E. Dadachanji	Donation for the maintenance of a fountain at the junction of Frere Road and Carnac Bridge				7,230 0
Mr. D. P. Kothare	Donation for the maintenance of a fountain at Mint Road				1,570 0
Mr. K. D. Dhuru	Donation for the maintenance of a fountain at the junction of old Purbhadevi and Cadell Road.	4 per cent. Government Loan 1960-70	15,200	88 0	452 0
Mr. Gokuldas Karsondas Shroff	Donation for the maintenance of a cattle trough and drinking fountain at Lady Jamshedji Road.	3½ per cent. Government Paper	100	60 0	1,001 0
Mr. Fattechand Revaldas	Donation for the maintenance of a fountain at Narayan Dhuru Street.				353 0
Mr. Hansraj Pragji	Donation for the maintenance of a cattle trough at Clerk Road				2,830 0
Mr. F. P. Pavri	Donation for the maintenance of a drinking fountain at the junction of Cadell Road and Old Purbhadevi Road.	4 per cent. Loan 1960-70	600	88 0	528 0
The Secretary, Dr. Dadabhoy Naoroji Memorial Fund.	Donation for the maintenance of the Statue of Dr. Dadabhoy Naoroji	4 per cent. Loan 1960-70	1,400	88 0	1,232 0
Mr. Khirji Madon Bhujpuria	Donation for the upkeep of a water trough on site opposite the Jamshed Mill.				
Mr. L. R. Tairsee	Balance out of donation received from Mr. L. R. Tairsee for the construction of a cattle trough at the top end corner of Walkeshwar near "Tin Batti".	4 per cent. Loan 1960-70	600	88 0	528 0
		Carried forward Rs.	37,300		33,980 0

Appendix No. 16-B.—Concluded.

Name of donor.	Object for which the donation is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
			Rs.	Rs. a.	Rs. a.
		Brought forward Rs. ...	37,300		33,980 0
Mr. N. P. Wadia	Balance out of donation received for construction of three cattle troughs at Bhoiwada Road, Parel Tank Road and Sewres Cross Road	4 per cent. Loan 1960-70	1,200	88 0	1,056 0
Mr. F. B. Jeejeebhoy	Balance out of donation received for the construction of a public fountain and water trough at the junction of Suparbag Road and Government Gate Road.	4 per cent. Loan 1960-70	1,500	88 0	1,320 0
Mr. Anantrao Vithoba Kowley	Balance out of donation received for the construction of a fountain and cattle trough at the junction of Bhawani Shanker Road and Gokhale Road.	3½ per cent. Government Paper	1,500	64 15	974 1
Mr. Ramdas Raghawji Govindji	Balance out of the donation received for the construction of a fountain and cattle trough at Cavel Street.	3½ per cent. Government Paper	1,700	60 0	1,020 0
Mr. C. K. Kakade	Balance out of the donation received for the construction of a fountain at Bellasis Road.	4 per cent. Loan 1960-70	200	88 0	176 0
Hon. Secretary, Lok. Tilak Memorial Committee.	Donation for the maintenance of the Statue of Lok. Tilak at Chowpatty Sands.	3½ per cent. Government Paper	1,400	Par	1,400 0
Mr. M. E. Joshi Memorial Committee	Donation for the maintenance of the marble bust of Mr. M. E. Joshi at Parsi Colony, Dadar.	3 per cent Municipal Debentures	500	Par	500 0
Sir Patrick Kelly Memorial Committee	Donation for the maintenance of the Statue of Sir Patrick Kelly, Kt., C.I.E., opposite Crawford Market.	3½ per cent Government Loan 1947-50	900	10 2	973 2
Joint Honorary Secretary Dr. A. G. Viegas Memorial Committee.	Donation for the maintenance of the Statue of the late Dr. A. G. Viegas at Dhobi Talao	3 per cent. Municipal Debentures	500	Par	500 0
Khan Bahadur Kawasji J. Petigara Memorial Committee	Donation for the Maintenance of the Statue of Khan Bahadur K. J. Petigara.	3½ per cent. Government Paper 1842-43	500	96 3	480 15
Sir Dinshaw Watcha, Kt., Memorial Committee	Donation for the Maintenance of the Statue of Sir Dinshaw Watcha, Kt.	3½ per cent. Government Paper 1842-43	500	96 3	480 15
		Total	47,700		42,861 1
Mrs. A. M. Stewart	Donation for maintenance of Cemetery No 20 at Antop Hill for the European Jewish Community.	3 per cent. Municipal Debentures	2,500	Par	2,500 0
Rao Bahadur Ellappa Balam	Donation for the maintenance of a Charitable Dispensary at Kamathipura ...	{ 4 per cent. Bombay Improvement Trust Loan due 1966 ... 4 per cent. Bombay Improvement Trust Loan due 1972 ... 3½ per cent. Government Paper 1854-55 ... 4 per cent. Government Loan 1960-70 ...	5,000 14,500 10,700 1,200	Par Do. Do. 87 10	19,500 0 10,700 0 1,051 8
Bai Lingoobai, widow of Rajanna Jalooji Colaba Free Dispensary	Do. do. do. do. Donation for the maintenance of Assets of the dispensary taken over by the Municipality on its taking over the dispensary.				
Joint Honorary Secretaries and Treasurers, George V Anti-Tuberculosis League.	Donation for the maintenance of Assets transferred to the Municipality on its taking over the League.	{ 3½ per cent. Government Paper 1900-01 ... 4 per cent. Municipal Debentures due 1954 ... 3½ per cent. Government Paper 1854-55 ... 3½ per cent. Government Paper 1879 ... 4 per cent. Loan 1960-70 ...	1,000 20,000 5,000 5,000 2,900	Par Do. Do. Do. 88 0	21,000 0 10,000 0 2,552 0
Mr. Shapurji Sorabji	Donation in connection with the house in Khetwadi given by him for being used as a Maternity Home.				
Messrs. Little & Co. Do.	Amount representing balance out of the amount set apart for the purchase of Bai Gowrabai Dispensary Building at Kamathipura. Donation for meeting charges for repairs, etc., to Bai Gowrabai Dispensary at Kamathipura.	6 per cent. Municipal Debentures 1950-60	5,000	99 10	4,981 4
Unspent balance out of the donation from the estate of the late Mr. Mahomed Haji Saboo Sidick	Donation for establishing and maintaining Maternity Homes in Bombay	3 per cent. Municipal Debentures	52,600	Par	52,600 0
		Total	1,22,900		1,22,384 12
		Grand Total Rs.	1,73,100		1,67,745 13

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-C.

Statement showing the amounts of and object for which the endowments held under Endowments Fund were received from different parties upto 31st March 1942.

Name of donor.	Object for which the endowment is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
	<i>Scholarships.</i>		Rs.	Rs. a.	Rs. a.
The Bhawnagar Durbar	"Bhawnagar State Entrance Scholarship" at G. S. M. College	4 per cent. Government Loan 1960-70	5,900	88 0	5,192 0
Dr. N. A. Purandare	"Savitribai Purandare Prize" at K. E. M. Hospital	Do. do.	300	Par	300 0
Mr. Tulsidas H. Parekh	"Bai Bachubai Thakurdas Parekh Entrance Scholarship" at G. S. M. College.	Do. do.	3,700	88 0	3,256 0
Mr. Lalji Naranji	"Lalji Naranji Scholarship" at G. S. M. College	Do. do.	4,500	88 0	3,960 0
Mr. Chaturbhuj Gordhandas Sunderdas	"Chaturbhuj Gordhandas Sunderdas Scholarship" and "Bai Gangabai Gordhandas Sunderdas Scholarship" at G. S. M. College.	Do. do.	9,100	88 0	8,008 0
Dr. (Mrs.) Dossibai Jehangir Rattanshaw Dadabhoy, M.D., M.R.C.P. (Lond.).	"Awabai Rattanshaw Dadabhoy Scholarship" at G. S. M. College.	Do. do.	3,900	88 0	3,432 0
Mr. Jehangir Rattanshaw Dadabhoy	"Rattanshaw Dadabhoy Scholarship" at G. S. M. College	3½ per cent. Government Paper 1900-01	200	68 4	136 8
The Honorary Staff and Professors of the K. E. M. Hospital and G. S. M. College.	"Bahadurji Memorial Scholarship in Surgery" at G. S. M. College.	4 per cent. Government Loan 1960-70	3,900	88 0	3,432 0
		Do. do.	3,900	88 0	3,432 0
		6 per cent. Municipal Debentures 1950-60	2,000	99 10	1,992 8
		3 per cent. Municipal Debentures	100	Par	100 0
The Trustees of Dr. Choksy's Entertainment Fund.	Donation for endowing a Gold Medal called "Sir Nusserwanji Choksy Memorial Prize Medal" at G. S. M. College.	4 per cent. Government Loan 1960-70	100	Par	100 0
		3 per cent. Government Loan 1963-65	200	97 5	194 10
		6 per cent. Municipal Debentures 1950-60	300	98 6	295 2
			200	98 0	196 0
H. H. the Maharana Shri Sir Doulatsingji, K.C.I.E., Thakore Saheb of Limbdi.	Donation for awarding a gold medal and a miniature replica of the Challenge Cup.	1,800	99 10	1,793 4	
Dr. Shirwalkar Memorial Fund Committee	"Dr. Shirwalkar, General Proficiency Scholarship and Medals" at G. S. M. College	3½ per cent. Government Paper 1900-01	6,000	Par	6,000 0
		Do. do.	3,000	Do.	3,000 0
Mrs. Dhungavri Rangildas Desai	Donation for endowing two prizes of Rs. 20 each to the Nurses of the K. E. M. Hospital.	4 per cent. Municipal Debentures	2,000	Do.	2,000 0
		4 per cent. Bombay Port Trust Bonds 1913	1,000	Do.	1,000 0
Dr. E. Moses	"Mrs. Abigail Elijah Moses Prize" at K. E. M. Hospital	3½ per cent. Government Paper	500	Do.	500 0
		3½ per cent. Government Loan 1947-50	100	102 12	102 12
Messrs. Win and Co., Solicitors, on behalf of the executors of the will of the late Mr. Kassamji Ranchhodji Desai.	"Kassamji Ranchhodji Prize" at K. E. M. Hospital	4 per cent. Government Loan 1960-70	9,000	88 0	7,920 0
		3 per cent. Government Loan 1963-65	1,200	98 6	1,180 8
		3½ per cent. Government Loan 1947-50	1,000	100 7	1,004 6
		3 per cent. Municipal Debentures	500	Par	500 0
		3½ per cent. Government Paper 1900-01	500	95 4	476 4
Dr. H. D'Sa	Mrs. D'Sa Memorial Gold Medal at G. S. M. College	4 per cent. Bombay Port Trust Debentures	3,000	Par	3,000 0
Mrs. Luxmibai Kane	Dr. G. W. Kane Memorial Gold Medal at G. S. M. College	3½ per cent. Government Loan 1947-50	1,200	101 1	1,212 12
Mr. N. Dhume	Narayan Dhume Prize at G. S. M. College	3½ per cent. Government Paper	1,000	Par	1,000 0
Mr. Parmanand Krishnerao Rele	Dakurnath Krishnerao Rele Prize	3½ per cent. Loan 1947-50	500	103 11	518 7
		Scholarships—Total, Carried over Rs.	70,400		65,035 1

Appendix No. 16-C—Concluded.

Name of donor.	Object for which the endowment is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
			Rs.	Rs. a.	Rs. a.
	<i>Clothing.</i>	Brought forward Rs. ...	70,400		65,035 1
Messrs. Ardeshir Hormaji Dinshaw and Co., on behalf of the Advocate-General.	Donation for the grant of warm clothing to patients discharged from the K. E. M. Hospital out of interest realised on securities.	3½ per cent. Government Paper 1879 ...	10,000	Par	10,000 0
		3½ per cent. Government Paper 1900-01 ...	18,600	Do.	18,600 0
		3½ per cent. Government Paper 1900-01 ...	2,000	98 4	1,965 0
		4 per cent. Government Loan 1960-70 ...	8,000	88 0	7,040 0
		4 per cent. Government Loan 1960-70 ...	4,800	87 10	4,206 0
		4 per cent. Government Loan 1960-70 ...	2,000	76 5	1,526 4
		3 per cent. Loan 1963-65 ...	4,000	98 0	3,920 0
		4 per cent. Bumbay Improvement Trust Debentures ...	100	Par	100 0
	<i>Education.</i>	Clothing, Total Rs. ...	49,500		47,357 4
The Society for the Promotion of Education among the masses known as the Dadabhoy Nowrosji Poor Boys' Seminary.	Donation for the Promotion of Education among the masses ...	3½ per cent. Government Paper 1842-43 ...	5,000	Par	5,000 0
		3½ Do. do. 1900-01 ...	3,000	Do.	3,000 0
	<i>Poor Box Charity.</i>		8,000		8,000 0
Mr. Mansukhlal Chaganlal	Donation towards the Poor Box Charity Fund at K. E. M. Hospital ...	4 per cent. Government Loan 1960-70 ...	5,700	88 12	5,058 12
	Balance out of the donations received during the Influenza Epidemic invested in Securities, the interest being utilised for augmenting the Poor Box Charity Fund (Corporation Resolution No. 13650 of 12th March 1928). Securities purchased out of interest accumulations.	4 per cent. Government Loan 1960-70 ...	5,800	88 0	5,104 0
The Estate Agent, Bombay Improvement Trust on behalf of the staff.	Donation towards the Poor Box Charity Fund ...	4 Do. do. ...	900	79 0	711 0
		3½ per cent. Government Loan 1865 ...	2,000	96 2	1,922 8
Mr. Malloo Baloo	Donation in memory of Bai Rajiabai Malloo Yadav towards the Poor Box Charity Fund.	4 Do. do. 1960-70 ...	200	88 0	176 0
		3 per cent. Municipal Debentures ...	1,000	Par	1,000 0
	<i>Convalescent Home.</i>	Poor Box Charity, Total Rs. ...	15,600		13,972 4
Dean, K.E.M. Hospital	Donation out of Poor Box Charity Fund for a Convalescent Home ...	3 per cent. Government Loan 1951-54 ...	6,000	Par	6,000 0
		3½ Do. do. 1879 ...	1,000	Do.	1,000 0
		3½ Do. do. 1842-43 ...	16,000	Do.	16,000 0
		3½ Do. do. 1865 ...	13,000	Do.	13,000 0
		3½ Do. do. 1854-55 ...	9,000	Do.	9,000 0
		3½ Do. do. 1900-01 ...	17,000	Do.	17,000 0
		4 Do. do. 1960-70 ...	20,000	Do.	20,000 0
		4 Do. Bombay Port Trust Debentures ...	4,000	Do.	4,000 0
		4 Do. Bombay Improvement Trust Debentures ...	24,000	Do.	24,000 0
		5 Do. Bombay Municipal Debentures ...	18,000	Do.	18,000 0
		6 Do. do. do. ...	12,000	Do.	12,000 0
			Convalescent Home, Total Rs. ...	1,40,000		1,40,000 0
	Grand Total Rs. ...	2,83,500		2,74,364 9	

V. V. SHALIGRAM,

Chief Accountant.

M. D. BHAT,

Municipal Commissioner.

Duty was levied during 1941-42 under section 192(1) of the City of Bombay Municipal Act of 1888.

GHEE AND VEGETABLE PRODUCTS AT 10 ANNAS PER QUARTER.			TIMBER AT 2½ PER CENT. ON MARKET VALUE.			FIREWOOD AT 6 ANNAS PERTON.		SUNDRIES.		TOTAL MONTHLY COLLECTIONS.
Quarters.	Amount of duty.		Value.		Amount of duty.		Tons.	Amount of duty.		
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		Plas.	Msis.	Rs. a. p.
7,612	4,757	10 9	4,92,105	0 0	12,302	10 0	4,972	1,864	9 0	85,507 14 6
12,194	7,621	4 0	11,78,093	2 0	29,452	5 3	5,633	2,112	4 0	1,51,345 6 3
1,423	889	1 9	7,26,376	7 4	18,159	6 7	67	24	15 6	71,517 4 10
3,891	2,432	4 6	11,65,208	15 4	29,130	3 7	13	5	0 0	83,148 9 10
10,714	6,496	5 6	7,19,848	2 0	17,996	3 3	89	33	3 0	1,27,302 14 3
14,232	8,895	1 0	9,05,775	10 0	22,644	6 3	735	275	10 0	1,10,255 4 6
20,633	12,395	12 0	8,26,341	4 0	20,658	8 6	4,974	1,865	3 6	1,18,301 15 6
13,317	8,322	14 3	15,92,472	4 8	39,811	12 11	3,465	1,299	7 0	1,33,060 8 2
16,608	10,380	2 9	14,91,749	12 8	37,293	11 11	3,823	1,433	10 0	99,853 5 5
16,980	10,612	6 6	8,81,657	11 4	22,041	7 1	5,545	2,079	9 0	1,48,050 15 1
15,766	9,853	14 0	4,78,958	12 0	11,973	15 6	5,824	2,164	0 0	1,05,325 2 3
4,363	2,739	1 9	4,12,797	11 4	10,319	15 1	4,777	1,791	6 0	62,169 11 4
137,753	86,095	14 9	1,08,71,384	12 8	2,71,784	9 11	39,917	14,968	13 0	12,96,038 15 11
5,256	3,285	1 3	51,357	8 0	1,283	15 0	91	34	1 0	86,410 3 8
6,912	4,319	14 9	55,517	8 0	1,587	15 0	221	82	12 0	88,922 7 9
2,259	1,412	0 6	57,908	12 0	1,447	11 6	83	31	4 0	74,250 13 0
6,183	3,864	2 0	66,605	0 0	1,665	2 0	33	12	6 0	78,317 0 0
2,896	1,809	14 3	69,697	8 0	1,742	7 0	269	100	14 0	1,26,303 9 1
2,842	1,776	8 3	28,225	0 0	705	10 0	123	46	2 0	1,22,863 14 3
4,189	2,618	5 0	58,795	0 0	1,469	14 0	321	120	8 0	1,16,459 3 5
13,899	8,687	3 3	41,510	0 0	1,037	12 0	158	59	4 0	1,39,890 2 3
13,174	8,233	7 9	57,172	8 0	1,429	5 0	...	...	...	1,23,621 6 1
16,589	10,367	15 6	64,660	0 0	1,616	8 0	248	92	14 0	85,129 10 8
17,019	10,636	14 3	49,532	8 0	1,738	5 0	...	...	...	1,31,658 9 3
3,390	2,118	12 6	99,470	0 0	2,486	12 0	39	14	12 0	91,280 1 10
94,608	59,130	3 3	7,00,451	4 0	17,511	4 6	1,586	594	13 0	12,65,107 1 3
7,639	4,774	3 0	61,780	0 0	1,544	8 0	5,519	2,069	9 0	37,784 6 8
5,741	3,588	0 0	98,665	0 0	2,466	10 0	5,036	1,888	10 0	54,427 7 0
6,195	3,872	5 0	95,600	0 0	2,390	0 0	5,765	1,974	9 0	42,766 1 0
6,806	4,253	11 0	45,260	0 0	1,131	8 0	2,555	958	2 0	20,301 0 0
9,202	5,751	2 0	76,615	0 0	1,916	2 0	5,190	1,912	10 0	39,776 8 0
8,872	5,545	2 0	1,30,845	0 0	3,271	2 0	4,638	1,712	14 0	29,195 12 9
5,556	5,972	11 0	1,02,605	0 0	2,565	2 0	4,659	1,747	4 0	21,150 7 0
7,837	4,898	3 0	98,165	0 0	2,464	2 0	4,650	1,711	14 0	35,783 5 0
14,657	9,160	7 0	1,44,045	0 0	3,601	2 0	8,252	3,094	5 0	37,731 0 0
9,414	5,884	2 0	85,540	0 0	2,138	8 0	9,193	3,447	3 0	37,337 10 0
6,688	4,179	13 0	1,21,135	0 0	3,078	6 0	8,963	3,361	0 0	42,717 13 0
4,637	2,897	14 0	1,72,305	0 0	4,307	10 0	5,201	1,950	7 0	41,295 6 0
97,244	60,777	9 0	12,32,990	0 0	30,874	12 0	69,121	25,920	7 0	4,40,206 11 9
4,472	2,795	1 0	13,365	0 0	334	2 0	364	136	10 0	8,670 13 0
5,100	3,187	12 0	18,115	0 0	452	14 0	317	118	11 0	9,184 3 0
4,442	2,776	6 0	10,830	0 0	270	12 0	140	52	6 0	7,245 0 0
8,520	5,324	12 0	8,272	8 0	206	13 0	88	33	0 0	12,191 15 0
7,798	4,873	9 0	9,732	8 0	243	5 0	81	30	8 0	10,867 7 0
4,619	2,886	14 0	11,840	0 0	296	0 0	75	28	0 0	9,829 12 0
7,336	4,585	5 0	10,082	8 0	252	1 0	16	6	14 0	10,893 3 0
6,033	3,770	8 0	14,807	8 0	370	3 0	85	31	14 0	10,349 0 0
6,864	4,290	5 0	21,257	8 0	531	7 0	182	68	1 0	12,157 3 0
4,888	3,054	14 0	18,675	0 0	466	14 0	343	128	7 0	10,775 12 0
2,344	1,464	12 0	23,010	0 0	575	4 0	285	106	14 0	8,091 2 0
2,146	1,341	7 0	25,002	8 0	625	1 0	174	65	7 0	8,252 5 0
64,562	40,351	9 0	184,990	0 0	4,674	12 0	2,150	806	12 0	1,18,507 11 0
394,167	2,46,355	4 0	1,29,89,816	0 8	3,24,745	6 5	1,12,774	42,290	13 0	31,19,660 7 11
22,060	13,787	8 0	5,69,390	0 0	14,209	12 0	...	...	...	11,77,945 5 0
372,107	2,32,567	12 0	1,24,21,426	0 8	3,10,535	10 5	1,12,774	42,290	13 0	19,41,915 2 11

- Total Collection of Town Duty for 1941-42	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Add—Outstanding on 31st March 1941 due by—			31,19,860	7 11
Bombay Port Trust	...	5,462	0 7	
G. I. P. Railway	...	30,995	15 9	
B. B. & C. I. Railway	...	991	7 0	
			37,449	7 4
Deduct—Outstanding balances on 31st March 1942 due by—			31,57,309	15 3
Bombay Port Trust	...	823	14 0	
G. I. P. Railway	...	34,300	0 3	
B. B. & C. I. Railway	...	2,161	8 0	
			37,285	6 3
Total amount of commission, etc., charges for the collection of Town Duty deducted at the source	...		90,360	6 0
Refunds paid in 1941-42—				
For previous years	...	1,52,596	4 0	
For 1941-42	...	10,28,752	3 0	
			11,81,348	7 0
			13,08,994	3 3
			19,48,315	12 0
REFUNDS—				
Balance outstanding for 1940-41	...	2,25,872	6 0	
Add—Refunds sanctioned by E. & T. D. O. for 1941-42.	...	11,77,945	5 0	
			14,03,817	11 0
Less—Refunds passed by the Chief Accountant	...	11,81,348	7 0	
			2,22,469	4 0

Income of the Bombay Municipality from the year

TAXATION PROPER											
Year.	Gross Valuation.	House Rate.	Police Rate.	Lighting Rate.	Wheel Tax and Tolls.	Licences for Trades, Land Conveyances, Music, etc.	Town Duties.	Cotton Duty.	Liquor Licences.	Tobacco Licences.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1865	1,20,14,655	10,57,379			2,32,698	2,023	5,04,789		1,45,873		
1866	1,48,94,893	7,16,004	2,93,633	98,417	3,13,330	2,72,665	5,132		46,924	1,20,390	
1867	1,63,09,535	9,84,068	4,11,040	1,82,849	2,38,178	2,05,536	...		1,04,808	1,18,426	
1868	1,47,49,075	9,20,587	3,75,607	2,46,071	2,68,514	2,08,820	...		1,20,566	1,36,762	
1869	1,39,41,260	7,99,306	2,59,583	2,48,406	2,57,574	1,50,351	3,03,298		2,49,077	1,51,178	
1870	1,36,20,885	7,22,783	2,37,643	2,46,994	2,50,581	28,147	5,94,989		1,23,692	1,39,830	
1871	1,34,26,845	6,75,489	2,30,409	2,30,256	2,05,521	7,655	4,51,496		1,15,170	1,28,046	
1872	1,29,33,510	7,09,953	2,41,774	2,41,348	2,04,097	5,862	4,67,638		59,914	1,47,654	
1873	1,26,71,816	7,01,013	2,37,282	2,37,050	2,16,053	87	4,46,924		2,79,074	1,48,792	
1874	1,19,65,390	5,94,814	2,29,102	2,27,525	2,48,217	3,908	4,85,649		1,24,507	1,47,779	
1875	1,15,55,066	5,52,738	2,20,569	2,16,632	2,45,274	594	6,72,987		1,58,980	1,45,956	
1876	1,12,75,710	5,73,458	2,17,684	2,13,094	2,38,487	2,113	6,36,147		1,41,725	1,48,356	
1877	1,14,77,690	5,47,541	2,20,061	2,14,670	2,44,369	1,948	7,51,019		85,697	1,49,562	
		Consolidated Rate.									
1878	1,15,37,118		9,35,034		2,14,560	...	6,95,006		1,60,565	1,52,229	
1879	1,14,93,417		10,52,773		2,25,569	3,563	5,33,617		1,43,750	1,65,029	
1880	1,17,82,525		8,99,634		2,31,925	846	6,57,784		1,43,750	1,61,127	
1881	1,17,14,470	@ 8%	10,58,810		2,14,670	1,502	6,37,482		1,43,750	1,61,625	
					For 15 months, i.e., from 1st January 1882 to 31st March 1883, the Calendar year						
1882-83	25,80,263		12,34,975		4,12,027	...	8,17,199		1,43,750	2,06,014	
1883-84	1,45,64,507	@ 8%	9,83,538		2,55,227	3,417	6,67,113		1,79,687	1,74,306	
1884-85	1,53,82,744	Do.	11,80,307		3,09,552	4,305	7,73,431		1,43,750	1,72,622	
1885-86	2,00,25,223	Do.	14,61,305		3,32,485	4,525	6,79,293		1,43,750	1,79,177	
1886-87	2,16,27,230	@ 8½%	14,88,867		3,19,561	3,913	10,12,152		1,43,750	1,90,250	
1887-88	2,27,92,346	@ 8%	14,07,013		3,36,993	4,050	9,96,750		1,43,750	1,84,168	(a) fire tax
1888-89	2,39,51,043	Do.	14,66,024		3,14,571	45,471	7,25,897		1,43,750	1,91,297	@ ½%
1889-90	2,73,64,359	Do.	15,82,509		3,25,616	52,792	6,67,065		1,43,750	1,90,922	
1890-91	2,82,27,355	Do.	15,64,932		3,56,648	60,451	9,79,520		1,43,750	1,80,284	@ ½%
1891-92	2,85,80,023	Do.	17,55,081		3,42,973	75,101	8,40,222		1,43,750	1,86,151	Do.
1892-93	2,64,03,982	Do.	17,73,501		3,44,905	79,376	9,73,928		1,43,750	1,86,703	Do.
1893-94	2,69,79,728	Do.	17,49,321		3,51,175	85,817	8,97,256		1,43,750	1,86,829	@ ½%
1894-95	2,76,13,741	Do.	17,49,385		3,56,082	95,137	8,88,542		1,43,750	2,05,348	Do.
1895-96	2,82,56,881	Do.	17,67,000		3,65,525	96,335	9,10,851		1,43,750	2,17,475	Do.
1896-97	2,89,27,618	Do.	17,45,829		2,46,681	74,085	6,45,144		1,43,750	1,82,867	Do.
1897-98	2,94,82,805	Do.	19,35,325		3,46,838	88,663	9,51,424		1,43,750	1,89,323	Do.
1898-99	2,98,53,636	@ 9%	21,06,995		3,39,197	87,754	11,17,161		1,43,750	2,08,544	Do.
1899-1900	3,05,17,091	@ 12%	28,74,389		3,02,748	90,346	15,94,721		1,43,750	2,21,338	Do.
1900-01	3,13,75,106	Do.	28,94,971		3,21,366	95,702	11,31,371		1,43,750	2,16,939	Do.
1901-02	3,18,11,625	@ 10%	25,72,001		3,40,747	92,733	8,62,123		1,43,750	2,33,065	Do.
1902-03	3,18,91,400	Do.	25,81,510		3,71,013	1,02,070	12,19,346		1,43,750	2,44,092	Do.
1903-04	3,44,49,599	Do.	27,64,974		3,98,070	1,05,511	11,68,973		1,43,750	2,40,064	Do.
1904-05	3,54,15,934	Do.	30,26,572		4,19,587	1,03,772	14,16,943		1,43,750	2,60,744	Do.

No. 18.

1865 to close of the Financial year 1941-42.

Contribution from Insurance Companies or Fire Tax.	SERVICES RENDERED.			Total services rendered.	MISCELLANEOUS.		Total Income.	Year.	Population by Census.	Incidence of Taxation per head of population.	Five years' average annual income.	
	Total Taxation Proper.	Halal-khore Tax.	Water Tax.		Government contribution for Police and City Improvement Trust.	Returns from Property and Miscellaneous.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	
	19,42,762		1,78,719	1,78,719		2,42,306	23,63,787	1865	8,16,562	2 9 6	31,12,976	
	18,66,545	1,92,852	6,49,121	8,41,973		2,06,154	29,14,672	1866		3 5 1		
	22,44,905	1,45,824	3,73,006	5,18,830	1,50,000	1,26,789	30,40,524	1867		3 6 1		
	22,76,927	3,91,454	4,98,377	8,89,831	2,60,129	4,25,787	38,52,674	1868		3 14 0		
	24,18,773	2,30,562	3,62,998	5,93,560	1,09,882	2,71,011	33,93,226	1869		3 11 0	31,06,534	
	23,44,659	2,13,197	3,66,986	6,80,183	1,09,882	2,73,025	33,07,749	1870		3 9 3		
	20,44,042	1,99,986	3,57,578	5,57,564		2,69,554	28,71,160	1871		3 2 11		
	20,78,240	2,17,071	4,07,835	6,24,906		3,45,185	30,48,331	1872	644,405	4 3 1		
	20,66,275	2,00,590	4,00,639	6,01,229		4,56,604	33,24,108	1873		4 7 2	32,09,805	
16,519	20,78,020	1,92,235	3,63,087	5,55,322		3,47,980	29,81,322	1874		4 1 4		
14,355	22,28,085	1,94,215	3,00,212	4,94,427	90,000	3,31,014	31,43,526	1875		4 3 7		
13,922	21,84,986	2,04,077	3,08,377	5,12,454	90,000	3,90,283	31,77,723	1876		4 2 11		
19,164	22,34,031	2,01,299	3,11,823	5,13,122	90,000	4,04,299	32,41,452	1877		4 4 2	39,37,842	
	22,573	21,79,968	1,95,380	2,92,780	90,000	3,87,025	31,45,153	1878		4 2 2		
	20,761	21,45,062	2,42,015	3,54,798	90,000	5,09,299	33,41,174	1879		4 4 0		
	23,911	21,18,977	2,03,047	3,90,703	75,000	4,64,173	32,51,870	1880		4 6 4		
	24,059	22,59,094	2,81,805	5,24,819	50,000	7,57,976	38,73,694	1881	773,196	3 15 5	49,70,136	
being changed to the financial year the Income was as follows :-												
	32,000	28,45,965	3,28,916	6,70,677	9,99,593	91,125	6,75,575	46,19,240		4 15 6		72,21,595
	24,708	22,87,996	2,43,557	5,47,647	7,91,204	85,672	5,72,400	37,37,272		3 15 8		
	25,517	25,83,967	2,89,616	5,96,123	8,85,739	90,000	6,54,162	42,13,868		4 7 9		
	29,914	28,30,449	3,16,787	6,65,370	9,82,157	90,000	5,71,367	44,73,973		4 14 10		
	29,776	31,88,299	3,18,630	7,74,651	10,93,281		6,20,214	49,01,814		5 8 7	64,74,819	
	7,857	31,10,581	3,72,258	8,83,724	12,55,982		7,99,967	51,66,530		5 10 4		
	34,708	29,21,718	3,90,039	9,63,804	13,53,843		6,90,632	49,66,193		5 8 5		
(a) 79,187	30,41,841	4,73,919	11,23,006	15,96,925		7,03,103	53,42,169	1889-90		5 15 11		
	1,25,345	34,10,930	5,27,222	11,49,198	16,76,420		10,78,551	61,65,901		6 9 3	84,32,80	
	1,64,263	35,07,542	5,55,877	11,81,429	17,37,306		9,88,335	62,33,183	821,764	6 6 1		
	1,65,838	36,68,001	6,22,200	14,07,081	20,29,281		9,75,661	66,72,943		6 14 11		
	1,10,504	35,24,652	5,82,026	13,86,828	18,68,854		13,69,189	67,62,695		6 9 0		
	1,09,325	35,47,569	6,81,557	13,88,265	20,69,822		9,21,981	65,39,372		6 13 4	72,21,595	
	1,10,437	36,11,373	6,57,812	14,42,895	21,00,707		10,49,630	67,61,710		6 15 2		
	1,09,138	31,47,494	6,88,486	13,98,410	20,86,896		9,74,588	62,08,978		6 5 10		
	1,20,961	37,76,284	7,35,485	13,29,852	20,65,337		13,03,939	71,45,560		7 1 8 1		
	1,17,219	41,20,620	7,13,122	15,00,970	22,14,092		8,27,199	71,61,911		7 11 4	84,32,80	
	1,20,127	53,47,419	7,25,264	17,72,967	24,98,231		9,84,167	88,29,817		9 8 9		
	1,20,647	49,24,736	7,14,440	17,35,635	24,50,075		10,28,037	84,02,848		8 15 7		
	1,27,570	43,71,989	7,88,439	15,47,120	23,35,559		10,59,181	77,66,729	776,006	8 10 3		
	1,29,049	47,90,830	7,95,984	15,13,976	23,09,960		10,74,898	81,75,688		9 2 4	84,32,80	
	1,38,163	49,59,505	8,10,610	15,71,566	23,82,176		11,40,944	84,82,625		9 7 4		
	1,51,302	55,22,670	8,75,194	17,14,453	25,89,647		12,23,794	93,36,111		10 7 3		

(a) Includes Rs. 2,32,544 for arrears recoveries for work done

(b) Rs. 4,58,699 adjusted on account of premia on loans

(c) Includes premia of Rs. 97,749 on loan raised.

(d) Includes rebate of Plague expenses amounting to Rs. 4,87,655.

Appendix

TAXATION PROPSA											
Year	Gross Valuation.	House Rate	Police Rate.		Wheel Tax and Tolls.	Licences for Trades, Land Conveyances, Music, etc	Town Duties.	Cotton Duty.	Liquor Licences.	Tobacco Licences.	
	Rs.	Rs. Consolidated Rate	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1905-06	3,81,90,177	@ 8-5/8%	27,55,778		4,48,343	98,923	11,68,450		1,43,750	2,72,779	@ 3/8%
1906-07	4,14,48,901	Do.	29,58,345		4,42,749	1,03,221	13,34,074		1,43,750	2,65,828	Do.
1907-08	4,42,79,940	@ 8%	29,74,517		4,29,892	1,06,284	13,90,203		1,43,750	2,80,355	Do.
1908-09	4,68,75,766	Do.	31,47,349		4,79,857	1,19,278	12,96,320		1,43,750	2,78,890	Do.
1909-10	4,94,44,987	@ 9-1/8%	38,05,816		5,01,553	97,754	14,23,491		1,43,750	2,80,614	Do.
1910-11	5,20,51,478	@ 10-1/8%	43,61,660		4,72,198	99,314	16,86,660	Levied for the 1st time from Jan. 1921	1,43,750	2,59,907	@ 1%
1911-12	5,36,02,464	Do.	47,42,693		4,69,487	1,13,777	12,47,097		1,43,750	2,78,896	Do.
1912-13	5,51,71,773	Do.	47,18,833		5,23,522	1,21,773	17,42,131		1,43,750	2,83,526	Do.
1913-14	5,79,47,463	@ 9 1/2%	46,41,022		5,61,500	1,29,771	17,30,637		1,43,750	2,91,283	Do.
1914-15	5,98,41,390	Do.	48,49,431		5,19,818	1,27,640	9,32,310		1,43,750	2,92,036	@ 3/8%
1915-16	6,34,16,191	Do.	52,31,257		5,18,773	1,27,587	20,19,097		1,43,750	3,04,644	Do.
1916-17	6,54,13,855	Do.	52,16,432		5,61,416	1,31,072	18,70,335		1,43,755	3,52,877	Do.
1917-18	6,80,28,001	Do.	54,75,264		5,86,976	1,58,940	20,40,305		1,43,750	3,71,291	Do.
1918-19	8,29,75,130	Do.	72,19,049		6,04,640	1,53,340	19,54,583		1,43,750	3,86,009	Do.
1919-20	8,58,18,734	Do.	74,65,411		6,11,812	1,66,515	21,03,440		1,43,750	4,16,261	Do.
1920-21	9,32,34,165	Do.	74,88,793		7,33,766	1,68,785	21,19,082	77,100	1,43,750	4,41,881	Do.
1921-22	10,37,70,215	Do.	84,79,101		7,85,667	1,69,188	21,39,675	14,92,152	1,43,750	3,78,331	Do.
1922-23	11,25,08,688	@ 11%	1,04,91,115		12,15,390	1,74,981	16,90,372	16,23,024	1,43,750	3,81,343	@ 1/2%
1923-24	12,64,47,414	Do.	1,11,11,253		10,72,941	5,29,030	16,31,076	15,39,712	1,43,750	3,85,106	Do.
1924-25	12,71,95,123	Do.	1,22,50,837		12,09,720	2,58,637	18,76,808	13,09,466	1,43,750	3,74,296	Do.
1925-26	13,15,65,275	Do.	1,23,22,099		12,46,630	3,73,115	14,54,259	14,92,427	1,43,750	3,72,156	Do.
1926-27	13,70,60,569	Do.	1,27,10,850		10,61,576	2,32,848	16,67,980	11,30,500	1,43,750	3,84,385	Do.
1927-28	13,96,74,939	Do.	1,26,61,950		11,63,926	3,28,853	14,38,817	11,34,083	1,43,750	3,98,366	Do.
1928-29	14,16,41,656	Do.	1,26,09,968		10,19,412	1,29,378	15,46,677	13,37,095	1,43,750	3,76,440	Do.
1929-30	14,79,63,078	Do.	1,27,10,958		12,71,765	1,33,550	13,71,364	15,40,191	1,43,750	3,92,339	Do.
1930-31	15,00,14,383	Do.	1,29,50,889		10,83,448	1,55,650	16,38,968	12,65,114	1,43,750	3,71,452	Do.
1931-32	14,64,68,460	Do.	1,29,37,243		10,58,141	1,58,166	11,59,129	7,37,367	1,43,750	4,19,347	Do.
1932-33	14,41,33,933	Do.	1,20,42,747		10,70,340	1,71,385	11,27,188	8,28,856	1,43,750	3,50,771	Do.
1933-34	14,32,51,802	Do.	1,22,45,281		10,57,393	1,69,759	14,02,738	8,86,189	1,43,750	2,54,247	Do.
1934-35	14,54,15,785	@ 12%	1,33,68,984		11,46,683	1,78,149	13,87,977	*758	1,43,750	3,65,150	Do.
1935-36	14,72,00,410 †Receivable Value	Do.	1,28,88,990		11,13,357	1,82,301	14,77,756		1,43,750	3,28,225	Do.
1936-37	13,31,56,299	@ 11%	1,26,18,595		10,74,038	1,92,968	14,48,130		1,43,750	3,93,000	Do.
1937-38	13,62,69,866	Do.	1,25,73,931		14,29,080	1,93,564	13,09,001		1,43,750	4,14,250	Do.
1938-39	13,48,69,247	Do.	1,36,06,715		13,69,662	2,09,522	15,52,261		1,43,750	1,58,970	Do.
1939-40	13,97,61,676	Do.	1,34,47,825		12,74,008	2,38,219	13,78,340		...	...	Do.
1940-41	14,14,61,169	Do.	1,38,54,785		13,59,332	2,33,806	14,24,031		...	...	Do.
1941-42	14,27,65,826	Do.	1,39,20,308		14,70,207	2,33,096	18,48,316		...	...	Do.

*Abolished with effect from 1-4-1934.

†As per S. C. R. No 645, dated the 3rd October 1935.

V. V. SHALIGRAM,
Chief Accountant.

No. 18.—Concluded.

Contribution from Insurance Companies or Fire Tax.	Total Taxation Proper.	SERVICES RENDERED.		Total services rendered.	MISCELLANEOUS.		Total Income.	Year.	Population by Census.	Incidence of Taxation per head of population.	Five years' average annual income.
		Halalkhore Tax.	Water Tax.		Rs.	Returns from Property and Miscellaneous.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.
1,20,057	50,06,080	9,32,655	18,57,780	27,90,435		12,96,024	90,92,539	1905-06		10 0 9	1,00,26,055
1,28,63	53,76,598	9,91,362	19,38,429	29,29,791		13,42,112	96,48,501	1906-07		8 7 10	
1,39,329	54,64,330	10,46,874	19,48,830	29,95,704		14,29,290	98,89,324	1907-08	977,822	8 10 5	
1,47,522	56,12,966	11,19,322	20,04,189	31,23,411		15,49,671	1,02,86,048	1908-09		8 14 11	
1,63,267	64,16,245	11,92,346	20,11,788	32,04,134		15,93,485	1,12,13,864	1909-10		9 13 5	
2,15,094	72,38,583	12,32,951	19,95,327	32,28,278		17,29,288	1,21,96,149	1910-11		10 11 0	25,76,579
2,33,627	72,29,327	12,92,697	20,79,120	33,71,817		20,54,645	1,26,55,789	1911-12	979,445	10 13 2	
2,33,029	77,66,564	13,50,833	21,70,948	35,21,781		14,53,244	1,27,41,589	1912-13		11 8 5	
2,44,283	77,42,246	13,85,128	22,85,434	36,70,562		14,63,693	1,28,76,501	1913-14		11 10 5	
1,92,048	70,57,033	14,17,648	22,16,012	36,33,660	(c)	17,22,703	1,24,13,366	1914-15		10 14 8	
2,06,494	85,51,602	14,68,587	23,23,021	37,91,608		14,87,860	1,38,31,070	1915-16		12 9 8	1,55,80,061
2,05,911	84,51,793	15,25,637	24,71,834	39,97,471		15,69,475	1,40,48,739	1916-17		12 11 11	
2,16,130	89,98,666	16,13,123	26,97,720	43,10,843		15,25,888	1,48,29,386	1917-18		13 9 4	
2,84,962	1,07,46,333	18,34,068	29,77,602	48,11,670		18,16,181	1,73,74,184	1918-19		15 14 2	
2,92,625	1,11,99,814	19,39,162	30,93,308	50,32,470		20,84,643	1,83,16,927	1919-20		16 9 2	
2,95,541	1,17,68,705	21,33,991	33,31,036	54,65,028		29,09,465	2,01,43,197	1920-21		14 10 3	2,56,36,060
3,34,372	1,39,22,196	23,74,867	36,18,899	59,93,766		32,31,047	2,31,47,009	1921-22	1,175,914	16 15 3	
4,75,604	1,61,95,379	26,47,245	48,48,252	74,95,497		30,62,387	2,67,53,463	1922-23		20 2 4	
5,16,139	1,67,29,007	28,65,950	53,67,314	82,33,264		29,59,238	2,79,21,509	1923-24		21 1 2	
5,69,137	1,79,92,651	32,16,328	57,80,371	89,96,699		32,25,771	3,02,15,121	1924-25		22 13 5	
5,63,030	1,79,67,468	32,29,397	65,06,480	97,35,877		28,28,014	3,05,31,359	1925-26		23 5 9	3,18,09,765
5,88,106	1,79,19,995	32,45,007	73,73,602	1,06,18,605		35,97,093	3,21,35,697	1926-27		24 2 3	
5,84,350	1,78,54,095	32,96,001	68,54,362	1,01,50,363		37,03,830	3,17,08,288	1927-28		23 9 10	
5,72,933	1,77,35,653	32,10,243	64,18,596	96,28,839		41,68,891	3,15,33,383	1928-29		23 4 4	
5,76,562	1,81,40,479	33,37,083	69,68,049	1,03,05,132		46,94,487	3,31,40,098	1929-30		24 3 1	
5,87,877	1,81,97,148	32,28,684	64,42,981	96,71,665		41,77,859	3,20,46,672	1930-31	1,161,383	24 1 2	3,14,62,461
5,88,148	1,72,01,291	32,61,662	63,97,023	96,58,685		50,54,200	3,19,14,176	1931-32		23 2 0	
5,48,757	1,62,83,794	30,78,239	63,86,907	94,65,146		42,53,441	3,00,02,381	1932-33		22 2 9	
5,56,824	1,67,16,181	30,88,965	62,98,417	93,87,382		53,12,408	3,14,15,971	1933-34		22 7 7	
5,58,891	1,71,50,342	31,48,555	63,27,589	94,76,144		53,06,620	3,19,33,106	1934-35		22 14 10	
5,37,641	1,66,72,020	30,08,828	67,05,265	97,14,093		59,90,340	3,23,76,453	1935-36		22 11 6	3,33,74,895
5,68,933	1,64,39,414	32,10,543	70,15,634	1,02,26,177		53,92,638	3,20,58,229	1936-37		22 15 4	
5,72,309	1,66,35,885	33,39,105	75,14,123	1,68,53,228		55,27,305	3,30,16,418	1937-38		23 10 8	
6,18,808	1,76,59,688	36,26,492	77,83,976	1,14,10,468		56,97,119	3,47,67,275	1938-39		25 0 6	
6,12,659	1,69,51,051	36,93,912	80,70,695	1,17,64,607		59,40,443	3,46,56,101	1939-40		24 11 7	
6,46,399	1,75,18,353	37,82,518	82,25,310	1,20,07,828		61,05,584	3,56,31,765	1940-41	14,89,883	19 13 2	62,76,481
6,33,068	1,81,04,995	37,55,679	86,29,048	1,23,84,727		62,76,481	3,67,66,203	1941-42		20 7 5	

(c) Exclusive of the amount of interest realized on Sinking Funds which was hitherto treated as Income.

M. D. BHAT,
Municipal Commissioner.

Expenditure of the Bombay Municipality

Year.	General Superintendence.	Assessment and Collection.	Fire Brigade.	Public Works (Engineering Department.)	Public Health Department.	General Stores.	Pensions and Gratuities and Provident Fund.	Police Charges.	Education.	Medical Relief.	Debt
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1865	94,354	1,26,472	} Not traceable.	31,52,722	8,15,914	} Not traceable.	845	1,41,931	...	...	...
1866	1,31,622	58,638		13,32,917	14,40,293		14,430	3,96,169	...	...	20,554
1867	61,337	71,531		17,38,626	14,26,321		2,580	4,25,423	...	...	73,360
1868	70,990	87,602	22,708	12,29,594	10,45,862	9,012	3,733	4,17,083	...	...	2,19,977
1869	1,09,879	1,25,691	23,318	12,51,429	8,57,425	8,312	5,634	3,25,637	...	...	3,81,368
1870	1,32,202	1,12,498	30,896	13,73,987	8,29,784	8,046	10,354	4,24,905	...	...	4,46,187
1871	1,22,853	1,12,851	31,261	16,11,527	7,84,485	6,482	7,758	5,90,579	7,948	...	4,75,704
1872	1,15,930	1,38,354	34,435	12,83,987	7,61,854		7,221	3,27,209	9,321	...	2,52,971
1873	1,16,575	1,41,308	20,546	10,70,919	7,96,860		6,996	3,40,892	10,000	...	8,06,270
1874	1,11,860	1,29,023	25,316	10,53,829	7,38,139		8,030	2,44,325	10,000	...	3,09,023
1875	1,13,902	1,36,708	20,063	9,90,091	7,42,958		8,691	3,52,920	10,000	36,000	7,15,561
1876	1,09,189	1,42,267	37,754	9,70,195	7,07,681		11,157	3,57,734	10,000	36,000	7,09,127
1877	1,10,164	1,43,672	24,193	8,96,548	7,49,550		8,301	3,54,535	10,000	36,000	6,27,792
1878	1,15,597	1,44,467	27,517	8,13,057	7,90,481		8,008	3,61,581	15,000	36,000	8,66,223
1879	1,21,997	1,34,372	23,980	8,35,687	8,04,295		12,084	3,64,304	17,000	36,000	6,91,908
1880	1,28,492	1,37,726	24,800	8,86,191	7,52,410		7,749	3,59,166	17,500	36,000	6,42,880
1881	1,28,951	1,52,107	29,242	9,16,650	7,98,021		8,608	3,57,752	17,500	20,435	7,47,209
For 15 months, i.e., from 1st January 1882 to 31st March 1883, the calendar											
1882-83	1,82,715	1,87,858	73,665	14,01,108	10,14,785		12,803	4,54,034	28,125	34,948	12,28,882
1883-84	2,01,021	1,48,317	55,389	10,55,338	9,16,316		40,333	3,62,508	22,500	27,832	8,12,061
1884-85	1,65,258	1,64,917	64,977	11,51,551	9,19,967		23,293	3,61,748	22,500	34,512	7,37,608
1885-86	1,66,827	1,84,717	43,854	12,34,529	3,95,607		18,318	3,59,223	23,700	31,349	7,87,527
1886-87	1,73,090	2,17,134	70,904	13,03,859	10,10,118		19,133	2,61,914	32,604	48,386	8,93,553
1887-88	1,70,945	2,12,138	69,670	13,64,393	10,75,735		30,531	2,61,348	1,34,715	40,753	23,27,682
1888-89	1,69,223	1,98,820	1,12,328	14,91,041	11,56,410		19,470	2,59,140	50,982	36,857	14,90,115
1889-90	1,77,133	1,92,643	93,907	13,62,241	11,96,577		29,139	2,58,285	60,358	35,246	14,85,711
1890-91	1,82,198	2,23,854	1,29,291	15,92,034	13,02,064		32,117	2,58,285	68,646	38,601	15,52,139
1891-92	1,91,028	2,41,002	86,671	15,92,073	12,92,529		33,890	2,58,285	80,722	50,284	16,37,405
1892-93	1,90,920	2,52,123	1,47,694	17,72,512	13,01,563		29,845	3,63,625	87,565	49,576	21,97,233
1893-94	2,29,517	2,42,413	1,06,315	15,41,703	13,39,614		37,500	3,30,272	88,015	52,476	21,27,457
1894-95	2,11,621	2,47,771	1,14,144	16,67,335	13,70,168		46,568	3,74,022	87,290	61,456	20,26,571
1895-96	1,99,317	2,40,990	1,15,991	17,31,317	13,75,234		48,452	5,01,096	88,481	56,260	21,19,651
1896-97	1,99,641	2,48,159	1,07,654	15,55,649	14,09,867		58,601	5,51,589	88,889	53,101	20,56,122
1897-98	2,14,792	2,50,483	1,18,508	16,10,387	15,86,633		70,096	5,00,000	1,02,624	54,233	22,60,571
1898-99	2,10,380	2,57,182	1,09,076	14,19,617	16,89,174		56,866	5,01,013	1,14,776	55,201	22,41,138
1899-1900	1,97,643	2,72,850	1,17,098	16,01,898	20,30,444		66,034	5,00,000	1,11,990	54,997	23,40,269

* Combined with Controller's Office.

from the year 1865 to the year 1941-42.

	Public Gardens.	Stores Plant and Live Stock.	Municipal Building Fund.	Road Improvement Fund.	Investments Fund.	Plague Expenses.	Miscellaneous.	Total.	Year.	Five years' average annual expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		5,10,250					1,17,345	49,59,333	1865	} 38,77,203
		82,059					1,25,240	36,01,922	1866	
		2,70,545					1,49,423	42,16,346	1867	
		3,32,722					37,775	34,77,058	1868	
							42,665	31,31,358	1869	} 32,69,595
							23,416	33,92,185	1870	
							53,213	38,04,661	1871	
	27,273						(a) 1,57,333	31,15,888	1872	} 31,68,669
	11,857						22,354	30,44,577	1873	
	14,473						46,645	29,90,663	1874	
	18,282						(b) 1,19,851	32,65,027	1875	
	21,638						47,696	31,60,438	1876	} 31,68,669
	20,221						55,559	30,36,535	1877	
	21,190						71,103	32,70,224	1878	
	17,709						51,791	31,11,122	1879	
	20,756						44,321	30,57,992	1880	} 38,41,465
	19,463		2,50,000				(c) 3,52,835	37,98,872	1881	
year being changed to the financial year, the expenditure was :-										
	25,969		50,000	19,000			38,740	47,53,632	1882-83	} 48,59,951
	20,263		20,000				33,934	37,15,812	1883-84	
	22,738		801				(d) 2,11,150	38,81,020	1884-85	
	23,864		99,199				98,226	40,66,940	1885-86	
	38,326		49,779				57,562	41,76,362	1886-87	} 62,69,972
	42,123		50,221				32,436	58,12,690	1887-88	
	48,939		55,577				(e) 1,12,316	52,01,258	1888-89	
	65,153		24,459		3,000		58,553	50,42,405	1889-90	
	87,805		28,907		3,113		(f) 1,85,807	56,84,861	1890-91	} 71,87,147
	77,225		27,905		3,274		2,07,780	57,82,073	1891-92	
	96,964				3,386		52,566	65,45,512	1892-93	
	(f) 2,80,453				5,64,872		23,321	69,63,928	1893-94	
	93,969				44,086		28,485	63,73,486	1894-95	} 71,87,147
	64,028				1,46,180		15,519	67,02,516	1895-96	
	60,312				1,42,601	4,37,055	35,503	70,04,743	1896-97	
	71,447				36,478	5,00,000	(g) 1,20,712	74,96,969	1897-98	
	74,959				37,425	-5,00,000	(g) (8,12,546 19,673)	73,39,026	1898-99	} 71,87,147
	75,250				35,316	-43,694	32,385	73,92,480	1899-1900	

(a) Includes write-off of loss in stores of Rs. 1,45,993

(b) Includes Rs. 50,000 for visit of H. R. H. the Prince of Wales.

(c) Includes special adjustment of Rs. 3,24,827 for arranging the different loan fund.

(d) Includes loss of Rs. 1,84,774 on the sale of the Panvel Brick Factory.

(e) Includes Rs. 62,048 for loss on sale of investments.

(f) Includes Rs. 1,94,565 for land acquired.

(g) Write-off on account of frontage lands at Agripada.

Appendix

Year.	General Superintendence.	Assessment and Collection.	Fire Brigade.	Public Works (Engineering) Department.	Public Health Department.	General Stores.	Pensions and Gratuities and Provident Fund.	Police Charges.	Education.	Medical Relief.	Debt.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1900-01	2,28,044	3,26,719	1,18,939	17,01,178	21,68,479		75,929	6,02,455	1,11,930	58,977	25,03,311
1901-02	2,13,036	2,94,004	1,21,728	15,71,437	20,07,064		56,440	5,00,022	1,12,513	57,000	26,56,565
1902-03	2,16,767	2,92,939	1,10,182	15,90,956	20,05,939		68,852	5,97,504	1,10,474	56,290	27,11,361
1903-04	2,34,069	2,99,459	1,24,119	16,65,761	19,79,374		57,487	5,00,381	1,12,858	54,625	29,18,567
1904-05	2,29,315	3,18,017	1,34,282	18,81,039	18,46,402	15,904	74,334	5,01,076	1,59,763	57,000	28,33,563
1905-06	2,43,603	3,24,580	1,23,986	19,54,844	19,91,160	19,269	71,778	5,00,000	1,61,420	57,606	29,82,971
1906-07	3,06,306	2,29,381	1,28,015	19,39,665	21,46,791	27,369	75,303	5,01,862	1,65,815	56,218	31,77,715
1907-08	2,59,564	3,66,403	1,69,574	21,17,200	22,87,706	31,328	74,395	1,38,450	2,65,350	4,50,151	32,26,943
1908-09	2,71,046	3,73,684	1,71,929	23,92,891	24,34,002	29,456	65,623		2,76,685	4,64,535	32,98,247
1909-10	3,09,102	3,69,460	1,66,963	23,86,781	23,64,080	30,859	69,817		2,93,256	4,62,579	33,77,184
1910-11	2,89,088	3,85,546	1,88,087	24,16,832	21,03,537	31,063	84,294		4,17,124	4,64,416	36,07,569
1911-12	2,93,600	3,75,204	1,79,978	24,87,700	21,40,626	33,054	86,701		4,20,311	4,72,858	37,14,629
1912-13	3,14,525	4,40,506	3,27,304	25,52,034	23,15,541	34,069	96,913		4,18,511	4,46,160	33,43,397
1913-14	3,11,659	4,41,694	1,66,104	29,41,742	23,09,128	35,094	1,07,499		4,85,285	4,41,840	34,34,230
1914-15	3,13,576	4,16,898	1,85,577	30,02,430	23,15,264	36,771	1,11,204		5,03,224	4,39,260	37,62,252
1915-16	3,19,660	4,51,638	1,92,455	30,31,184	23,93,411	38,277	11,5,167		5,43,346	4,37,810	39,34,821
1916-17	3,39,014	4,93,398	1,92,598	31,61,770	25,33,855	40,538	1,46,580		5,91,873	4,35,960	44,11,104
1917-18	3,50,132	5,33,526	2,22,212	32,75,695	25,52,833	44,085	1,75,960		7,31,595	4,36,570	41,86,164
1918-19	3,78,723	5,29,127	2,57,944	39,46,954	51,27,671	46,820	1,64,955		9,27,207	4,89,328	44,30,260
1919-20	4,18,182	5,21,773	2,82,962	43,15,060	36,23,038	46,227	1,88,988		13,32,793	4,61,262	43,05,114
1920-21	4,18,650	5,87,191	3,20,709	49,52,268	39,59,741	60,316	2,13,660		16,87,813	4,86,216	46,26,733
1921-22	4,36,442	6,18,675	3,94,384	1,01,86,772	47,69,943	76,404	(a)		20,39,048	9,01,571	(a)
1922-23	4,81,031	6,66,432	4,02,392	1,27,64,437	48,94,512	80,079	(a)		22,72,762	9,63,038	(a)
1923-24	4,90,787	6,88,833	3,79,944	58,66,567	47,27,050	85,356	3,62,363		25,08,852	8,96,582	1,00,90,945
1924-25	5,04,317	7,04,553	3,40,488	59,80,651	46,60,460	75,167	4,04,919		25,82,656	9,03,884	1,08,14,589
1925-26	5,82,711	6,90,166	3,51,624	53,91,221	41,97,577	76,713	4,72,654		27,92,373	9,81,966	1,03,83,980
1926-27	5,34,507	7,09,867	3,27,018	52,80,276	41,56,288	70,565	4,88,346		31,13,302	14,44,718	1,08,41,061
1927-28	5,36,542	6,94,727	3,16,612	54,95,145	41,63,376	75,421	5,81,223		30,55,361	15,86,687	1,12,89,224
1928-29	5,40,173	5,61,208	3,35,320	55,13,018	41,28,598	63,565	6,53,287		29,47,784	16,27,649	1,21,36,185
1929-30	4,71,487	5,91,474	3,64,367	55,31,919	40,74,206	66,157	6,83,457		31,10,455	16,90,793	1,30,34,567
1930-31	4,58,414	5,10,305	3,37,520	61,49,678	35,78,522	68,384	7,26,679		29,97,740	18,23,641	1,29,85,715
1931-32	4,44,031	4,86,855	3,13,432	57,46,117	32,51,075	64,978	7,78,661		31,20,478	17,40,480	1,32,51,618
1932-33	3,85,083	4,66,482	3,02,499	55,88,550	31,25,898	62,292	8,16,812		32,45,592	17,13,017	1,33,53,226
1933-34	3,77,708	4,58,593	2,69,016	53,90,313	29,83,376	61,293	9,48,829		32,30,720	16,56,005	1,32,22,310
1934-35	3,12,069	4,53,999	2,94,402	50,68,619	29,08,983	62,330	9,85,621		32,02,997	16,48,684	1,25,93,943
1935-36	4,57,885	6,21,859	3,31,127	51,72,046	28,31,750	75,535	10,01,238		32,11,219	16,85,887	1,21,43,455
1936-37	4,73,635	6,35,879	3,56,413	53,03,448	28,66,924	76,752	10,56,470		33,86,264	17,96,734	1,19,45,222
1937-38	4,71,811	6,28,592	4,16,289	58,01,823	29,68,240	73,772	9,34,532		35,06,561	19,15,745	1,20,46,808
1938-39	5,23,131	6,58,051	3,40,593	59,84,010	29,85,995	74,450	11,70,589		36,44,231	19,51,873	1,21,88,098
1939-40	5,03,569	6,71,512	3,45,411	61,16,547	31,69,113	75,741	12,08,364		38,33,790	20,72,534	1,23,36,073
1940-41	5,17,249	7,50,916	3,36,242	63,91,043	32,92,424	73,870	12,47,477	...	41,76,076	21,11,929	1,24,94,113
1941-42	5,11,192	7,62,592	3,39,989	62,17,370	31,75,222	75,905	12,73,507		41,55,226	19,34,992	1,26,83,919

* Inclusive of Rs. 4,58,641 on account of Markets and Slaughter Houses and Rs. 26,147 on account of Census.

V. V. SHALIGRAM,
Chief Accountant.

No. 19—Concluded.

Contribution to the Bombay Improvement Trust	Public Gardens.	Stores Plant and Live Stock.	Municipal Building Fund	Loan Works Establishment.	Investments Fund.	Plague Expenses.	Slum Service.	Miscellaneous.	Total.	Year.	Five years average annual expenditure.
Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
4,74,605	69,870				58,400	—922		1,86,444	85,84,058	1900-01	84,57,384
4,81,000	57,685				59,259		38,695	82,26,458	1901-02		
3,00,000	58,874				58,136		75,124	84,53,398	1902-03		
3,50,000	67,422				33,265		34,006	84,31,390	1903-04		
2,50,000	66,092				35,399	1,81,920		57,512	85,91,618	1904-05	1,02,22,28
2,50,500	64,751				39,377	2,26,538	(h) 3,62,359	93,74,242	1905-06		
3,00,000	64,735				39,626	2,43,044		18,945	95,20,790	1906-07	
2,66,081	75,158				44,445	1,95,517		1,30,930	1,01,89,201	1907-08	
4,50,000	92,905				47,843	2,23,328		37,952	1,06,30,126	1908-09	1,17,90,028
7,80,000	98,964				1,21,917	2,00,915	(i) 3,65,173	1,13,97,050	1909-10		
8,35,000	91,210				49,473	1,87,234		1,31,399	1,12,81,872	1910-11	
9,86,000	76,091				57,633	1,55,903		1,25,274	(j) 1,14,84,562	1911-12	
9,23,000	83,982				10,000	1,47,763		2,25,882	(k) 1,16,81,587	1912-13	1,53,23,096
9,23,093	91,683				10,000	1,24,682		2,16,193	(l) 1,20,48,926	1913-14	
9,76,938	92,295				10,000	1,27,633		1,59,369	(m) 1,24,53,191	1914-15	
10,17,420	89,738				10,000	1,22,912		(n) 1,24,031	1,28,03,870	1915-16	
11,01,289	90,490				(o) 3,08,135	1,29,958		(s) 2,37,730	1,42,14,292	1916-17	1,55,67,168
10,98,118	81,555				(p) 51,399	1,32,160		3,89,492	1,42,61,391	1917-18	
11,52,687	93,085				(q) 17,320	1,26,506		13,38,060	1,70,26,649	1918-19	
15,19,780	97,183				(r) 20,982	1,18,404		10,57,511	1,83,90,277	1919-20	
15,71,248	1,28,196				(t) 1,69,813	1,24,591		8,95,154	2,02,02,301	1920-21	3,12,89,455
15,76,574	2,24,288				(u) 2,68,427	1,16,888		8,95,638	2,24,64,954	1921-22	
17,85,007	2,34,769					3,18,883		11,77,228	2,61,61,439	1922-23	
19,07,255	1,59,167					70,044		7,16,308	2,89,50,053	1923-24	
20,20,974	1,62,449							1,03,848	3,00,57,096	1924-25	3,22,63,193
22,28,470	1,63,147							91,674	2,90,87,636	1925-26	
22,39,225	1,86,412							74,216	3,01,62,656	1926-27	
23,11,031	1,67,067							84,089	3,14,45,875	1927-28	
23,02,180	1,76,614			26,011				(v) 13,16,393	3,27,50,278	1928-29	3,28,40,720
22,92,678	1,76,841			4,31,527				5,88,300	3,30,00,829	1929-30	
23,10,873	1,88,454			3,75,910				4,46,937	3,26,47,552	1930-31	
23,54,568	1,73,268			2,47,292				5,36,542	3,23,28,729	1931-32	
23,52,242	1,57,884							5,33,558	3,21,69,117	1932-33	3,22,63,193
(v) 32,84,740	1,57,141							4,43,796	3,25,51,599	1933-34	
33,39,680	1,45,748							5,32,016	3,16,19,059	1934-35	
33,42,690	1,34,179							2,15,609	3,12,97,539	1935-36	
32,22,391	1,35,584						4,14,500	1,92,837	3,19,29,489	1936-37	3,28,40,720
34,40,225	1,35,807							3,36,482	3,27,48,184	1937-38	
34,29,454	1,56,149							3,04,181	3,34,84,350	1938-39	
37,11,006	1,76,458							(w) 4,34,889	3,47,44,038	1939-40	
35,73,077	1,78,329							(x) 7,02,037	3,59,18,406	1940-41	3,22,63,193
36,88,945	1,65,322							8,62,719	3,59,21,521	1941-42	

(h) Includes contribution of Rs. 3,00,000 towards celebrating the visit of H. R. H. the Prince and Princess of Wales.

(i) Includes charges for Grain Compensation and Local Allowance and the loss sustained in the sale of unserviceable stores written off.

(j) Excludes Rs. 5,00,000 transferred from revenue for writing off a portion of the Plague expenditure advanced from Loan Funds.

(k) Excludes Rs. 3,10,033 transferred from revenue for writing off a portion of the Plague expenditure advanced from Loan Funds as well as the amount of investments of interest realized on Sinking and Special Funds.

(l) Excludes Rs. 1,00,000 transferred from revenue for writing off the balance of the Plague expenditure advanced from Loan Funds as well as the amount of investment of interest realized on Sinking and Special Funds.

(m) Excludes Rs. 35,455 being the write-off of the proportionate cost (paid out of Loan Funds) of the Halalkhores' Chawls at Vincent Road sold to the City Improvement Trust as well as the amount of investment interest realized on Sinking and Special Funds.

(n) Includes Rs. 25,000 being the contribution towards the cost of cadastral survey of the town and island of Bombay.

(o) This includes Rs. 1,20,312 on account of discount on the conversion of 3 per cent. or 3½ per cent. Government Paper into 4 per cent. conversion loan of 1916-17

(p) This includes Rs. 2,98,135 being the amount of investment on account of sale proceeds of Municipal lands into Municipal Land and Building Fund.

(q) This includes Rs. 41,399, Rs. 7,320 and Rs. 10,988 being the amount of investment on account of sale proceeds of Municipal Lands into Municipal Land and Building Fund.

(r) This includes Rs. 1,59,813 do. do.

(s) As the Expenditure on Pensions and gratuities, etc., and Municipal Debt is allotted according to different service heads, no expenditure appears under these heads.

(t) This includes Rs. 2,53,427 on account of sale proceeds of Municipal land to be transferred to Land and Building Fund.

(u) Includes Rs. 7,00,000 being the contribution for Bai Jerbai Wadia Hospital for children.

(v) Includes Rs. 10,94,913 on account of increased contribution payable towards Improvement Schemes due to the amalgamation of the City Improvement Trust with the Municipality with effect from 1-10-1938 under Bombay Act XIII of 1933.

(w) Includes Rs. 57,522 for Grain Compensation to menial staff.

(x) Includes Rs. 2,98,560 for Grain Compensation to menial staff.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 20.
*Contrasted Statement of Income and Expenditure of the Bombay Municipality
from 1865 to 1941-42.*

Year.	Income.	Expenditure.	DIFFERENCE	
			Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1865	23,63,787	49,59,333	...	25,95,546
1866	29,14,672	36,01,922	...	6,87,250
1867	30,40,524	42,16,346	...	11,75,822
1868	38,52,674	34,77,058	3,75,616	...
1869	33,93,226	31,31,358	2,61,868	...
1870	33,07,749	33,92,185	...	84,436
1871	28,71,160	38,04,661	...	9,33,501
1872	30,48,331	31,15,888	...	67,557
1873	33,24,108	30,44,577	2,79,531	...
1874	29,81,322	29,90,663	...	9,341
1875	31,43,526	32,65,027	...	1,21,501
1876	31,77,723	31,60,438	17,285	...
1877	32,41,452	30,36,535	2,04,917	...
1878	31,45,153	32,70,224	...	1,25,071
1879	33,41,174	31,11,122	2,30,052	...
1880	32,51,870	30,57,992	1,93,878	...
1881	38,73,694	37,98,872	74,822	...
1-1-1882 to 31-3-1883	46,12,240	47,53,632	...	1,41,392
1883-1884	37,37,272	37,15,812	21,460	...
1884-1885	42,13,868	38,81,020	3,32,848	...
1885-1886	44,73,973	40,66,940	4,07,033	...
1886-1887	49,01,814	41,76,362	7,25,452	...
1887-1888	51,66,530	58,12,690	...	6,46,160
1888-1889	49,66,193	52,01,258	...	2,35,065
1889-1890	53,42,169	50,42,405	2,99,764	...
1890-1891	61,65,901	56,84,861	4,81,040	...
1891-1892	62,33,183	57,82,073	4,51,110	...
1892-1893	66,72,943	65,45,512	1,27,431	...
1893-1894	67,62,695	69,63,928	...	2,01,233
1894-1895	65,39,372	63,73,486	1,65,886	...
1895-1896	67,61,710	67,02,516	59,194	...
1896-1897	62,08,978	70,04,743	...	7,95,765
1897-1898	71,45,560	74,96,969	...	3,51,409
1898-1899	71,61,911	73,39,026	...	1,77,115
1899-1900	88,29,817	73,92,480	14,37,337	...
1900-1901	84,02,848	85,84,058	...	1,81,210
1901-1902	77,66,729	82,26,458	...	4,59,729
1902-1903	81,75,688	84,53,398	...	2,77,710
1903-1904	84,82,625	84,31,390	51,235	...
1904-1905	93,36,111	85,91,618	7,14,493	...
1905-1906	90,92,539	93,74,242	...	2,81,703
1906-1907	96,48,501	95,20,790	1,27,711	...
1907-1908	98,89,324	1,01,89,201	...	2,99,877
1908-1909	1,02,86,048	1,06,30,126	...	3,44,078
1909-1910	1,12,13,864	1,13,97,050	...	1,83,186
1910-1911	1,21,96,149	1,12,81,872	9,14,277	...
1911-1912	1,26,55,789	*1,14,84,562	11,71,227	...
1912-1913	1,27,41,589	(a) 1,16,81,587	10,60,002	...
1913-1914	1,28,76,501	(b) 1,20,48,926	8,27,575	...
1914-1915	1,24,13,366	(c) 1,24,53,191	...	39,825
1915-1916	1,38,31,070	1,28,03,870	10,27,200	...
1915-1917	1,40,48,739	1,42,14,292	...	1,65,553
1917-1918	1,48,29,386	1,42,61,391	5,67,995	...
1918-1919	1,73,74,184	1,70,26,648	3,47,536	...
1919-1920	1,83,16,927	1,83,09,277	7,650	...

* This is exclusive of Rs. 5,00,000 utilized towards writing off a portion of the Plague Expenditure.

(a) Do. Rs. 3,10,052-7-4 Do. Do. Do. Do.

(b) Do. Rs. 1,00,000 Do. the balance Do. Do.

(c) This is exclusive of Rs. 35,455 being the write off of the proportionate cost (paid out of Loan Funds) of the Halalkhore Chawls at Vincent Road sold to the City Improvement Trust.

Appendix No. 20.—Concluded.

Year.	Income.	Expenditure.	DIFFERENCE	
			Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1920-1921	2,01,43,197	2,02,02,301	...	59,104
1921-1922	2,31,47,009	2,24,64,954	6,82,055	...
1922-1923	2,67,53,463	2,61,61,439	5,92,024	...
1923-1924	2,79,21,509	2,89,50,053	...	10,28,544
1924-1925	3,02,15,121	3,00,57,096	1,58,025	...
1925-1926	3,05,31,359	2,90,87,636	14,43,723	...
1926-1927	3,21,35,697	3,01,62,656	19,73,041	...
1927-1928	3,17,08,288	3,14,45,875	2,62,413	...
1928-1929	3,15,33,383	3,27,50,278	...	12,16,895
1929-1930	3,31,40,098	3,30,00,829	1,39,269	...
1930-1931	3,20,46,672	3,26,47,552	...	6,00,880
1931-1932	3,19,14,176	3,23,28,729	...	4,14,553
1932-1933	3,00,02,381	3,21,69,117	...	21,66,736
1933-1934	3,14,15,971	3,25,51,599	...	11,35,628
1934-1935	3,19,33,106	3,16,19,059	3,14,047	...
1935-1936	3,23,76,453	3,12,97,539	10,78,914	...
1936-1937	3,20,58,229	3,19,29,489	1,28,740	...
1937-1938	3,30,16,418	3,27,48,184	2,68,234	...
1938-1939	3,47,67,275	3,34,84,350	12,82,925	...
1939-1940	3,46,56,101	3,47,44,038	...	87,937
1940-1941	3,56,31,765	3,59,18,406	...	2,86,641
1941-1942	3,67,66,203	3,59,21,521	8,44,682	...

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 21.
IMPROVEMENT SCHEMES.
General Financial Statistics.

Particulars.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.
	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ACCOUNT.					
<i>Receipts.</i>					
1. Land Revenue ...	50,52,210	51,98,536	53,48,506	52,53,255	52,26,917
2. Municipal contribution ...	34,40,225	34,29,454	37,11,006	35,73,077	36,88,945
3. Tobacco Duty ...	12,42,750	10,41,030	9,88,000	5,38,622	10,00,000
4. Miscellaneous ...	5,21,620	4,62,242	3,85,627	4,42,445	4,38,886
	1,02,56,805	1,01,31,262	1,04,33,139	98,07,399	1,03,54,748
<i>Expenditure.</i>					
5. Maintenance of Properties and Streets ...	13,80,505	18,16,329	19,53,053	21,67,231	17,73,303
6. Debt Charges ...	83,07,520	80,87,520	80,18,708	80,27,387	79,94,668
	96,88,025	99,03,849	99,71,761	1,01,94,618	97,67,971
7. Surplus (+) or Deficits (—) ...	+5,68,780	+2,27,413	+4,61,378	—3,87,219	+5,86,777
<i>Loans.</i>					
8. Debt outstanding ...	16,71,06,587	16,46,74,234	16,42,15,264	16,37,54,180	16,32,79,467
9. Redemption and Sinking Funds in hand or invested ...	2,24,96,900	2,40,35,999	2,57,39,758	2,75,04,853	2,93,47,180
10. Net Loan Debt ...	14,46,09,687	14,06,38,235	13,84,75,506	13,62,49,327	13,39,32,287

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 22.
IMPROVEMENT SCHEMES.
General Account for the year ending 31st March 1942.

Particulars.	Amount.	Particulars.	Amount.
	Rs. a. p.		Rs. a. p.
To Revenue expenditure as per Appendix No. 24 ...	97,67,971 5 0	By Revenue Receipts as per Appendix No. 23 ...	1,03,54,748 3 0
.. Balance being surplus for the year (transferred to Capital Account Balance Sheet—Appendix No. 25)	5,86,776 14 0		
Total ...	1,03,54,748 3 0	Total ...	1,03,54,748 3 0

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix
IMPROVEMENT
GENERAL
IN

Statement showing the Net Receipts during the Financial year 1941-42 from all sources as

Actuals for 1940-41.	Particulars.	Actuals for 1941-42.	Budget Estimate for 1941-42.	Revised Estimate for 1941-42.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	I.—RENTS AND OTHER PROCEEDS OF PROPERTIES			
3,62,653 10 5	1. Lands comprised in Schedule W ...	3,58,503 11 0	3,60,576 0 0	3,62,425 0 0
1,25,903 14 2	2. Do. do. X ...	1,25,201 0 6	1,26,926 0 0	1,26,764 0 0
1,18,762 1 1	3. Do. do. Y ...	1,07,016 3 2	1,07,939 0 0	1,07,939 0 0
204 4 4	4. Do. do. Z ...	204 4 4	204 0 0	204 0 0
46,45,731 8 7	5. Other Lands and Buildings ...	46,35,991 15 4	46,47,604 0 0	45,80,395 0 0
52,53,255 6 7		52,26,917 2 4	52,43,249 0 0	51,77,727 0 0
35,73,076 11 10	II.—Contribution from the Municipal Corporation under Section 125(2) (d) of the Municipal Act ...	36,88,944 9 5	37,12,700 0 0	36,88,944 0 0
5,38,622 8 0	III.—Receipts on account of Tobacco Duty ...	10,00,000 0 0	10,00,000 0 0	10,00,000 0 0
3,89,354 7 5	IV.—Interest and Profit on Investments ...	4,08,324 8 9	3,00,000 0 0	3,50,000 0 0
53,090 4 0	V.—Miscellaneous Receipts ...	30,561 14 6	40,000 0 0	33,200 0 0
98,07,399 5 10	Total Income ...	1,03,54,748 3 0	1,02,95,949 0 0	1,02,49,871 0 0

V. V. SHALIGRAM,
Chief Accountant.

No. 23.
SCHEMES.
ACCOUNT.
COME.

contrasted with the Actuals for 1940-41, the Original Budget Estimate and the Revised Estimate.

Compared with the Actuals for 1940-41.		Compared with the Original Estimate.		Compared with the Revised Estimate.	
Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	4,149 15 5	...	2,072 5 0	...	3,921 5 0
...	702 13 8	...	1,724 15 6	...	1,562 15 6
...	11,745 13 11	...	922 12 10	...	922 12 10
...	...	0 4 4	...	0 4 4	...
...	9,739 9 3	...	11,612 0 8	55,596 15 4	...
...	26,338 4 3	0 4 4	16,332 2 0	55,597 3 8	6,407 1 4
1,15,867 13 7	...	..	23,755 6 7	0 9 5	...
4,61,377 8 0	...	...	...	...	...
18,970 1 4	...	1,08,324 8 9	...	58,324 8 9	...
...	22,528 5 6	...	9,438 1 6	...	2,638 1 6
5,96,215 6 11	48,866 9 9	1,08,324 13 1	49,525 10 1	1,13,922 5 10	9,045 2 10

M. D. BHAT,
Municipal Commissioner.

**Appendix
IMPROVEMENT
GENERAL
EXPEN**

Statement showing the Actuals as compared with

Actuals for 1940-41.	Particulars.	Actuals for 1941-42.	Final grants sanctioned for Expenditure during 1941-42.
1	2	3	4
Rs. a. p.		Rs. a. p.	Rs. a. p.
	A.—MAINTENANCE OF PROPERTIES AND STREETS		
	(a) <i>Maintenance of Properties.</i>		
61,070 1 0	I.—Lands Comprised in Schedule W	63,306 11 0	70,754 0 0
20,207 13 3	II.—Lands Comprised in Schedule X	20,948 3 3	23,410 0 0
16,548 0 0	III.—Lands Comprised in Schedule Y	16,312 0 0	18,028 0 0
29 0 0	IV.—Lands Comprised in Schedule Z	32 0 0	35 0 0
	V.—Other Lands and Buildings—		
8,67,956 9 3	(1) Schemes	7,89,934 13 6	9,91,133 0 0
8,00,101 12 4	(2) Chawls Permanent	6,29,395 4 9	10,45,107 0 0
1,52,157 15 0	(3) S. P. Sheds	91,009 3 6	1,22,456 0 0
2,49,157 13 0	(b) Maintenance of Streets	1,46,228 1 0	3,44,471 0 0
...	(c) Preliminary expenses in connection with the Improvement of Slum Areas	16,137 1 0	24,959 0 0
...	(d) Measures for Civil Defence	...	10,000 0 0
21,67,230 15 10	Total A.—Maintenance of Properties and Streets	17,73,303 6 0	26,50,353 0 0
	B.—COST OF MANAGEMENT AND ESTABLISHMENT		
10,216 6 6	(a) Corporation and Standing Committee	10,587 8 3	13,330 0 0
28,171 14 0	(b) Deputy Municipal Commissioner's Office Establishment	32,474 13 6	32,732 0 0
25,616 9 0	(c) Audit and Accounts Establishment	33,468 2 0	34,290 0 0
3,15,248 10 6	(d) Estates and Land Management Department	3,58,903 11 7	4,17,207 0 0
1,51,449 5 3	(e) City Engineer's Department	1,49,805 4 6	1,76,750 0 0
3,710 0 0	(f) General Stores	3,600 0 0	3,600 0 0
98,604 2 2	(g) Incidental Expenses	96,690 11 5	1,06,093 0 0
21,131 9 0	(h) Grain Compensation	21,091 9 0	23,050 0 0
6,51,148 8 5		7,06,622 12 3	8,06,962 0 0
88,721 8 0	C.—Proportionate charge on account of Municipal Supervision...	84,649 6 0	1,78,648 0 0
7,42,870 0 5	Total B and C	7,91,272 2 3	9,85,610 0 0
	Deduct—		
1,22,608 0 0	Charged to Capital Account	Rs. a. p. ... 96,278 0 0	
6,20,262 0 5	Charged to General Account	... 6,94,994 2 3	
		7,91,272 2 3	9,85,610 0 0
	D.—DEBT CHARGES		
69,67,716 0 0	I.—Interest on Loans	69,19,367 8 0	70,29,001 0 0
10,59,671 6 0	II.—Appropriation for reduction or avoidance of Debt	10,75,300 7 0	10,75,301 0 0
80,27,387 6 0	Total D.—Debt Charges	79,94,667 15 0	81,04,302 0 0
1,01,94,618 5 10	Grand Total	97,67,971 5 0	1,07,54,655 0 0

V. V. SHALIGRAM,
Chief Accountant.

No. 24.
SCHEMES.
ACCOUNT.
DITURE.

the Final Sanctioned Grants for 1941-42.

Final grants compared with the Actuals.			REMARKS.
Balance.	Amount required to be renewed in 1942-43.	Savings.	
5	6	7	
Rs. a. p.	Rs. a. p.	Rs. a. p.	
7,447 5 0	540 0 0	6,907 5 0	
2,461 12 9	100 0 0	2,361 12 9	
1,716 0 0	...	1,716 0 0	
3 0 0	...	3 0 0	
2,01,198 2 6	49,500 0 0	1,51,698 2 6	
4,15,711 11 3	1,97,277 0 0	2,18,434 11 3	
31,446 12 6	3,967 0 0	27,479 12 6	
1,98,242 15 0	1,33,483 0 0	64,759 15 0	
8,821 15 0	50 0 0	8,771 15 0	
10,000 0 0	10,000 0 0	...	
8,77,049 10 0	3,94,917 0 0	4,82,132 10 0	
	* 41,518 0 0	-41,518 0 0	
2,742 7 9	1,000 0 0	1,742 7 9	
257 2 6	...	257 2 6	
821 14 0	105 0 0	716 14 0	
58,303 4 5	37,588 0 0	20,715 4 5	
26,943 11 6	829 0 0	26,114 11 6	
...	
9,312 4 7	691 0 0	8,621 4 7	
1,958 7 0	50 0 0	1,908 7 0	
1,00,339 3 9	40,263 0 0	60,076 3 9	
93,998 10 0	1,255 0 0	92,743 10 0	
1,94,337 13 9	41,518 0 0	1,52,819 13 9	
1,94,337 13 9	41,518 0 0	1,52,819 13 9	
1,09,633 8 0	1,04,128 0 0	5,505 8 0	
0 9 0	...	0 9 0	
1,09,634 1 0	1,04,128 0 0	5,506 1 0	
9,86,683 11 0	5,40,563 0 0	4,46,120 11 0	

* Rs. 41518 represent expenditure on account of cost of Management and Establishment including Municipal Supervision to be allocated at the end of the year.

M. D. BHAT,
Municipal Commissioner.

Appendix
IMPROVEMENT
Balance Sheet—(Capital Account)

LIABILITIES	Rs.	a.	p.	Rs.	a.	p.
LOANS OUTSTANDING—						
(Vide details as shown in Appendix No. 29) ...				16,32,79,466	10	0
Book value of lands comprised in Schedules "W" and "X" ...				47,58,495	0	0
SURPLUS—						
Extraordinary receipts—						
Transfer of Sinking Fund Accumulations in respect of Rs. 370 lakhs loan ...	25,07,830	0	0			
Special grants from the Government of India ...	54,00,000	0	0			
Premia on loan raised in 1935-36 ...	30,000	0	0			
Sale proceeds of Lands and Buildings—						
	Rs.	a.	p.			
Sale proceeds up to 31st March 1941 ...	3,83,22,538	4	8			
Sale proceeds during 1941-42 ...	15,76,349	0	2			
				3,98,98,887	4	10
Sinking Fund on Loans ...	2,93,47,179	12	2			
Loans Redemption Fund ...	36,26,711	7	0			
				3,29,73,891	3	2
Deduct—				8,08,10,608	8	0
Revenue Deficits—						
Deficits upto 31st March 1941 ...	1,82,77,048	11	6			
Less Surplus during 1941-42 ...	5,86,776	14	0			
				1,76,90,271	13	6
				6,31,20,336	10	6
				Total Rs. ...	23,11,58,298	4 6

V. V. SHALIGRAM,
Chief Accountant.

No. 25.

SCHEMES.

as at 31st March 1942.

		In Securities		In Cash	Rs.	a.	p.	
		Face Value.	Actual Cost.	Cash and Fixed deposits.				
			Rs.	a.	p.	Rs.	a.	p.
ASSETS								
BLOCK ACCOUNT—								
Property and Assets at original cost as per Appendix No. 26	...				18,81,28,794	11	9	
Book value of lands comprised in Schedules "W" and "X" as per Appendix No. 27 (Section 91A of the Municipal Act)	...				47,58,495	0	0	
SINKING FUND								
As per Appendix No. 28	...	*Rs. 2,83,36,800 £ 90,800	2,93,46,882	7	0	297	5	2
					2,93,47,179	12	2	
CAPITAL FUNDS—								
4½ per cent. Bombay Improvement Trust Debentures	...	15,00,000	15,00,000	0	0			
5 per cent. Bombay Municipal Debentures	...	10,22,200	10,22,200	0	0			
3½ per cent. Bombay Municipal Debentures	...	1,11,700	1,11,700	0	0			
6 per cent. Bombay Improvement Trust Debentures	...	42,01,300	42,01,300	0	0			
		68,35,200	68,35,200	0	0	17,88,628	12	7
					†86,23,828	12	7	
					Total Rs....	23,11,58,298	4	6

* For Face, Book and Market Values of Securities held in the Sinking Funds on 31st March 1942, please see Appendix No. 30.

† Against this, there is a liability to the extent of Rs. 5,41,063 on account of (1) outstanding charges amounting to Rs. 5,40,563 for 1941-42 and previous years payable in the year 1942-43 and (2) the unclaimed amount of Rs. 500 in respect of the debentures of Rs. 30 lakhs loan due for repayment on 1st November 1937.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 26.

IMPROVEMENT SCHEMES.

Block Account showing details of Capital Expenditure upto 31st March 1942.

Particulars.	Total Capital Expenditure up to 31st March 1941.			Expenditure during 1941-42.			Total Capital Expenditure up to 31st March 1942.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
CAPITAL ACCOUNT									
IMPROVEMENT AND STREET SCHEMES—									
Schedule W Lands	12,82,151	4	5	17,522	9	3	12,99,673	13	8
Schedule X Lands	16,26,190	1	6	280	9	0	16,26,470	10	6
Schedule Z Lands	8	0	0	...	...	...	8	0	0
Scheme No.									
1 First Nagpada	29,16,098	10	6	...	...	...	29,16,098	10	6
Princess Street	85,08,864	9	4	...	...	...	85,08,864	9	4
3 Sandhurst Road	1,13,79,104	11	11	...	...	...	1,13,79,104	11	11
4 Gamdevi	22,88,001	11	9	...	...	...	22,88,001	11	9
5 Dadar-Matunga	99,39,617	2	2	8,181	7	0	99,47,798	9	2
6 Sion-Matunga	99,20,937	9	4	2,38,590	10	0	1,01,59,528	3	4
7 Colaba Reclamation	4,78,538	1	10	...	...	...	4,78,538	1	10
Mandvi-Koliwada	26,52,501	4	2	...	...	...	26,52,501	4	2
13 Souter Street Extension—East-wards	68,101	8	5	...	...	...	68,101	8	5
27 Mathew Road	14,11,129	7	4	...	...	...	14,11,129	7	4
29 Nowroji Hill	85,29,623	6	4	...	...	...	85,29,623	6	4
30 Souter Street Extension—West-wards	1,30,511	15	4	...	...	...	1,30,511	15	4
31 Parel	90,88,597	14	5	12,509	1	0	91,01,106	15	5
32 East Agripada	50,57,935	2	5	...	...	...	50,57,935	2	5
33 Bhatwadi	3,28,432	8	4	...	...	...	3,28,432	8	4
36 Lamington Road	2,91,191	6	8	...	...	...	2,91,191	6	8
37 Sydenham Road	1,40,28,982	8	9	2,106	13	0	1,40,31,089	5	9
41 Undrie Street	5,71,158	12	1	1,641	4	0	5,72,800	0	1
43 Parel Road Central	38,97,296	2	5	52	4	9	38,97,348	7	2
47 Parel Road Northern	52,90,764	2	8	77	14	0	52,90,842	0	8
49 Nepean Sea Road—Reclamation	3,053	7	8	...	...	...	3,053	7	8
50 Mazagaon Street	32,47,700	13	9	...	...	...	32,47,700	13	9
52 Worli Street	2,32,72,991	4	7	30,270	9	0	2,33,03,261	13	7
53 Foras Road	36,82,009	9	11	...	...	...	36,82,009	9	11
54 Kolbhatwadi	21,79,253	13	10	...	...	...	21,79,253	13	10
56 Dharavi Street	74,79,324	0	9	15,462	0	6	74,94,786	1	3
57 Sewri-Wadala	1,92,05,910	3	5	98,950	15	6	1,93,04,861	2	11
58 Worli Extension	38,49,289	12	2	82,585	15	0	39,31,875	11	2
59 Sewri-Koliwada	5,50,562	8	3	...	...	...	5,50,562	8	3
60 Naigaum Street	75,17,494	8	0	17,654	6	0	75,35,148	14	0
61 Fergusson Road	15,68,030	2	5	...	...	...	15,68,030	2	5
62 Love Lane	16,18,730	12	6	...	...	...	16,18,730	12	6
66 Mahaluxmi	4,86,705	5	3	...	...	...	4,86,705	5	3
69 Widening of Byculla Bridge	7,20,289	12	8	...	...	...	7,20,289	12	8
71 Chaupati Street	24,085	4	0	...	...	...	24,085	4	0
Chaupati Reclamation	1,889	6	6	...	...	...	1,889	6	6
East Chaupati Estate	3,590	4	0	789	15	0	4,380	3	0
72 Tripartite Road	5,149	2	0	75,077	13	0	80,226	15	0
73 Palton Road	1,85,995	4	0	72,160	3	0	2,58,155	7	0
74 Sion Overbridge	493	4	0	1,025	4	0	1,518	8	0
Lump Provision for Acquisition	5,460	10	0	557	6	0	6,018	0	0
Lump Provision for Housing Accommodation to the Poorer Classes.	...	...	...	133	4	0	133	4	0
	17,52,93,747	7	9	6,75,630	3	0	17,59,69,377	10	9
POLICE ACCOMMODATION SCHEMES—									
Scheme No.									
14 First Nagpada	84,449	12	0	...	...	...	84,449	12	0
16 Warehouse Road	3,22,666	15	1	...	...	...	3,22,666	15	1
17 Duncan Road	58,980	10	6	...	...	...	58,980	10	6
18 Sheperd Road	36,223	9	8	...	...	...	36,223	9	8
19 Agripada	1,79,119	10	8	...	...	...	1,79,119	10	8
23 Connaught Road	79,495	9	11	...	...	...	79,495	9	11
24 Princess Street	2,65,953	6	10	...	...	...	2,65,953	6	10
25 Gamdevi	1,29,406	10	1	...	...	...	1,29,406	10	1
34 Lamington Road	4,61,023	13	10	...	...	...	4,61,023	13	10
35 Sandhurst Road West	1,46,104	1	3	...	...	...	1,46,104	1	3
Carried forward	17,63,424	3	10	...	...	...	17,63,424	3	10
Carried forward	17,52,93,747	7	9	6,75,630	3	0	17,59,69,377	10	9

Appendix No. 26.—Concluded.
IMPROVEMENT SCHEMES.

Block Account showing details of Capital Expenditure upto 31st March 1942.

Particulars.	Total Capital Expenditure upto 31st March 1941.		Expenditure during 1941-42.		Total Capital Expenditure upto 31st March 1942.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Brought over ...	17,52,93,747	7 9	6,75,630	3 0	17,59,69,377	10 9
POLICE ACCOMMODATION SCHEMES—contd.						
Scheme						
No.						
39 Sandhurst Road East	7,58,892	9 1	...	...	7,58,892	9 1
40 Byculla	8,28,410	10 11	...	...	8,28,410	10 11
44 Maharbaudi	2,71,433	9 4	...	...	2,71,433	9 4
45 Paltan Road	5,71,491	12 7	...	...	5,71,491	12 7
46 Naigaum	5,69,142	0 3	...	...	5,69,142	0 3
48 Mahim	4,53,031	9 6	...	...	4,53,031	9 6
55 Chinchbunder Road	4,32,656	1 11	...	...	4,32,656	1 11
55A Mazagaon	4,53,560	0 9	...	...	4,53,560	0 9
63 King's Circle (Matunga)	4,82,184	14 7	...	...	4,82,184	14 7
67 Naigaum (for Armed Police and Recruits)	24,42,031	5 0	...	...	24,42,031	5 0
70 Arthur Road	1,58,357	8 0	...	...	1,58,357	8 0
	91,84,616	5 9	...	...	91,84,616	5 9
MILL COMPANY'S CHAWL SCHEMES—						
Scheme						
No.						
42 Spring Mills	5,18,990	0 6	...	...	5,18,990	0 6
51 Century Mills	1,29,979	10 10	...	...	1,29,979	10 10
65 David Mills	2,96,852	7 4	...	...	2,96,852	7 4
	9,45,822	2 8	...	...	9,45,822	2 8
MISCELLANEOUS—						
Survey of the Island of Bombay	1,06,046	9 11	...	...	1,06,046	9 11
Administrative Offices, etc.—						
Building on Esplanade Road near Queen's Statue	3,21,562	11 1	...	...	3,21,562	11 1
Engineer's Office at Matunga	1,38,467	11 9	...	...	1,38,467	11 9
Central Stores at the back of Frere Fletcher School	15,656	5 8	...	...	15,656	5 8
Store yard at Agripada, etc.	83,897	15 5	...	...	83,897	15 5
Workshop for Motor Lorries at Agripada	90,367	12 11	...	...	90,367	12 11
Tools and Plant	528	12 1	...	...	528	12 1
Refund of preliminary expenses to Government	38,018	11 7	...	...	38,018	11 7
Preliminary expenses in connection with the Improvement of slum areas	68,815	11 0	...	...	68,815	11 0
	8,63,392	5 5	...	...	8,63,392	5 5
Discount on Loans	14,53,358	15 2	...	...	14,53,358	15 2
Expenses in connection with the Loan of Rs. 10 Lakhs	12,227	4 0	...	...	12,227	4 0
	14,65,586	3 2	...	...	14,65,586	3 2
Grand Total ...	18,77,53,164	8 9	*6,75,630	3 0	18,84,28,794	11 9

*This figure includes Rs. 96,278 being the share of cost of Management and Establishment chargeable to Capital Account.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 27.

IMPROVEMENT SCHEMES.

Statement showing Capital value of Scheduled Lands as specified in the Schedules W, X, Y and Z annexed to Act XIII of 1933.

Properties.	Area.	Book value.	Total amount.
	Sq. yds.	Rs.	Rs.
SCHEDULE "W".			
The Flats ...	12,52,834	1,14,191	
The Kennedy Sea Face ...	4,447	...	
<i>(Cooperage Plot resumed by Government)</i>			
The Marine Lines Estate ...	32,825	3,28,250	
<i>(Marine Lines Maidan resumed by Government).</i>			
The Wellington Lines Plot ...	44,038	4,40,380	
The Wodehouse Road Plot ...	41,580	4,15,800	
The Hornby Road Plot ...	41,616	8,32,320	
The Triangular Plot South of Crawford Market ...	7,707	1,54,140	
The Plot North of Municipal Offices ...	6,811	2,04,330	
The Chaupati West Estate ...	1,11,276	6,37,320	
The Chaupati East Estate ...	4,789	47,890	
The Parel Estate ...	34,055	1,02,165	
			32,76,786
SCHEDULE "X".			
The Connaught Road Estate ...	13,858	77,237	
The West Agripada Estate ...	2,27,971	6,64,534	
The Central Agripada Estate ...	2,911	10,528	
The East Agripada Estate ...	65,885	6,38,426	
The Lands at Matunga ...	86,187	90,984	
			14,81,709
SCHEDULE "Y".			
The Nepean Sea Road Plot ...	2,014		...
The Colaba Reclamation ...	46,580		...
SCHEDULE "Z".			
The Hornby Road Plot ...	3,250		.....
			47,58,495

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 28.
IMPROVEMENT SCHEMES.
SINKING FUND.

Statement showing the actual Investments on account of the Sinking Fund of different Improvement Trust Loans upto 31st March 1942 compared with the amounts which should have accumulated upto that date on the basis of the fixed Instalments and the sums set aside as Sinking Fund as at 31st March 1942.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Half Yearly Sinking Fund Instalment.	Amount of Sinking Fund which should have accumulated upto 31st March 1942 at Compound Interest.
1	2	3	4	5	6
<i>4½ per cent. basis.</i>					
5 per cent. Debenture Loan	Rs. 40,00,000	10th November 1919	{ 1st November 1957 1st November 1979	6,696	4,94,569
6 Do. do.	(a) 70,00,000	30th April 1920	{ 1st April 1935 1st April 1980	21,002	4,55,230
4½ Do. do.	45,00,000	20th February 1922	20th February 1982	7,533	4,45,017
4½ Do. do.	52,00,000	2nd October 1922	2nd October 1982	8,705	5,14,249
4½ Do. do.	8,00,000	22nd January 1923	22nd January 1983	1,339	76,051
4½ Do. do.	82,00,000	Do.	Do.	13,727	7,79,656
4½ Do. do.	30,00,000	14th March 1923	14th March 1983	5,022	2,85,237
4½ Do. do.	40,00,000	2nd November 1923	2nd November 1983	6,696	3,65,397
4½ Do. do.	20,00,000	2nd January 1924	2nd January 1984	3,348	1,75,404
4½ Do. do.	29,00,000	5th March 1924	5th March 1984	4,855	2,54,356
4½ Do. do.	20,00,000	1st November 1924	1st November 1984	3,348	1,68,270
4½ Do. do.	60,00,000	10th November 1924	10th November 1984	10,044	5,04,811
4½ Do. do.	20,00,000	2nd January 1925	2nd January 1985	3,348	1,61,293
4½ Do. do.	20,00,000	2nd October 1925	2nd October 1985	3,348	1,54,471
4½ Do. do.	15,00,000	2nd November 1925	2nd November 1985	2,511	1,15,353
4½ Do. do.	35,00,000	2nd January 1926	2nd January 1986	5,859	2,58,642
	Rs. 5,86,00,000				52,08,506
<i>4 per cent. basis.</i>					
4 per cent. Rupee Coupon Debenture Loan	50,00,000	1st November 1899	1st November 1959	10,564	(b) 22,36,070
4 Do. Debenture Loan	30,00,000	6th September 1901	6th September 1961	6,280	12,16,888
4 Do. do.	30,00,000	15th July 1902	15th July 1962	6,280	11,57,442
4 Do. do.	60,00,000	20th August 1903	20th August 1963	12,560	22,00,608
4 Do. do.	50,00,000	7th September 1904	7th September 1964	10,493	(c) 17,41,529
4 Do. do.	30,00,000	12th September 1905	12th September 1965	6,280	9,92,596
5 Do. do.	25,00,000	17th September 1926	{ 16th September 1956 16th September 1986	5,233	2,12,292
5½ Do. do.	25,00,000	4th November 1929	1st November 1944	5,233	1,59,197
	Rs. 3,00,00,000				99,16,622
<i>3½ per cent. basis.</i>					
4 per cent. Debenture Loan	25,00,000	4th October 1927	{ 4th April 1961 4th October 1970	12,695	4,53,693
5 Do. do.	10,00,000	31st March 1933	31st March 1943	9,814	2,05,549
	Rs. 35,00,000				6,59,242
<i>3 per cent. basis.</i>					
4 per cent. Debenture Loan	20,00,000	2nd October 1906	2nd October 1966	6,148	(d) 7,51,982
4 Do. do.	15,00,000	24th September 1907	24th September 1967	4,610	5,38,531
4 Do. do.	30,00,000	8th September 1908	8th September 1968	9,219	10,27,317
4 per cent. Sterling Coupon Debenture Loan (£5,66,600)	84,99,000	1st July 1909	1st July 1969	25,654	27,91,226
4 Do. do. (£3,33,000)	49,95,000	1st July 1910	1st July 1970	15,077	15,62,805
4 per cent. Debenture Loan	25,00,000	28th August 1912	28th August 1972	7,683	7,02,502
4 Do. do.	18,00,000	26th August 1913	26th August 1973	5,532	4,80,164
4 Do. do.	50,00,000	4th August 1914	4th August 1974	15,365	12,64,465
4 Do. do.	25,00,000	3rd January 1916	3rd January 1976	7,683	5,98,696
3½ Do. do.	10,00,000	31st January 1936	14th March 1966	21,019	(e) 1,36,160
	Rs. 3,27,94,000				98,53,848
Grand Total Rs.	12,48,94,000			Total Rs.	2,56,38,218

1	Amount actually invested upto 31st March 1942.				Amount of interest accrued upto 31st March 1942 collected and invested in 1942-43		Total of Columns 5 and 6.
	Amount of Sinking Fund invested upto 31st March 1941.	Sinking Fund Instalments paid in 1941-42	Interest, etc. accumulations invested in 1941-42	Total.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Sinking Funds	2,75,04,852 8 2	6,00,587 0 0	12,41,740 4 0	2,93,47,179 12 2			
In Public Securities as detailed in Appendix No. 30				2,93,46,882 7 0			
In Cash with the Imperial Bank of India.				297 5 2			
Total Rs.				2,93,47,179 12 2	1,22,082 10 11		2,94,69,262 7 1

(a) Out of Rs. 70 lakhs Loan Debentures for Rs. 4 lakhs held by the public were repaid on 1-4-35 under the option reserved to the Corporation, leaving balance of Rs. 66 lakhs. The amount of half-yearly Sinking Fund instalment has been changed with effect from 1-4-35 from Rs. 12,002 to Rs. 21,002 as under:—

The usual half-yearly S.F. instalment	Rs. 12,002
Half yearly interest at 4½% on the portion of Rs. 4 lakhs repaid out of S.F. accumulations	Rs. 9,000
	Rs. 21,002

(b) 16 instalments of Rs. 10,240 each and the rest at Rs. 10,564.

(c) 5 instalments of Rs. 10,240 each and the rest at Rs. 10,493.

(d) 1 instalment of Rs. 6,037 and the rest at Rs. 6,148.

(e) This amount to be invested annually.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix IMPROVEMENT

Statement showing outstanding Loans of the Bombay Improvement Trust due by the payable for the year 1941-42, the amount paid during the year and the

No.	Particulars of Loans.	Amount raised.	Balance due on 1st April 1941.	Rate of Interest	Amount raised in 1941-42.	Total.
1	2	3	4	5	6	7
		Rs. a.	Rs. a. p.		Rs. a.	Rs. a. p.
<i>Loans raised from Government.</i>						
1	Consolidation Loan in respect of Conversion Loan 1935-36, Rs. 35 lakhs Loan, and Rs. 8 lakhs Loan ...	4,17,94,178 1	3,92,59,680 1 0	3.3759 per cent.		3,92,59,680 1 0
2	45 lakhs Loan 1922 ...	45,00,000 0	22,81,109 0 0	4½ Do.		22,81,109 0 0
3	52 lakhs Loan October 1922 ...	52,00,000 0	22,18,891 0 0	4½ Do.		22,18,891 0 0
4	8 lakhs Loan 22nd January 1923 ...	8,00,000 0	87,18,891 0 0	5½ Do.		87,18,891 0 0
5	82 lakhs Loan 22nd January 1923 ...	82,00,000 0	84,81,109 0 0	4½ Do.		84,81,109 0 0
6	30 lakhs Loan 14th March 1923 ...	30,00,000 0				
7	40 lakhs Loan 2nd November 1923 ...	40,00,000 0	46,00,000 0 0	5½ Do.		46,00,000 0 0
8	20 lakhs Loan 2nd January 1924 ...	20,00,000 0	43,00,000 0 0	4½ Do.		43,00,000 0 0
9	29 lakhs Loan 5th March 1924 ...	29,00,000 0				
10	20 lakhs Loan 1st November 1924 ...	20,00,000 0	62,00,000 0 0	5 Do.		62,00,000 0 0
11	60 lakhs Loan 10th November 1924 ...	60,00,000 0	38,00,000 0 0	4½ Do.		38,00,000 0 0
12	20 lakhs Loan 2nd January 1925 ...	20,00,000 0				
13	20 lakhs Loan 2nd October 1925 ...	20,00,000 0	59,00,000 0 0	5½ Do.		59,00,000 0 0
14	15 lakhs Loan 2nd November 1925 ...	15,00,000 0	11,00,000 0 0	4½ Do.		11,00,000 0 0
15	35 lakhs Loan 2nd January 1925 ...	35,00,000 0				
Total loans raised from Government		8,93,94,178 1	8,68,59,680 1 0			8,68,59,680 1 0
<i>Loans raised from the public.</i>						
1	50 lakhs Rupee Coupon Debenture Loan 1899 ...	50,00,000 0	50,00,000 0 0	4 per cent		50,00,000 0 0
2	30 lakhs Loan 1901 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
3	30 lakhs Loan 1902 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
4	60 lakhs Loan 1903 ...	60,00,000 0	60,00,000 0 0	4 Do.		60,00,000 0 0
5	50 lakhs Loan 1904 ...	50,00,000 0	50,00,000 0 0	4 Do.		50,00,000 0 0
6	30 lakhs Loan 1905 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
7	20 lakhs Loan 1906 ...	20,00,000 0	20,00,000 0 0	4 Do.		20,00,000 0 0
8	15 lakhs Loan 1907 ...	15,00,000 0	15,00,000 0 0	4 Do.		15,00,000 0 0
9	30 lakhs Loan 1908 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
10	Sterling Coupon Debenture Loan 1909 (£ 5,66,600) ...	84,99,000 0	84,99,000 0 0	4 Do.		84,99,000 0 0
11	Sterling Coupon Debenture Loan 1910 (£ 3,33,000) ...	49,95,000 0	49,95,000 0 0	4 Do.		49,95,000 0 0
12	25 lakhs Loan 1912 ...	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
13	18 lakhs Loan 1913 ...	18,00,000 0	18,00,000 0 0	4 Do.		18,00,000 0 0
14	50 lakhs Loan 1914 ...	50,00,000 0	50,00,000 0 0	4 Do.		50,00,000 0 0
15	25 lakhs Loan 1916 ...	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
16	40 lakhs Loan 1919 ...	40,00,000 0	40,00,000 0 0	5 Do.		40,00,000 0 0
17	70 lakhs Loan 1920 ...	70,00,000 0	66,00,000 0 0	6 Do.		66,00,000 0 0
18	25 lakhs Loan 1926 ...	25,00,000 0	25,00,000 0 0	5 Do.		25,00,000 0 0
19	25 lakhs Loan 1927 ...	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
20	25 lakhs Loan 1929 ...	25,00,000 0	25,00,000 0 0	5½ Do.		25,00,000 0 0
21	30 lakhs Loan 1931 ...	30,00,000 0	500 0 0	6½ Do.		500 0 0
22	10 lakhs Loan 1933 ...	10,00,000 0	10,00,000 0 0	5 Do.		10,00,000 0 0
23	10 lakhs Loan 1935 ...	10,00,000 0	10,00,000 0 0	3½ Do.		10,00,000 0 0
Total Loans raised from the Public		8,02,94,000 0	7,68,94,500 0 0			7,68,94,500 0 0
Grand Total		16,96,88,178 1	16,37,54,180 1 0			16,37,54,180 1 0

V. V. SHALIGRAM,
Chief Accountant.

No. 29.

SCHEMES.

Municipality, the interest outstanding on 1st April 1941, on the different Loans, the amount balances outstanding on 31st March 1942.

Amount repaid in 1941-42.	Balance due on 31st March 1942.	Interest outstanding on 1st April 1941.	Interest payable in 1941-42.	Total interest due.	Deduct interest paid during the year.	Outstanding balance on 31st March 1942.	
8	9	10	11	12	13	14	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
4,74,713 7 0	3,87,84,966 10 0	...	13,21,394 9 0	13,21,394 9 0	13,21,394 9 0	...	
...	21,35,948 0 0	(a) ...	1,08,352 11 0	1,08,352 11 0	1,08,352 11 0	...	
...	23,64,052 0 0		99,850 5 0	99,850 5 0	99,850 2 0	*0 3 0	
...	81,64,052 0 0	(b) ...	4,79,539 0 0	4,79,539 0 0	4,79,539 0 0	...	
...	90,35,948 0 0		3,81,650 0 0	3,81,650 0 0	3,81,649 14 0	*0 2 0	
...	43,00,000 0 0	(c) ...	2,41,500 0 0	2,41,500 0 0	2,41,500 0 0	...	
...	46,00,000 0 0		1,93,500 0 0	1,93,500 0 0	1,93,500 0 0	...	
...	59,00,000 0 0	(d) ...	3,10,000 0 0	3,10,000 0 0	3,10,000 0 0	...	
...	41,00,000 0 0		1,71,000 0 0	1,71,000 0 0	1,71,000 0 0	...	
...	57,00,000 0 0	(e) ...	3,09,750 0 0	3,09,750 0 0	3,09,750 0 0	...	
...	13,00,000 0 0		49,500 0 0	49,500 0 0	49,500 0 0	...	
4,74,713 7 0	8,63,84,966 10 0	...	36,66,036 9 0	36,66,036 9 0	36,66,036 4 0	*0 5 0	
...	50,00,000 0 0	1,628 15 4	2,00,000 0 0	2,01,628 15 4	1,99,780 0 0	1,848 15 4	
...	30,00,000 0 0	1,681 6 4	1,20,000 0 0	1,21,681 6 4	1,19,884 0 6	1,797 5 10	
...	30,00,000 0 0	2,217 15 6	1,20,000 0 0	1,22,217 15 6	1,19,743 5 2	2,474 10 4	
...	60,00,000 0 0	3,639 12 4	2,40,000 0 0	2,43,639 12 4	2,39,536 1 1	4,103 11 3	
...	50,00,000 0 0	6,194 6 2	2,00,000 0 0	2,06,194 6 2	1,98,536 10 4	7,657 11 10	
...	30,00,000 0 0	2,337 1 4	1,20,000 0 0	1,22,337 1 4	1,20,770 0 0	1,567 1 4	
...	20,00,000 0 0	1,808 8 0	80,000 0 0	81,808 8 0	80,427 2 11	1,381 5 1	
...	15,00,000 0 0	1,910 0 0	60,000 0 0	61,910 0 0	59,982 8 0	1,927 8 0	
...	30,00,000 0 0	2,813 7 0	1,20,000 0 0	1,22,813 7 0	1,19,945 6 0	2,868 1 0	
...	84,99,000 0 0	4,220 0 0	3,06,442 0 0	3,10,662 0 0	3,05,075 14 0	1,120 0 0	
...	49,95,000 0 0	220 0 0	1,80,102 0 0	1,80,322 0 0	1,77,843 13 0	*3,466 2 0	
...	25,00,000 0 0	2,180 2 8	1,00,000 0 0	1,02,180 2 8	99,616 9 0	440 0 0	
...	18,00,000 0 0	18,351 2 0	72,000 0 0	90,351 2 0	69,152 0 0	*2,038 3 0	
...	50,00,000 0 0	3,480 6 0	2,00,000 0 0	2,03,480 6 0	2,02,511 2 0	2,563 9 8	
...	25,00,000 0 0	...	1,00,000 0 0	1,00,000 0 0	1,00,000 0 0	21,199 2 0	
...	40,00,000 0 0	50 0 0	2,00,000 0 0	2,00,050 0 0	1,99,650 0 0	969 4 0	
...	66,00,000 0 0	...	3,96,000 0 0	3,96,000 0 0	3,96,000 0 0	400 0 0	
...	25,00,000 0 0	299 12 0	1,25,000 0 0	1,25,299 12 0	1,25,124 12 0	...	
...	25,00,000 0 0	40 0 0	1,00,000 0 0	1,00,040 0 0	97,610 0 0	175 0 0	
...	25,00,000 0 0	5,156 2 0	1,37,500 0 0	1,42,656 2 0	1,36,142 0 0	2,430 0 0	
...	†500 0 0	189 9 4	...	189 9 4	...	6,514 2 0	
...	10,00,000 0 0	25,000 0 0	50,000 0 0	75,000 0 0	50,000 0 0	189 9 4	
...	10,00,000 0 0	17,500 0 0	35,000 0 0	52,500 0 0	35,000 0 0	25,000 0 0	
...	7,68,94,500 0 0	1,00,918 10 0	32,62,044 0 0	33,62,962 10 0	32,53,331 4 0	17,500 0 0	
4,74,713 7 0	16,32,79,466 10 0	1,00,918 10 0	69,28,080 9 0	70,28,999 3 0	69,19,367 8 0	1,04,127 1 0	
						*5,504 5 0	

* To be treated as savings.
† This amount is to be paid out of Capital Account.

Amount of loan outstanding on 1st April 1941.	Amount of debentures held by Govt. on 1st April 1941.	Amount of debentures re-purchased during 1941-42.	Amount of debentures held by Govt. on 31st March 1942.	Amount of debentures held by the Corporation on 31st March 1942.
Rs.	Rs.	Rs.	Rs.	Rs.
(a) 45,00,000	22,81,109	1,45,161	21,35,948	23,64,052
(b) 1,72,00,000	87,18,891	5,54,839	81,64,052	90,35,948
(c) 89,00,000	46,00,000	3,00,000	43,00,000	46,00,000
(d) 1,00,00,000	62,00,000	3,00,000	59,00,000	41,00,000
(e) 70,00,000	59,00,000	2,00,000	57,00,000	13,00,000
Total ...	4,76,00,000	2,77,00,000	15,00,000	2,62,00,000
				2,14,00,000

M. D. BHAT,
Municipal Commissioner.

Appendix No. 30.

IMPROVEMENT SCHEMES.

Comparison of Face, Purchase and Market Values at 31st March 1942 of the different Securities held in the Sinking Fund (vide para 46 of the Chief Accountant's Report).

Particulars of Securities.	Face Value.	Book Value.	Market rate per cent.	Value at Market rates (B. I. Trust and Municipal Debentures being valued at par)
	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3½ per cent. Government Loan 1947-50 ...	3,29,600	3,21,390 0 0	97 10 0	3,21,772 0 0
4 per cent. Government Loan 1960-70 ...	7,23,500	7,00,156 11 0	103 0 0	7,45,205 0 0
3 per cent. Government Loan 1963-65	4,02,300	3,94,254 0 0	88 8 0	3,56,035 8 0
4 per cent. Bombay Port Trust Debentures ...	3,17,000	2,84,726 14 0	97 4 0	3,08,282 8 0
4 per cent. Bombay Municipal Debentures ...	1,03,000	1,00,167 8 0	Par	1,03,000 0 0
4 per cent. Bombay Improvement Trust Debentures ...	29,92,800	27,74,952 12 0	..	29,92,800 0 0
4½ per cent. Bombay Improvement Trust Debentures	1,99,00,000	1,99,00,000 0 0	..	1,99,00,000 0 0
5 per cent. Bombay Improvement Trust Debentures ...	9,81,500	9,05,409 10 0	..	9,81,500 0 0
6 per cent. Bombay Improvement Trust Debentures ...	21,69,000	21,85,725 0 0	..	21,69,000 0 0
3½ per cent. Bombay Municipal Debentures ...	1,61,800	1,61,800 0 0	..	1,61,800 0 0
3 per cent. Bombay Municipal Debentures ...	2,56,300	2,56,300 0 0	..	2,56,300 0 0
4 per cent. B. I. Trust Sterling Debentures ...	£90,800	13,62,000 0 0	Par at $\frac{s d}{1/5} \frac{31}{32}$	12,12,772 2 9
Total	{ Rs. 2,83,36,800 £ 90,800	2,93,46,882 7 0		2,95,08,467 2 9

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

REVENUE.

No. MC/SR 885 OF 10TH JULY 1942.

FROM
THE ASSESSOR AND COLLECTOR,
BOMBAY MUNICIPALITY.

To
THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Annual Report for the Year 1941-42.*

SIR,

I have the honour to submit the Annual Report on the working of the Assessment and Collection Department during the year 1941-42.

Mr. S. N. Chaubal, B.A., was in charge of the Department during the year. He retired on 1st April 1942 on account of superannuation.

Rates of Taxation.—The rates of taxation levied on buildings and lands in the City were the same as in the preceding year, *viz.*, General Tax including Fire Tax @ 11½ per cent., Water Tax @ 3½ per cent. and Halalkhor Tax @ 3 per cent. The rates levied for the supply of water by meter measurement to different classes of properties continued to be the same as in the preceding year.

Property Taxes.—The total number of properties standing in the Assessment Book on 31st March 1942 was 48,664, classified into (1) Buildings 39,817, (2) Salt Pans 74, and (3) Lands including tanks, wells, etc., 8,773, as against 48,501 on 31st March 1941, classified into (1) Buildings 39,541, (2) Salt Pans 74, and (3) Lands including tanks, etc., 8,886. Out of the aforesaid properties 39,207 were assessed to General Tax, 1,590 were exempted from it under Section 143(1)(a) of the Municipal Act and 6,811 were not taxed, being small plots of waste lands, etc. These last do not include vacant lands belonging to Government, which are not assessable unless beneficially occupied, and lands belonging to the Port Trust, or the Railways, which are separately assessed. The number of Municipal properties exempted from General Tax under Section 143(1)(b) of the Municipal Act during the year was 1,056.

Properties newly erected, demolished and enlarged in 1941-42 numbered 774, 527 and 812 respectively, the corresponding figures for the year 1940-41 being 957, 865 and 696. During the year under report, 124 chawls with 1,507 tenements and 174 other buildings with 1,609 tenements were newly constructed and were assessed to property taxes.

The rateable value of all properties in the City on 31st March 1942 was Rs. 14,27,65,826 against Rs. 14,14,61,189 on 31st March 1941.

	Rs.	a.	p.
Demand—			
For 1941-42	2,79,70,518	13	0
Add—			
Demand for previous years outstanding on 1st April 1941			35,62,134 9 7
Demand for previous years issued during the year	1,99,029	15	0
Amount of outstandings against Government contribution shown less last year.	18,399	13	0
	2,17,429 12 0		
	Total Demand ...Rs. 3,17,50,083 2 7		
Deduct—			
Amount of bills for previous years recalled for amendment	2,26,341	7	0
Amount of drawback allowed	3,94,850	2	0
	6,21,191 9 0		
	Total Net Demand ... Rs. 3,11,28,891 9 7		

The total number of bills issued was 84,434 of which 83,416 were for 1941-42 and 1,018 for previous years.

Collection and Outstandings.—

Particulars.	Amount collected during 1941-42.		Percentage of net demand.	Amount outstanding on 31st March 1942.		Percentage of net demand.
	Rs.	a. p.		Rs.	a. p.	
(1) For 1941-42	2,46,56,737	7 1	94.6	14,16,744	10 11	5.4
(2) Government Contribution	4,11,679	2 0	19.6	16,92,563	2 10	80.4
(3) Port Trust (Contribution for 1941-42)	9,34,070	0 0	100.0	...	...	...
(4) For past and previous years...	13,53,296	11 7	67.1	6,63,800	7 2	32.9
Total Rs.	2,73,55,783	4 8	87.9	37,73,108	4 11	12.1

Tax on Vehicles and Animals.—Particulars of vehicles and animals taxed during the year (exclusive of those taxed under the Public Conveyances Act) are as under:—

	Number.
Four-wheeled vehicles drawn by animals	264
Two-wheeled vehicles drawn by animals	643
Horses (including those in commission stables)	1,053
Motor cars	9,402
Motor lorries	1,513
Motor cycles	288
Motor cycles with side cars	78
Hand carts	1,679
Ponies	30
Bullocks	1,049
Demand. —	
	Rs. a. p.
For 1941-42	11,16,976 10 0
Demand for previous years outstanding on 1st April 1941	2,09,613 2 0
Demand for previous years issued during the year	55,967 7 0
Total Demand ...	Rs. 13,82,557 3 0
Deduct—	
Amount of bills for previous years recalled for amendment	27,147 11 2
Total Net Demand ...	Rs. 13,55,409 7 10

The total number of bills for tax on vehicles and animals issued during the year was 42,478, out of which 40,063 were for 1941-42 and 2,415 for previous years.

Collection and Outstandings.—

Particulars.	Amount collected during 1941-42.		Percentage of net demand.	Amount outstanding on 31st March 1942.		Percentage of net demand.
	Rs.	a. p.		Rs.	a. p.	
(1) For 1941-42	10,04,985	7 0	90.0	1,11,991	3 0	10.0
(2) For past and previous years	1,63,903	6 10	68.7	74,529	7 0	31.3
Total Rs. ...	11,68,888	13 10	86.2	1,86,520	10 0	13.8

The issue and recovery of bills in respect of public motor vehicles is being made by this Department since 1-4-1940 as the Commissioner of Police declined to recover them at the time of recovering Government Registration Tax on the ground that he was advised that under the existing provisions of Section 198 (2) of the Municipal Act, he was not authorised to do so. An amendment to Section 198 of the Act has since been proposed and is now under the consideration of Government. Out of the amounts of demand, collection and outstandings mentioned above, the demand, collection and outstandings in respect of 1,068 public motor vehicles amounted to Rs. 1,05,642-2-0, Rs. 85,224-13-0 and Rs. 20,417-5-0 respectively.)

Total Demand, Collection and Outstandings of all Taxes.—

Particulars.	Demand in 1941-42.		Amount collected during 1941-42.	Percentage of total net Demand.	Amount outstanding on 31st March 1942.		Percentage of total net Demand.
	Rs.	a. p.			Rs.	a. p.	
(1) Property taxes	3,11,28,891	9 7	2,73,55,783	87.9	37,73,108	4 11	12.1
(2) Tax on vehicles and animals	13,55,409	7 10	11,68,888	86.2	1,86,520	10 0	13.8
Total Rs. ...	3,24,84,301	1 5	2,85,24,672	87.8	39,59,628	14 11	12.2

Total Net Demand, Collection and Outstandings compared with those of previous years.—The net demand for, collection in and outstandings at the close of the year under report, and the preceding two years, were as under:—

Year.	Total net demand.	Collection.	Percentage.	Outstanding on 31st March.	Percentage.
	Rs.	Rs.		Rs.	
1941-42	3,24,84,301	2,85,24,672	87.8	39,59,628	12.2
1940-41	3,17,84,356	2,80,12,608	88.1	37,71,747	11.9
1939-40	3,11,94,088	2,71,77,602	87.1	40,16,485	12.9

Particulars of Outstandings.—The outstandings which at the end of the year under report amounted to Rs. 39,59,628-14-11 as under, stood reduced to Rs. 24,16,808-3-10 on 30th June 1942, Rs. 13,76,504-12-0 having been collected and bills for Rs. 1,66,315-15-1 having been recalled and cancelled.

Particulars.	Amount out- standing on 31st March 1942.		Amount recovered upto 30th June 1942.	
	Rs.	a. p.	Rs.	a. p.
1. (a) Government contribution (Sum in lieu of General Tax from 1934-35 to 1940-41 under Section 144) ...	11,24,446	9 10		
Government contribution (Sum in lieu of General Tax for the year 1941-42) ...	5,68,116	9 0		
			16,92,563	2 10
(b) Government (Property Taxes) ...			3,187	11 0
2. Bombay Port Trust ...			343	12 0
3. Bombay Municipal Corporation (Improvements) ...			7,882	1 0
4. B. B. & C. I. Railway Company ...			2,15,019	11 0
5. Mills ...			15,455	7 0
6. Other Ratepayers ...			20,25,177	2 1
Total ...	Rs. 39,59,628	14 11	13,76,504	12 0

Explanation about Outstandings :—

1. (a) Out of Rs. 16,92,563-2-10 shown as outstanding, Government as usual, paid in arrear a sum of Rs. 5,68,116-9-0, being the full amount of their contribution for the year 1941-42, leaving a balance of Rs. 11,24,446-9-10 to be adjusted subsequently, when the question of allowing exemption in respect of educational and medical institutions belonging to them, now pending before the High Court, is settled.

(b) Out of a sum of Rs. 3,187-11-0 due from Government a sum of Rs. 2,172-4-0 has since been received and payment of the balance of Rs. 1,015-7-0 is expected shortly.

2. The sum of Rs. 343-12-0 due from the Bombay Port Trust is in respect of special halalkhor tax. As the dispute has now been settled, payment is expected shortly.

3. Recovery of the balance of Rs. 5,085-13-0 due from the Bombay Municipal Corporation (Improvements) is a matter of Departmental adjustment.

4. Out of Rs. 2,15,019-11-0 outstanding on 31-3-1942 against the B. B. & C. I. Railway a sum of Rs. 48,221-6-0 has since been received; bills amounting to Rs. 1,65,482-11-0 have been recalled and cancelled on the conclusion of negotiations for the settlement of the dispute raised by the Railway Administration in respect of assessment for the three years 1934-35 to 1936-37, and payment of the balance of Rs. 1,315-10-0 is expected shortly.

5. Out of Rs. 15,455-7-0 shown as outstanding on 31st March 1942 in respect of Mills, a sum of Rs. 1,453-10-0 has since been recovered. Bills amounting to Rs. 7,190-9-0 and Rs. 2,211-0-0 are outstanding against the Victoria Mills and the Madhavrao Scindia Mills respectively, pending settlement of their complaints against the values for the year 1941-42. The balance of Rs. 4,500-4-0 is due from various Mills in respect of supplementary bills issued, and payment thereof is expected shortly.

6. Out of Rs. 20,25,177-2-1 shown as outstanding against other ratepayers, a sum of about Rs. 5,00,000 is in respect of suits filed or being filed as shown in statement 'A' and about Rs. 70,000 are payable by the Court Receiver and the Official Assignee. As a result of additions and alterations to several properties in the latter part of the year, amended bills to the extent of about Rs. 3,80,000 were issued as late as March 1942, and for want of time they could not be recovered before the close of the year. The outstandings against private ratepayers within the control of the staff at the end of the year were Rs. 10,75,177-2-1, against a demand of about Rs. 2,30,00,000 made against them, which comes to only 4.7 per cent. This percentage stands reduced to 3.3 if the total demand *viz.* Rs. 3,24,84,301 were taken into consideration.

Miscellaneous Receipts.—Miscellaneous receipts realised from notices of demand, distress warrants, Battaki fees, inspection fees and other items amounted to Rs. 10,696-5-6 against Rs. 11,111-2-2 in the preceding year.

Meter Hire.—Receipts from meter hire amounted to Rs. 72,005-4-0 against Rs. 68,203-8-0 for 1940-41 and Rs. 2,727-4-0 remained to be collected at the close of the year.

Exemption.—The amount of exemption allowed in respect of general tax on properties entitled to such exemption was equivalent to Rs. 9,92,040-9-0 (against Rs. 9,90,004-12-0 for 1940-41) as under :—

Section of the Municipal Act.	Rateable value. Rs.	Amount of general tax exempted. Rs. a. p.
143(1a) Properties occupied for public worship or for charitable purposes.	39,77,678	4,57,433 3 0
143(1b) Municipal properties.	24,46,922	2,81,396 2 0
144(3) Government and Port Trust properties.	22,01,835	2,53,211 4 0
& } (The exemption is to the extent of 145(3) } 1/5th and 1/20th of the full rate respectively.)		
Total ... Rs.	86,26,435	9,92,040 9 0

Drawback.—The following statement shows the particulars of drawback claims dealt with during the year and the preceding two years.

Year.	Number of claims received.	Number of claims admitted.	Percent- age.	Number of claims rejected.	Percent- age.	Amount of drawback allowed. Rs. a. p.
1941-42	10,959	6,326	57.7	4,633	42.3	3,94,850 2 0
1940-41	10,302	5,310	51.5	4,992	48.5	3,94,999 4 0
1939-40	10,581	5,435	51.4	5,146	48.6	3,42,931 4 0

Refund.—The following statement shows the particulars of the refund claims dealt with during the year and the preceding two years.

Year.	Number of claims dealt with.	Number of claims admitted.	Percent- age.	Number of claims rejected.	Percent- age.	Number of refund certificates issued.	Amount. Rs. a. p.
1941-42	9,136	6,454	70.6	2,682	29.4	4,829	5,05,320 5 0
1940-41	12,546	9,541	76.0	3,005	24.0	4,180	5,03,601 0 0
1939-40	9,376	6,341	67.6	3,035	32.4	2,750	3,26,026 9 0

Complaints and Appeals against Valuations.—There were 584 complaints under Section 167 of the Act against assessments amounting to Rs. 37,01,000 net fixed during the currency of the year, and 2,411 complaints under Section 163 against original assessments amounting to Rs. 1,45,11,332 net. The assessments were, on investigation of the complaints, reduced to Rs. 33,91,613 and Rs. 1,36,06,645, the reduction amounting to Rs. 3,09,387 and Rs. 9,04,687 giving a percentage of 8.4 and 6.2 respectively.

There were 54 appeals against rateable values to the Chief Judge, Small Causes Court, under Section 162 (2) of the Municipal Act. Of these 23 appeals were settled out of Court, 4 were dismissed and 13 decided by the Court and 14 were pending.

Riot Tax.—The total amount of riot tax collected during the year in respect of the various riots referred to in statement 'I' was Rs. 46,007-7-0. On the representation of the Corporation, Government have agreed to amend Sections 45 and 46 of the City of Bombay Police Act, 1902, so as to enable the Municipality to levy a surcharge of 3 per cent. on the amount of riot compensation to cover the cost of collection and short recoveries, to make riot tax a charge on property, and to provide for past write-offs etc. When these amendments will be passed into law, the difficulties at present experienced in levying and recovering the tax will, to a large extent, disappear.

The Urban Immoveable Property Tax.—The rates of taxation were 8% in the case of buildings and lands in the City of which the rateable values were not less than Rs. 2,001 each and 4% in the case of buildings and lands of which the rateable values were less than Rs. 2,001 but not less than Rs. 500 each against the rates of 10% and 5% for the years 1939-40 and 1940-41. The gross collection, refund and drawback of the Urban Immoveable Property Tax during the year 1941-42 amounted to Rs. 87,57,268-5-0, Rs. 2,23,962-8-0 and Rs. 1,34,181-12-0 respectively. The collection of the Urban Immoveable Property Tax during the year amounted to about 92.6 per cent. of the demand against 93 per cent. in the preceding year.

House Numbering.—During the year, this Department co-operated with the City Engineer's Department in the work of affixing Street number plates on properties in the City. The work was completed and the staff was discontinued from 1-2-1942. During the year 1941-42, 3,052 Street number plate bills for Rs. 8,230-4-0 were issued and the bills including those for previous years amounting to Rs. 8,621-12-0 were recovered.

General Remarks.—A draft Bill incorporating the amendments to the Municipal Act for revising the system of assessment and collection of Municipal Taxes, as approved by the Corporation from time

to time, was submitted to the Corporation with the Municipal Commissioner's letter No. A.C./11/IR dated 30-8-41 and is under the consideration of the Law, Revenue and General Purposes Committee. The main features of the Bill are as under :—

- (1) Consolidation of the fire and halalkhor taxes with the general tax.
- (2) Classification of machinery as affecting rateable value.
- (3) Dispensing with the obligatory personal presentation of bills for collection of taxes and provision for a method of service of bills by post.
- (4) Execution of distress warrants outside the City of Bombay.

It is hoped that the Law, Revenue and General Purposes Committee and the Corporation would expedite their decision on these amendments.

To obviate difficulties experienced in verifying vacancies and scrutinising accounts and to ensure that bills in respect of properties which are entitled to drawback may not remain in arrears, proposals were submitted for revising existing drawback conditions. These proposals are still before a Sub-Committee of the Standing Committee. As the question is now of great importance on account of a large increase in the number of vacancies, it is hoped that the Standing Committee would see its way to expedite its decision.

Annexures.—Statements showing the amounts of Taxes involved at Suits (A), showing comparative figures for 1941-42 and 1940-41 of (B) General Tax, (C) Water Tax, and (D) Halalkhor Tax, and statements of comparative figures for past five years from 1937-38 to 1941-42 of (E) Rateable Value with gross return of the Property taxes (F) Percentages of collections, arrears, and write-offs and (G) growth of assessment are appended. Statement (H) showing particulars of properties the rateable values of which yielded on revaluation in the year 1941-42 an increase in each case of not less than Rs. 2,000 and statement (I) showing particulars of the different riot taxes are also attached.

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

L. S. KAGAL,
Assessor and Collector.

STATEMENT 'A'

Amount involved in suits.

Particulars of cases sanctioned by the Standing Committee	No. of cases.	No. of Bills	Amount.		
			Rs.	a.	p.
(1) Cases in which suits have been filed. ...	25	615	1,24,205	1	0
(2) Cases in which suits are to be filed. ...					
(a) Where large amounts are involved ...	16	375	1,67,733	4	0
(b) Where old bills are involved. ...	25	520	80,908	4	0
(c) Other cases. ...	44	383	52,019	5	0
TOTAL ...	110	1,893	4,24,865	14	0

These do not include amounts (about Rs. 80,000) involved in cases in which proposals for filing suits are under submission to the Standing Committee.

STATEMENT 'B'.

General Tax.

1940-41				1941-42				Difference between columns 4 and 8.
General Tax levied at 11½ per cent. from the Public, B. M. C. (Improvements) Mills and Railways.	Compounded sum payable by Government under Section 144(3) of the Municipal Act.	Compounded sum payable by the Port Trust under Section 145(3) of the Municipal Act.	Total of column Nos. 1, 2 and 3	General Tax levied at 11½ per cent. from the Public, B. M. C. (Improvements) Mills and Railways.	Compounded sum payable by Government under Section 144(3) of the Municipal Act.	Compounded sum payable by the Port Trust under Section 145(3) of the Municipal Act.	Total of column Nos. 5, 6 and 7.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Rs. a.p.	Rs. a.p.	Rs.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.	Rs. a.p.
<i>Demand—</i>								
1,37,74,830 3 0	5,68,116 9 0	9,34,070	1,52,77,016 12 0	1,39,25,902 13 0	5,68,116 9 0	9,34,070 0 0	1,54,28,089 6 0	+1,51,072 10 0
<i>Collection—</i>								
1,25,57,031 2 9	4,18,839 12 0	9,34,070	1,39,09,940 14 9	1,26,89,391 9 3	4,11,679 2 0	9,34,070 0 0	1,40,35,140 11 3	+1,25,199 12 6

STATEMENT 'C'.

Water Tax.

1940-41				1941-42				Difference between columns 4 and 8
On rateable value at 3½ per cent.	Compounded water tax.	By meter measurement.	Total of column Nos. 1, 2 and 3.	On rateable value at 3½ per cent.	Compounded water tax.	By meter measurement.	Total of column Nos. 5, 6 and 7.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.p.	Rs. a.	Rs. a.p.	Rs. a.p.	Rs. a.p.
<i>Demand—</i>								
37,89,292 15	30,746 11	41,87,821 14	80,07,861 8	38,30,941 5 0	31,434 14	48,23,376 2 0	86,85,752 5 0	+6,77,890 13 0
<i>Collection—</i>								
35,72,398 14	29,268 2	41,04,257 8	77,05,924 8	36,04,870 4 6	29,093 9	47,07,925 9 4	83,41,889 6 10	+6,35,964 14 10

STATEMENT 'D'.

Halalkhor Tax.

1940-41			1941-42			Difference between columns 3 and 6.
On rateable value at 3 per cent.	On special service.	Total of column Nos. 1 and 2.	On rateable value at 3 per cent.	On special service.	Total of column Nos. 4 and 5.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Demand—</i>						
36,69,759 8 0	1,39,230 2 0	38,08,989 10 0	37,12,454 3 0	1,44,222 15 0	38,56,677 2 0	+47,687 8 0
<i>Collection—</i>						
34,40,422 15 6	1,38,352 8 0	35,78,775 7 6	34,81,743 13 0	1,43,712 10 0	36,25,456 7 0	+46,680 15 6

STATEMENT 'E'.

Assessable Value with gross return of the property taxes.

(In lakhs of Rupees)

Year.	Net Assessable Value.	General Tax		Water Tax.		Halalkhor Tax.	
		Rate.	Produce.	Rate.	Produce.	Rate.	Produce.
		Percentage	Rs.	Percentage	Rs.	Percentage	Rs.
1937-38	1362.69	11½	146.80	3¼	72.95	3	34.40
1938-39	1348.69	..	145.24	..	75.94	..	35.90
1939-40	1397.61	..	150.91	..	78.23	..	37.51
1940-41	1414.61	..	152.77	..	80.07	..	38.09
1941-42	1427.66	..	154.25	..	86.84	..	38.56

STATEMENT 'F'.

Percentages of Collection, Arrears and Write-offs

Year.	Collection.	Arrears.	Write-offs	Total.
	%	%	%	%
1937-38	80.61	19.37	.02	100
1938-39	86.08	13.90	.02	..
1939-40	87.08	12.87	.05	..
1940-41	88.10	11.86	.04	..
1941-42	87.78	12.19	.03	..

STATEMENT 'G'

Growth of Assessment during past five years (in lakhs of Rupees).

Year.	Original Assessment Rateable Value.	Assessment after disposal of complaints.	Amount of subsequent reduction during the year by demolitions and on complaints.	Subsequent enhancement New buildings &c., enlargement & other assessment.	Final Assessment Rateable Value.	Final difference over preceding year's assessment.	Classification of Rateable Value.		
							Chargeable with General Tax.	Exempted from General tax under Sec. 143 (1) (a) & (b) etc.	For which no bills for General Tax are issued.
1937-38	1336.45	1344.75	25.08	43.02	1362.69	+31.13	1276.61	86.00	.08
1938-39	1369.15	1363.36	98.68	84.01	1348.69	-14.00	1262.97	85.64	.08
1939-40	1344.85	1361.99	21.32	56.94	1397.61	+48.92	1312.95	84.58	.08
1940-41	1385.06	1402.88	26.53	38.26	1414.61	+17.00	1328.43	86.08	.10
1941-42	1415.86	1411.14	13.96	30.48	1427.66	+13.05	1341.33	86.26	.07

STATEMENT 'H'.

Statement showing particulars of properties, the rateable values of which yielded on revision in the year 1941-42 an increase in each case of not less than Rs. 2,000.

Name of the Ward.	Ward No.	Street No.	Name of the Street.	Rateable value in 1940-41.	Rateable value in 1941-42.	Amount of increase.
				Rs.	Rs.	Rs.
A	201 (2)	157	Colaba Road.	20,300	22,350	2,050
"	3270 (4)	224-26 & 1-5	Hornby Road and Home Street	36,010	38,590	2,580
"	402-05	41 @ 44	Colaba Road.	10,770	13,030	2,260
"	1315 (40)	2-2A & 2B	Jamshedji Tata Road and Churchgate Street.	78,195	82,010	3,815
"	2652 (28)	15	Wittet Road.	19,140	24,965	5,825
"	2652 (29)	13	Do.	18,255	25,295	7,040
"	2652 (30)	11	Do.	24,650	31,840	7,190
B	4440 & 5480 (1)	2 @ 6	Ahmedabad Street.	5,445	10,690	5,245
"	5485 @ 87	20 @ 26	Do.	5,645	8,070	2,425
"	453	156	Sheriff Deoji Street.	7,395	10,980	3,585
"	4848 (1)	77-81 & 4-8	Clive Road and Bhandup Street.	2,950	5,545	2,595
C	1144 @ 48	33 @ 79 2-4 etc.	Patuckwadi, Princess Street and Mangaldas Road....	72,740	77,040	4,300
"	1171 @ 73	42 @ 48 1 @ 13	Vithaldas Road and Mangaldas wadi.	10,270	12,460	2,190
D	3752 (1 & 3)	160BC-160 &c.	Tardeo Road.	14,205	17,865	3,660
F	739 @ 41	227	Vincent Road.	15,270	18,325	3,055

STATEMENT 'I'

Statement showing particulars of different Riot Taxes.

Particulars.	Amount Awarded.		Amount Collected upto 31st March 1942.		Difference.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Riot Tax No. V.— Communal Riots of 1929 ...	7,54,710	0 0	6,92,769	9 3	-61,940	6 9
Riot Tax No. VI— Bhendy Bazar Riots of 1930 ...	10,877	0 0	8,096	8 0	-2,780	8 0
Riot Tax No. VII— Kalbadevi Riots of 1930 ...	10,000	0 0	8,423	7 0	-1,576	9 0
Riot Tax No. VIII— Mogal Mahomedan Riots of 1931 ...	11,232	0 0	11,166	14 0	- 65	2 0
Riot Tax No. X— Communal Riots of 1932 ...	20,45,761	0 0	19,72,434	13 1	-73,326	2 11
Riot Tax No. XI— Northbrook Garden Riots of 1933 ...	17,000	0 0	16,720	10 0	- 279	6 0
Riot Tax No. XII— Communal Riots of 1936 ...	5,63,442	8 0	5,39,991	15 0	-23,450	9 0
Riot Tax No. XIII— Communal Riots of 1937 ...	55,610	0 0	53,120	2 0	-2,489	14 0
Riot Tax No. XIV— Communal Riots of 1938 ...	66,000	0 0	66,171	6 0	+ 171	6 0
Total ...	35,34,632	8 0	33,68,895	4 4	-1,65,737	3 8

ELECTION AND TOWN DUTY.

No. T.D. 7916 S.R. of 1942-43.

Bombay, 17th June 1942.

FROM

THE ELECTION AND TOWN DUTY OFFICER,
BOMBAY MUNICIPALITY.

TO

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject : *Annual Report for the year 1941-42.*

SIR,

I have the honour to submit the Annual Report of the Election and Town Duty Department for the year 1941-42.

(2) Mr. A. H. K. Shaikh was in charge of the Department throughout the year.

(3) The rates of town duties during the year continued to be the same as in the previous year, i.e., at the maximum rates mentioned in Schedule 'H'.

(4) The gross realisations on account of Town Duties, refunds allowed in accordance with the provisions of Section 195 of the Municipal Act and the net receipts during the year are shown in Appendix 'A.' For the sake of comparison, the gross collections and refunds during the year and those in the previous year are given below :—

	1940-41.			1941-42.		
	Rs.	a.	p.	Rs.	a.	p.
Gross Collections	25,15,230	8	0	31,19,860	7	11
Refunds	10,13,651	7	0	11,77,945	5	0
Net Revenue	15,01,579	1	0	19,41,915	2	11

(5) It will be seen that there is an increase of Rs. 6,04,629-15-11 in the gross collections and an increase of Rs. 1,64,293-14-0 in the refunds allowed. The revenue of the Department shows a net increase of Rs. 4,40,336-1-11. This increase is due to the conditions created by the war whereby a large quantity of sugar, timber and grain imported during the latter part of the year in the City is awaiting export as shipping facilities become available.

(6) The increase in gross receipts is due to a considerable increase in the imports of grain, sugar, wines and spirits, and timber in the year under report because of comparatively less export of the imported commodities up to 31st March 1942. The increase in refunds is due to the increased exports of sugar and wines and spirits as compared with the previous year.

(7) The total number of claims for refund received during the year was 41,267 and the amount refunded was Rs. 11,77,945-5-0 against 46,733 claims and Rs. 10,13,651-7-0 refunded in the previous year.

(8) During the year 13,36,725 packages of sugar, jaggery and molasses were stamped with municipal marks and 29,001 packages of ghee and ghee substitutes were sealed against 10,95,596 and 70,322 packages respectively in the previous year.

(9) The stamping of sugar packages on import with code marks and the sealing of ghee tins and cases to establish their identity on export for the purpose of refund of town duty was hitherto being done free of charge. Since this facility is extended for the benefit of the merchants, it was considered desirable to levy a fee for such stamping or sealing to meet the cost of materials and labour. A fee was therefore introduced from 1st August 1941 and the realisations therefrom during 8 months amounted to Rs. 61,877. The introduction of the fee has also greatly reduced the number of ghee tins or cases sealed and a large quantity of sealing materials and labour has been saved.

(10) The refunds allowed under Rule 23(B) of the Town Duty Refund Rules on sugar candy manufactured in Bombay and exported outside amounted to Rs. 16,708-6-0 against Rs. 19,312-13-0 in the previous year.

(11) The proposal of the Corporation to amend Schedule 'H' so as to enable the Corporation to levy town duties on certain additional articles is still pending with Government awaiting consideration by the Provincial Legislature on restoration of the Provincial Autonomy.

(12) The collections of town duties on goods coming into the city along Sion, Mahim and Chembur Causeways, which are made by this Department, amounted to Rs. 1,18,508 against Rs. 1,08,397 in the previous year:

(13) The amount of fees for Municipal supervision at factories, etc. recovered during the year amounted to Rs. 4,729 against Rs. 3,576 in the previous year.

(II.)—Election Section.

(1) In accordance with Section 19 of the Municipal Act, the Municipal Election Roll was revised and published as required by Section 20 of the Act, on 20th December 1941. The number of voters according to communities in the wards was as under:—

Ward No.	Europeans.	Anglo-Indians, Indian-Christians, Jews and others.	Hindus.	Parsis.	Mahomedans.	Companies or Firms.	Total.
1	1,166	1,301	3,175	1,824	791	921	9,178
2	216	711	5,952	1,551	1,011	570	10,011
3	3	85	8,252	49	5,158	807	14,354
4	13	854	4,979	25	8,768	132	14,771
5	...	25	7,348	37	7,587	185	15,182
6	...	210	14,585	64	1,040	1,150	17,049
7	...	1,920	15,308	2,008	399	194	19,829
8	14	655	12,774	3,516	2,614	174	19,747
9	3	297	15,368	291	173	201	16,333
10	501	383	8,624	4,108	793	57	14,466
11	85	2,170	11,409	910	2,374	125	17,073
12	26	1,366	8,515	55	6,244	37	16,243
13	181	2,723	9,939	283	6,052	41	19,219
14	62	1,068	13,414	722	696	61	16,023
15	39	854	12,049	242	1,631	56	14,871
16	69	364	10,004	1,838	370	44	12,689
17	62	1,612	12,121	151	1,378	60	15,384
18	50	928	16,450	74	823	53	18,378
19	13	292	10,851	151	589	55	11,951
Total ...	2,503	17,818	2,01,117	17,899	48,491	4,923	2,92,751

(2) The Roll of Delegates as contemplated by Section 21-A of the Municipal Act was prepared and published on the due date. The names of the Unions eligible to constitute the Electoral College and the number of delegates to be elected by each Union are as under :—

Serial No.	Name of the Union.	No. of Delegates.
1	The Bombay Hawkers' Union	... 2
2	Bombay Port Trust Employees' Union	... 3
3	Bombay Tailoring Workers' Union	... 1
4	Bombay Taxi Drivers' Union	... 3
5	Dock Yard Labour Union, Bombay	... 4
6	G. I. P. Railwaymen's Union, Bombay	... 2
7	K. E. M. Hospital and G. S. M. College Employees' Union, Bombay	... 1
8	Lal Bavta Press Kamgar Union, Bombay	... 1
9	The Municipal Workers' Union, Bombay	... 13
10	National Seamen's Union of India, Bombay	... 70
11	The Tramway-men's Union, Bombay	... 2
Total ...		102

(3) During the year there occurred two casual vacancies in the Corporation, one owing to the disqualification, under Section 17(d), of Mr. Shantaram Sawlaram Mirajkar in Ward No. 14 and the other for the same reason of Mr. Nagindas T. Master, M.L.A. (Bom.) in Ward No. 9. In the former Mr. Shankar Bhaurao More was elected and in the latter Mr. Nagindas T. Master, M.L.A. (Bom.) was re-elected.

(4) There was one By-election for the Registered Trade Union Constituency. The vacancy occurred on account of the disqualification of Mr. Sadhu Piraji Bhise and was filled by the election of Mr. Mirza Akhtar Hassan, M.L.A. (Bom.).

(5) During the year there were three vacancies in the Corporation (1) owing to the disqualification of Mr. Bhawanji A. Khimji from the Indian Merchants' Chamber (2) owing to resignation of Mr. H. C. D. Irwin from the Bombay Chamber of Commerce and (3) owing to resignation of the Honourable Sir H. P. Mody, K.B.E. In the first case Mr. Bhawanji A. Khimji was re-elected, in the second Mr. H. Chamberlain was returned by the Bombay Chamber of Commerce and in the third case Mr. Krishnaraj M. Thackersey was returned by the Bombay Mill-Owners' Association.

(6) There were 6 cases of personation at the poll held for Ward No. 9. In 4 cases the accused were convicted and fined Rs. 25 each, in the fifth the accused was convicted and fined Rs. 15 and the sixth is under trial.

(7) The proposals for revision of the provisions relating to Municipal Election have been finally approved by the Corporation and the draft bill has been forwarded to the Government for consideration.

(8) The present 19 Municipal Wards have been sub-divided into 34 new Wards and the revised Schedule 'B' is before the Corporation for consideration.

(9) During the year the expenditure on the revision of the Election Roll was Rs. 28,015 and that on the printing of the Addenda and Corrigenda to the Roll was Rs. 10,789. The expenditure for making arrangements for holding the By-elections amounted to about Rs. 5,840.

I have the honour to be,
Sir,
Your most obedient servant,
K. R. KELKAR,
Election and Town Duty Officer.

Appendix—A.

Statement showing the Collections, Refunds and Net Revenue from Town Duties for the years 1940-41 and 1941-42.

ARTICLES.	COLLECTIONS.				REFUNDS.				NET REVENUE			
	1940-41	1941-42	Increase in 1941-42	Decrease in 1941-42	1940-41	1941-42	Increase in 1941-42	Decrease in 1941-42	1940-41	1941-42	Increase in 1941-42	Decrease in 1941-42
	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.
Grain at 8 pies per maund ...	8,35,614 0 4	8,82,697 3 4	47,083 3 0	...	4,09,917 3 0	3,59,903 7 0	...	50,013 12 0	} 4,02,589 1 10	4,85,747 15 9	83,158 13 11	...
Flour at 6 pies per maund ...	14,501 8 6	12,734 0 5	...	1,767 8 1	37,609 4 0	49,779 13 0	12,170 9 0
Sugar at 8 annas per Cwt. ...	10,77,480 10 0	14,52,508 12 0	3,75,028 2 0	...	5,21,070 2 0	7,09,066 3 0	1,87,996 1 0	...	5,56,410 8 0	7,43,442 9 0	1,87,032 1 0	...
Wines and Spirits at 4 as. per Imperial gallon ...	61,198 8 3	1,06,520 7 0	45,321 14 9	...	6,402 12 0	13,742 8 0	7,339 12 0	...	54,795 12 3	92,777 15 0	37,982 2 9	...
Beer at 6 pies per Imperial gallon ...	44,751 3 0	51,885 10 9	7,134 7 9	...	6,881 14 0	17,456 2 0	10,574 4 0	...	37,869 5 0	34,429 8 9	...	3,429 12 3
Ghee at 10 as. per qr. ...	2,30,095 1 3	2,40,048 2 0	9,953 0 9	...	10,170 6 0	11,550 12 0	1,380 6 0	...	2,19,924 11 3	2,28,497 6 0	8,572 10 9	...
Ghee Substitutes at 10 as. per qr. ...	10,636 10 0	6,307 2 0	...	4,329 8 0	1,361 6 0	2,236 12 0	875 6 0	...	9,275 4 0	4,070 6 0	...	5,204 14 0
Timber at 2½ per cent. on the Market Value	2,11,936 13 5	3,24,745 6 5	1,12,808 9 0	...	20,238 8 0	14,209 12 0	...	6,028 12 0	1,91,698 5 5	3,10,535 10 5	1,18,837 5 0	...
Firewood at 6 annas per ton ...	29,011 13 6	42,290 13 0	13,278 15 6	...	...	...	...	...	29,011 13 6	42,290 13 0	13,278 15 6	...
Miscellaneous ...	4 3 9	122 15 0	118 11 3	...	...	...	...	...	4 3 9	122 15 0	118 11 3	...
			6,10,727 0 0				2,20,336 6 0				4,48,980 12 2	
			-6,097 0 1				-56,042 8 0				-8,644 10 3	
Total Rs. ...	25,15,230 8 0	31,19,860 7 11	6,04,629 15 11	6,097 0 1	10,13,651 7 0	11,77,945 5 0	1,64,293 14 0	56,042 8 0	15,01,579 1 0	19,41,915 2 11	4,40,336 1 11	8,644 10 3

K. R. KELKAR,
Election and Town Duty Officer.

CITY ENGINEER DEPARTMENT.

No. CESR/3287 of 1941-42.

Bombay, 29th June 1942.

FROM

THE CITY ENGINEER,

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject:—*Administration Report for the year 1941-42.*

SIR,

I have the honour to submit herewith the Annual Report on the working of the City Engineer's Department for the year 1941-42.

The Report is arranged under the following heads:—

- (1) Architectural Branch.
- (2) Inventory of Municipal Properties.
- (3) Private Building Construction including acquisition of setbacks.
- (4) House Numbering.
- (5) Mechanical Branch.
- (6) Works Branch.
- (7) Removal of Town Refuse to Deonar.
- (8) Special Works—Sewerage Scheme for the North of Island.

I.—ARCHITECTURAL BRANCH

Upkeep and Repairs of Municipal Buildings.

1. The upkeep and maintenance of Municipal Buildings was carried out by contract as in the past.
2. Messrs. Aziz & Co., were the contractors for annual repairs and petty works, except annual *monsoon* repairs to the Municipal and *Ex-Trust* properties in Division I comprising A, B, C, D and E/East wards and Messrs. Shivalal and Chimanlal in Division No. II comprising E/West, F and G wards, and their contract rates were 5 per cent. and 6.25 per cent., respectively below the schedule rates.
3. No tenders were invited separately for painting works since most of the important items relating to painting work were included in the schedule for annual repairs and petty works.
4. The cost of repairs, maintenance and painting works entrusted to the Petty Work Contractors amounted to Rs. 5,68,183.
5. Mr. M. M. Patel was the Contractor for colour and white washing of the Municipal acquired properties and *Ex-Trust* properties for both the Divisions, his rate being 3 per cent., below the schedule rates. The cost of work entrusted to him amounted to Rs. 46,145.
6. Mr. Hariram Nanji was the Contractor for Monsoon Repairs to properties in Divisions Nos. I and II and his rates were Rs. 10-15-0 per cent., and Rs. 9-6-0 per cent., respectively below the schedule rates. The total cost of the work entrusted to him amounted to Rs. 24,422.
7. The total cost of all the works mentioned above amounted to Rs. 6,38,750.
8. Over and above the works carried out through the various contractors, works requiring immediate attention and those that could be carried out more economically by employing our own labour and materials were carried out departmentally, the total cost of which amounted to Rs. 2,07,429.
9. The total budget grant under the control of this Branch was Rs. 26,03,227 (Revenue Budget A Rs. 2,30,966, Budget B—Rs. 10,85,717, Loan Works Budget A and Budget B—Rs. 12,86,544) and the actual expenditure during the year under report amounted to Rs. 9,36,555 which works out to 36 per cent. of the total Budget grant under the control of this Branch. The reason for apparently a smaller percentage of works actually carried out against that of the last year was due to the scarcity of building materials on account of the war.

PROPERTIES

10. The total number of properties, Municipal and *Ex-Trust* dealt with during the year was as follows:—

1,027	Properties originally belonging to the Municipality.
75	Properties acquired in connection with various Municipal development schemes.
175	Blocks of <i>Ex-Trust</i> permanent chawls and buildings.
692	Properties acquired for the <i>Ex-Trust</i> development schemes.
286	Blocks of <i>Ex-Trust</i> semi-permanent sheds.
<hr/>	
2,255	

11. Some of the buildings, which were either found to be in unsound condition or required to be pulled down for development schemes, were sold for demolition by public auction and the sale proceeds realised in respect thereof amounted to Rs. 14,621.

LOAN WORKS

III.—Education, Primary.

12. The construction of a school building at Poibavdi for which a provision of Rs. one lac was made in the Budget could not be taken in hand due to high cost of building materials. For the same reason the extension of the school building at Foras Road for vocational classes for which there was a provision of Rs. 26,805 in the Budget was not started.

13. The work of additions and alterations to Chandanwadi Market for converting it into a school building which was entrusted to Mr. N. F. Mobjina was completed during the year. The expenditure incurred during the year was Rs. 2,451.

V.—PUBLIC HEALTH DEPARTMENT

14. The work of constructing bathing stations in the City for Municipal Halalkhor employees at three places, *viz.*, Palton Road, Walpakhady and Annesley Road which was entrusted to Messrs. Desai, Lallubhai & Co. was completed during the year. The amount spent during the year was Rs. 20,286 against a budget provision of Rs. 25,000.

15. The work of constructing a cemetery for Hindus at Dharavi was completed by the Contractors Messrs. The Indian Engineering & Construction Co., during the year except for the wall dividing the Muslim and Hindu cemeteries which work could not be completed as there was an objection raised by Muslims in regard to the alleged encroachment of their cemetery. The amount spent was Rs. 10,638 against a budget provision of Rs. 25,000.

VI.—MEDICAL RELIEF AND EDUCATION

Extension of the K. E. M. Hospital.

16. (a) *Nurses' Home*.—The whole building work was completed by the Contractor Mr. F. E. Cooper as also the work of construction of retaining wall at the rear which was entrusted to Messrs. Devji Dharsi & Sons.

4—Works.

17. (b) *Proposal No. 3—Additional storey over the Ophthalmic Ward.*

(c) *Proposal No. 6.—Extension of the Out-patients' Department on the North.*

(d) *Proposal No. 6—Additional storey over the Out-patients' Department.*

(e) *Proposal No. 10—Registration Hall*.—The Contractors for these four works were Messrs. Dewji Dharsi & Sons and the same have been completed.

(f) *Mental Ward*.—This work was continued and completed during the year by the Contractors Messrs. Kotwal & Co.

(g) *Additional Room over the Administration Block*.—Tenders have been invited for this work but it could not be started due to high cost of building materials etc.

For the same reason the work of

(h) *The extension over the Orthopaedic Section* could not be taken in hand.

18. The total amount spent on the extension of the K. E. M. Hospital during the year was Rs. 1,15,104, half of which is chargeable against the budget provision of Rs. 1,06,000, and the other half payable by the Governor's Hospital Fund.

19. *Extension of the kitchen at Ward Pavilions at the K. E. M. Hospital.*

This work was entrusted to Messrs. Kotwal & Co. The amount spent during the year was Rs. 4,125.

Tenders had been invited but the work could not be started due to high cost of building materials.

20. *T. B. Hospital at Sewri.*—The Construction of this work which was entrusted to the Contractor Mr. F. E. Cooper was continued and completed, the amount of expenditure incurred during the year being Rs. 22,808. The construction of an additional floor over the main Hospital Building and a floor over the Nurses' quarters was also completed during the year at a total cost of Rs. 80,044 by the Contractors Messrs. F. Cooper & Co. The Expenditure was met from the balance of the Revised Budget for 1940-41 and the budget provision for 1941-42, *viz.* Rs. 80,801. A donation of Rs. 1,50,000 has been received from Mr. and Mrs. Maneklal Premchand towards the cost of construction of this Hospital.

21. *Nurses' quarters in the compound of Bellasis Road Maternity Home.*—This work was entrusted to Messrs. Kotwal & Co. and completed. The expenditure incurred during the year was Rs. 2,854.

VII.—STREET CLEANSING & CONSERVANCY, ETC.

22. *Chauls at Bapty Road for Conservancy Staff.*—This work was started on 5th April 1941 and completed during the year by the Contractors Messrs. Kotwal & Co. The expenditure incurred during the year was Rs. 47,677.

XIV.—MARKETS & SLAUGHTER HOUSES

23. *Constructing a Combined Market on plots Nos. 207, 208 and 209 in Scheme No. 52, Worli.*—This work was entrusted to Messrs. Surveyor & Co. Ltd. and completed. The amount spent during the year was Rs. 1,02,182.

WORKS EXECUTED OUT OF TRUST FUNDS

24. *Construction of a T. B. Clinic in the City.*—The budget grant of Rs. 80,000 is made up of Rs. 40,000 donation received from Mr. Ramnarayan Ruia and Rs. 40,000 from the King Emperor's Anti-Tuberculosis Fund. Tenders were invited but the work could not be taken up due to the high cost of building materials.

25. *Construction of a General Public Dispensary in the vicinity of Mumbadevi.*—Budget grant of Rs. 30,000 is made up of the donation received from Bai Kailasgauri. This work also could not be taken up due to the high cost of building materials.

BUDGET 'B'

Capital Account.

26. *Scheme 6 Sion-Matunga Estate.*—Out of the 381 rooms and 16 shops including the compound wall, pavement, lighting, etc., proposed to be constructed, a block of 80 rooms only was completed in the previous year by the Contractors, Messrs. Nanjee Shamji & Co. No further progress could be made, as the site could not be made available since many of the tenants occupying the old structures standing thereon did not vacate till very late in the year.

27. *Construction of 100 S.P. Rooms for re-housing Kolies at Bandra Creek.*—This work was not taken up as possession of the site had not been given by the Collector of Bombay till the close of the year.

Housing Accommodation at Palton Road, Scheme 73.

28. The construction of Chawl No. 2 was continued and completed by the Contractor Mr. R. S. Master. The expenditure incurred during the year was Rs. 59,536 against a budget grant of Rs. 2,00,000.

Housing Accommodation to the Poorer Classes.

29. The following works were proposed.

- (a) Construction of 85 rooms at Naigaum.
- (b) Construction of 126 rooms at Dharavi for housing the dishoused tenants from Bai Sakinabai's property.
- (c) Construction of 133 rooms at Gowari.
- (d) Construction of 70 rooms, out of 217 rooms, for sweepers at Sewri-Koliwada.
- (e) Construction of residential rooms at Haines Road.
- (f) Construction of Chauls on plot No. 74, East Agripada Estate, Scheme 32.

These works were not taken up due to the high cost of building materials, etc.

Civil Defence Measures.

30. Plans and estimates for the work of carrying out the necessary protective measures to the Fire Stations in the City and other Municipal properties were approved and many of these works were carried out departmentally or through the agency of well-known firms of Contractors during the year.

Plans, Estimates and Drawings.

31. 285 plans and 113 estimates amounting to Rs. 30,63,046 for Loan Works including proposals for the extension of the K. E. M. Hospital, T. B. Hospital, Defence Works etc., were prepared and submitted for the sanction of the Corporation during the year.

BUDGET 'A'**New Works.**

32. During the year under report the following new works provided out of revenue were carried out.

I.—GENERAL SUPERVISION, ETC.

33. Construction of a wooden chowkey for the use of peons at Sion. Budget provision was Rs. 1,145.

V.—PUBLIC HEALTH DEPARTMENT

34. In the ambulance garage at Arthur Road stables a teak wood partition room for the office and a cabin for the telephone clerk were constructed at a total cost of Rs. 372.

35. In the proposed Muslim cemetery at the junction of Tulsi Pipe Line and Haines Road, a barbed wire fencing and a washing place were constructed at a cost of Rs. 476. The work of water and drainage connections at an estimated cost of Rs. 275 is being carried out.

36. Provision of electric lights was made in the Mohamedan cemetery at Antop Hill, budget provision being Rs. 580.

37. One seat of Water-closet is constructed in the Hindu cemetery No. 46 at Bhoiwada at a cost of Rs. 336.

38. Provision of expanded metal to the openings in the ventilating roofs to stop pigeon nuisance at Falkland Road Dharamshala was made, budget provision being Rs. 56. At the same place a partition wall was constructed at a cost of Rs. 111 and a storage tank installed at a cost of Rs. 186.

39. In the Assistant Health Officer's Office at Souter Street the terrace roof over the sanitary block was repaired and the unserviceable storage tank renewed at a cost of Rs. 303.

VI.—MEDICAL RELIEF AND EDUCATION

40. In the compound of the Arthur Road Hospital a shed for storing coal was constructed at a cost of Rs. 139.

41. In the Turner Sanatorium at the old Hospital block 3 geysers were fixed at a cost of Rs. 589.

42. In the V. D. dispensary at Bellasis Road a nahani was constructed in the female department and a wash basin was provided in the injection room at a cost of Rs. 107.

43. Two additional water-closets were constructed and the existing partition renewed in the injection room, budget provision being Rs. 1,111.

44. The existing 4 lavage cubicles were converted into 6 lavage cubicles, budget provision being Rs. 604.

VII.—STREET CLEANSING, CONSERVANCY, ETC.

45. In cases 211 and 237, Scheme 56, Dharavi, the existing 10 seated public latrine blocks were renewed at a cost of Rs. 3,350.

46. Sanitary convenience at the Back Bay Reclamation. Tenders for this work were invited. The work will be started in 1942-43. Budget provision for this work is Rs. 10,000.

FIRE BRIGADE

47. Provision of a S. P. Hydrant in the compound of the Byculla Fire Station was made, budget provision being Rs. 302. Provision of nahanis and water taps in the rooms at the same station was also made, budget provision being Rs. 1,948.

48. Provision of a fire hydrant at Gowalia Tank Fire Brigade Station was made, budget provision being Rs. 573.

49. Provision of hot water boilers for the use of firemen for bathing was made, budget provision being Rs. 815.

XII.—LICENSING, REMOVAL OF ENCROACHMENTS

50. The work of providing an open channel drain at the fish market at the Mahalaxmi bridge was carried out at a cost of Rs. 133.

XIV.—MARKETS AND SLAUGHTER HOUSES

51. Provision of four extra rooms by extending the newly constructed S. P. chawls at Bandra was made, budget provision being Rs. 2,514. Owing to the abnormal increase in prices due to conditions created by the war and the difficulty of obtaining the essential materials, some of the new works could not be carried out and had to be deferred.

52. During the year under report, a provision of Rs. 37,854 was made for carrying out special repairs to the different Municipal properties, such as repairs to the Chief Store Keeper's quarters, repairs to water-troughs, cisterns etc., at Mahalaxmi Dhobi Wada, work of dado tiling, oil-painting etc., in the K. E. M. Hospital and G. S. M. College; repairs to flooring, surface dressing, roofing etc., to chawls, Fire Brigade Stations etc. An expenditure of Rs. 23,000 in the aggregate was incurred during the year and the programme will be continued and completed during 1942-43 from the renewed grants.

53. A special provision was earmarked for Special Repairs and Improvements in *Ex-Trust* properties out of which a sum of Rs. 54,805 was transferred to meet the deficit in the Establishment charges under 'B' budget. Out of the remaining funds various structural repairs and improvements were carried out in addition to provision of permanent weather shades, iron barbed window frames, expanded open frames to openings, electric pumps for the improvement of water supply on the upper floors of the chawls, cement concrete pavements for open spaces in the compounds, covered Akhadas, covering open drains etc., which entailed a total outlay of about Rs. 1,47,435. The remaining programme which could not be carried out during the year on account of the abnormal situation will be continued in the year 1942-43.

54. 2,495 estimates for works including new works and works of special repairs were prepared during the year under report and forwarded to the departments concerned, the total estimated cost of which amounted to Rs. 24,39,963.

II.—INVENTORY OF MUNICIPAL PROPERTIES

55. The remaining properties in F and G Wards were brought on Municipal records after completing their valuations. The valuations of all properties in the City have now been completed and verified by the Assessment Department.

The total number of Municipal properties entered in the Inventory stands at 654, the total value thereof amounting to about Rs. 7,95,93,000.

There are several other properties belonging to the Municipality outside the City which are in charge of the Hydraulic Engineer. The work of preparing an inventory of these properties has been taken in hand and will be completed in due course.

An interim report of the work so far carried out in respect of the preparation of the inventory was submitted to the Corporation and has been recorded by them.

III.—PRIVATE BUILDING CONSTRUCTION

(Including Setbacks)

56. The number of applications received under Section 337 of the Municipal Act for the erection of new buildings and under Section 342 for alterations to existing buildings, during the year under report as compared with those received during the preceding four years is as follows:—

Year.	Under Section 337.	Under Section 342.	Total number of buildings dealt with.	Total number of applications.
1937-38	1,241	1,165	2,406	4,807
1938-39	1,168	1,129	2,297	4,306
1939-40	943	964	1,907	3,683
1940-41	858	1,098	1,956	3,792
1941-42	862	950	1,812	3,968

Note.—Two or more modified proposals are generally received in connection with one and the same building, hence the difference between the figures in the last two columns in the above table.

A majority of the plans were conditionally approved.

SETBACKS

57. The policy of acquiring set-backs on important roads mentioned in the past reports has been continued as can be seen from the following comparative statement of amounts spent for the acquisition of set-backs in the City during the last 10 years :—

Year.							Amount paid as setback compensation.		
							Rs.	a.	p.
1932-33	...	...	...	...	...	...	2,28,187	8	1
1933-34	...	...	...	...	...	...	1,62,217	13	11
1934-35	...	...	...	...	...	...	68,859	11	8
1935-36	...	...	...	...	...	...	1,59,310	14	3
1936-37	...	...	...	...	...	...	3,40,123	11	4
1937-38	...	...	...	...	...	...	5,74,795	2	4
1938-39	...	...	...	...	...	...	9,37,936	9	8
1939-40	...	...	...	...	...	...	11,82,795	1	9
1940-41	...	...	...	...	...	...	10,82,062	10	5
1941-42	...	...	...	...	...	...	7,85,481	13	2

58. The policy of paying the amounts for set-backs in two or three instalments has enabled the acquisition of costly set-backs in important localities. In a few cases set-backs have been acquired through private negotiations which would not have been possible till the proposed amendments to Section 298 of the Act came into force.

59. The liabilities outstanding for lands sanctioned to be acquired for setbacks amounted to Rs. 11,92,292-6-0. This includes Rs. 53,797-11-2 for set-backs which have been acquired and leased to house-owners concerned on certain terms and conditions. The compensation therefor becomes payable on the termination of the lease in each case.

60. Steps are being taken from time to time to cancel the old liability in cases which become time-barred. During the year under report liability on account of such cases to the extent of about Rs. 18,273-4-6 was cancelled.

61. The progress in respect of prescribing regular lines or substituting fresh ones is maintained as can be seen from the following list, and efforts are being made to widen the roads as far as possible to suit the requirements of modern traffic :—

- (1) Prescribing 30' regular line on a passage east of Plaza Cinema.
- (2) Prescribing 40' regular line on Gowalia Chawl Lane from its junction with Fergusson Road northwards.
- (3) Prescribing regular line on westward portion of Chewoolwadi from its junction with Chewoolwadi (Main Lane) between C.S. Nos. 915, 935 and 929.
- (4) Prescribing regular line on 20' passage between Dadar Road and Vincent Road.
- (5) Prescribing regular line at the junction of Laxminarayan Lane and Bhandarkar Road on C. S. No. 538.
- (6) Prescribing the curve at the junction of Worli Road and Road No. 12.
- (7) Prescribing regular line at Kashinath Dhuru Road and at its junction with Portuguese Church Street and Old Parbhadevi Road.
- (8) Prescribing 15' radius curve at the junction of Yacub Street and Ibrahim Rahimtulla Road.
- (9) Prescribing regular line at Mahomedan Street—Northern portion—on C. S. Nos. 1547, 1548, 1549 and 1679.
- (10) Prescribing regular line at Pimpalwadi Cross Lane from its junction with Mughhat Street towards east.
- (11) Prescribing curve at the junction of 40' road and Bhawanishankar Road in front of C.S. No. 1273 of Lower Parel Division.
- (12) Prescribing 20' regular line on Falkland Road 8th Cross Lane from its junction with Falkland Road to C.S. Nos. 1,972 and 972.
- (13) Prescribing 30' regular line on Victoria 2nd Cross Lane from its junction with Victoria Road eastwards upto C.S. No. 563.
- (14) Revising regular line at Dharavi Road.

- (15) Revising regular line of Low Level Road north of Curry Road Bridge eastwards from G. I. P. Railway Line upto the end of the Bridge.
- (16) Revising regular line at Trinity Street from its junction with 1st Marine Street upto the junction of Dhobi Talao 2nd Lane and Marine 3rd Street.
- (17) Revising regular line on Trinity Street from its junction with Dr. Cawasji Hormusji Street upto the junction of Dhobi Talao 2nd Lane and Marine 3rd Street.
- (18) Improvement of curves at the junction of Khed Gully and Cadell Road.
- (19) Revising regular line of Mahim Kapad Bazar Road on the southern portion from C. S. No. 859.
- (20) Revising regular line at Borbhat Lane between Girgaum Road and Cow Lane.

ENFORCEMENT OF BUILDING REGULATIONS

62. Summonses were issued against house-owners under various sections of the Municipal Act with the result shown in the following statement :—

Section of the Act.	Number of prosecutions.	Number of cases withdrawn or complied with.	Number of cases in which the parties were warned or discharged.	Number of convictions.	Number of postponements following during the year. 1941-42.	Amount of fines.
						Rs. a. p.
230(A)	1	1	...	...	...	944 0 0
231	180	95	25	41	19	17 0 0
243(2)	12	6	2	3	1	25 0 0
248(I)(C)	44	35	...	1	8	528 10 0
257	181	109	16	45	11	75 0 0
258	7	3	...	2	2	105 0 0
259(A)	12	8	...	2	2	...
297(3)	1	1	...	...	...	1,109 8 0
308	192	98	19	56	19	25 0 0
326	3	1	1	1	...	...
329	1	1	...	...	...	123 0 0
337	107	57	2	11	37	405 0 0
342	86	45	3	15	23	60 0 0
347	21	11	6	2	2	1 0 0
347(A)	4	2	...	1	1	25 0 0
353	13	3	1	3	6	496 0 0
353(A)	72	26	1	17	28	1,982 0 0
354	280	125	19	57	79	100 0 0
356	30	11	3	16	...	30 0 0
358	4	1	...	2	1	10 0 0
349(B)	3	2	...	1	...	20 0 0
377(A)(I)	5	3	...	2	...	...
Bye-law 40	1	1	...	...	...	...
Total	1,260	645	98	278	239	6,081 2 0
Add the amount of fines of old postponed cases inflicted during the year 1941-42						546 6 0
Total Rs.						6,627 8 0

63. 1,290 notices were issued under Section 354 of the Municipal Act for the removal of unsafe structures. Out of these 841 were complied with and the remaining 449 were pending at the close of the year.

64. Out of 361 notices pending at the end of the last year 340 were complied with and 21 still remained pending at the close of the year.

65. 19 buildings or portions thereof fell during the year under report. There were no casualties in 11 cases. In 4 cases 12 persons were injured and in 4 cases 68 persons were injured and 11 killed.

66. Action for the summary removal of huts or walls made of inflammable materials was taken under Section 349 of the Act in 10 cases. Out of these 8 were complied with and 2 were pending at the close of the year.

67. Only one case under Section 349 of the Act which was pending at the end of the preceding year has been complied with during the year.

68. One case in which sanction of the Standing Committee was obtained for the removal of unauthorized works and which was pending at the close of the preceding year was complied with during the year. There was no new case during the year.

69. 3,069 notices under Section 308 of the Municipal Act were issued for the removal of unauthorized projections. Out of these 2,580 were complied with and the remaining 489 were pending at the close of the year. Out of 330 cases which were pending at the close of the preceding year 318 were complied with and the remaining 12 cases were pending at the end of the year.

70. The total income from stall-boards and weather-frames during the year under report amounted to Rs. 1,42,138-4-0 as against Rs. 1,41,961-0-0 in the previous year. Although during the year the cases of awnings on posts were transferred to the Works Branch, which bring in an annual income of about Rs. 3,000 there was an increase in the income over that of the previous year.

71. The following statement shows the expenditure incurred and income derived during the course of the last three years on account of temporary projections such as stall-boards and awnings :—

Year.	STAFF.		Income.	Expenditure.	Net Income.
	Sub-Overseers.	Clerks.			
			Rs. a. p.	Rs. a. p.	Rs. a. p.
1939-40	17	4	1,34,892 13 5	24,960 4 0	1,09,932 9 5
1940-41	18	4	1,41,961 0 0	26,619 5 0	1,15,341 15 0
1941-42	18	4	1,42,138 4 0	27,345 14 0	1,14,792 6 0

72. The question of the total removal of stall-boards in the City is under consideration. Pending final decision in the matter in order to afford relief to the pedestrian traffic in congested thoroughfares such as Kalbadevi Road, Girgaum Road, Shekh Memon Street, the policy of withdrawing or not renewing permissions is being followed as reported previously. Similarly in other localities also permission for new stall-boards is given very sparingly and only after being satisfied that they would not be an obstruction to traffic.

73. In all 9,000 notices were issued under different sections of the Municipal Act.

74. During the year under report 1,426 buildings were surveyed by the Ward staff with a view to registering newly constructed tenements in the City.

The following statement shows the number of tenements newly constructed :—

Ward.	Number of one-room tenements.	Number of two-room tenements.	Number of larger tenements usually known as blocks.
A	21	36	209
B	87	12	...
C	133	58	20
D	214	154	65
E	694	20	34
F	305	329	280
G	283	572	225
Total	1,737	1,181	733

The following statement shows the number of tenements demolished during the year.

Ward.	Number of one-room tenements.	Number of two-room tenements.	Number of larger tenements usually known as blocks.
A	6	...	...
B	60	...	...
C	131	12	25
D	97	38	1
E	26	9	...
F	188	17	17
G	223	44	65
Total	731	120	108

SUBVENTION SCHEME

75. The subvention scheme for conversion of basket privies into water-closets on full flushing system in 'F' and 'G' Wards which was put into operation in October 1939 was continued and during the year under report notices for the conversion of 790 privy seats were issued. The total number of privy seats converted during the year including those for which action was in progress at the end of the preceding year was 1,007. The total number of privy seats converted from the commencement upto the end of 1941-42 is 3,340. The whole amount of Rs. 75,000 provided in the Revised Loan Works Budget for subvention was booked during the year.

On account of rise in the prices of materials some house-owners represented that the scheme should be suspended or the subvention amount might be increased. Although none of the two alternatives has been accepted, the former has been virtually given effect to inasmuch as the Standing Committee, under their Resolution No. 1658, dated the 18th February 1942, instead of approving the proposal of issuing notices under Section 248(1)(c) of the Act for the conversion of basket privies into water-closets in respect of certain properties have recorded the same.

GENERAL

76. Building regulations and bye-laws as finally drafted have been submitted to the Works Committee, who will take them into consideration in due course and forward their suggestions to the Corporation. The work of drafting R.C.C. and steel codes that was in progress has also reached its final stage. The final draft will now be discussed with the two Sub-Committees and will be submitted to the Corporation.

IV.—HOUSE NUMBERING

77. The work of fixing street number plates in A Ward which was in progress at the close of the last year was completed. The work of issuing and serving notices on house-owners in D Ward and fixing number plates in the Ward was completed during the year. In addition to this recently newly constructed properties in B, C, F and G Wards were plotted on the plans.

V.—MECHANICAL BRANCH

(A) Municipal Workshops

78. The question of re-organising the different sections of the Municipal Workshops and giving the workmen the benefit of monthly pay on time scale basis, instead of at a daily wage as at present, is under consideration.

79. The total expenditure on works carried out in the Workshops aggregated to Rs. 2,62,950 as against Rs. 2,42,701 in the preceding year and Rs. 2,86,614 in the year 1939-40.

80. The expenditure incurred on labour and stores was as follows :—

							Rs.	a.	p.
<i>Departmental Works.</i>									
Labour	...	...	...	...	...	88,180	0	0	
Stores	...	...	...	...	...	1,65,652	0	0	
							2,53,832	0	0
							Supervision	7,873	0 0
Total							2,61,705	0	0
 <i>Private Works.</i>									
Labour	...	...	...	...	...	479	0	0	
Stores	...	...	...	...	...	540	0	0	
							1,019	0	0
							Supervision	226	0 0
Total							1,245	0	0

81. The total expenditure on the upkeep and overhead charges amounted to Rs. 63,716 (upkeep Rs. 20,169 and overhead charges Rs. 43,547) which represents a proportion of 25 per cent., on the expenditure incurred on labour and stores in the execution of works against 27 per cent., of the preceding year. The details of these charges for the year as well as for the preceding year are as under :—

(a) Upkeep of Workshops.

				1941-42.			1940-41.		
				Rs.	a.	p.	Rs.	a.	p.
Labour	...	...	...	12,812	0	0	13,060	0	0
Stores	...	...	...	3,318	0	0	2,623	0	0
Electric charges	...	...	...	4,039	0	0	3,861	0	0
Total				20,169	0	0	19,544	0	0

The increase under stores is due to the price of materials having gone up considerably due to the war.

(b) *Overhead charges.*

	1941-42.		1940-41.	
	Rs.	a. p.	Rs.	a. p.
Establishment	38,148	0 0	42,934	0 0
Repairs to Buildings and Miscellaneous ...	1,028	0 0	208	0 0
Printing, Stationery, Contingencies etc. ...	1,871	0 0	1,433	0 0
Depreciation	2,500	0 0	271	0 0
Total	43,547	0 0	44,846	0 0

It will be seen from the above figures that while there is a considerable saving in establishment charges in spite of increased turn over of roughly Rs. 20,000, there is an increase under Repairs and Contingencies due partly to renewal of galvanized iron sheds and C.I. Sheets at the Workshops and to charges preferred by the Conservancy Department, for looking after sanitary conveniences in the Workshops and partly to the general increase in the prices of materials.

The income under 9—Mechanical, Miscellaneous, Miscellaneous Receipts in respect of sale of unserviceable materials, fees for hire of Ambulances, sale of Sludge gas from Dadar Purification Works etc., amounted to Rs. 52,600 against the Revised Estimate of Rs. 40,000.

The increase is chiefly due to the supply of Sludge gas to the K.E.M. Hospital and Allied Institutions. The charges levied in respect thereof are credited to the above head of revenue.

(B) LOVE GROVE PUMPING STATION

83. This station worked satisfactorily throughout the year.

84. The static condensers worked satisfactorily and the saving realised on the consumption of electric energy during the year on this account amounted to Rs. 14,439.

85. The average quantity of sewage pumped during the dry weather amounted to about 61 million gallons per day whilst during the monsoon period it amounted to 65 million gallons per day.

86. The following statement gives the number of electric units consumed, payment made for the same, the quantity of sewage pumped, the average rate per electric unit and the cost of pumping sewage per million gallons for the past five years :—

Year.	Number of units consumed.	Cost of electrical energy.	Average rate per unit, Annas.	Quantity of sewage pumped in million gallons.	Total expenditure.	Rate per million gallons.
		Rs.			Rs.	Rs.
1937-38 ...	2,510,800	72,012	0.554	23,211	1,24,565	5.36
1938-39 ...	2,526,107	72,892	0.462	23,727	1,24,557	5.25
1939-40 ...	2,617,510	74,447	0.455	23,382	1,21,693	5.20
1940-41 ...	3,153,620	89,464	0.454	26,443	1,45,386	5.49
1941-42 ...	2,840,680	81,371	0.457	23,116	1,38,424	5.98

87. A very high standard of efficiency coupled with economy is being maintained in running these pumps and no further reduction in the cost of pumping can be anticipated unless more favourable terms for the supply of energy are obtained.

88. The average height of the sewage in the detritus chamber continued to be maintained at R.L. 69'-5" (T.H.D.), a suitable level for ensuring a free outfall. A noticeable decrease in the surcharging of the sewers has occurred during the year.

89. The following statement gives the expenditure incurred on the maintenance of the sewers during the last five years :—

Year.							Expenditure booked. Rs.
1937-38	...	...	...	...	...	...	2,86,362
1938-39	...	...	...	...	...	...	3,36,589
1939-40	...	...	...	...	...	...	3,53,501
1940-41	...	...	...	...	...	...	3,38,575
1941-42	...	...	...	...	...	...	3,28,054

The détritns removed amounted to 3,179 tons. Proposals for improved methods of increasing the precipitation of détritns are under consideration and will be included in the scheme of dealing with the problem of "Sewage Disposal" at this place. To deal with the increased quantity of sewage coming to Love Grove, it is proposed to erect a new pumping station at Love Grove and technical details and estimates are under preparation and will be placed before the Corporation for their consideration.

There were no involuntary stoppages of the pumping plant during the year and no failure of current occurred.

No further damage was found to have been caused to Love Grove Outfall. The preparation of the detailed plans and estimates in connection with the scheme for dealing with the problem of sewage disposal at Love Grove which has been approved by the Corporation cannot be taken in hand as the prices of materials were constantly fluctuating and no definite data as to prices was obtainable. The execution of the scheme has therefore, to be postponed until after the war.

(C) PURIFICATION PLANT AT DADAR

The total volume of sewage received at the plant amounted to 4158.6 million gallons. The average daily flow reaching the plant was 11.4 million gallons. The peak load dry weather flow and wet weather flow amounted to 13 and 18 million gallons per day, respectively. The plant, designed for 4 m.g.d. treats satisfactorily about 5 m.g.d. and the excess flow is diverted to storm water drain after settlement and chlorination. Chlorination is not necessary in the rainy season. Owing to scarcity of chlorine powder, chlorination was not done in the cold season also. The Pruss Filter worked throughout the major part of the year and a separate report is made on its working.

The expansion of the plant which has already been sanctioned by the Corporation has to be postponed on account of war conditions, although the work is very urgent in order to deal satisfactorily with the increasing quantity of sewage that is received at the plant.

SLUDGE DIGESTION TANK

The Sludge Digestion Tank functioned satisfactorily in the fifth year of its working. The tabular statement 'C' gives complete information regarding the working of this tank during 1941-42. The quantity of crude sludge digested in the tank during the year amounted to 18.25 million gallons and the total gas generated was 2,53,67,908 C.ft. The total volume of digested sludge removed from the tank was 2.6 million gallons. The quantity of gas generated per day averaged 69,501 C.ft. and at Rs. 4 per 1000 C.ft. its price was Rs. 1,01,471-10-0 or on an average about Rs. 278 per day.

The proposal for putting up an additional digestion tank has been postponed for the present on account of the difficulty of obtaining materials.

The K. E. M. Hospital continues to use sludge gas for cooking and heating. The supply of sludge gas to the New Nurses' Home, Assistant Dean's Quarters and Lady Students' Hostel was commenced from 22nd September 1941. The total gas used during the year amounted to 52,53,600 C.ft. The Hospital and the New Nurses' Home consumed 48,08,400 C.ft. resulting in a net saving of Rs. 14,425-3-0 to the Municipality at Rs. 3 per 1000 C.ft. the rate at which gas is supplied by the Bombay Gas Company to the Municipality. The gas used by Officers and students, amounted to 4,45,200 C.ft. and an income realised therefrom amounted to Rs. 1,335-10-0 during the year. In addition to gas, rent charged for meters amounted to Rs. 298-13-0.

It was not possible to utilise the whole of the gas generated at Dadar for Municipal purposes due to war conditions. About 55,108 C.ft. of gas per day is still burnt to waste, which is worth about Rs. 220-6-0 per day at Rs. 4 per 1000 C.ft. The Gas Compressor Machinery which arrived in the latter half of the year was erected and is being tested by the contractors. It is hoped that before the end of the next year the first experimental lorry will be running on sludge gas.

The utility of the Digestion process in Bombay is an established fact. But for war conditions, full return from the sludge gas would have been realized by now.

GAS PURIFICATION PLANT

It was not possible to work this plant for various reasons. A part of the plant is expected to be tried during 1942-43.

(D) GENERAL

90. The plant on the whole worked satisfactorily during the year. Strict supervision and quick and efficient repairs by the operating staff were solely responsible for this. It became increasingly difficult to secure spare parts, like ball-bearings etc., and if the supply of essential imported spare parts fails during 1942-43, a very critical situation will arise and sewage will have to be by-passed to storm water drain *without chlorination* as no chlorine supplies are available.

91. Statements A and B give complete information regarding the working of the plant and the standard of purity to which the effluent conforms. A consolidated statement showing the five years' operation is given below :—

FIVE YEARS' SUMMARISED DATA OF THE DADAR PURIFICATION WORKS

	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.
Sewage treated— Million gallons ...	791.00	2,293.83	3,299.81	3,731.13	4,158.57
Grit and Screenings removed—Cubic feet ...	58,390	149,837	131,825	134,337	141,696
Sludge to Digestion Tanks—gallons ...	11,001,300	17,530,000	16,635,000	18,250,000	18,250,000
Digested sludge re- moved—gallons ...	1,010,000	2,445,000	2,364,000	2,650,000	2,600,000
Total gas generated —Cubic feet ...	10,100,000	19,040,000	20,748,900	24,973,500	25,367,908
Electrical Units con- sumed—K. W. H.	451,530	718,748	706,359	679,910	750,380
Electrical expenses— Rs. ...	18,526-6-0	27,201-0-0	25,218-0-0	21,113-8-0	23,189-0-0
Total cost of main- tenance—Rs. ...	48,545-0-0	64,768-0-0	62,192-0-0	66,629-0-0	69,178-0-0
Gas supplied to K. E. M. Hospital and Staff—Cubic feet ...	...	4,323,800	4,908,300	5,257,100	5,253,600
Cost of gas supplied to K. E. M. Hospi- tal and Staff—Rs..	...	12,971-6-9	14,724-14-9	15,771-0-0	16,059-12-0

92. The Sewage Works Laboratory is undoubtedly an essential unit of Dadar Purification Works. The total number of samples examined in detail during the year under report in connection with the purification works was 2,900, the increase mainly being represented by the Pruss Filter samples. Unfortunately, some of the Gas Analysis apparatus could not be obtained due to the war.

93. Apart from the 2,900 samples examined for the usual work, it may be mentioned that at my suggestion, the Chemist and his assistants investigated the following four separate problems.

1. Designing suitable burners for sludge gas.
2. Effect on purification of speeding up the revolutions of the aeration cone.
3. Consolidation of activated sludge.
4. Examination of Mill effluents for temperature and acidity.

1. *Burners.*—The ordinary Bunsen burners designed for coal gas of 450 B.T.U. and containing higher hydrocarbons are not suitable for sludge gas of 650 B.T.U. and containing methane. This is because of the heating value, the burning characteristics and the specific gravity of sludge gas are different from those of coal gas.

Careful experimentation over a year by Messrs. Borkar, Thakur and Kotwal at Dadar Purification Works has been successful in evolving three different sizes of Laboratory burners suitable for sludge gas.

2. *Speeding up Simplex Aeration Cone.*—It is generally observed that in the activated sludge process of Sewage Purification during the initial stage in the aeration of sewage and activated sludge, the Bio-Chemical Oxygen demand of the liquor is higher than in later stages. It was therefore thought that if the initial high B.O.D. of the sewage was satisfied, by increasing the initial rate of aeration, the subsequent normal aeration might give better results by a higher nitrification and a reduction in the 4 Hrs. O/A and B.O.D. of the settled effluent. In short it was expected that the change might improve the quality of the effluent or increase its output at the old efficiency or do both. The speed of one cone was increased from 39 to 49 R.P.M. and careful comparative data was collected over a long period. The results proved that our expectations were not realized. This as well as the design of the burners form two separate technical papers by Mr. Kotwal and his assistant Mr. Borkár.

3. *Consolidation of Activated Sludge.*—All excess activated sludge from the Purification works is diverted by an underground pipe via the 30" gravity sewer to the sump of the Dadar Pumping Station. This excess has been approximately computed at 1,000,000 gallons per day. This was all again pumped into the P.S. tanks along with sewage. When sewer connections increased, it was not possible to reduce the level of sewage in the sump to the desired point even once a day, thereby causing accumulations, stagnation and putrefaction in the sewers. Attention was therefore directed to see if the excess volume of activated sludge could not be reduced. Two final settlement tanks were disconnected from the activated sludge return sump. Instead of *continuous* withdrawal of excess activated sludge from these F.S. tanks periodical withdrawals extending over 2, 3, 4 and 6 hours were experimented with. Thus by this arrangement more volume of clear effluent overflowed the F.S. tanks and the activated sludge was consolidated in the F.S. tanks and the dry matter in activated sludge increased gradually as the consolidation period increased. It was found practicable to consolidate in the F.S. tanks for 6 hours without spoiling the F.S. tanks and then desludge completely to remove all vestige of foul sludge for fully 20 minutes. Since this sludge was not to be used for injection purposes, its biological character was not a point for consideration. It was of course septic and foul smelling but that did not matter as the total time for desludging extending over four equal periods in 24 hours was only 80 minutes and thus reduced the sludge volume going to the pump-sump to only 60,000 gallons per day instead of 1,000,000 gallons—a reduction of 94 per cent. This method gave considerable relief to the Dadar Pump Sewers and this has a practical aspect. This feature should be suitably included in the design of the extensions of D.P. Works.

4. *Mill Effluents.*—As acid wastes are injurious to sewers, it was considered essential to have a preliminary survey of the same. Mr. G. N. Gokhale, M.Sc. Assistant Chemist, Dadar Purification Works, was therefore deputed to examine the effluents of a number of mills and industrial concerns in the city. In a period of 2 months, he visited some 50 trade premises. It was gratifying to note that the survey did not reveal any wastes of an acid character. In some cases the temperature of wastes was about 60—70°C. but by the time it joined the main sewers, the dilution reduced it completely cool.

THE PRUSS FILTER

94. The Pruss Filter is a R.C.C. enclosed circular chamber 78'-6" in diameter with a sloping conical roof. The Filter is filled with 4' of crushed metal at the bottom and 8' of clinker of different sizes from 1½" to 6" on top of the metal, a total of 12' depth of filtering material. The clinker was obtained from steamer boilers. On the top of the roof in the centre is one electric fan of 7,000 to 12,000 C.ft. of air per minute capacity. The fan supplies the required quantity of air (oxygen) to the Bacteria and Protozoa, which thrive on the Filter media for carrying out the work of injection liquefaction and purification by oxidation.

In the centre of the Filter is a tower which supports the sewage sprinkling arrangement. The sewage from C.F.S. tank is pumped and delivered into the sprinkler arm which rotates over the surface of the filtering media and distributes the sewage evenly thereon. The sewage then percolates through the media and gets purified during its passage downwards, by various worms, protozoa, flies, and oxidising bacteria. The purified sewage containing some humus matter, is then settled in a Circular Humus tank and overflows to the storm water drain.

The Pruss Filter was started on 22nd April 1941. It was run for a fortnight on purified effluent to get some nitrification established. From 6th May 1941 to 31st March 1942 it was run on settled sewage. Various experiments and observations were taken during this period. As a result of all these experiments and trials, I am sure that once the Filter is carefully matured and the load is gradually increased, the Dadar Pruss Filter is capable of treating to a satisfactory standard of purity, a rate of settled sewage flow at 1 m.g.d. requiring every day a rest of 4 hours during which period the sewage flow and the air supply are shut down. Statement 'D' gives the results of the Pruss Filter working.

For want of accurate measuring appliances for this Filter, the exact flow of sewage treated, electricity consumed and air supplied cannot be given. However approximate calculations of total sewage flow and electricity consumed show 204 million gallons and 76,088 K.W.H. respectively. The total approximate cost for treating 204 million gallons including electricity, labour, grease and supervision (10 per cent.) of the superior staff comes to about Rs. 4,065.

Any foul smell emanating from air holes was not noticed beyond 50 feet of this Filter. The psychoda fly was never noticed beyond 300 feet of the Filter. Except for the actual workers, the Filter can be taken as free from smell and fly nuisance. The observations on Pruss Enclosed Filter form a separate technical paper by itself.

The total expenditure on power, stores, establishment, laboratory etc., in the working of the Plant, including the Pruss Filter and Digestion Tank but excluding the Dadar Sewage Pumping Station amounted to Rs. 69,178. The total quantity of sewage treated by the works during the year under report was 4,158.6 million gallons and the cost per million gallons of sewage treated works out to Rs. 16-10-2.

The war also seems to have adversely affected the number of visitors to the Plant.

(D) MATUNGA PUMPING STATION

96. This station worked satisfactorily during the year under review.

(E) POIBAWDI, PURBHADEVI, ARTHUR ROAD, SEWRI, DADAR, TANK BUNDER, MAHIM AND GOVERNMENT SEWRI PUMPING STATIONS

97. The pumps at these places continued in operation. The approximate quantity of sewage pumped and the expenditure incurred during the year were as under :—

Names of Pumping Stations.	Approximate quantity of sewage pumped in gallons.	Expenditure during the year.
Poibawdi	200,000,000	Rs. 4,264
Purbhadevi	(Not worked this year)	...
Arthur Road	400,000,000	6,964
Sewri	260,000,000	3,342
Dadar	415,857,000	17,840
Tank Bunder	215,000,000	5,296
Mahim	900,000,000	16,650
Government Sewri	62,000,000	2,972
Wadala	15,000,000	1,065
Sion	23,000,000	1,697

(F) COMPRESSOR STATIONS

98. The electrically-driven air compressor stations at Victoria Gardens and Fergusson Road worked satisfactorily. The electric units at the two stations together with the cost of current were as follows :—

Compressor Stations.	No. of units consumed.	Cost.	Average cost per unit.
		Rs.	As.
Victoria Gardens	13,66,690	36,713	0.416
Fergusson Road	7,39,940	19,821	0.5

99. Static condensers at these two stations continued to work satisfactorily and the savings effected therefrom during the year under review amounted to Rs. 10,180.

The water coolers at these stations have been working satisfactorily.

100. *Warden Road*—The compressors at this station along with the two vertical spindle electrically-driven pumps continued to give satisfactory results.

The improvement in the drainage of the district served by this station is very marked. Owing to increase in the quantity of sewage due to the development of the area, a scheme to increase the capacity of the pumping station to remove surcharging is under consideration.

The number of units consumed at the station for the compressors and electric pumps amounted to 6,66,350 at a cost of Rs. 25,193 giving an average rate of one anna per unit.

101. *Colaba*—The air compressor station at Colaba gave satisfactory and economical results during the year, the number of units consumed being 687,022 at a total cost of Rs. 23,800 giving an average rate of one anna per unit.

(G) EJECTOR STATIONS

102. The 23 ejector stations located in different parts of the City worked satisfactorily during the year. The working of the ejector system is satisfactory. The total quantity of sewage at the various ejector stations amounted to 4,624 million gallons during the year.

103. The decentralisation of the compressor stations has resulted not only in increasing the efficiency of the system but also in effecting considerable savings as will be seen from the following statement which shows the expenditure incurred on the maintenance of compressor stations and ejectors for the past five years:—

Year.	Expenditure incurred on the maintenance of compressors and ejectors.
	Rs.
1937-38	1,83,975
1938-39	1,56,237
1939-40	1,58,654
1940-41	1,77,707
1941-42	1,54,138

104. The number of complaints received from the public regarding the choking of drains in the areas served by the ejector stations has fallen considerably. The pumping station at Sewri worked satisfactorily during the year.

(H) FLOOD GATES

105. The flood gates continued to work satisfactorily. The maintenance cost of these during the year amounted to Rs. 2,638.

(I) INSPECTION OF FACTORIES, WORKSHOPS AND WORK-PLACES

106. The following table shows the number of new proposals for permits and licences received and recommended, number of nuisance cases attended to and action taken under Section 392 of the Municipal Act:—

Ward.	New proposals for Permits and Licences.		Recommended Permits and Licences.		Factories working without permits.	Nuisance cases.	Notice issued under Section 392 of the Municipal Act.
	Permits.	Licences.	Permits.	Licences.			
A ...	43	1	43	1	<i>Nil.</i>	5	<i>Nil.</i>
B ...	31	6	31	6	<i>Nil.</i>	2	<i>Nil.</i>
C ...	81	40	81	40	<i>Nil.</i>	14	<i>Nil.</i>
D ...	95	36	95	36	1	3	<i>Nil.</i>
E ...	121	37	121	37	<i>Nil.</i>	12	<i>Nil.</i>
F ...	74	12	74	12	<i>Nil.</i>	3	<i>Nil.</i>
G ...	35	12	35	12	<i>Nil.</i>	2	<i>Nil.</i>
Total	480	144	480	144	1	41	...

The total number of permit and licence cases inspected and disposed of during the year 1941-42 was 624.

The nuisance cases were attended to and necessary steps taken. Surprise visits were also paid to several factories to find out if they were permitted or not.

The total number of cases inspected during the year 1941-42 was 666.

Each factory, workshop and work-place was inspected on more than three occasions.

(J) MOTOR TRACTION

107. The expenditure under D. Transport, I—Inspection and Supervision, amounted to Rs. 16,373.

108. There were 89 vehicles in commission and the expenditure and the total mileage covered were as under:—

Number of Vehicles	Description of Cars and Lorries.	Cost.	Total Mileage.
		Rs.	
4	Inspection	12,376	35,095
7	Ambulances	12,465	29,663
3	Hearses	5,094	12,313
4	Encroachment	3,227	21,506
43	Refuse	3,77,704	4,25,615
9	Silt	31,604	43,915
4	Halalkhor	34,498	36,068
13	Meat	95,755	1,56,077
2	Offal	13,310	

109. The Health Department lorries are garaged at the Municipal Workshops.

110. The system of supplying the vehicles with petrol, oil and grease during the night has been successful and year by year the cost of running and maintenance of each lorry was gradually decreasing, but due to war conditions, the prices of petrol and spare parts has gone up considerably and the cost of running and maintenance of each lorry is increasing.

Refrigerator Plant at the Arthur Crawford Market.

111. The plant continued to work fairly satisfactorily. The expenditure on maintenance and running was Rs. 17,666.

112. The plant was installed about 19 years ago and has now become obsolete. In view of the difficulty experienced in getting spare parts and the frequent repairs necessitated, a proposal to replace it by one of modern type was under consideration, and the Corporation have now sanctioned the necessary grant. The plant will therefore, be replaced provided the necessary machinery is available.

Report on the Dadar Sewage Purification Works for the year 1941-42.

From 1st April 1941 to 31st March 1942.

(1) Sewage Treated	...	4,158.57	Million gallons.
(2) Grit removed	...	1,37,802	Cubic feet.
(3) Screenings removed	...	3,894	Cubic feet.
(4) Sludge to Consolidation Tanks	...	37,322,300	Gallons.
(5) Sludge to Digestion Tank	...	18,250,000	Gallons.
(6) Dry matter added to Digestion Tank	...	7,469,150	lbs.
(7) Volatile matter added to Digestion Tank	...	3,977,480	lbs.
(8) Digested Sludge removed	...	2,600,000	gallons.
(9) Total Gas generated	...	25,367,908	Cubic feet.
(10) Gas per gallon of sludge added	...	1.39	Cubic feet.
(11) Gas per lb. of dry matter added	...	3.39	Cubic feet.
(12) Gas per lb. of volatile matter added	...	6.34	Cubic feet.
(13) Gas per 1,000,000 gallons of Sewage treated	...	6,100	Cubic feet.
(14) Total Electric consumption	...	750,380	K.W.H.
(15) Horse Power required per million gallons of sewage treated	...	10.03	
(16) Total Expenditure :			Rs. a. p.
(a) Electric power			... 23,189 0 0
(b) Salaries and wages fixed			... 26,097 0 0
(c) Materials and supplies (Laboratory included)			... 4,839 12 0
(d) Miscellaneous expenses			... 9,685 0 0
(17) Returns—			
(a) Sale of Gas (5,253,600)			... 16,059 12 0
(b) Sale of Manure			... 100 0 0
(18) Cost per million gallons of sewage treated			...
(19) Analytical Data :—			
4 hours oxygen absorption	...	Sewage. 8.31	Purified. 1.41
Suspended solids	...	47.2	2.30
Dissolved oxygen	...	Nil.	0.16
B. O. D.	...	269.7	18.6
			Effluent. p.p. 100,000
			" "
			" "
			p.p.m. "

ANNUAL ANALYTICAL REPORT OF ACTIVATED SLUDGE PLANT FOR THE YEAR 1941-42.

Sewage Purification Works, Dadar.

Table No. 1.

Statement "A" All results are expressed in parts per 100,000 except when stated.

Serial No.	Particulars.	April 1941		May 1941		June 1941		July 1941		August 1941		September 1941		October 1941		November 1941		December 1941		January 1942		February 1942		March 1942		Average for the year 1941-42.	
		Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.
1	Total solids	189.0	124.2	162.2	119.5	147.9	101.0	124.6	86.1	129.4	87.0	133.3	86.5	143.5	93.0	147.7	114.6	170.7	120.8	179.2	121.0	161.6	114.4	152.6	109.2	153.4	106.4
2	Suspended solids	46.3	2.6	43.5	2.1	41.6	2.21	37.3	1.08	39.6	2.40	50.1	1.66	44.3	1.99	42.4	3.45	56.8	2.52	60.3	2.85	54.1	2.70	50.2	2.01	47.2	2.30
3	Oxygen absorbed in 3 minutes	2.86	0.57	2.95	0.59	2.80	0.57	2.48	0.36	2.83	0.60	3.49	0.54	3.35	0.44	3.46	0.71	3.93	0.64	3.90	0.60	4.01	0.71	3.73	0.59	3.31	0.58
4	Oxygen absorbed in 4 hours	7.95	1.40	7.99	1.41	8.26	1.41	6.53	0.99	7.17	1.57	8.59	1.42	7.57	1.13	8.04	1.48	9.29	1.41	9.45	1.42	10.08	1.76	8.87	1.54	8.31	1.41
5	Alkalinity	33.4	35.3	30.1	34.1	28.7	31.1	27.1	27.4	25.8	25.6	25.7	25.4	24.9	22.8	24.4	23.7	25.3	25.5	26.9	26.0	24.8	25.3	23.3	22.9	26.7	27.0
6	Chlorine as Chloride	31.4	34.5	28.1	32.9	22.1	25.2	16.3	21.1	17.8	21.7	19.7	24.0	29.9	30.9	36.8	40.7	36.6	43.2	36.2	44.4	32.8	39.3	33.2	37.6	28.4	32.9
7	Free Nitrogen	1.01	0.79	1.25	0.64	1.20	0.59	0.95	0.49	1.14	0.50	1.38	0.69	1.40	0.92	1.50	1.20	1.65	1.25	1.87	1.26	1.59	1.14	1.43	1.16	1.36	0.89
8	Albuminoid Nitrogen	0.73	0.18	0.68	0.13	0.78	0.15	0.59	0.08	0.66	0.11	0.69	0.08	0.87	0.15	0.94	0.22	1.44	0.15	0.75	0.12	0.97	0.21	1.00	0.18	0.84	0.14
9	B.O.D. at 37°C. in 5 days (Parts for 1,000,000).	254.0	15.5	237.1	15.1	244.2	15.1	198.7	9.3	240.2	18.1	277.1	14.4	271.0	21.6	244.9	31.0	299.6	25.9	335.8	18.1	340.0	26.6	294.1	15.7	269.7	18.6
10	pH.	9.0	8.9	8.8	8.3	9.0	8.7	7.9	8.1	7.7	8.0	7.1	8.1	7.7	8.0	7.4	7.7	7.6	7.8	7.3	7.7	7.3	7.7	7.2	8.0	7.8	8.0
11	Nitrite	...	0.057	...	0.092	...	0.034	...	0.025	...	0.052	...	0.024	...	0.031	...	0.02	...	0.035	...	0.034	...	0.019	...	0.041	...	0.043
12	Nitrate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Dissolved Oxygen	...	0.14	...	0.14	...	0.16	...	0.25	...	0.22	...	0.17	...	0.12	...	0.08	...	0.12	...	0.14	...	0.11	...	0.22	...	0.16
14	Flow in 24 hours in million gallons.	10.46		11.22		12.43		12.94		13.06		13.06		12.44		10.38		9.70		10.22		10.34		10.15		11.37	
15	Sludge Index	196.0		217.0		209.7		198.5		207.4		255.4		332.4		280.3		287.0		246.6		327.2		302.6		255.0	
16	Percentage Purification on B.O.D.	93.9		93.6		93.8		95.3		92.47		94.8		92.03		87.35		91.33		94.91		93.06		94.66		93.11	
17	Percentage Purification on 4 hours oxygen absorption.	82.4		82.4		82.9		84.8		78.1		83.5		85.1		81.6		84.84		84.98		82.54		82.64		83.04	
18	Percentage Purification on albuminoid nitrogen.	75.3		80.9		80.8		86.4		83.3		88.4		82.8		76.6		89.58		84.0		78.35		82.0		83.33	
19	Total flow in million gallons	313.99		348.01		372.56		401.42		411.1		391.8		385.68		311.59		300.92		316.82		289.72		314.95		346.54	
20	Horse Power per million gallons treated.	11.15		11.62		10.24		9.26		8.89		9.14		10.02		11.39		10.38		9.77		9.29		9.57		10.03	
21	Net cost per 1,000,000 gallons of sewage treated.	...		...		...		...		...		...		...		...		...		...		...		...		...
22	Total cost for the year	...		...		...		...		...		...		...		...		...		...		...		...		...
23	Total volume of sewage in year. In Million Gallons	...		...		...		...		...		...		...		...		...		...		...		...		...

Rs. 69,178-0-0

4158.57

Sewage Purification Works, Dadar,

Table No. 3.

Statement "B"

For the year 1941-42.

Month and Year.	SUSPENDED SOLIDS IN.			PERCENTAGE REDUC-TION IN SUS.		4 HOURS OXYGEN ABSORPTION IN.			PERCENTAGE PURIFI-TION.		B. O. D. or			PERCENTAGE REDUC-TION.		REMARKS.
				Solids from Sewage to.					On 4 Hrs. Oxygen Absorption from Sewage to.					In B. O. D. from Sewage to.		
	Sewage.	P. S. Tank. Effluent.	C. F. S. Tank. Effluent.	P. S. Tank.	C. F. S. Tank.	Sewage.	P. S. Tank. Effluent.	C. F. S. Tank. Effluent.	P. S. Tank.	C. F. S. Tank.	Sewage. P. P. M.	P. S. P. P. M.	C. F. S. P. P. M.	P. S.	C. F. S.	
1941—																
April ...	46.3	12.8	16.1	72.58	65.23	7.95	4.22	4.65	46.92	41.51	297.4	167.9	210.2	43.47	29.23	
May ...	43.5	10.1	14.2	76.79	67.36	7.99	4.19	4.68	47.56	42.06	229.3	137.5	163.5	52.47	28.68	
June ...	41.6	12.1	15.2	70.23	63.46	8.26	4.14	4.63	49.88	43.94	242.7	158.4	181.4	34.72	25.26	
July ...	37.3	12.8	15.2	65.68	59.25	6.53	3.53	4.08	45.94	37.52	198.0	132.2	150.6	33.23	23.95	
August ...	39.6	16.0	18.2	59.60	53.94	7.17	4.86	5.20	32.22	27.48	240.2	173.7	196.5	27.65	18.15	
September ...	50.1	15.6	18.5	68.87	63.03	8.59	4.79	5.06	44.24	41.20	277.1	173.5	194.4	37.36	39.45	
October ...	44.3	14.0	18.6	68.4	58.02	7.57	4.09	4.72	45.98	37.65	271.0	162.2	178.7	39.43	40.15	
November ...	42.4	15.0	18.1	67.27	57.32	8.04	4.93	5.22	38.67	35.08	244.9	171.7	175.5	29.89	28.38	
December ...	56.8	18.0	25.6	68.31	54.93	9.29	5.24	6.05	43.49	34.89	299.6	202.0	229.2	32.58	23.50	
1942—																
January ...	60.3	21.0	26.1	65.18	56.72	9.45	5.60	6.01	40.75	36.41	335.8	227.1	266.7	32.38	20.55	
February ...	54.1	19.7	27.5	63.59	49.17	10.08	6.14	6.56	39.09	34.93	340.0	248.5	264.0	27.00	22.36	
March ...	50.2	18.8	22.1	62.55	55.99	8.87	5.58	5.66	37.10	36.19	294.1	211.3	215.5	28.16	26.73	
Average for the year 1941-42.	47.2	15.5	19.6	67.17	58.46	8.31	4.77	5.21	42.60	37.31	269.7	180.4	203.0	33.12	24.74	

P. S. Tank—Preliminary Settling Tank; **C. F. S. Tank**—Continuous Flow Settling Tank.

B. O. D.—Bio-Chemical Oxygen Demand at 37°C. in 5 Days; Expressed in P. P. M. Parts Per 1,000,000.

All other Results Expressed in Parts Per 100,000.

Sewage Purification Works, Annual Report of Digestion Tank For the Year 1941-42.

Statement "C"

Table No. 2.

MONTH AND YEAR.	PH. OF TANK LIQUOR		PH. OF SLUDGE ADDED.		GAS IN CUBIC FEET		MIXED SLUDGE IN GALLONS		ANALYSIS OF MIXED RAW SLUDGE			Total Dry matter added in lbs.	Total Volatile matter added in lbs.	Digested Sludge removed in gallons.	ANALYSIS OF DIGESTED SLUDGE			Total Dry matter removed in lbs.	Total Volatile matter removed in lbs.	Dried Digested Sludge in tons.	Gas generated in cubic feet per lb. of dry matter added.	Gas generated in cubic feet per lb. of Volatile matter added.	Average Digestion period in days.	Sewage flow in million gallons.	Average working capacity of Digestion tank in gallons.		
	Max.	Min.	Max.	Min.	Total gas.	Average per day.	Total added.	Average per day.	Moisture per cent.	DRY MATTER PER CENT.					Volatile matter per cent.	Moisture per cent.	DRY MATTER PER CENT.									Volatile matter per cent.	
										Max.	Min.						Max.										Min.
1941—																											
April	7.5	7.3	7.0	6.9	2,110,700	70,356	1,500,000	50,000	95.95	4.05	...	1.60	509,250	253,350	200,000	92.03	7.97	...	2.54	148,500	48,750	148	4.14	8.33	19	313.99	950,000
									97.28	...	2.72	1.41				93.96	...	6.04	2.02								
May	7.7	7.2	7.2	6.3	2,091,208	67,426	1,550,000	50,000	96.14	3.86	...	1.87	514,050	252,950	200,000	92.0	8.0	...	2.58	151,850	48,700	152	4.06	8.26	19	348.01	950,000
									97.28	...	2.72	1.28				92.85	...	7.15	2.46								
June	7.6	7.3	7.3	6.9	2,059,600	68,653	1,500,000	50,000	95.39	4.61	...	1.94	550,100	251,200	250,000	91.12	8.88	...	2.73	178,750	60,100	179	3.74	8.19	19	372.56	950,000
									97.15	...	2.85	1.45				95.9	...	4.10	1.76								
July	7.5	7.3	7.0	6.5	1,904,000	61,419	1,550,000	50,000	94.97	5.03	...	2.23	567,600	273,800	200,000	91.85	8.15	...	2.84	130,300	46,100	130	3.35	6.95	19	401.42	950,000
									97.7	...	2.3	1.05				94.93	...	5.07	1.85								
August	7.5	7.3	6.9	6.1	2,226,600	71,836	1,550,000	50,000	95.52	4.48	...	2.47	632,900	329,450	200,000	93.57	6.43	...	2.24	110,050	40,450	110	3.51	6.75	19	411.1	950,000
									96.76	...	3.24	1.84				95.60	...	4.40	1.59								
September	7.5	7.2	6.9	6.5	2,245,700	74,856	1,500,000	50,000	95.58	4.42	...	2.87	561,750	319,600	250,000	89.61	10.39	...	4.19	195,250	72,250	194	3.99	7.02	19	391.8	950,000
									96.86	...	3.14	1.7				93.34	...	6.66	2.68								
October	7.4	7.3	6.9	6.5	2,293,500	73,964	1,550,000	50,000	93.82	6.18	...	3.38	682,850	363,450	200,000	91.33	8.67	...	3.17	151,600	56,050	152	3.03	6.32	19	385.68	950,000
									97.23	...	2.77	1.39				95.43	...	4.57	1.8								
November	7.6	7.3	6.6	6.1	2,166,700	72,223	1,500,000	50,000	94.77	5.23	...	2.84	637,500	339,850	200,000	92.81	7.19	...	2.72	131,050	51,150	131	3.39	6.35	19	311.59	950,000
									96.87	...	3.13	1.78				94.0	...	6.0	2.53								
December	7.6	7.3	6.5	6.1	2,133,800	68,832	1,550,000	50,000	94.44	5.56	...	3.15	680,600	367,900	250,000	93.38	6.62	...	2.67	148,050	60,350	148	3.12	5.79	19	300.92	950,000
									96.87	...	3.13	1.63				94.57	...	5.43	2.20								
1942—																											
January	7.4	7.3	6.5	6.2	2,072,400	66,851	1,550,000	50,000	93.32	6.68	...	3.68	771,600	425,930	200,000	93.29	6.71	...	2.85	129,650	49,800	130	2.68	4.86	19	316.82	950,000
									96.87	...	3.13	1.92				93.79	...	6.21	1.80								
February	7.3	7.1	6.5	6.0	1,830,300	65,367	1,400,000	50,000	93.92	6.08	...	3.29	679,150	376,200	200,000	92.93	7.03	...	2.81	137,500	55,950	137	2.69	4.86	19	289.72	950,000
									97.42	...	2.58	1.42				93.28	...	6.72	2.76								
March	7.4	7.3	6.0	6.0	2,233,700	72,054	1,550,000	50,000	92.68	7.32	...	3.87	781,800	423,800	250,000	90.8	9.20	...	3.53	212,550	72,050	212	2.86	5.27	19	314.95	950,000
									97.07	...	2.93	1.59				93.17	...	6.83	2.71								
Yearly Total	...	...	...	...	25,367,908	...	18,250,000	...	...	...	...	...	7,469,150	3,977,480	2,600,000	...	...	...	...	1,825,100	6,53,650	1,823	3.39	6.34	...	4,158.57	...

DADAR PURIFICATION WORKS.
Pruss Filter Data for the year 1941-42.
All results in parts per 1,00,000 except B.O.D. in p.p.m.

Statement 'D'

Table No. 4.

MONTH.	APRIL 1941				MAY 1941				JUNE 1941				JULY 1941				AUGUST 1941				SEPT. 1941		OCTOBER 1941		NOVEMBER 1941		DECEMBER 1941		JANUARY 1942		FEBRUARY 1942				
	From 24th to 30th.		From 1st to 6th.		From 7th to 22nd.		From 23rd to 31st.		From 1st to 16th.		From 17th to 30th.		From 1st to 22nd.		From 23rd to 31st.		From 1st to 7th.		From 8th to 31st.		From 1st to 30th.		From 1st to 31st.		From 1st to 30th.		From 1st to 14th.		From 15th to 31st.		From 1st to 31st.		From 1st to 10th.		
	Particulars.	*Influent	Effluent	*Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent	*Influent	Effluent	*Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent	Influent	Effluent		
Suspended Solids	2.56	1.42	2.16	0.60	14.3	2.08	14.2	2.97	15.1	3.70	15.0	4.1	13.2	2.57	1.44	1.59	2.12	1.55	18.8	3.99	18.7	3.15	18.95	2.06	18.1	1.83	25.7	2.53	26.2	3.8	25.9	5.14	25.2	5.23	
3 Hrs. Oxygen Abs.	...	...	0.53	0.37	...	0.67	...	0.74	...	0.80	...	0.95	...	0.50	0.47	0.32	0.57	0.36	...	0.93	...	0.64	...	0.36	...	0.57	...	0.67	...	0.76	...	0.86	...	0.80
4 Hrs. Oxygen Abs.	1.40	1.13	1.32	0.88	4.66	1.51	4.73	2.03	4.39	2.09	4.7	2.33	3.52	1.35	1.22	0.83	1.5	0.98	5.28	2.26	5.12	1.72	4.92	0.93	5.44	1.30	6.07	1.47	5.65	1.50	6.09	2.07	6.46	1.90	
Bio-chemical Oxygen Demand P.P.M.	18.4	10.8	14.1	3.9	151.1	14.1	180.0	34.5	155.8	33.5	195.3	63.4	143.7	32.4	9.8	6.9	19.6	6.3	194.3	43.8	193.1	20.7	173.1	18.3	182.5	19.4	204.1	31.4	231.8	36.9	262.5	36.1	280.5	34.0	
Caustic Alkalinity	1.60	2.4	1.1	2.2	4.0	4.0	2.77	2.02	2.67	0.97	1.10	1.10	0.65	0.48	1.42	1.25	2.2	2.2	0.52	0.50	...	0.07	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	
Total Alkalinity	35.1	29.2	35.2	29.4	...	34.4	...	33.6	...	30.5	...	30.4	...	28.0	28.9	24.1	26.3	24.0	...	26.8	...	24.5	...	18.3	...	22.2	...	23.9	...	23.5	...	27.3	...	26.4	
Chlorides	35.4	40.8	28.6	30.0	...	31.5	...	31.7	...	23.1	...	22.2	...	18.9	26.5	25.7	24.6	24.4	...	21.9	...	24.9	...	31.5	...	41.0	...	46.3	...	46.9	...	45.2	...	45.8	
Free Nitrogen	0.77	0.28	0.94	0.07	1.33	0.47	1.24	0.82	1.11	0.80	1.05	0.88	0.85	0.50	0.47	0.05	0.43	0.041	1.01	0.54	1.02	0.53	1.23	0.20	1.56	0.55	1.69	0.74	1.74	1.03	1.81	1.04	1.63	1.02	
Albuminoid Nitrogen	0.18	0.11	0.20	0.08	0.55	0.14	0.41	0.17	0.43	0.25	0.46	0.26	0.31	0.14	0.08	0.026	0.12	0.06	0.44	0.18	0.33	0.12	0.47	0.07	0.55	0.12	0.48	0.12	0.51	0.17	0.52	0.14	0.55	0.14	
Nitrite	0.018	0.195	0.003	0.012	Nil.	0.087	Nil.	0.029	Nil.	Nil.	Nil.	0.003	Nil.	0.032	0.028	0.042	0.023	0.048	Nil.	0.014	Nil.	0.063	Nil.	0.077	Nil.	0.088	Nil.	0.10	Nil.	0.10	Nil.	0.022	Nil.	0.18	
Nitrate	Nil.	0.53	Nil.	0.79	Nil.	0.084	Nil.	0.15	Nil.	0.004	Nil.	Nil.	Nil.	Nil.	0.254	Nil.	0.29	Nil.	Nil.	Nil.	0.113	Nil.	0.30	Nil.	0.39	Nil.	0.32	Nil.	0.09	Nil.	0.09	Nil.	0.041		
Dissolved Oxygen	0.19	0.60	0.18	0.61	Nil.	0.26	Nil.	0.14	Nil.	0.14	Nil.	0.11	Nil.	0.17	0.19	0.52	0.14	0.49	Nil.	0.06	Nil.	0.14	Nil.	0.35	Nil.	0.32	Nil.	0.23	Nil.	0.20	Nil.	0.14	Nil.	0.13	
Pb.	8.5	8.6	8.1	8.3	8.3	8.2	...	8.1	...	8.2	...	8.0	...	7.9	8.2	8.3	8.2	8.4	...	7.3	8.0	8.0	...	8.0	...	7.7	...	8.2	...	8.0	...	7.8	...	7.8	
Percentage Purification on—																																			
4 Hrs. Oxygen Abs.	...	...	...	...	67.6	...	57.90	...	52.4	...	50.50	...	61.66	...	...	...	...	...	57.2	...	66.5	...	81.10	...	76.1	...	75.8	...	73.5	...	66.90	...	70.9	
B. O. D.	...	...	...	...	90.7	...	80.84	...	78.5	...	67.54	...	77.5	...	...	...	...	...	77.5	...	89.3	...	89.5	...	89.37	...	84.6	...	84.1	...	86.3	...	87.9	
Albuminoid Nitrogen	...	...	...	...	74.6	...	58.5	...	41.9	...	43.5	...	54.8	...	...	...	...	...	59.1	...	63.7	...	85.1	...	78.2	...	75.0	...	66.7	...	73.1	...	74.6	
Rate of Flow—M.G.D.	0.75	...	0.75	...	1.00	...	2.00	...	2.00	...	1.60	...	1.00	...	0.75	...	0.75	...	0.50	...	0.50	...	0.50	...	0.50	...	0.50	...	0.75 and 0.50	...	on alternate days.	...	...
Period of Rest—Hours per day	4	...	4	...	Weekly rest for 2 hours.	...	3	...	3	...	3	...	3	...	1	...	1	...	4	...	4	...	4	...	4	...	4	...	4	...	4	...	4	...	4

*Influent.—Influent with asterisk mark indicates Simplex Purified Effluent. Otherwise, Influent indicates settled Sewage.

From 10th February 1942 to 31st March 1942, Pruss Filter not working due to mechanical trouble.

VI.—WORKS BRANCH

Construction—Roads and Footpaths.

113. *Capital works carried out during the year.*—The expenditure booked upto the end of the year on the construction of roads, paving footpaths and laying storm water drains and pipe sewers aggregated to Rs. 5,73,457. The road works consisted of 3" sheet asphalt carpet or all-concrete construction and the footpaths were paved with blue stones, precast concrete slabs or concrete in situ. The total actual cost of the Capital Works carried out departmentally and by contract upto the end of the year amounted to Rs. 3,63,818 and Rs. 2,09,639 respectively. Full particulars of the works are given in the statements marked A, B, C and D.

Removal of Bottlenecks.

114. The work of widening the bottleneck at Bandra Causeway was completed except for the provision of a central box-hedge.

115. Revised plans and estimates for widening the Sion Causeway have been sanctioned by the Corporation. The acquisition proceedings carried on with Government for the transfer of the land are however not yet completed. If possible the work is expected to be commenced during the latter part of 1942.

Sub-ways.

116. No further progress could be made regarding the scheme for constructing a sub-way at the junction of Sandhurst Bridge near Royal Opera House which was under contemplation.

Asphalt Roads.

117. An area of 4468.02 square yards of the widened Mahim Causeway was asphalted during the year under report.

118. The mileage of the *Ex-City* Improvement Trust roads taken over for maintenance from Budget 'A' was 11.484 miles covering an area of 3,48,600.15 square yards at the end of the year.

119. The total mileage of the roads in the City treated with plant mixed asphalt carpet on 28th February 1942 was 51.670 miles covering an area of 11,91,946.00 square yards. The particulars of the different types of asphalt surfaces are given in the statement marked E.

120. The rates per square yard of laying asphalt carpet during the last five years were as follows :—

Particulars.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
(1) 3" sheet asphalt with oil asphalt...	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0 & 4 11 0 from 1-10-1941
(2) 2½" plant mixed macadam with 1/2" seal coat (oil asphalt) ...	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0 & 4 3 0 from 1-10-1941.

Concrete Roads.

121. The area of these roads stood at 2,99,186 square yards at the beginning of the year. An additional area of 14,338 square yards was constructed during the year at a total cost of Rs. 78,576. An area of 3,972 square yards of concrete roads was taken over from private bodies thus bringing the total area of concrete roads to 3,17,496 square yards at the close of the year.

Sett-stone Pavement Roads.

122. The area of roads paved with sett-stones was 1,90,223 square yards at the beginning of the year. No additional area was paved with sett-stones during the year.

Footpaths.

123. An area of 11,043 square yards of katcha footpaths was paved with blue stones or precast concrete slabs during the year under report in accordance with the policy laid down by Corporation Resolution No. 683, dated the 15th October 1940. The total cost of the work amounted to Rs. 54,879.

124. As regards footpaths in *Ex-Trust* schemes, a provision of Rs. 1,40,000 was made in Budget 'B' for paving footpaths in front of completed buildings. Against this provision, works to the extent of Rs. 82,635 were carried out during the year under report.

Narrow Bye-lanes.

125. During the year under report no provision was made for concreting narrow bye-lanes. The unspent balance out of the provision for 1940-41 was utilised for concreting some of the bye-lanes. The total expenditure incurred on this work amounted to Rs. 23,296.

Renewal of Road Surfaces.

126. Roads constructed from Loan Funds and which were due for renewal of their surfaces were renewed out of the advance available from the Renewal Fund. The particulars of the works sanctioned and carried out departmentally and by contract during the year are given in the statement marked F. The total expenditure incurred on this work amounted to Rs. 1,68,824.

127. As regards roads constructed out of Revenue, provision is being made in the Loan Fund for their renewal. A provision of Rs. 86,000 was available during the year under report and an area of 5,345 square yards was renewed with asphalt surface at a total cost of Rs. 33,770.

General Remarks.

128. Owing to the control of transport arrangements and petrol rationing by Government the price of materials like brick, sand, cement rose considerably and some of the contractors had to be asked to close down the works, as the Municipality could not supply them with cement as agreed upon. A few of the works are however being carried out departmentally as materials become available.

129. The price of asphalt too has risen from Rs. 140 to Rs. 195 per ton. During the latter part of the year Government froze all supply and no asphalt was available except under a licence from Government.

130. The programme of Loan Works was also considerably curtailed on financial grounds. No grant was allowed for permanent reconstruction of roads and the pavement of existing kutchha footpaths was also much curtailed. These traffic amenities have therefore to be suspended for better times.

131. No schemes for the Improvement of drainage and sewerage facilities and the relief of surcharged sewers could be considered and very few of the most important ones could only be provided for.

A. R. P. Measures.

132. The Ward staff has been organised to meet any emergency in case of enemy attacks by sea or air.

133. At the close of the year Government entrusted this Department with many works connected with A. R. P., a list of which is given below :—

(1) *Distribution of sand-bags.*—Sand-bags required for fighting incendiary bombs were distributed to all the buildings in the City excluding Bombay Port Trust properties and mills and factories. The empty bags were supplied by Government and they were filled with sand and distributed by this Department. A preliminary survey for ascertaining the number of bags to be supplied to each house was also made by the Maintenance staff of the Works Branch.

(2) *Demonstration blast and splinter proof walls in brick and sand bags.*—In order to give an idea to the public regarding the cost and mode of construction of these walls 30 such walls were constructed in different parts of the City.

(3) *Sale of sand-bags to the public.*—It was decided by Government that empty or filled sand-bags should be sold to the public for constructing blast and splinter proof walls, and to facilitate the sale, five depots were opened in the City from where the public could purchase such bags. Empty bags were sold at Rs. 13 per 100 and those filled with sea sand were sold at Rs. 19-8 per 100 for single cover bags and Rs. 32-8 per 100 for double cover bags.

(4) *Baffle walls in front of Warden's Posts.*—As desired by Government a survey of all the Wardens' Posts in the City was made for constructing baffle walls and it was decided to construct such walls in front of about 60 posts. This work was still in progress at the close of the year.

(5) *Aids to Movement of Traffic.*—Due to severe lighting restrictions the Commissioner of Police suggested that the several obstructions on the road, such as kerbstones, trees, roundabouts, etc., should be painted white to guide the vehicular traffic. As paint in large quantities was not available these obstructions were whitewashed as an immediate precautionary measure. In addition to this, central lines were painted white on several roads all over the City. The latter work was in progress at the close of the year.

134. These works were carried out by the staff of the Works Branch in addition to their normal duties without the assistance of any additional staff. This was possible only through the willing co-operation of the staff. As part of the scheme, the Municipality has requisitioned certain buildings in the City for the occupation of Municipal labour, so that the latter should be available for work during emergency. These buildings are now being occupied by them. All other A.R.P. measures are being vigorously, pushed on.

Capital Works in Ex- C.I. Trust Schemes.

135. Full particulars of the works carried out either departmentally or by contract in different Trust Schemes are shown in the attached statements marked G and H.

Improvement of Private Streets.

136. Action under Section 305 and 377(1-A) of the Municipal Act was taken and 98 notices were served in respect of 6 private streets. The following streets having a length of 3,479 R.ft. were declared public under Section 306 of the Municipal Act :—

Name of the street.	Length in R.ft.	Area in sq. yds.
(1) Private street off Chinchpokli Cross Lane ...	828	2,062
(2) Private street between the junction of Portuguese Church Street and Lady Jamshedji Road and the proposed Ranade Road Extension ...	490	333
(3) Private street off Ghorupdeo Road ...	207	338
(4) Private streets in Joshiwadi off Kalbadevi Road ...	331	396
(5) Private street off Suparibag Road (belonging to Messrs. Haji Abdulla Siddik & others) ...	445	1,867
(6) Private street known as Topiwala Oart off Vithalbai Patel Road ...	168	306
(7) Falkland Road 5th Cross Lane ...	198	227
(8) Nikadwari Oart off Kandewadi Lane (2nd portion) ...	342	409
(9) Private street off Low Level Road south of Elphinstone Road Bridge ...	470	409
	3,479	6,347

137. Private streets known as (1) Mutter Gully off Sheikh Memon Street and (2) that between Dondad Cross Lane and Khadak Street were treated as public streets with the Municipal Commissioner's sanction without resort to statutory action in accordance with the judgment in the Hanuman Cross Lanes case of 1918-19 as the lanes contained pipe sewers laid prior to 1888.

138. During the year, the following works were carried out departmentally at the cost of the frontagers under the provisions of Section 489 of the Municipal Act :—

Name of the street.	Total expenditure booked during the year.
	Rs. a. p.
(1) Private street off Chinchpokli Cross Lane ...	19,323 0 0
(2) Private street off Narsi Natha Street (Dongri Street) ...	400 11 0
(3) Private street off Nagdevi Street ...	273 12 0
(4) Private streets in Matarpakhady Oart ...	14,893 9 0
(5) Private street off Low Level Road south of Elphinstone Road Bridge ...	9,987 5 9
Total ...	44,878 5 9

139. During the year under report 12 prosecutions for failure to comply with the requisitions under Section 305 of the Municipal Act were launched in the Police Courts and in one case Revisional Appeal has been filed in the High Court against the decision of the Lower Court which is still pending. In 5 cases (4 pending since 1940-41 and 1 from 1941-42) prosecutions were withdrawn on the frontagers giving undertaking in writing to bear the proportionate expenditure and in 6 cases prosecutions are still pending.

140. Recoveries of the expenditure from the house-owners were in progress. In 21 cases claims aggregating to Rs. 9,851-10-0 were declared as 'Improvement Expenses' with the approval of the Works Committee, under Section 494 of the Municipal Act, and steps were taken to effect recoveries from the tenants of the properties under Sections 495 and 496 of the Act. In 9 cases action was taken under Section 498 of the Act against the tenants for failing to pay their respective instalments under Section 495 of the Act. In one case in which Municipal claim amounting to Rs. 76-5-0 was due, agreement was taken with the approval of the Standing Committee under Section 493 of the Act.

141. The total expenditure on the improvement of private streets during the year amounted to Rs. 31,164 and the total recoveries made from the house-owners during the same period for the improvements carried out during the previous years amounted to Rs. 52,958-12-11.

142. Owing to the present economic conditions due to war, the Standing Committee, under their Resolution No. 1040, dated the 23rd October 1940, have accorded general sanction to defer action for the duration of the war in such private street cases wherein the total cost of improvement involved is large and the pro-rata share of the majority of the frontagers of the street exceeds Rs. 500 of each individual frontager. In accordance with this Resolution, action taken under Section 305 of the Municipal Act has been deferred in respect of 5 private streets, without prejudice to the Municipal right to revive it at any future date whenever necessary.

143. The amendments of certain Sections of the Municipal Act referred to, in my previous report, regarding the speedy and effective removal of complaints from the occupiers of premises abutting on private streets and also for speedy improvement thereof have been submitted to the Corporation and are under their consideration.

Drains and Sewers.

144. *Renewal of the old arched masonry storm water drains.*—About 1,440 feet of the old existing arched masonry drain at Bapty Road was constructed during the year at a cost of Rs. 27,295.

145. The following schemes have been under consideration :—

(1) *Providing an 18" gravitation sewer along Warden Road from the junction of Bomanji Petit Road upto the sump well of the Pumping Station.*

Owing to the recent development of the above locality, the existing drainage arrangements are found to be inadequate to drain this area effectively. A scheme has been prepared to provide additional drainage facilities to relieve the present surcharged condition of the sewers in the locality and it has been approved by the Corporation under their Resolution No. 638 of 3-11-1941. But due to the present financial stringency, no provision could be made for carrying out the work.

(2) *Doing away with the open road side drain in Warden Road.*

The scheme for providing water entrances and extending the existing storm water drain in the road, in lieu of the existing side drain, has been approved by the Corporation under their Resolution No. 352 of 4-8-1941. But owing to the present war conditions, no provision could be made for carrying out the work.

B. MAINTENANCE

Road Repairs and Maintenance.

146. *Water-bound Macadam Roads.*—The total area of water-bound macadam roads in the City at the beginning of the year was 76,134 square yards.

The area of such roads repaired and maintained during the year was 11,925 square yards and the expenditure incurred thereon amounted to Rs. 7,179.

The rate of repairing water-bound roads worked out to Rs. 6-11-0 per 100 square feet as against Rs. 9-5-9 per 100 square feet of the last year.

147. *Asphalt Roads.*—Water-bound roads comprising an area of 6,197 square yards were converted into bituminous roads either by semi-grouting or by surface dressing. It is intended ultimately to convert all existing water-bound roads into bituminous roads. The area still to be converted at the close of the year stands at 69,937 square yards.

Out of the total area of about 31,03,131 square yards of bituminous roads at the beginning of the year an area of about 1,12,103 square yards was repaired either by semi-grouting or surface dressing and an area of about 86,148 square yards was patched. The total expenditure under this head amounted to Rs. 2,61,008.

The average rates of semi-grouting, surface dressing with asphalt and patching work out to Rs. 18-8-0, Rs. 6-9-9, and Rs. 18-7-5 per 100 square feet respectively as against the rates of Rs. 18-8-8, Rs. 6-4-10 and Rs. 15-4-0 per 100 square feet during the last year.

In connection with the construction of bituminous surfacing of roads, the Director, V.J.T. Institute, Matunga, recommended the use of cotton fabric as a reinforcing material. This material was said to be widely used in America for the construction of roads and accordingly two roads, viz., Bhau Daji Road and Sewri Cross Road in F Ward comprising an area of 3,167 square yards, were semi-grouted with reinforcement of cotton fabric as an experimental measure. The results of the experiment as compared with the ordinary method of semi-grouting are being watched.

148. *Concrete Roads.*—No expenditure was incurred on maintaining these roads during the year.

Repairs to Capital Asphalt Roads.

In all 19 roads treated with a permanent mode of construction comprising an area of 12,327 square yards were repaired in part at a total cost of Rs. 54,747.

149. *Improvement of kutchra footpaths.*—A provision of Rs. 10,000 was made in the Budget for 1941-42 for the improvement of the kutchra footpaths in the City. This amount was utilised for surface dressing and semi-grouting some of the important footpaths in residential and other localities. The area treated under this head was 5,843 square yards and the cost amounted to Rs. 7,722.

150. *Restoration of Trenches.*—The following lengths of trenches were opened by the public utility companies and various Municipal Departments:—

	R.ft.
(1) Water Department	90,146
(2) Drainage Department	9,174
(3) Bombay Gas Co., Ltd.	21,595
(4) Bombay Telephone Co., Ltd.	31,360
(5) B. E. S. & T. Co., Ltd.	20,125
(6) Government Telegraph Department	520
(7) Andhra Valley Power Supply Co., Ltd.	5,887
(8) Miscellaneous agencies... ..	48,947
Total	<u>2,27,754</u>

The trenches were restored at the cost of the departments and the utility companies concerned at a total cost of Rs. 2,45,673-10-0.

151. The rates of restoring the trenches on asphalt roads for the last five years are as under:—

	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.
	R a t e p e r s q u a r e y a r d .				
	Rs.	Rs.	Rs.	Rs.	
3" asphalt with oil asphalt ...	8	8	8	8	As. 8 upto 30-9-41, Rs. 9 for Departmental works and Rs. 10-6-0 for private works from 1-10-1941.

152. *Road Watering.*—All water-bound roads and kutchra footpath, comprising an area of 99,236 sq. yards were watered twice a day during the dry season and an expenditure incurred thereon amounted to Rs. 11,416-2-0.

ROAD-SIDE TREES

153. The total number of road-side trees planted in the year 1941-42 was 975. Out of this 244 were planted in fresh pits to form new avenue at a cost of Rs. 3,126-9-0 in accordance with the five-year programme, commencing from 1941-42, sanctioned by the Corporation under their Resolution No. 760, dated the 14th November 1940. The remaining trees were planted to replace casualties in the existing avenues. The roads on which the new trees have been planted are shown below:—

Name of road.	Number of trees.	Species.	Cost.
<i>Municipal Roads.</i>			Rs. a. p.
(1) Victoria Gardens Road (from Sassoon High School to J. J. Hospital).	40	Peltophorum	539 8 0
(2) Chinchbunder Road (from Sandhurst Road to Dongri Police Station).	40	Karanj	470 12 0
(3) Two 80' wide roads in Shivaji Park Scheme.	40	Rain tree	546 8 0
(4) Palton Road (from Carnac Road to Hornby Road.)	24	Rain tree	215 12 0
<i>Ex-Trust Roads.</i>			
(5) King Edward Road south footpath (from Parel Road to Tokersi Jivraj Road.)	35	Peltophorum	350 11 0
(6) Worli Road No. 1 Extension ...	50	Royal Palms	621 14 0
(7) Worli Road No. 3 from plot No. 75-80.	15	Casuarina	381 8 0
Total ...	244		3,126 9 0

154. 234 trees were cut down in the ordinary course as they had either perished or were unsound. In the course of the year, usual pruning was resorted to in cases where the branches encroached upon the adjoining houses, interfered with the overhead wires of the Utility Service Companies or caused obstruction to the road-way. Pruning was also carried out to give trees shape and balance and to prevent them from being uprooted by stormy winds. The total expenditure incurred on the maintenance of the road-side trees amounted to Rs. 8,141-6-0.

155. *Benches.*—No new benches were purchased during the year under report. Out of the donation of Rs. 10,000 given by Mr. Kantilal Ishwarlal for providing various amenities in the City, 50 wooden benches were prepared at the Municipal Workshops and they have been placed at Marine Drive. The benches promised by Mr. Mafatal Gagalbhai have not yet been received as the wood required for making the benches is not available in the market.

The existing benches at various places were repaired wherever necessary at a cost of Rs. 414.

156. *Road Rollers.*—The total number of road rollers is 34 out of which 27 are steam-driven, 4 Diesel oil driven and 3 petrol driven. Six rollers were used on roads treated with asphalt and other constructional works and the remaining on the works of repairs and maintenance of roads. On an average 26 rollers were in service every day. The total expenditure on the maintenance of the rollers during the year amounted to Rs. 44,927 which comprises mainly the charges for repairs to the rollers, salaries of the Road Roller staff and the cost of coke consumed.

157. *Motor Traction.*—The total number of motor lorries is 21. The mileage done by these lorries which were used in the Works Branch for the transport of materials was 2,94,083 miles. The mileage done by the existing eight 1-1½ ton lorries during the year was 59,130 miles. The rates charged to various departments for 4-ton lorries were annas eight per mile for the first eight months and annas seven per mile for the remainder of the year, and for 1-1½ ton lorries annas six per mile for the first eight months and annas five per mile for the remainder of the year.

158. A flat rate of Rs. 3-8-0 per brass was charged for transporting metal from the Municipal Crushers to any part of the City for the first two months and Rs. 3-4-0 per brass for the next six months and Rs. 3 per brass for the remainder of the year. A rate of Rs. 1-6-0 per brass was charged for transporting rubble to Love Grove and Worli Crushers, and a rate of Rs. 1-4-0 per ton was charged to the Chief Storekeeper for transporting, loading, unloading and stacking cement from various goods yards, docks and bunders.

159. The total expenditure on the working of all the lorries amounted to Rs. 1,39,028 and the receipt amounted to Rs. 93,003 from the Works Branch and Rs. 75,614-14-0 from other departments.

160. Works done on behalf of other Departments and private parties—

(1) 48 works were carried out for other departments at a total cost of ... Rs. 35,185 13 0

(2) 163 works were carried out for various private parties at a total cost of 29,777 13 0

161. *Permits, etc.*—In all 2,075 permits were issued for the following purposes :—

	No. of permits issued.
(1) For temporary erection of mandaps ...	92
(2) For placing chairs and benches ...	348
(3) For erection of scaffolding and stacking building materials ...	1,051
(4) For the 'Holi' festival (free) ...	93
(5) For the 'Moharrum' festival (free) ...	251
(6) For opening trenches ...	240
Total ...	2,075

The total receipts under this head amounted to Rs. 39,523-11-0.

162. *Street widening consequent upon set-backs.*—The cost incurred in adding to the roads set-back lands acquired in the different parts of the City amounted to Rs. 58,168-8-0 inclusive of the cost of incidental works such as shifting tram poles, electric cables, gas or electric lamps, etc. The total area added was 6,669 square yards.

163. *Roads declared public and taken over for maintenance.*—The private streets detailed under the heading of "Improvement" of Private Streets were taken over for maintenance.

164. Other roads and footpaths taken over for maintenance are mentioned below :—

(a) Roads.

Name of the Road.	From whom taken over.	Length in R. ft.
(1) Nicol Road	Bombay Port Trust ...	42
(2) Do.	Do. do. ...	48
(3) Arthur Bunder Road	Do. do. ...	801
(4) Road No. 4, Matunga	Ex-Trust Road ...	1,050
(5) Government Gate Road (portion between King Edward Road and Parel Back Road, Scheme No. 31).	Do. ...	747
	Total ...	2,688 R.ft.

(b) Footpaths.

Arthur Bunder Road ...	Bombay Port Trust ...	895
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165. *Occupation of roads for stacking building materials by house-owners.*—Action under Section 322(c) of the Municipal Act was taken to prevent unauthorized occupation of roads with building materials. 244 notices were served for contravening the provisions of this Section.

Fees were recovered for the use of the roads for stacking building materials and putting scaffolding. The total receipts under this head amounted to Rs. 29,888-11-0.

166. *Recovery of ground rent on account of occupation of roads and footpaths.*—Ground rents recovered on account of temporary lettings of roadside lands and portions of footpaths for the erection of petrol tanks, pumps and other miscellaneous occupation amounted to Rs. 15,737-11-0. This amount is exclusive of the rent for tramway tracks and way-leave in respect of telephone wires which amounted to Rs. 66,944-2-0 and Rs. 66,042 respectively.

TRAMWAYS

167. No additions were made to the total length of tracks during the year.

168. The total length of double tracks in the City is 26.70 miles and that of single tracks 2.27 miles.

169. In accordance with Corporation Resolution No. 4313, dated the 7th October 1915, the following information regarding the rolling stock has been obtained from the B. E. S. & T. Co., Ltd., for the year under report :—

170. Number of cars running in the City classified according to different types with total carrying capacity of each.

Type of cars.	Number owned.	Seating in each.	Total carrying capacity.
Single deck bogie	1	56	56
Do. do.	28	60	1,680
Double deck bogie	65	96	6,240
Do. do.	2	92	184
Do. do.	1	86	86
Do. do. centre entrance	21	94	1,974
Do. do. do.	2	92	184
Single truck trains	52	70	3,640
Do. do.	91	78	7,098
Do. do.	2	74	148
Do. do.	3	62	186
Do. do.	1	54	54
Total ...	269		21,530

171. *Street Name Boards.*—During the year under report an order was sent to the Mechanical Engineer for the supply of 44 galvanized tubular poles with brackets and 90 galvanized suspending clips at an estimated cost of Rs. 1,447 for hanging the street name plates which were purchased in the previous years. 3 additional street name plates have been ordered from Messrs. The Kotkar Enamel Works for being erected on roads which have either been re-named or newly named. The cost of the plates amounts to Rs. 27. It was observed that Urdu names on some of the street name boards were wrongly spelt and complaints were received from the public in this behalf. All the street name boards in the City were therefore inspected to find out any discrepancies and a person having sufficient knowledge of Urdu was specially appointed for this purpose.

172. *Cleaning and repairing Port Trust Wharves and Roads.*—As usual, the amounts of Rs. 1,60,550 and Rs. 43,680 which are payable to the Bombay Port Trust on account of maintenance and lighting of the wharves and roads inclusive of an area in the Cotton Green were adjusted as rebate in the general tax payable by the Trust for the year under report.

173. *Repairs to Ex-Trust Roads.*—The expenditure booked during the year under report on the maintenance of roads in different Improvement Trust Schemes taken over in 1933 amounted to Rs. 17,842.

174. The expenditure booked during the year for the maintenance of the existing roadside trees on Trust roads amounted to Rs. 5,072.

175. *Refuse Islands.*—No pedestrian crossings were constructed in the City during the year under report.

176. *Traffic Islands.*—During the year the following traffic islands were constructed on a permanent basis at a total cost of Rs. 12,343-15-0 inclusive of the cost of traffic directional lamps :—

- (1) Mahomedalli Road junction Carnac Road.
- (2) Carnac Road junction Frere Road.
- (3) Palton Road junction Hornby Road.
- (4) Gamdevi Road junction Nana's Chowk.
- (5) Girgaum Road junction Nana's Chowk.
- (6) Gokhale Road junction Bhawanishankar Road.
- (7) Worli Road No. 10.

During the year under report, the following traffic islands were laid out temporarily and kept under observation :—

- (1) Queen's Road Bandstand.
- (2) Fort Street junction Hornby Road.
- (3) Chowpatty Sea Face junction Sandhurst Bridge.
- (4) Arthur Road junction Parel Chawl Road.

- (5) Dharavi Road junction Sion Road.
- (6) Kohinoor Road junction Lakhamsi Napoo Road.
- (7) King Edward Road junction Hospital Avenue.
- (8) Bhandarkar Road junction Telang Road.
- (9) Khareghat Road junction Dr. Bhalchandra Road.
- (10) Triangular islands at Tilak Bridge Garden.

Permanent construction of these islands cannot be taken up at present due to financial stringency.

177. *Pedestrian Guard Railings*.—During the year under report 16 pedestrian guard railings were constructed at the following places as approved by the Traffic Advisory Committee. The total expenditure incurred thereon amounted to Rs. 16,102-11-0.

- (1) Carnac Road junction Sheik Mermon Street and Abdul Rehman Street.
- (2) Queen's Road junction Churchgate Street.
- (3) Queen's Road—1st Marine Street.
- (4) Mayo Road junction Churchgate Street.
- (5) Fort Street—Bhatia Baug.
- (6) Queen's Road junction Thakurdwar Road.
- (7) Kalbadevi Road junction Princess Street.
- (8) Girgaum Road junction Princess Street.
- (9) Chowpatty Sea Face Road junction Sandhurst Bridge.
- (10) Sandhurst Bridge junction Hughes Road.
- (11) Sandhurst Road junction Lamington Road.
- (12) Queen's Road opposite Charni Road Station.
- (13) Hughes Road junction Harvey Road.
- (14) Hughes Road junction Gowalia Tank Road.
- (15) Muncherji Joshi Road junction Tilak Road.
- (16) Shivaji Park junction Lady Jamshedji Road and Gokhale Road.

178. In this connection it may be stated that Government sanctioned a sum of Rs. 25,000 to be utilised by the Municipality for providing amenities in the City. The cost of providing pedestrian guard railings referred to above has been met out of this allotment. It is proposed to utilize the balance for (1) laying traffic directional lines and car parks at certain places and (2) providing spot lights at certain junctions in the City as recommended by the Commissioner of Police. The work under item No. 1 is completed at a total cost of Rs. 1,038-4-0. The other work is in progress.

Upkeep and Maintenance of Public Monuments in the City.

179. The statues and public monuments in charge of this Department were periodically cleaned and maintained and the expenditure incurred thereon amounted to Rs. 633.

180. As regards to the Queen Victoria's statue, no further progress could be made since the previous report. All the eminent sculptors in the City were consulted in the matter and some of them were of the opinion that the statue was in a repairable condition and that it could last for a number of years after necessary repairs were carried out. Correspondence is going on with the sculptors and quotations have been invited from them for the estimated cost of repairs.

CRUSHERS

181. The stone Crushers at Sewri, Love Grove and Worli were working economically during the year.

182. *Love Grove and Worli Crushers*.—It was decided to work Love Grove and Worli Crushers by contract with effect from March 1941. But as arrangements were to be made to transfer or retrench the Municipal labour staff employed on these Crushers, they were worked by departmental labour upto 13th July 1941 and from 14th July 1941 were worked by contract, the contract rate being Rs. 2-4-0 per brass. This rate was inclusive of supply of necessary labour for feeding rubble into the Crushers, removing and screening crushed metal, forming them into depots and loading them into lorries. This was much cheaper than the departmental labour. The rubble crushed during the year was obtained from Schemes 52 and 58. The Crushers at Love Grove were shifted to a new site alongside the Crushers at Worli and are being re-erected at this place.

The Worli Crushers which were working by steam so far were changed to electricity from 14th July 1941. The steam boiler has been removed and kept in the compound. There are now four Crushers at the new site at Worli.

183. *Sewri Crushers*.—The stone Crushers at Sewri worked by contract labour during the year. The rubble was obtained by contract from Messrs. The Bombay Construction Corporation, first at the rate of Rs. 6-8-0 per 100 C.ft. and then at a higher rate of Rs. 9-11-0 on account of transport difficulties due to petrol rationing. The contract rate for crushing the rubble is Rs. 1-12-0 as against the previous year's rate of Rs. 1-13-0 per 100 C.ft. The rate was inclusive of the supply of labour for feeding rubble into the Crushers, removing and screening crushed metals and forming them into depots and loading them into lorries. One new main frame of 16" x 9" (Baxter type) was purchased and fitted up in place of the broken one of Crusher No. 2, making it workable. It is now working satisfactorily. There are in all four Crushers at Sewri and electric cables were renewed by the the B. E. S. & T. Co., to cope up with the working of these four Crushers.

184. The Dust Extraction Plant connected to these Crushers for removing dust nuisance is working satisfactorily. The new Crusher No. 4 erected last year is also being connected to this dust extraction plant. When this is done dust nuisance is likely to cease.

185. The following statement shows the income and expenditure pertaining to these Crushers :—

Particulars.	Income.			Expenditure.			Profit.		
	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.
(1) Sewri Crushers ...	74,541	0	0	67,628	0	0	6,913	0	0
(2) Love Grove & Worli Crushers ...	52,090	0	0	45,360	0	0	6,730	0	0

186. In all 10,24,458 C.ft. of rubble was crushed during the year under report into metals of different sizes shown below :—

Kind of metal.	Sewri Crushers.	Love Grove and Worli Crushers.	Total.
	C. ft.	C. ft.	C. ft.
1½" metal ...	...	1,29,249	1,29,249
1" metal ...	22,300	42,149	64,449
½" metal ...	2,94,200	71,697	3,65,897
Grit ¾" ...	1,10,050	...	1,10,050
Grit ¼" ...	400	15,259	15,659
Grit with dust ...	14,775	68,896	83,671
Dust ...	5,751	...	5,751
Fine dust ...	69,200	...	69,200
Stone dust filler ...	1,085	...	1,085
Crusher run ...	63,825	43,964	1,07,789
Mixed metal ...	...	53,625	53,625
Total ...	5,81,586	4,24,839	10,06,425

187. The rates for the supply of different materials during the last five years are given in the following statement :—

Kind of material.	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.
	Rs. a. p.	Rs. a. p.	Rate per 100 C. ft.	Rs. a. p.	Rs. a. p.
1½" metal ...	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0
1" metal ...	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0
½" metal ...	16 0 0	16 0 0	16 0 0	16 0 0	14 0 0
Grit ¾" ...	...	...	...	...	14 0 0
Grit ...	19 0 0	19 0 0	19 0 0	19 0 0	19 0 0
Grit and dust ...	11 8 0	11 8 0	11 8 0	11 8 0	11 8 0
Dust ...	Free	Free	Free	Free	Free
Crusher run ...	12 12 0	12 12 0	12 12 0	12 12 0	12 12 0
Stone dust filler ...	...	...	...	7 4 0	7 4 0
Fine grit ...	11 8 0	11 8 0	11 8 0	(per ton.) 11 8 0 (from 1-3-40 to 30-9-40 and 9 0 0 (from 1-10-40 to 28-2-41).	(per ton.) 9 0 0

Note.—These rates are for the supply ex-crushers and do not include charges for transport loading, etc.

ASPHALT PLANT

188. During the year under report the Municipal Asphalt Plant was closed for 107 days from 1st July to 15th October 1941 on account of the monsoon. Out of the remaining 258 days, 208 were working days, 5 were non-working days on account of boiler inspection and the rest non-working days on account of Sundays and Holidays.

189. The average area laid per day with the different methods is as follows :—

Method.	Total area in sq. yds.	No. of days.	Average area per day. (sq. yd.)
(1) 3" sheet asphalt	4,468	14	319
(2) Renewing 3" sheet asphalt surface.	27,232	106	257
(3) Maintenance work	12,584 + 1,690 (Scarifying)	66	190
(4) Trench work	3,445	22	157
Total	49,419	208	230.75

190. The total expenditure incurred on the working of the asphalt plant amounted to Rs. 1,95,742-9-0. The value of the materials on hand at the close of the year was Rs. 41,538-2-0. The net expenditure therefore works out to Rs. 1,54,204-7-0.

191. An area admeasuring 1,690 square yards was scarified during the year by the Road Heater plant that was purchased during 1938-39.

192. An area of 21,887 square yards of Capital Roads was renewed during the year with 3" sheet asphalt surfaces at a total cost of Rs. 91,982-2-0 from the provision available under Advances and Suspense Heads, 'Renewal of Road Surfaces Fund' and an area of 5,345 square yards was renewed from the provisions available under Loan Works Budget, VIII.—Roads, Drains and Sewers, Renewing of surfaces of roads for which no general fund exists.

193. The practice of laying pre-coated chips on finished sheet asphalt surfaces on roads having very fast automobile traffic to make them non-slippery has been found to be satisfactory. This is therefore adopted wherever found necessary.

REPAIRS AND MAINTENANCE OF DRAINS AND SEWERS

(a) Repairs and Alterations.

194. 137 repairs and alterations to drains and sewers were carried out departmentally. 126 manhole frames and covers, 81 gratings of water gullies and 10 ventshafts were renewed. In addition to this some additional manholes were constructed and the existing water entrances shifted for facility of cleaning operations. The total expenditure booked upto the end of the year on these works amounted to Rs. 19,942.

(b) Cleaning Operations.

195. (i) *Pipe Sewers*.—The total mileage of pipe sewers in the City was 197.10 miles at the beginning of the year. Due to the increase of 4 miles during the year, the total mileage of pipe sewers is now 201.10 miles. During the year under report, it was found necessary to clean 98.60 miles of these sewers by passing through them discs, ropes and cleaning rods and the total amount of silt removed from them amounted to 3,721 tons which was sent to Deonar in specially built wagons. 2,092 chokes were removed from these sewers.

196. (ii) *Ovoid Sewers*.—The total mileage of main ovoid sewers in the City was 17.18 miles at the beginning of the year. During this year no additional length was constructed. 13.79 miles of these sewers were cleaned by passing scrapers and the silt removed therefrom amounted to 1,011 tons which was sent to Deonar along with that removed from the pipe sewers.

197. (iii) *Storm Water Drains*.—The total length of the storm water drains of varying sizes was 204.28 miles at the beginning of the year. During this year it is increased by about 2.35 miles thus bringing the total length of storm water drains to 206.63 miles. 17.92 miles of these drains were cleaned during the year and the silt removed therefrom amounted to 8,494 tons.

198. (iv) *Water Courses*.—Water courses at the following places were kept in order and cleaned wherever necessary :—

Spring Mill Lane, Parsi Gully, Wadala near Railway Station, Antop Hill near Leper Asylum, Sion Koliwada, Sion Road North of King's Circle, Arthur Road, Carroll Road, Tulsi Pipe Line near Dabuk Chawl and DeLisle Road.

199. (v) *Catchpits*.—There are 31 catchpits on pipe sewers and 9 on ovoid sewers. All of them were frequently cleaned during the year and the silt removed therefrom amounted to 4,842 tons.

200. (vi) *Water Entrances*.—There were 15,879 water entrances including those of perforated stones in the City at the beginning of the year. During the year under report 256 new water entrances have been constructed. The total number of water entrances in the City is 16,135 out of which 7,797 are provided with closable types of gratings, 2,654 with single gratings replaced by concrete covers, 4,613 with single gratings covered with tin plates and 1,071 are of perforated stones. They are cleaned and kept in working order and opened and closed before and after the monsoon.

During the year 10 old water entrances of perforated stones were converted into those of the modern type at a cost of Rs. 2,599-10-0. It is proposed to convert gradually all the perforated stone water entrances in the City for which provision is being made in the Loan Works Budget.

201. (vii) *Street Connections*.—70,671 street connections were cleaned during the year.

(c) Biological Installation at Banganga.

202. This installation was kept in working order during the year. The septic tank and contact beds were cleaned. The expenditure incurred in this connection amounted to Rs. 2,859.

(d) Ventshafts.

203. There were 918 ventshafts attached to the pipe sewers, main ovoid sewers and storm water drains in the City at the beginning of the year. During the year under report 10 new ventshafts were erected. The total number of vent-shafts is therefore 928. They were maintained and kept in working order.

(2) Cleaning, Maintaining and Upkeep of Open Main Drains and Low Level Channels.

204. (a) The cleaning of the open main drains and low level channels was carried out departmentally during the year at a total cost of Rs. 5,818 and the silt removed therefrom amounted to 3,009 tons. The sale of rights of cultivation and cutting grass on the banks of these channels realised Rs. 320 during the year.

(b) The open main drain and low level channels were maintained in a satisfactory condition at a total cost of Rs. 2,426.

(c) The work of removing the silt from the bottom and sides of the open drain between Worli and Cleveland Bunder Sluice Gates was continued during the year under report to reduce the nuisance of bad smell emanating therefrom. The total expenditure incurred on this work amounted to Rs. 10,154.

(3) Strengthening the Arch over the Old S. W. Drain in Falkland Road.

205. A length of 15 feet of the arch of this drain was strengthened by providing 2 brick masonry relieving rings underneath the arch at a cost of Rs. 371.

(4) Breakdown in Sewers and Drains.

206. Extraordinary repairs due to breakdown in the old sewers and storm water drains at the following places had to be carried out and the total expenditure thereon amounted to Rs. 5,118.

(1) British Hotel Lane ; (2) Naravan Dhuru Street ; (3) Foras Road, Premises No. 158 ; (4) Foras Road, Premises No. 165 ; (5) Gowalia Tank Road ; (6) Duncan Road ; (7) Gamadia Road ; (8) Carnac Road ; (9) King Edward Road ; (10) Falkland Road and (11) Wodehouse Road.

(5) Sluices.

207. 27 Sluices on storm water outfalls and 7 fair weather connections were operated and maintained at a total cost of Rs. 682.

(6) Underground Flushing Chambers.

208. There are 412 underground flushing chambers to flush pipe sewers and wherever they are out of order they were repaired and kept in working order at a cost of Rs. 636.

(7) New Works.

209. (a) *Petty Drainage Works*.—During the year under report 14 drainage works were carried out departmentally meeting the expenditure from the grant of Rs. 12,000 provided in the budget for the purpose.

210 (b) *Completion of House Drainage connections in different parts of the City*.—The street portions of house drainage connections from new buildings in the City were carried out during the year and 249 sullage connections were made which served 249 premises, all of which were drained on the water carriage system. 74 storm water drain connections were made for discharging both storm water and effluent from the septic tanks in unsewered areas. The total expenditure on making street connections amounted to Rs. 39,923-15-0.

- (a) 22 lamps not lit. One lamp put out at mid-night. 34 kept out as an A. R. P. measure.
 (a1) One kept out
 (a2) One kept out as an A. R. P. measure.
 (b) 4 lamps not lit.
 (c) 4 lamps not lit. 48 lamps kept out as an A. R. P. measure. 127 lamps put out at mid-night.
 (d) 17 lamps kept out as an A. R. P. measure. 73 lamps put out at mid-night.
 (e) 1 kept out as an A. R. P. measure. 49 lamps put out at mid-night. 19 lamps have 4 lts. but only 3 lts. lit all night.
 (f) 59 lamps kept out as an A. R. P. measure. 14 lamps put out at mid-night.
 (g) 6-lt. Rochester lamps with 3-lts. lit all night.
 (g1) 12-lt. lamps with 4-lits. burning all night.
 (h) 17-6-lt. Rochester lamps, but only 5-lts. lit all night ; and 5-10 lt. Rochester with 5 lts. lit all night.
 (i) 333-6 lt. Rochester lamps with 3-lts. put out at mid-night.
 (j) 12-lt. Rochester lamps but only 8-lts. of which 4-lts. put out at mid-night.
 (k) 10-lt. Rochester lamps with 5-lts. put out at mid-night.
 (l) 4-12 lt. Rochester lamps with 6-lts. put out at mid-night. 2-18 lt. Rochester with only 12-lts lit of which 6 put out at mid-night.
 (m) 18-lt. Rochester lamps, 12 put out at mid-night.
 (n) 12-lt. London lamps with 6 put out at mid-night.
 (o) Three lamps kept out.

(ii) High Pressure Gas Lamps.

Type of lantern.	300 C.P.	500 C.P.	1,000 C.P.	1,500 C.P.	2,000 C.P.	3,000 C.P.	4,000 C.P.	Total.
Keith ...	2	10	12	15	...	1	...	40
Suggs ...	8	...	...	...	...	...	...	8
Metro Sipervia No. I ...	...	...	...	...	...	...	53	53
Metro Sipervia No. II ...	...	...	...	...	2	...	...	2
Total ...	...	...	...	...	...	...	...	103

Grand Total of (i) & (ii) is 8529.

(B) Electric Lamps.

Type of lantern.	40 wt.	75 wt.	100 wt.	150 wt.	200 wt.	300 wt.	400 wt.	500 wt.	1,000 wt.	1,500 wt.	Total.
Holophane or Heydon Harrison or Wenbley or Wardle or City or Novalex or Mercury Vapour Discharge lanterns ...	14	278(a)	146(b)	56(c)	444(d)	877(e)	1	4(f)	...	1	1,821

- (a) 5 lamps kept out.
 (b) 11 lamps kept out and 15 put out at mid-night.
 (c) 16 lamps kept out and 15 put out at mid-night.
 (d) 8 lamps kept out and 40 put out at mid-night. One of 190 watt. Traffic Directional signal at Tardeo is classed under 200 watt. Thirteen Policeman Spot lights out of which three are kept out.
 (e) One lamp kept out. 17 put out at mid-night.
 (f) Two lamps kept out.

The above statement of lamps includes (i) lamps maintained by the B.E.S. & T. Co., Ltd., near Victoria Terminus ; (ii) lamps belonging to the Ex-City Improvement Trust and (iii) lamps maintained by the G.I.P. Railway and B.B. & C.I. Railway on behalf of the Bombay Municipality.

(C) Incandescent Oil Lamps.

223. The total number of this type of lamps during the year under report was 299.

224. The lamps mentioned under (A), (B) and (C) above are maintained and looked after by the Bombay Gas Co., Ltd., the B. E. S. & T. Co., Ltd., and Messrs. Anderson Dawn & Co., respectively. Regular contracts have been entered into with these firms for this purpose. The total candle power of each kind of lighting was as follows :—

Kind of Lighting.	Candle power
Gas	1,579,490
Electric.	418,557
Bannister (Incandescent Oil) lamps.	179,400

225. The total quantity of gas consumed during the year was 2,17,079,000 c. ft. as against 2,36,868,200 c. ft. in the previous year, the calorific value of the gas being 400 B. T. U.

226. The aggregate load of the electric lamps was 393.82 K. Watt as against 403.80 K. Watt of the previous year, out of which the load of all-night lamps was 376.97 K. Watt against 406.4 K. Watt of the previous year. The reduction in the load is due to some lamps being kept out as an A. R. P. measure.

227. The expenditure incurred for lighting and maintaining the lamps during the year under report was as follows :—

	Rs.
Gas lamps	6,88,481 6 0
Electric lamps	2,56,144 12 0
Incandescent Oil lamps	51,388 5 0
Total Rs.	<u>9,96,014 7 0</u>

228. In addition to the above sum, a sum of Rs. 57,864-8-0 was spent on the following items :—

	Rs.
(1) For erection of new lamps	710 6 0
(2) Repairs and Maintenance	13,409 2 0
(3) Miscellaneous	65 0 0
(4) Lighting of Bombay Port Trust wharves and roads (by way of rebate)	43,680 0 0
Total Rs.	<u>57,864 8 0</u>

PUBLIC LIGHTING.

229. As an A. R. P. measure all lights in the City were provided with tin shades. In some cases the intensity of illumination was reduced by putting out of commission some of the mantles in case of gas lamps, and by using bulbs of lower wattage in case of electric lamps. Alternate lamps on the sea front were kept out. Saving to the extent of Rs. 5,000 per month has accrued on account of the above restricted measures.

230. The electrification of Worli Village has been completed. Seventy-seven 75 watt lamps have been erected and put into commission. These lamps have displaced the old type thirty-five Incandescent Oil lamps which were costlier to maintain. As a result of this, a saving to the extent of Rs. 970 will accrue per annum in the recurring maintenance cost.

231. The question of replacing the old and worn out Bombay Lamps by Littleton ones has been postponed for better times, as the materials required for such a change could not be obtained due to the conditions created by war.

232. The Government were pleased to sanction a sum of Rs. 25,000 towards the provision of Traffic Amenities. From this grant, it has been decided at the recommendation of the Police Commissioner to provide 13 spot lights at certain junctions in the City, to make the Policeman on duty visible during night time. The work is in progress and is expected to be completed soon.

STATEMENT "A"

Statement showing road and footpath works executed by contract during the year 1941-42.

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract Amount.	Actual expenditure including Establish-ment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
				Rs.	Rs.	
1	Widening and constructing the portion of Chowpatty Sea Face Road from the Marine Drive to Harvey Road.	Messrs. Nagji Narsi & Bros. S.C.R. No. 1929 of 20-3-1940.	89,599	...	371	The contract is terminated as the work is postponed till the end of the war.
2	Construction of 800' length of Tulsi Pipe Line Road from its junction with Haines Road including footpaths, s. w. drains and a sewer.	Messrs. Nagji Narsi & Bros. S.C.R. No. 305 of 14-6-1939.	79,142	17,070	72,658	Work completed. Accounts adjusted.
3	Providing 2" clevecrete on 6" thick 1:3: 6 cement concrete foundation on Colaba Road (East side) between Arthur Bunder Road and Kittridge Road and a portion of west side between Namdar Manzil and 3rd Pasta Lane.	Messrs. Ardeshir Namdar Irani & Co. S. C. R. No. 1568 of 4-1-1941.	26,000	22,115	22,192	Work completed. Accounts are to be adjusted.
4	Providing all concrete (1: 2: 4) carriageway including shifting the existing water entrances to the proposed kerb lines and providing an additional water entrance and two ventilating shafts at Jail Road (East) between Babula Tank Road and Sandhurst Road.	Messrs. Tejoo Kaya & Co., S. C. R. No. 1900 of 26-2-1941.	44,871	35,761	35,848	Do. do.
5	Providing all concrete (1: 2: 4) carriageway, shifting water entrances, extending 6' House connections and providing additional street connections at Portuguese Church Street between Gokhale Road and Kashinath Dhuru Street.	Messrs. Nagji Narsi & Bros. S.C.R. No. 1899 of 26-2-1941.	26,545	20,616	20,706	Do. do.
6	Providing R. C. C. retaining wall over the sea wall at Hornby Vellard.	Messrs. Anna Balwant Dattatraya Govind & Co., S. C. R. No. 1347 of 4-12-1940.	31,882	...	26	Proposal to terminate the contract is under consideration.
7	Providing cement concrete slabs along certain roads in Mahim Development Scheme.	Messrs. Desai Lallubhai & Co., S. C. R. No. 234 of 16-5-1940.	14,620	1,711	9,810	Part work completed and contract terminated.
8	Providing 6" cement concrete foundationslabs for widening the south approach of Bandra Causeway.	Messrs. Tejoo Kaya & Co., S. C. R. No. 526 of 2-8-1939.	19,385	4,270	4,270	Incomplete.
9	Widening the bottleneck at Dharavi near the Municipal Sluice House.	Mr. J. B. Banker, S. C. R. No. 38 of 8-4-1942.	27,440	80	80	Incomplete.
Total Rs.				1,01,623	1,65,961	
<i>New Footpaths.</i>						
1	Paving with blue stone slabs the footpaths at Lady Jamshedji Road from opposite Ganesh Peth Lane to beyond 'Y' Road, North, and at Thana Street from Frere Road to Clive Road.	Mr. Nenshi Monji, S.C.R. No. 1624 of 15-1-1941.	40,708	37,846	37,951	Work completed. Accounts adjusted.
Total Rs.				37,846	37,951	

STATEMENT "B"

Statement showing drainage works executed by contract during the year 1941-42.

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract Amount.	Actual expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
1	Construction of 42" and 48" sewers with accessories in Haines Road between Mihalaxmi Overbridge and the culvert over s. w. channel.	Messrs. Prabhat Construction Co., Ltd., S. C. R. No. 1397 of 18-1-1939.	Rs. 1,40,381	Rs. 11,237	Rs. 1,30,986	Complete. Account adjusted.
2	Construction of an open storm water channel from Haines Road to Love Grove.	Messrs. Rasulji Rajbhoy & Co., S. C. R. No. 1280 of 21-12-1938 and S. C. R. No. 657 of 30-8-1939.	1,47,727	22,704	1,56,348	Complete. Accounts are to be adjusted.
3	Construction of a circular s. w. drain with accessories to replace the open channel between Fergusson Road and Globe Mill Passage including filling in of the open channel.	Messrs. Rasulji Rajbhoy & Co., S. C. R. No. 1278 of 21-12-1938.	1,55,849	15,926	1,27,492	Complete. Accounts are adjusted.
4	Construction of a double barrelled s. w. drain of cement concrete with accessories to replace the open channel between Haines Road and Fergusson Road including filling in of the open channel.	Messrs. Rasulji Rajbhoy & Co., S. C. R. No. 1279 of 21-12-1938 and S. C. R. No. 1983 of 29-3-1940.	2,86,866	20,193	2,61,377	Complete. Accounts are to be adjusted.
5	Construction of 57" sewer in Waudby Road between Cruickshank Road and Home Street.	Messrs. Rasulji Rajbhoy & Co., S. C. R. No. 1675 of 18-3-1942.	1,09,849	46	46	Incomplete.
6	Construction of a 42" pipe sewer in Arthur Road between DeLisle Road and Jacob Circle.	Mr. K. G. Kermani, S. C. R. No. 1384 of 22-12-1941.	1,35,421	64	64	Do.
Total Rs. ...				70,170	6,76,313	

STATEMENT "C"

Statement showing Road, Drainage and other works carried out departmentally during 1941-42.

No.	Name of Work.	Actual expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
		Rs.	Rs.	
1	Construction of a pucca retaining wall at the toe of Walkeshwar Road to support the Embankment.	19,426	40,581	Incomplete.
2	Construction of two-third width of road Y2-L-Z-K with drain and sewer connections and lighting in Mahim Park.	1,767	18,918	Complete.
3	Concreting one-third width of the carriageway of the 60' Road marked X3-Y-L-Z-K in Mahim Park.	...	11,751	Do.
4	Construction of one-third width of carriageway of the 50' Road marked P-O-N-M-V in Mahim Park.	1	12,122	Do.
<i>Mahalaxmi Overbridge Scheme.</i>				
5	(1) Providing 6" Pipe sewer on the west of Mahalaxmi Overbridge near Race Course.	...	4,730	Incomplete.
	(2) Construction access roads to the arches (to the north and south of Mahalaxmi Overbridge, east approach) and the passage under one of the arches of the Mahalaxmi Overbridge to connect the two approaches including lighting.	279	4,045	Do.
	(3) Providing s. w. drainage arrangement in the access Road, etc.	...	1,368	Do.
	(4) Concreting the arches 5 and 6 at Mahalaxmi Overbridge ...	1	1,868	Complete.
6	Spreading red hill earth and manure including fencing, hydrants, etc., for the plot at the junction of Mori Road and Mahim Causeway.	232	10,705	Do.
7	Constructing a road and culvert over the drainage channel to the west of Globe Mill Passage.	4,022	8,575	Incomplete.
<i>Hornby Road to Ballard Pier Road Scheme.</i>				
8	(1) Providing cement concrete surface and kerbing on Gunbow Street from Cowasji Patel Street to Bazargate Street including adding set-backs in front of Plots Nos. 43, 44, 48, 54, 58, 59 and 60.	5,118	22,555	Incomplete.
	(2) Concreting the 20' passage south of Plots Nos. 5, 6, 7 and 8 including lighting, sewer and s. w. drain.	2,406	5,865	Do.
	(3) Shifting underground service in Hornby Road to Ballard Pier Scheme.	...	7,301	Do.
	(4) Inclusion of set-back land including footpaths into Mody Street and Bread Market Lane in front of Plot No. 65.	238	3,446	Complete.
	(5) Inclusion of set-back land including footpaths in Ghoghe Street in front of Plot Nos. 11, 12 and 13.	...	1,595	Further work postponed as the site is not acquired.
	(6) Inclusion of set-back land including footpaths into Mody Street in front of Plot No. 62.	2,006	2,006	Complete.
	(7) Adding set-back land at the junction of Mint Road and Sir Pnirozeshah Mchta Road with alteration to drainage arrangement.	4,162	4,162	Do.
	(8) Adding set back land opposite Plot Nos. 63 and 64 near Fort Market with alteration to drainage arrangement.	992	992	Do.
9	Concreting one-third width of the carriageway of 60' Road with cement concrete 1 : 2 : 4, 6" thick, marked S-T-U in Mahim Park.	6,449	6,449	Incomplete.
10	Concreting half width of the carriageway of 80' Road with cement concrete 1 : 2 : 4 : 6" thick, marked I-C-O in Mahim Park.	4,949	4,949	Do.
11	Cement concreting half of 40' Road round Shivaji Park marked D-C in Mahim Park.	5,648	5,648	Do.
Carried over...		57,696	1,79,631	

No.	Name of Work.	Actual expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.	
		Rs.	Rs.		
	Brought forward ...	57,696	1,79,631		
12	Construction of 40' Road on the west of Plot Nos. 194 and 197 with sewerage arrangements, pavement of footpaths and lighting in Mahim Park.	2,438	2,438	Do.	
13	Completing the levelling and filling in the north-west corner of Shivaji Park. <i>Mahim Development Scheme.</i>	115	115	Complete.	
14	Construction of 40' Road (half width) opposite Plots Nos. 10 and 11. N.S. No. 105 including footpath, s. w. drain and lighting in Mahim Development Scheme No. I.	748	2,678	Incomplete.	
15	Cement concreting the passage to the extent of its width near plots sold to Messrs. Bapat Naik and others including lighting, in Mahim Development Scheme No. III.	2,135	2,723	Complete.	
16	Construction of footpaths along the 50' Road to the south of Market Plot N.S. No. 25 in Mahim Development Scheme No. IV.	...	...	Postponed for the present.
17	Providing R. C. C. slabs 2" thick for footpath along the 40' Road off Lady Jamshedji Road adjoining Plots VIII and IX, N.S. No. 1515 in Mahim Development Scheme No. IV.	794	794	Incomplete.	
18	Construction of 20' passage from Lady Jamshedji Road along plots Nos. 47, 48, 49 and 50 including 6" s. w. Pipe sewer and lighting in Mahim Development Scheme No. IV.	2,137	3,984	Complete.	
19	Construction of 40' Road east of Plots Nos. 44, 45, 48, 49 and 53 off Lady Jamshedji Road including footpath drain s. w. pipe sewer and lighting in Mahim Development Scheme No. IV.	5,413	11,417	Incomplete.	
20	Construction of 40' Road near N.S. No. 1403 at Lady Jamshedji Road including lighting in Mahim Development Scheme No. IV.	3,004	9,682	Complete.	
21	Construction of 40' Road on the south of Plots Nos. 7, 11 and 13, N.S. No. 145, including footpath, s. w. drain and lighting in Mahim Development Scheme No. IV.	5,128	6,564	Do.	
22	Construction of 50' Cross Road adjoining Plot N.S. No. 124 and 40' Road thereat on the north and south of Mahim Bazar Cross Road including s. w. drain and lighting in Mahim Development Scheme No. V.	2,526	3,790	Do.	
23	Concreting 15' width of carriageway in Woollen Mill Lane in Mahim Development Scheme No. VII. <i>Works in connection with removal of the surcharged condition of the sewers in the City.</i>	521	521	Incomplete.	
24	(1) Construction of a sump well, pumping station, etc., at Jacob Circle. (2) Laying a 36" C. I. rising main from Jacob Circle to Haines Road sewer. (3) Making connections from the existing sewer and s. w. drain to the sump well.	25,274 12,009 6,126	54,439 56,090 10,828	} Incomplete.	
25	Extension of Ranade Road from Lady Jamshedji Road to Gokhale Road. <i>Providing compound walls water connections and a mourners' Shed in the Bural Ground at Sion.</i>	10,472	19,672		Do.
	(1) Construction of a mourners' shed in one of the burial grounds at Sion. (2) Construction of a waiting shed, etc. ... (3) Providing 6" sewer connection ... (4) Providing 6" drainage connection ... (5) Constructing compound wall ... (6) Filling in low-lying land, etc. ...	32	2,136 4,825 736 663 2,888 1,259		Complete. Do. Do. Do. Do. Do.
	Carried over ...	1,36,568	3,77,873		

No.	Name of Work.	Actual expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
		Rs.	Rs.	
	Brought forward ...	1,36,568	3,77,873	
	(7) Construction of two rooms for night-watchmen ...	552	3,140	Complete.
	(8) Construction of an office room and a shed for hand-cart ...	872	2,502	Do.
	(9) Providing 12 baths for mourners ...	4,055	9,174	Do.
	(10) Providing cement concrete passages ...	2,586	2,612	Do.
	(11) Providing a compound wall along the northern edge of the cemetery.	761	2,250	Do.
	(12) Providing one urinal of three seats ...	731	731	Do.
	(13) Providing taps for drinking water ...	252	252	Do.
	(14) Providing burning pyres ...	...	...	Incomplete.
	(15) Providing Electric lights ...	...	...	Do.
27	Constructing R.C.C. shed to house the crane at Love Grove Sea Wall.	2,027	2,846	Complete.
28	Repairs to two flood-gates at Love Grove ...	3,764	3,764	Do.
29	Constructing a staircase at the end of the north-east low level road off Bellasis Bridge.	474	1,305	Do.
30	Construction of water gullies on various roads in the City—			
	(1) Providing new type of water entrances at Cathedral Street	1,697	1,697	Do.
	(2) Providing new type of water entrances at Kalbadevi Road ...	1,032	1,032	Do.
31	Renewing or remodelling the old subsidiary s.w. drains in the City—			
	(1) Laying s.w. drain in Hope Street ...	10,424	10,424	Incomplete.
	(2) Laying s.w. drain in Durgadevi Street ...	14,220	14,220	Do.
32	Concreting the carriageway along the 50' Road between Tulsi Pipe Line Road and Bhawani Shankar Road including modification of S.W. drainage arrangement ...	12,345	23,387	Complete.
33	Laying a rising main along Frere Road from the Church Street Ejector upto the starting point of the proposed gravitation sewer including 15" rising main ...	30,810	42,302	Do.
34	Permanent construction of narrow bye-lanes in the City—			
	(1) Mody Street Cross Lane ...	979	979	Do.
	(2) Umerkhadi 4th Lane ...	638	914	Do.
	(3) Telwadi ...	5,715	7,870	Do.
	(4) Charniwadi off Lohar Street ...	2,123	6,567	Do.
	(5) Huzria Street Cross Lane ...	Nil.	656	Do.
	(6) Ripon Road Cross Lane ...	592	2,114	Do.
	(7) Currey Road Cross Lane ...	2,884	2,945	Incomplete.
	(8) Mahalaxmi 2nd Cross Lane ...	1,268	1,294	Complete.
	(9) Mahalaxmi 3rd Cross Lane ...	746	746	Do.
	(10) Mahalaxmi Cross Lane between Bridge and Clerk Road ...	2,379	2,760	Do.
	(11) Mahalaxmi Cross Lane parallel to Clerk Road between Bridge and Clerk Road ...	911	947	Do.
	(12) Mahalaxmi Cross Lane off Dhobiwada ...	657	1,164	Do.
	(13) Mahalaxmi Cross Lane off Haines Road between Haines Road and Mahalaxmi 2nd Cross Lane ...	539	671	Do.
	(14) Wanzawadi ...	5,033	6,094	Do.
	Carried over ...	2,47,634	5,35,232	

No.	Name of Work.	Actual expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
		Rs.	Rs.	
	Brought forward ...	2,47,634	5,35,232	
35	Providing Traffic Amenities such as Traffic Islands—			
	(1) Providing Traffic Island at the junction of Palton Road and Hornby Road including lighting ...	1,850	1,850	Complete.
	(2) Providing Traffic Island at the junction of Carnac Road and Frere Road including lighting ...	2,054	2,054	Do.
	(3) Providing Traffic Island at the junction of Worli Road and Road No. 10 near the Petrol Pump including lighting ...	1,807	1,807	Incomplete.
	(4) Providing Traffic Island at the junction of Mahomedali Road and Carnac Road including lighting ...	672	672	Do.
	(5) Providing Traffic Island at the junction of Bhawani Shankar Road and Gokhale Road, including lighting ...	3,536	3,536	Do.
	(6) Chaanellising Island at Nana's Chowk including lighting ...	484	484	Do.
36	Construction of a 40' Road in the Palton Road Scheme including sewer and lighting ...	14,203	16,648	Do.
37	Filling in certain low lying lands in the City ...	5,922	5,922	Do.
38	Providing underground S.W. drains in lieu of the existing open side drains in the City—			
	(1) Construction of 12" Hume pipe drain in D'Lima Street ...	15,845	15,845	Do.
39	Replacing the existing 2'-6"×3'-9" ovoid sewer by a 9" Pipe sewer along Khetwadi Back Road between Charni Road and Khetwadi 10th Lane ...	9,670	9,670	Do.
40	Realigning, regrading and covering of 750' of open channel drain from Dadar to Century Mills ...	43,213	43,948	Do.
	Total ...	3,46,890	6,37,668	

STATEMENT "D"

Statement showing footpath works carried out departmentally during 1941-42.

Serial No.	Name of work.	Mode of construction.	Actual expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
			Rs.	Rs.	
1	Paving footpath at Colaba Road opposite buildings that are to be constructed.	Precast cement concrete slabs.	991	1,070	Incomplete.
2	Paving footpath at Queen's Road (East) between Churchgate Street and 1st Marine Street.	Do. do.	10,415	17,422	Do.
3	Paving footpath at Hospital Lane ...	Do. do.	1,347	2,993	Complete.
4	Paving footpath at Colaba Road opposite buildings under construction.	Do. do.	489	1,658	Incomplete.
5	Paving footpath along Arthur Road opposite St. Ignatius Church.	Cement concrete pavement in situ.	2,957	2,957	Do.
6	Paving footpath in front of Plots Nos. 23 and 23A, Bazargate Street in Hornby Road to Ballard Pier Scheme.	Precast cement concrete slab.	729	729	Complete.
	Total ...		16,928	26,829	

STATEMENT "E"

Statement showing the different types of asphalt surfaces.

Agency.	3" Sheet Asphalt.		2" Asphaltic Concrete.		2 1/2" Mixed Macadam.		3" Cold Mix.		Total.	
	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.
Municipality ...	32.074	6,56,498.41	2.799	68,180.53	4.840	1,08,538.35	0.473	10,128.56	40.186	8,43,345.85
B. I. Trust ...	11.094	3,40,250.15	0.390	8,350.00	...	...	...	...	11.484	3,48,600.15
Total ...	43.168	9,96,748.56	3.189	76,530.53	4.840	1,08,538.35	0.473	10,128.56	51.670	11,91,946.00

STATEMENT "F"

Statement showing works of renewing road surfaces carried out during the year 1941-42.

(A) Out of Renewal of Road Surface Fund.

Serial No.	Name of the Road.	Mode of construction.	Sanctioned amount.	Actual expenditure during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
			Rs.	Rs.	Rs.	
1	Renewing the sett-pavement of— (1) Frere Road from Carnac Road to Thana Street. (2) Masjid Bridge and, (3) Dongri Street from 1st Chinchbunder Road to Janjekar Street.	6" sett-stone pavement on existing c. c. bedding.	94,305	5,689	84,502	Work completed by contract. Accounts are adjusted.
2	Renewing the sett-pavement of— (1) Kalachowky Road and, (2) Reay Road	Do. Do.	79,726	3,677	74,236	Do. Do.
3	Renewing the sett-pavement of— (1) Frere Road from Thana Street to Wadi Bunder and, (2) Elphinstone Bridge	Do. do.	1,09,285	26,822	1,03,689	Do. do.
4	Renewing the sett-pavement of— Carnac Road Between Kazi Syed Street and Frere Road	Do. do.	21,598	18,460	18,558	Do. do.
5	Renewing the sett-pavement of— (1) Mazagaon Road including Hancock Bridge. (2) Dongri Street from Bhandari Street to Mirchi Street.	Do. do.	33,402	74	74	The work is in progress departmentally.
6	Renewing the sett-pavement of— (1) Reay Road (portion) from Victoria Bridge to Ghorupdeo Road; (2) Kalachowki Road (portion) from Parel Road to Reay Road and (3) Reay Road from Sewri Road to beyond its junction with Ghorupdeo Road.	Do. do.	70,981	75	75	The work is postponed for the present.
7	Renewing the road surfaces of— Sheik Memon Street between Princess Street and Kalbadevi Road.	3" Sheet Asphalt on existing c.c. bedding.	30,956	Nil.	27,310	As the portion from junction Princess Street to junction Carnac Road being in good condition is not renewed. Complete.
8	Girgaum Road from Dhobi Talao to Thakurdwar Road.	Do. do.	38,901	14,379	38,330	Do.
9	Kalbadevi Road from Dhobi Talao to New Hanuman Lane.	Do. do.	23,482	5,926	22,678	Do.
10	Victoria Road from Victoria Garden Road (South side) to Mount Road.	3" Sheet Asphalt on existing c.c. with pre-coated chips.	19,794	18,457	18,457	Do.
11	Renewing the road surfaces of— Hornby Road from Municipal Office (West side) to Sir J. J. School of Arts.	3" Sheet Asphalt on existing c.c. with pre-coated chips.	24,358	2,934	2,934	Work left incomplete for want of asphalt.
	Carried over ...			96,493	3,90,843	

Serial No.	Name of the Road.	Mode of construction.	Sanctioned amount.	Actual expenditure during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
	Renewing the Road surfaces : —(contd.)	Brought forward ...	Rs.	Rs.	Rs.	
				96,493	3,90,843	
12	Love Lane from Victoria Garden Road (wholeside) to Mount Road.	2½" Mixed Macadam with ½" seal coat on existing c.c.	49,282	44,617	44,617	Complete.
13	Grant Road from Parel Road (South side) to Duncan Road and from Trimbak Parashram Street (whole side) to Sukhlaji Street.	3" Sheet Asphalt on existing c.c. with pre-coated chips.	38,818	27,714	27,714	Incomplete.
	Total ...			1,68,824	4,63,174	

(B) Out of Renewal of Surface of Roads for which no Renewal Fund exists.

			Rs.	Rs.	Rs.	
1	Hornby Road from Palton Road (East side) to Bori Bunder Junction.	3" Sheet Asphalt on existing c.c. with pre-coated chips.	48,373	11,175	42,346	Incomplete.
2	Frere Road from Fort Street (East side) to Goa Street.	Do. do.	14,501	8,139	8,139	Do.
3	Ibrahim Rehimtoola Road from Mahomedalli Road (East side) to Pydhonie.	3" Sheet Asphalt on existing cement concrete.	25,441	8,626	8,626	Do.
4	Kalbadevi Road from Pydhonie to New Hanuman Lane.	Do. do.	18,893	5,830	5,830	Do.
	Total ...			33,770	64,941	

STATEMENT "G"

Statement showing the works carried out departmentally in different Ex-Trust Schemes.

Serial No.	Description of the work.	Sanctioned amount.	Expenditure during 1941-42.	Total expenditure	REMARKS.
	Schedule 'W.'	Rs.	Rs.	Rs.	
1	Construction of the proposed road behind plots Nos. 1A and K including drainage and lighting arrangements ...	43,893	15,045	18,430	In progress.
	Scheme No. 5.				
	<i>Dadar-Matunga Estate.</i>				
2	Levelling and laying out the open space to the east of plots 577 to 582 with pipe rail fencing along the road ...	9,468	1,127	8,305	Incomplete.
3	Widening of Katrak Road from Tilak Road Southwards ...	6,369	6,306	6,306	Complete.
4	Construction of Road in front of plot No. 143 ...	13,774	45	45	Incomplete.
5	Construction of recreation ground on plot No. 398 ...	8,661	2,936	2,936	Incomplete.
	Scheme No. 6.				
	<i>Sion-Matunga Estate</i>				
6	Construction of a pumping station at Sion Koliwada ...	42,974	490	37,171	Incomplete.
7	Construction of a 9" pipe sewer with accessories along Sion Road, Dharavi Road and Road No. 1, Ex-C. I. Trust ...	25,395	138	18,716	Complete.
8	Levelling and laying out the open space in front of plots 7 to 10 ...	27,710	3,008	26,512	Incomplete.
9	Construction of a 20' passage south of the playground on the site of Road No. 23 ...	1,446	869	1,430	Complete.
10	Construction of 50' Road No. 8 on the south of plots Nos. 107 and 108 including drainage and lighting arrangements ...	18,920	4,224	8,389	Incomplete.
11	Construction of Road No. 20 with drainage and lighting arrangements ...	22,091	12,628	12,628	Do.
12	Construction of Road No. 22 with drainage and lighting arrangements laying a storm water drain and construction of half width of carriageway of the road ...	20,585	13,417	13,417	Incomplete.
13	Construction of 20' passage to the rear of plots Nos. 103 to 110 including drainage arrangements ...	37,511	24,283	24,283	In progress.
14	Construction of 20' passage to the south of plot No. 110 ...	2,461	1,811	1,811	Incomplete.
15	Construction of 15' passage to the north of plot No. 103 ...	2,055	1,710	1,710	Incomplete.
16	Construction of Road No. 16 between Roads Nos. 30 and 26B Kingsway including lighting and drainage arrangements ...	7,675	2,355	2,335	Do.
17	Construction of Road No. 24C including lighting and drainage arrangements ...	3,304	2,403	2,403	Do.
18	Construction of Road No. 32 between Roads 16 and 20 including drainage and lighting arrangements ...	18,052	9,051	9,051	Do.
19	Laying 9" pipe sewer in Road No. 26B to drain plots Nos. 158 to 162 ...	5,330	3,145	3,145	Do.
20	Providing 9" pipe sewer in Road No. 25C and diverting the existing sewer passing through plots Nos. 49-66-72-87 and 103 ...	22,291	13,409	13,409	Do.
21	Providing 9" pipe sewer in Road No. 26A Kingsway to drain plots Nos. 176 to 180 ...	5,370	4,815	4,815	Complete.
22	Providing 9" pipe sewer in Sion Road north of the circle to drain plots Nos. 90 to 93 and 88 to 89 ...	10,592	6,607	6,607	Incomplete.
23	Providing 9" pipe sewer in Fland Road west to drain plot No. 289 ...	2,540	2,125	2,125	Complete.
24	Construction of 40' Road No. 27 between Roads Nos. 4 and 8 including drainage and lighting arrangements ...	3,731	1,871	1,871	Incomplete.
25	Construction of 40' low level Road to the south of the proposed Railway Over-bridge approach ...	16,305	7,047	7,047	Incomplete.
	Carried over ...		1,40,865	2,34,897	

Serial No.	Description of the work.	Sanctioned Amount.	Expenditure during 1941-42.	Total expenditure	REMARKS.
		Rs.	Rs.	Rs.	
	Brought forward ...		1,40,865	2,34,897	
	Scheme No. 29. <i>Nowroji Hill Estate.</i>				
26	Laying out the playground on plots Nos 67 to 71 and 75 to 78 ...	22,356	6,144	6,144	Incomplete.
27	Levelling of the plots Nos. 59 and 60 ...	2,628	2,084	2,084	Incomplete.
	Scheme No. 31. <i>Parel.</i>				
28	Laying out the playground to the east of plots Nos. 103-104 ...	3,900	689	2,183	Incomplete.
29	Laying out the playground to the east of plots Nos. 128 to 133 ...	34,500	5,173	31,237	Do.
	Scheme No. 37. <i>Sydenham Road.</i>				
30	Concreting the service passage on the east of plots Nos. 68-69-70 including s.w. drain and sewer ...	3,522	1,398	3,081	Complete.
31	Construction of a service passage with underground works to west of plots Nos. 9 to 12 ...	1,574	501	1,362	Incomplete.
	Scheme No. 41. <i>Undia Street.</i>				
32	Construction of service passages to the north of plot No. 1 and to the east of plot Nos. 1 and 2 ...	4,239	1,412	3,859	Complete.
	Scheme No. 47. <i>Parel Road.</i>				
33	Laying out recreation ground between Arthur Road and 120' Easter Avenue opposite Dinshaw Petit Mills ...	10,322	1,618	6,618	Incomplete.
	Scheme No. 52. <i>Worli.</i>				
34	Construction of the proposed 40' Road east of Worli Road between Worli Road and Road leading to B.D.D. Chawls with s.w. drainage arrangements ...	26,222	4,005	19,694	Complete.
35	Construction of 60' Road parallel to the Worli Sea Face Road Extension for a length of 475' including drainage and lighting arrangements ...	7,692	3,630	3,630	Do.
36	Laying out the garden between plots Nos. 61 and 62 ...	28,316	995	26,287	Do.
	Scheme No. 57. <i>Sewri-Wadala.</i>				
37	Construction of a sump well at Wadala and providing pumping machinery, pump house etc. with 12" rising main and laying gravitation sewer in Lady Jehangir Road ...	73,750	1,952	70,124	Incomplete.
38	Providing sewerage arrangement for plot Nos. 66-69 ...	4,605	4,329	4,329	Incomplete.
39	Construction of Road No. 7 to the south of the Khalsa College including drainage and lighting arrangements ...	15,891	11,803	11,803	Incomplete.
	Scheme No. 60. <i>Naigaum.</i>				
40	Concreting three 20' passages including drainage and lighting arrangements between plots 168-169, 162, 163, 175-176.	5,922	2,092	5,428	Complete.
41	Adding setback land in front of labour camp S.P. Sheds ...	12,109	8,756	11,748	Do.
42	Construction of a children's playground between roads Nos. 12A and 12B ...	3,457	422	2,580	Incomplete.
43	Construction of 20' passage to the east of plots Nos. 116 and 127 ...	3,145	1,772	1,772	Incomplete.
44	Extending the 9" pipe sewer in Naigaum Cross Road ...	4,346	4,189	4,189	Complete.
	Scheme No. 71. <i>East Chowpatty.</i>				
45	Construction of the service passage along plots Nos. 4, 4A and 4B with storm water drain ...	1,803	680	680	Complete.
	Total ...		2,04,489	4,53,729	

STATEMENT "H"

Statement showing the works carried out by contract during 1941-42 in different
Ex-Trust Scheme (Budget B.)

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract Amount.	Total expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
			Rs.	Rs.	Rs.	
1	Construction of the eastern carriage of Kingsway commencing from the southern boundary of Scheme 6 including portion below the bridge on Harbour Branch Railway upto the junction with southern end of Road No. 30 including sewer and storm water drain.	Mr. S. M. Shah, S. C. R. No. 1894 of 26-2-1941.	38,811	7,671	7,716	Work stopped.
2	Construction of sewer in Roads Nos. 19 and 22 in Scheme No. 6, Sion-Matunga.	Messrs. Universal Construction Co., S. C. R. No. 1710 of 14-2-1940.	38,299	14,531	20,873	Complete. Accounts are being adjusted.
3	Cutting and levelling the area to the east of Sion Fort for the proposed cremation ground and plot for industry and levelling and filling in the site of the playground in front of R. C. Cemetery in Scheme No. 6, Sion-Matunga.	Messrs. Jitram Prabhudayal & Co., S. C. R. No. 1280 of 27-11-1940.	1,82,536	39,231	39,558	The work is stopped as the site is occupied by the Military Authorities.
4	Construction of a sewer in Road No. 25 in Scheme No. 6, Sion-Matunga.	Messrs. Nagji Narsi & Bros., S. C. R. No. 325 of 18-6-1941.	23,034	4,787	4,787	Incomplete.
5	Construction of a sewer in Road No. 30, in Scheme No. 6, Sion-Matunga.	Messrs. The Universal Construction Co., S. C. R. No. 359 of 25-6-1941.	24,629	4,097	4,097	Do.
6	Construction of a 9" pipe sewer in Road No. 31A in Scheme No. 6, Sion-Matunga.	Messrs. The Universal Construction Co., S. C. R. No. 358 of 25-6-1941.	18,424	5,964	5,964	Do.
7	Filling in of the low lying lands to the east of Flank Road (East) and between Mahim Loop and Harbour Branch Railway in Scheme No. 6, Sion-Matunga.	Messrs. Jitram Prabhudayal & Co., S. C. R. No. 520 of 30-7-1941.	9,706	7,554	7,554	Complete.
8	Construction of a portion of Government Gate Road between its junction with King Edward Road and Parel Back Road in Scheme No. 31, Parel.	Messrs. Nagji Narsi & Bros., S. C. R. No. 640 of 7-8-1940	26,109	10,934	21,714	Do.
9	Providing a closed drain and filling in the existing open one between Worli Road and Cleaveland Bunder Sluice Gates in Scheme No. 52, Worli.	Messrs. Gulamalli Shankerlal & Co., S. C. R. No. 1471 of 12-12-1940.	4,49,265	25,315	25,415	Incomplete. The cost of this work is divided equally between A and B Budgets.
10	Construction of an ovoid sewer in Road No. 15 to the south of the sump well at Wadala in Scheme No. 57, Sewri-Wadala	Messrs. The Universal Construction Co., S. C. R. No. 1676 of 7-2-1940.	1,37,519	32,892	33,031	Incomplete.
11	Laying out the junction of Matunga Road and Roads Nos. 10, 14A and 15 and laying of sewers and storm water drains in Roads Nos. 1, 1A, s. w. drains in Roads Nos. 10 and 14A in Scheme No. 57, Sewri-Wadala.	Messrs. The Universal Construction Co., S. C. R. No. 1017, of 15-11-1939.	78,409	19,256	45,566	Do.
12	Providing storm water drainage arrangements for the area near about the European burial ground at Sewri in Scheme No. 57, Sewri-Wadala.	Messrs. Nagji Narsi & Bros., S. C. R. No. 324 of 18-6-1941.	29,192	12,124	12,124	Do.
		Carried over ...		1,84,356	2,28,399	

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract Amount.	Total expenditure including Establishment charges during 1941-42.	Total expenditure upto 31st March 1942.	REMARKS.
		Brought forward ...	Rs.	Rs.	Rs.	
				1,84,356	2,28,399	
13	Construction of Worli Sea Face Road Extension for a length of 1,200' southwards from the portion already constructed with 6" cement concrete slabs (1 : 2 : 4) with the pavement of promenade along with storm water drainage out-lets in Scheme No. 58, Worli Extension.	Messrs. M. Lentin & Co., S. C. R. No. 1336 of 13-12-1939.	64,667	18,533	49,833	Complete.
14	Cutting of the western slope of Worli Hill and the site for the proposed 50' Road parallel to the Sea Face Road in Scheme No. 58, Worli Extension.	Messrs. M. Gulamali & Co., S. C. R. No. 1242 of 14-12-1938.	2,63,037	14,038	16,671	Work is abandoned.
15	Cutting a portion of Worli Hill and construction of sea wall in Scheme No. 58, Worli Extension.	Messrs. Rasulji Rajbhoy & Co., S. C. R. No. 1496 of 18-12-1940.	2,11,395	42,723	42,723	In progress.
		Total Rs. ...		2,59,650	3,37,626	

VII.—REMOVAL OF TOWN REFUSE TO DEONAR

233. The removal of town refuse from Mahalaxmi to Deonar continued as usual during the year. Two trains each consisting of an average of 29 wagons were transported every day from Mahalaxmi Kutchra siding to Deonar jointly by the B.B. & C.I. Railway and the G.I.P. Railway at the contract rate of Rs. 100 per 25 wagons or less and at Rs. 2-6-0 per wagon over 25 wagons. The total number of wagons hauled to Deonar during the year under report was 21,312 as against 21,943 in 1940-41. Taking an average of 12 tons per wagon, the quantity of refuse removed to Deonar comes to about 2,55,744 tons, against 2,63,316 tons of the last year. The cost of removal and disposal amounted to Rs. 2,76,330 against Rs. 3,10,562 of the last year. This gives a rate of Rs. 1-1-3 per ton against Rs. 1-2-1 per ton of the last year.

2. Rolling Stock and the Permanent Way.

234. The total strength of the Municipal wagons was 174 as detailed below :—

140	Kutchra wagons.
19	Silt wagons.
9	Carcass wagons.
6	Brakes.

174

235. The cost of repairs and maintenance of wagons and the sidings at Mahalaxmi amounted to Rs. 38,243-3-0 against Rs. 33,691-4-0 for the last year.

3. Reclamation Works.

236. An area of about 5 acres was reclaimed during the year under report. The refuse was also dumped over the land already filled in as subsidence had occurred in places owing to fire and rain. The total area reclaimed upto the end of the year under report admeasures about 325 acres, out of the total area of 823 acres acquired for the purpose in 1899. About 4630 square yards of the reclaimed land have been given on lease to Messrs. Anderson Dawn & Co., for a Bone Factory for a period upto 31st May 1952. The area of the reclaimed land given for cultivation admeasures 230 acres. In addition to this area about 113 acres acquired in 1928 for the erection of Slaughter Houses have also been given for cultivation as the transfer of the Slaughter Houses from Bandra to Deonar has not materialised chiefly due to financial stringency.

4. Income.

237. The total income realised from the reclaimed land and the acquired land amounted to Rs. 33,335-12-0 against Rs. 37,572-3-0 of the last year as per details given below :—

	Rs.	a.	p.
(1) Right of cultivating the reclaimed land at Deonar and the land acquired for Slaughter House	10,000	0	0
(2) Right of fishing in the khajans	1,133	0	0
(3) Rental of land leased to Messrs. Anderson Dawn & Co., for Bone Factory and other purposes	545	4	0
(4) Charges recovered from different agencies as rent for the use of Municipal Railway Lines at Deonar	279	0	0
(5) Right of skinning dead animals	20,101	0	0
(6) Right of cultivating the 15' strip of Municipal land between Chembur Station and Kurla along Railway Line	277	8	0
(7) Annual rent for safety zone of 800 yards from the Magazine of Messrs. Anglo-Thai Corporation at Mankhurd	1,000	0	0
Total Rs.	33,335	12	0

5. Labour Staff.

238. The unloading of refuse wagons at Deonar was carried out by our labour staff at a total cost of unloading amounting to Rs. 89,796. This gives a rate of about Rs. 5-7-0 per ton as against Rs. 5-5-0 per ton of the last year.

6. Amenities provided for the labour staff.

239. A Dispensary has been maintained by the Municipality where a medical Assistant of the Health Department attends every evening. There were 10,066 patients treated at the Dispensary during the year. A part-time compounder has been provided for the Dispensary. There were 43 deaths during the year of which 37 were of children. 50 births were registered in the Camp of whom 22 were males and 28 females. A vernacular School is being conducted by the Depressed Classes Mission Society in the Camp for the education of children of the Municipal labour staff. The average number of attendance in the school was 91.5.

7. Accident Fire and Derailment.

240. There was no accident on reclamation, so also no derailment. There was only one big fire on the reclamation when the train had to be shifted to another Siding. There were small fires but they were extinguished immediately they were noticed by watchmen. No serious damage was caused to the Permanent Way or the Rolling Stock.

8. General.

241. The land admeasuring 4916 square yards which was leased to the Military Authorities has been taken possession of and the lease in respect thereof which was to run upto 1946 was terminated at the request of Government.

242. It may be noted that the income derived from the cultivation of the reclaimed land has been gradually going down due partly to the fact that the land is losing its fertile value owing to continuous farming and partly for want of sufficient quantity of water in the dry season. The cultivator has to depend mainly on rain. Unless therefore steps are taken to supply water to the cultivator in the dry season the income would further go down. It is not, however, possible to make any arrangements locally for supply of fresh water for cultivation of the land as the trial holes taken in the land for the purpose of ascertaining the prospect of securing well water, showed that there were no chances of getting sufficient quantity of water from surface or tube wells. With a view further to increase the fertility of the Municipal land and thereby increasing the revenue for the Corporation, a scheme has been prepared for laying a pipe line from the Dadar Sewage Purification Works for conveying either effluent or sewage or sewage sludge instead of water to Deonar. If the scheme is put into force it will benefit not only the Municipal cultivators but also others interested in cultivation of land round about the locality with whom arrangements could be made for the supply of water on certain terms and conditions to be agreed upon. This scheme which is estimated to cost about Rs. 10,80,000 has been submitted to the Corporation through the Works Committee, who however have postponed its consideration for the present on account of financial stringency.

243. The incinerator constructed at Love Grove for the destruction of refuse continued to work satisfactorily throughout the year and about 5,800 tons of refuse were burnt in that incinerator.

244. No further progress could be made in respect of the contemplated scheme of making a compost of refuse with digested sludge for being sold as manure on account of the present financial stringency.

VIII.—SEWERAGE SCHEME FOR THE NORTHERN PART OF THE CITY

(1) Purification Works:

245. The working of the Pruss Filter was started in April 1941. The results of its working are given in Section V Mechanical Branch (c).
246. One additional consolidation tank was constructed departmentally and brought into use during the year.
247. The present Chemical Laboratory was extended by an additional room on the north side.
248. The compressor house has been constructed and machinery installed therein. The work of conversion of petrol drive to sludge gas drive on one lorry is in progress and the lorry will be used on trial runs shortly.
249. The work on the H₂S removal plant could not be completed owing to the war.
250. The constructional work on the staff quarters for the Chemist, Assistant Chemist and Sludge Gas Engineer was started during the year. Although the building work has been completed, further progress could not be made on account of abnormal rise in the cost of sanitary fittings and other materials.
251. The work on the extension of the Purification Plant at Dadar could not be taken in hand as the requisite machinery could not be imported due to the war. Moreover Government would not give priority for the purchase of steel even for the construction of an additional Digestion Tank.
252. The existing plant is at present considerably overloaded. The entire quantity of sewage draining to the plant cannot be completely purified. A major portion has to be discharged into the open S.W. Channel after settlement for a very short period, at the time of peak load periods.

(2) Subsidiary and Branch Sewers.

253. The following branch sewers were constructed during the year under report :—
- (1) Construction of sewer in the Lane between Old Parbhadevi Road on the west and 60 feet road off Gokhale Road (South) on the South.
 - (2) Construction of sewer S I.
 - (3) Providing 9" High Level sewer in Portuguese Church Street.
 - (4) Construction of a sewer marked 'A B C D' in 40 feet Road off Gokhale Road south and joining sewer S.
 - (5) Construction of sewer 'K J L M' along proposed roads in the area West of Lady Jamshedji Road and between Y Road North and Mahim Bazar Cross Road.
 - (6) Construction of sewer 'FH/2' along the sanctioned road lines in the area lying between Lady Hardinge Road, Lady Jamshedji Road, Mahim Bazar Cross Road and Tulsi Pipe Line.
 - (7) Construction of sewer 'R I' in Ganesh Peth Lane.
 - (8) Construction of a sewer 'S T U' in the area bounded by Sayani Road, Cadell Road, New Parbhadevi Road and the Indian Bleaching and Dyeing Mills.
 - (9) Construction of sewer 'NP/2' in the area between Mori Road and Mia Mahomed Chhotani Road at Mahim.
 - (10) Construction of sewer 'A I' in the proposed 80 feet Road to the north of Mori Road.
254. The work of construction of the following sewers is in progress :—
- (1) Construction of sewers 'NPS' in the proposed 40 feet Road off Parbhadevi Road and in the Gully of Kandewady Lane in Parbhadevi area.
 - (2) Construction of sewer in the proposed 40 feet Road between Lady Jamshedji Road and Lady Hardinge Road draining Moplawady.
255. Branch and subsidiary sewers have now been laid in practically the whole of Mahim district from Elphinstone Road to Mori Road. About 500 street connections were given during the year under report in different parts of Mahim. The remaining work had to be held over owing to rise in the cost of materials.
256. The work of conversion of privies into water-closets had also to be held in abeyance as the owners demanded higher amount per seat of privies converted owing to rise in the prices of sanitary fittings. Unless and until all the privies are converted into water-closets and joined to the sewerage system, the full benefit of saving on conservancy charges will not accrue.

I have the honour to be,
 Sir,
 Your most obedient servant,
 N. V. MODAK,
 City Engineer.

ESTATES AND LAND MANAGEMENT.

No. S. R. of 1941-42.

BOMBAY, 24th August 1942.

FROM

THE DEPUTY MUNICIPAL COMMISSIONER (IMPROVEMENTS),

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

Subject : *Administration Report for the year 1941-42.*

SIR,

With reference to your Circular No. S.R./885, dated the 16 April 1942 I have the honour to forward herewith the Administration Report of the Departments under my control for the year 1941-42.

NEW SCHEMES.

Progress of New Improvement or Street Schemes taken up after the amalgamation of the Trust with the Municipality.

SCHEME NO. 72, TRIPARTITE ROAD IMPROVEMENT SCHEME.

The Scheme includes acquisition of 12 properties admeasuring 6,194.1/9 square yards. The work of acquisition has been completed and possession of properties except the one comprised in Case No. L. A. Q. 33/3 taken over by the Municipality from the Land Acquisition Officer. Arrangements are being made to demolish the properties falling within the Tripartite Road.

SCHEME NO. 73, PALTON ROAD ESTATE IMPROVEMENT SCHEME FOR ACCOMMODATING POORER AND WORKING CLASSES.

All the lands comprised in the Scheme are already vested in the Corporation and no acquisition of land was necessary. The second block consisting of a ground and three upper floors was completed during the year. Tenders for the construction of the third and last block were invited but they were rejected as the rates quoted by the tenderers were very high. The work will be taken in hand after the return of normal times.

SCHEME NO. 74, SION OVER-BRIDGE IMPROVEMENT SCHEME.

The Scheme includes acquisition of 3 properties. Compensation awarded by the Land Acquisition Officer in respect of one of the properties has been paid and possession of the property taken over. Award for one more property has been published by him but compensation awarded will be paid in due course and possession of the property taken. Inquiry for ascertaining the compensation for the 3rd and last property is still proceeding before the Land Acquisition Officer.

SLUM SERVICE AND CLEARANCE.

During the year 1941-42 the undermentioned works in connection with the service of slum areas in the City were carried out :—

(1) The work of providing 326 further house connections to the existing buildings at Worli-Koliwada so as to connect them with the newly constructed drains was carried out at a cost of Rs. 24,755/-. The total cost so far incurred for providing altogether 561 house-connections has amounted to Rs. 45,155/- The work has now been completed.

(2) The work of closing the open storm water channel from Worli Road to Sluices was continued during the year and was completed for a length of 225'. Invert for a further length of 140' was also laid. The work had however to be stopped due to shortage of cement and the whole trench has now been filled in without doing any further work. The work was carried out by contract, which is now proposed to be terminated with the approval of the Standing Committee.

(3) The work of re-aligning, regrading and covering of open channel drain from Dadar Road to Century Mills, has been completed as far as the new 40' road joining Tulsi Pipe Line Road with Bhawanishanker Road.

In addition to the above works, a preliminary plan for a Town Planning Scheme for the area to the West of Worli Road including the Worli-Koliwada Village has been prepared. On this plan the full development of this entire area has been shown including land for building sites, roads, open spaces, gardens, schools,

markets hospital, site for a cinema, ground reserved for drying fish and making nets and the portion of the foreshore proposed to be reserved for keeping boats in the monsoon. As Worli Village is almost entirely kolis, their mode of living, means of livelihood and their special requirements for fishing industry have been taken into consideration in preparing the development plan.

Similarly, a development plan for the undeveloped area at Dharavi has also been prepared on the lines of Town Planning showing thereon the several particular zones into which it is proposed to divide this area. When the above two plans are completely ready, definite proposals regarding the application of the Town Planning Act for these two areas will be submitted in due course.

Besides formulating schemes for the undeveloped parts of the City, the question of the removal of existing slums in the congested parts of the City, particularly in B and C Wards, has also to be tackled side by side. With this end in view, plans for congested portions of B and C Wards showing the laying down of regular lines under Sections 297(1)(a) and 297(1)(b) and the extension of existing streets under Section 296 of the Municipal Act have been prepared.

As regards the scheme for the development of the area covered by Mangalwadi, Kelewadi and Gaiwadi, alternative proposals were submitted by the Secretary, Bombay Pinjarapole and by Mr. K. G. Tambe. All the different alternative proposals have been scrutinized by the Improvements Committee who have recommended the original scheme prepared by the City Engineer for acceptance to the Corporation.

ACQUISITION OF LANDS.

(Land Acquisition Officer's cases in respect of old schemes notified prior to amalgamation).

Four old cases having an area of 4,764 square yards still remain to be acquired. Amicable settlement in respect of cases Nos. 538 and 538-A, Scheme 5 (Vithoba Temple at Matunga) was sanctioned by the Improvements Committee under their Resolution No. 728, dated the 28th March 1939 but as the claimants, Trustees of the Temple, suggested certain modification in the terms of settlement, the proposal will have to be re-submitted to the Committee. Amicable settlement of another Temple property bearing Case No. 374 is also sanctioned by the Committee under their Resolution No. 806 dated the 24th March 1942. The Land Acquisition Officer will now open his inquiry in this case.

Two other cases are proceeding before him the negotiations for their settlement having been completed.

HIGH COURT REFERENCES.

There were no High Court References pending in the Court during the year under report.

CHANGES IN EX-TRUST ESTATES.

There have been no changes in Schedule, W, X, Y and Z lands.

The net changes effected in the Ex-Trust Estates are set out in the following statement:—

Change in	As at the beginning of 1941-42 Square Yards in thousands.	As at the end of 1941-42 Square Yards in thousands.
Area permanently leased	3,999	4,139
„ of Trust Chawl Sites	190	190
„ of Buildings resumed	3	3
„ sold	9	9
„ Reserved for a Municipal Market	2	2
„ yet to be permanently leased	838	905
Total	5,041	5,248
Rent of permanently leased area	Rs. 35.8 Lakhs.	Rs. 36.1 lakhs.(a)
<i>Undeveloped Land.</i>		
Area in thousands of square yards	6,329	6,122
Cost of its Acquisition	Rs. 234 lakhs.	Rs. 221 lakhs.

(a) The small increase in ground rent is due to several plots being leased on premium basis and to several lessees having commuted their ground rents.

It will be seen that at the end of 1941-42 out of a total of 1,39,36,000 square yards (about 2,879 acres) vested in or acquired by the Trust, about 40 per cent. remained to be developed and of the developed area about 17 per cent. remained to be leased. The average value of the leased plots is Rs. 20 per square yard and that of plots which remain to be leased is estimated at Rs. 17 per square yard.

PROGRESS OF DEVELOPMENT.

SCHEME 6, SION-MATUNGA ESTATE.

Consequent upon the provision of a 15' passage in the group of plots Nos. 121 to 140 (West) the layout of Plots Nos. 125 to 129 and 133 to 139 was altered resulting in the increase of the areas of plots Nos. 125 to 129 and decrease in the areas of plots Nos. 133 to 139.

The Corporation sanctioned the development of the portion of the scheme West of Plot No. 107 (East) which was earmarked for planting trees as a result of which 9 new plots numbered as plots Nos. 117 to 125 (East) became available.

Further, the Corporation sanctioned the revised layout of Plots Nos. 1 to 7 (East) according to which Plots Nos. 4 to 7 were made into one big plot numbered as Plot No. 4 (which is reserved for a Municipal School) and the areas of plots Nos. 1 to 3 were modified.

SCHEME 57, SEWRI-WADALA ESTATE (NORTH).

As practically all the plots in this Scheme were disposed of, it was necessary to make some more area available for being leased, and accordingly the Corporation sanctioned the detailed layout of the portion of the Scheme comprising the area between Road No. 7 on the north, Road No. 21 on the south, Harbour Branch Railway on the east and Matunga and Katrak Roads on the west. The total area thus made available for being leased comes to about 1,96,591 square yards made up of 253 plots.

SCHEME 60, NAIGAUM ESTATE.

During the year, the layout of a portion of the scheme situated at the junction of 50 feet Naigaum Cross Road and 50 feet Road No. 3 has been sanctioned by the Improvements Committee and the new plots numbered as Plots Nos. 172A, 172B and 172C have been disposed of. The Corporation sanctioned the widening of the 26 feet Road to 40 feet for the convenience of traffic which necessitated the relayout of plots 24 to 29, whereby the areas of these plots were reduced.

The Corporation also gave sanction to the widening of a 20 feet road surrounding plots Nos. 51 and 52 to 40 feet for the convenience of traffic and to the consequential revised layout of plots Nos. 51 and 52.

DISHOUSING AND REHOUSING.

Vacancies both in the Post-War and Pre-War Chawls were few during the year under report.

Members of the menial staff who are entitled to receive house rent allowance, continued to occupy rooms rent-free in lieu of house allowance. Their number was 490 on 31st March 1942. Railway passes are being issued at Municipal cost to the members of the menial staff who, while occupying free quarters provided for them, are obliged to reside beyond one mile from their place of work. In the permanent ground floor rooms which have been newly constructed, rooms continued to be let to the menial staff at a concessionary rent. The number of persons who were thus given concession was 164 and the monthly cost of this concession in rent came to Rs. 267-10-0 as on 31st March 1942.

During the year, 26 acquired buildings and a shed containing 252 tenements were demolished.

The new residential accommodation made available in the *Ex-Trust* Estates during the year, excluding shops and other non-residential quarters, amounted to 748 tenements of which 503 were in houses erected by the lessees.

It will be seen from Appendix "E" that the total number of tenements provided up-to-date in all the Trust Estates including those erected by the Development Department and the several Mill Companies exceeds the total number of tenements demolished by 30,990 as shown below :—

(a) Tenements provided in Trust Chawls including 3-room and 2-room tenements and Cottages at Matunga.	10,010
(b) Tenements provided in the Chawls erected by the Spring Mills, the Century Mills, the Kabinoor Mills and the David Mills and in the Chawls erected by the Development Directorate on the <i>Ex-Trust</i> Estates and the various Police Accommodation Schemes.	18,555
(c) Tenements provided in the Semipermanent rooms erected by the <i>Ex-Trust</i> .	3,617
(d) Tenements provided in the Lessees Buildings.	36,866
	Total. 69,048
Less :—tenements demolished.	38,058
Excess of new tenements over demolished ones	30,990

DISPOSAL OF LANDS.

LONG LEASES.

The number of plots let during the year was 116 having a total area of 1,41,946 square yards, about (29 acres) and valued at Rs. 15,31,361-11-0. Deducting 1 plot which was resumed during the year, the total number of plots disposed of upto the end of 1941-1942 is 3,272 with an area of 43,29,400 square yards (about 895 acres) and valued at Rs. 8,56,25,000 having an annual rent of Rs. 36,10,700. The rate at which the ground rents are capitalised in the various tables in this report is at 22½ years' purchase for plots let before the 23rd November 1920, and 18 years' purchase thereafter.

The figures indicating the progress in the disposal of Trust lands in the year are as follows :—

No.	Particulars.	No. of plots.	Area in square yards.	Capital Value.			Annual Rent.
				Rs.	a.	p.	Rs.
I	Plots leased (Rental basis) ...	81	94,419	10,65,498	1	0	58,032
	Plots leased (Premium basis) ...	35*	47,527	4,65,863	10	0	(a) 29
II	Land sold ...	...	...	...	...	...	...
III	Total plots disposed of ...	116	1,41,946	15,31,361	11	0	58,061
IV	Plot disposed of in 1941-42 or earlier but surrendered to and re-entered by the Corporation ...	1	1,551	30,168	0	0	(b) 1,676
	Net Total ...	115	1,40,395	15,01,193	11	0	(c) 56,385
	<i>Corresponding figures for—</i>						
	1940-41 ...	270	2,89,326	29,43,015	2	0	1,20,993
	1939-40 ...	117	1,29,338	8,79,177	3	0	6,795
	1938-39 ...	95	2,15,606	12,30,444	12	0	21,436

The details of leasing on each estate are given in Appendix F.

In point of number, area, capital value and rent the result shows a decrease over the previous year. The decrease in the disposal during the year under review is due to the following reasons :—

- (1) Further development of Sewri Wadala North Estate was sanctioned at the end of the year.
- (2) Changes in the layout and users of plots in Sion-Matunga Estate were under consideration of the Improvements Committee.
- (3) Large areas of plots have been temporarily leased to the Defence department.
- (4) There was absence of drainage arrangements and access by road in respect of several plots for which there was a good demand. As the Engineering works could not keep pace with the disposal of land, plots which had no drainage arrangements or access could not be disposed of.

SHORT LEASES.

There were 746 acquired buildings in charge of the Bombay Municipality (Improvements) at the commencement of the year. Out of these 26 buildings were demolished. Thus at the end of the year there were 720 buildings containing 6,048 tenements. The net change during the year is as under :—

Date.	No. of Bldgs.†	Tene-ments.	Gross rental in lakhs.	1 Room tene-ments.	2 Room tene-ments.	Larger tene-ments.	Shops.	Go-downs.	Facto-ries.‡
			Rs.						
31-3-1941	746	6,300	7.94	4,813	761	324	252	197	11
31-3-1942	720	6,048	7.87	4,541	762	288	266	181	10

*Out of 35 plots, 9 plots were leased in 3 lots in a group at the nominal rent of Re. 1 per annum in each case.

(a) Interest on the premia may be taken at 6 per cent. i.e., equal to about Rs. 27,952.

(b) As the plot resumed during the year was vacant, there are no net receipts from tenants occupying the building against this loss of ground rent.

(c) If the interest on the premia is taken into account the ground rent will come to Rs. 84,337 instead of Rs. 56,385.

† Includes buildings on the plots surrendered by the lessees in Schemes 3,29 & 37 & Temkar Street.

‡ Inclusive of Dyeing Sheds and stables.

The rents realised from acquired buildings in 1941-42 aggregated to Rs. 6,78,074 and the total temporary revenue realised during the year was Rs. 9,23,027 which compares with the corresponding figures of the previous two years as under :—

Particulars.	1939-40.	1940-41.	1941-42.
	Rs.	Rs.	Rs.
Rent from acquired or surrendered buildings ...	6,60,312	6,65,733	6,78,074
Rent from lands let for temporary structures ...	2,47,412	2,17,204	2,04,360
Rent from letting for storing materials (including sundry revenue)	7,984	3,115	6,175
Rent from cultivation rights etc. ...	31,581	32,143	34,418
Total ...	9,47,289	9,18,195	9,23,027

The full letting value of the 10,268 rooms including shops, godowns and looms in the *Ex-Trust* Chawls including Palton Road Chawls was Rs. 9,59,305-8-0 as on 31st March 1942 (*vide* Appendix "D" and foot-note).

The gross demand of the *Ex-Trust* Chawls for the year was Rs. 9,54,880. The net demand for the year after excluding the amount of Rs. 24,159 for vacancies and Rs. 43,712 for concessionary rents was Rs. 8,87,009. The revenue actually collected came to Rs. 8,76,770 which is equivalent to Rs. 98.84 per cent. of the net demand for the year.

The gross demand for the year 1941-42 of the 2,860 rooms in the Semi-Permanent Sheds including the permanent ground floor rooms and sheds known as Labour Camps was Rs. 1,59,776. The net demand for the year (excluding Rs. 3,689 for vacancies and Rs. 4,402 for concessionary rents) was Rs. 1,51,685. The amount actually collected came to Rs. 1,50,809 which is equivalent to 99.42 per cent. of the demand.

The monthly rent charged for rooms in the Permanent Chawls built by the *Ex-Trust* ranges from Rs. 4-15-0 to Rs. 12 for one-room tenements, from Rs. 17 to Rs. 23 for two room tenements and from Rs. 30 to Rs. 35 for three room tenements.

The percentage of outgoings is shown below. On the basis of the maximum annual rental of Rs. 9,59,306 of full letting value of the Chawls on 31st March 1942, the total outgoings come to 61.26 per cent. out of which 2.52 per cent. is due to vacancies, which means that the actual outgoings are 58.74 per cent.

Statement showing percentage of outgoings in different items.

Particulars.	Permanent.		Permanent ground floor rooms and S. P. Sheds.		Remarks.
	1940-41.	1941-42.	1940-41.	1941-42.	
Sanitary Staff ...	6.26	6.15	11.72	7.12	Sheds Including Labour Camps.
Pumpmen ...	.20	.18	...	...
Cost of Management & Establishment.	7.50	7.50	7.50	7.50	
Municipal Rates and Taxes ...	15.13	15.24	17.45	15.11	
Repairs and Maintenance including lighting charges.	50.48	29.67	55.81	16.13	
Vacancies ...	2.81	2.52	1.86	2.31	
Total ...	82.38	61.26	94.34	48.17	

The net annual income from the Permanent Chawls came to Rs. 3,71,635 or 2.45 per cent. of the cost of chawls, *viz.*, Rs. 151.53 lakhs including value of the land (*Vide* Appendix "C"). The Corporation have to pay interest and sinking fund charges at the rate of 4.61 per cent. per annum of the Capital expenditure prior to 1919-20, and at 6.35 per cent. per annum of the expenditure incurred subsequent thereto. This amounts to Rs. 8.88 lakhs per annum showing a loss of about Rs. 5.16 lakhs for the year and is equivalent to a loss of about Rs. 50.24 per room per annum.

The average population in the Chawls during 1941-42 was 33,259 against 34,229 and 32,829 in 1939-40 and 1940-41 respectively, whilst the corresponding figures for semi-permanent sheds (excluding Labour Camps) were 4,365, 4,361 and 4,457 respectively.

The death rate in the Ex-Trust Chawls during the year was 8.1 per 1,000 against 8.1 and 5.64 in the year 1940 and 1939 respectively.

COLLECTION OF REVENUE.

Details of the Collection can be seen from the following table:—

Particulars.	Revenue.		Total.	Remarks.
	Permanent.	Temporary.		
	Rs.	Rs.	Rs.	
Amount for collection—				* The difference of Rs. 322 in the opening arrears may be attributed to the reduction in demand on account of modification made subsequently, due to commutation etc.
Demand for the year	31,94,735	20,28,455	52,23,190	
Arrears	*5,58,102	4,65,110	10,23,212	
Total	37,52,837	24,93,565	62,46,402	
Amount collected	32,08,739	19,50,607	51,59,346	
Amount written off	...	23,864	23,864	
Arrears as on 1st April 1942	5,44,098	5,19,094	10,63,192	
Arrears as on 1st April 1941	5,58,102	4,65,110	10,23,534	
Arrears as on 1st April 1940	(a)6,03,828	5,86,929	13,16,660	

(a) Arrears after taking into account reduction in demand of rent for Police Accommodation Schemes.

In connection with the temporary revenue 10 suits were filed for claims aggregating to Rs. 1,261-9-0 and the total recovery effected amounted to Rs. 747-11-0.

LEGAL.

In the year under review, 678 ejection suits were filed against tenants who had run into arrears and the total cost incurred in respect of these suits came to Rs.6,466-11-6, the total recovery effected being Rs.4,805-6-6. Many of the tenants absconded after the filing of suits, making it difficult for the Municipality to effect further recovery.

1. As a result of execution proceedings taken in Suit No. 934 of 1935 in respect of Plot No. 26, Sandhurst Road East Estate, possession was taken of the first Defendant's property at Temkar Street, purchased by the Municipality. The Bill of Costs of the Legal Assistant in this matter was prepared in 1939 and the same was sent to Defendants 2 to 4 for settlement and payment. As the settlement fell through sanction of the Municipal Commissioner for lodging the said Bill in the High Court for being officially taxed was obtained in August last. Papers were thereafter prepared for lodging the said Bill for taxation but as vouchers for amounts exceeding Rs. 10 are to be received from the Chief Accountant the Bill remains to be lodged. This will be done soon after the said vouchers are received.

2. As regards the decree passed in the High Court Suit No. 52 of 1936, in respect of Nowroji Hill Estate, Plot No. 28, as the first defendant was adjudicated an insolvent, no steps were taken against him for the recovery of the ground rent. On taking search in the Insolvency office of the High Court, it has now been ascertained that the adjudication order made against him has been annulled. If any property of the first defendant is available for attachment, execution proceedings will be taken against him. The fourth defendant Mr. Simon Reuben has now paid the Legal Assistant's Bill of Costs in full.

3. In Suit No. 569 of 1939, in respect of Sandhurst Road East Estate, Plot No. 27, and Sydenham Road Plots Nos. 4 and 5, a decree was obtained against the defendants in the suit on 16th August 1939. Possession of the plots was handed over by the Court Receiver and a sum of Rs. 15,000 was received from him in part payment of the decretal amount. The Receiver has now filed his accounts in the office of the Commissioner for Taking Accounts, and he has been requested to pay the balance lying with him.

4. A decree in the High Court Suit against Bai Shirinbai (being Suit No. 564 of 1940) in respect of Plot No. 48, Nowroji Hill Estate, was obtained on 7th August 1940. A certified copy of the Decree was sent to the Defendant for service by registered post but the same was returned with the endorsement thereon "not known". Execution proceedings are proposed to be taken for attachment of the moneys lying as a deposit with the Municipality in the joint names of the defendant and her son Sadruddin Alimahomed.

5. Possession of the property, in Scheme No. 57, Case No. 320, let to Mr. Kisonlal Madhavlal, was taken by taking out execution proceedings of the Decree passed in the High Court Suit No. 1326 of 1938 (Municipal Commissioner vs. Kisonlal Madhavlal). No execution proceedings for recovery of the decretal amount were taken as it was ascertained on inquiry that the defendant had no property.

6. A decree was passed on 19th day of June 1940 in the High Court Suit No. 1900 of 1939 filed against Mr. Mahomed Husein Imamuddin and his mother for arrears of rent and compensation in respect of Scheme No. 57, Cases Nos. 85, 86 and 104, and for possession of the defendant's properties standing thereon. In execution of the said Decree, possession of the land and the structures thereon was taken, and the same have been resold recovering the full amount of Municipal dues including costs of the suit.

7. In case of Plot No. 1 Worli Estate, draft plaint received from Counsel is being engrossed and the suit against the party will be filed shortly.

8. As regards Suparibaug Estate, Plot No. 24, leased to Mr. Tricandas Thakkar, draft Plaint to file a suit against the heirs of the deceased has been received from Counsel for approval and the Suit will be filed shortly.

9. In respect of land admeasuring 229 square yards in Case No. 73, Scheme 57 of the Wadala Estate, Mr. Pyarilal Varman has made a proposal for clearing off the arrears and hence the matter of filing a suit has been kept in abeyance.

10. In respect of Plot 1A, Mahalaxmi flats, an ejection suit has been filed in the High Court (being suit No. 501 of 1942) against Mr. Dattadin Sukhlal and others.

11. In respect of Scheme No. 52, Worli Estate, Plot No. 25C, instructions to draw up a Plaint for filing a suit against Mr. Pheroza H. Clerke and Mr. Nusserwanji H. Clerke are being drafted.

A comparative statement showing the number of permanent tenancies with demand and collection as on 31st March of the past ten years is given below :—

Particulars.	1933.	1934.	1935.	1936.	1937.	1938.	1939.	1940.	1941.	1942.
Number of tenancies ...	1,447	1,576	1,683	1,877	2,210	2,261	2,352	2,442	2,520	2,628
Demand for the year in lakhs of Rs. ...	30.12	29.56	30.00	30.76	31.15	31.85	33.61	33.65	32.42	31.95
Amount for collection in lakhs of Rs. ...	33.25	32.48	33.57	34.96	36.39	37.21	39.63	40.62	38.46	37.53
Actual collection in lakhs of Rs. ...	29.91	28.91	29.28	29.39	30.89	31.03	32.65	33.33	32.88	32.09
Arrears in lakhs of Rs. ...	3.17	3.58	4.24	5.23	5.37	6.01	6.97	6.03	5.58	5.44
Percentage of arrears to amount for collection ...	8.7	11.00	12.6	14.98	14.75	16.18	17.6	14.8	14.5	14.49
Percentage of collection to demand ...	99.3	97.77	97.6	95.55	99.16	97.42	97.14	99.05	101.41	100.44

The percentage of 14.49 of arrears may be attributed partly to the situation created by the War and partly to the usual tendency among the new building tenants to withhold payment of ground rents generally to the extent of the security deposits paid by them with a view to get the same appropriated by adjustment. Adding to the collection the payments on account of rents withheld by lessees *viz.*, Rs. 43,739 to the extent of their Security deposits and Rs. 20,710 held in deposit pending adjustments in respect of Plot No. 11A of Scheme 29, Plot No. 1 of Scheme 53 etc., and deducting from the demand Rs. 1,24,887 for which Legal action has been sanctioned by the Standing Committee in respect of Plots Nos. 27, 28, 42, 43 and 48 of Scheme 29, Plots Nos. 4 and 5 of Scheme 37, Plots Nos. 26 and 27 of Scheme 3 and plots Nos. 1 and 25C of Scheme 52, the demand will be 36.28 lakhs, arrears 3.54 lakhs and percentage of arrears to demand 9.75.

LAND ACQUISITION AND MANAGEMENT.

SCHEMES, OVER-BRIDGES ETC., OF THE MUNICIPAL SECTION.

Scheme for the widening of 1st Marine Street, Dhobi Talao.—Only one property which remains to be acquired in this scheme but possession of which has been already received is the mosque property bearing Case No. L.A.Q. 16/5. The position in the matter remains the same. The Municipal Legal Assistant who is negotiating with the claimants in the matter, will prepare the agreement as soon as the documents of title to the land are produced by the claimants and thereafter the property will be formally acquired through the Land Acquisition Officer for a nominal compensation of Re. 1.

The Deed of Exchange in respect of the exchange of the plot of Government of India included in the scheme with two plots of Municipal land is being prepared by the Solicitors to Government and will be completed shortly. The road has been constructed and opened to traffic.

Hornby Road to Ballard Pier Scheme, Case No. M/436.—Draft of conveyance in respect of the set-back land at Cowasji Patel Street surrendered by the claimants out of this case to the Municipality is prepared and will be forwarded to the claimants for approval by the Municipal Legal Assistant. After the Deed of conveyance is completed, arrangements will be made for the denotification of the case.

Scheme for revising the layout of Hornby Road to Ballard Pier Scheme.—Points of defence in the High Court Reference filed by the claimants of case No. L.A.Q./1-5, are filed in the Court by Government Solicitors. The reference of this case will be brought on the Board of the High Court for hearing shortly. Points of defence in the High Court Reference filed by the claimants of case No. L.A.Q. 1/6, are being drafted by the Government Solicitors in consultation with the Consulting Surveyors to Government.

NEW SCHEMES.

Acquisition of Khardi Village, Gaothan (Thana District) for prevention of contamination of Tansa Catchment.—The Government of Bombay who were in correspondence with the District Local Board, Thana, with regard to the question of water supply in the new Gaothan have enquired whether the Municipality will be prepared to advance Rs. 35,000 to the District Local Board to be adjusted subsequently against the compensation to be awarded by the Land Acquisition Officer for providing one tank and 6 wells in the new Gaothan for the needs of the villagers. The proposal has been recommended to the Improvements Committee, Standing Committee and the Corporation and is under their consideration.

The Acquisition of land for the construction of Additional Purification Works, Tulsi Pipe Line, Dadar, in connection with the development of lands, in Wadala, Gowari, parts of Sewri, Sion and Dharavi areas.—The scheme includes acquisition of 7 properties bearing Cases Nos. L.A.Q. 45/1 to 45/7 consisting of vacant land. All the properties admeasuring 25,394 1/9 square yards were acquired at a total compensation of Rs. 50,154-4-2. The claimants of cases Nos. 45/6 and 45/7 being dissatisfied with the Land Acquisition Officer's awards, have requested him to refer the matter to the High Court, under Section 18 of the Land Acquisition Act for determining compensation to be awarded for the acquisition of the aforesaid cases. The application for reference of the claimants of case No. L.A.Q. 45/7 has been rejected by the Land Acquisition Officer as it was not made within the time prescribed under the Land Acquisition Act. A suit under the Specific Relief Act is being filed in the High Court by the claimants' Attorneys.

The scheme also includes acquisition of a strip of the B.B. & C.I. Railway land admeasuring 525.11 square yards. The purchase of this strip at the rate of Re. 1 per square yard was sanctioned by the Improvements Committee under their Resolution No. 228 dated the 8th July 1941. The purchase price having been paid by the Municipality, the necessary conveyance is being prepared by the Railway Solicitors.

Acquisition of land for the construction of a 50 feet road from Bhawanishankar Road to Tulsi Pipe Line off Sewage Purification Works at Dadar.—The Scheme includes acquisition of 3 properties. Two properties bearing Case No. L.A.Q. 40/1 and No. L.A.Q. 40/3 have been acquired. The claimants of the remaining property bearing Case No. L.A.Q. 40/2 admeasuring 803.57 square yards having offered to settle the case amicably, the Improvements Committee have, under their Resolution No. 723 of 27th February 1942, accepted their offer. Under the terms of settlement an area admeasuring 420.88 square yards out of the case, which is to be retained by the claimants, will have to be withdrawn from acquisition and further a small strip of land which is not required for the purpose of this road is to be conveyed to the claimants. Possession of three small plots of private lands in all admeasuring 58.7 square yards which the Municipality is compelled to purchase in consequence of the slight difference between the road lines sanctioned by the Corporation and those shown on the notification plan, has already been taken. The vendors have been requested to produce the documents of title of their lands to enable the Municipal Legal Assistant to prepare the necessary conveyances.

Acquisition of land for the construction of quarters for the staff and compressor Station for the Sewage Purification Works, Dadar.—The scheme includes acquisition of three private properties bearing cases Nos. L.A.Q. 41/1 to 41/3. All the properties admeasuring 8,305 square yards were acquired at a total compensation of Rs. 32,368. In the case of property bearing case No. 41/2 which was acquired by amicable settlement sanctioned under Improvements Committee Resolution No. 295, dated the 5th August 1941, an area of 142 square yards out of the case is to be conveyed to the claimants. The Municipal Legal Assistant has been requested to prepare the necessary conveyance.

This scheme also includes acquisition of (1) 325 square yards of Government land and (2) 361.24 of B.B. & C.I. Railway land. The purchase of Government land at the rate of Re. 1 per square yard was sanctioned by the Improvements Committee under their Resolution No. 273, dated the 16th July 1940. The deed of conveyance of this land has now been completed. Purchase of the B.B. & C.I. Railway land at the rate of Re. 1 per square yard was also sanctioned by the Improvements Committee under their Resolution No. 228, dated the 8th July 1941. Purchase price of the land having been paid by the Municipality, the conveyance is being prepared by the Railway Solicitors.

Acquisition of land for the provision of a Cremation ground for the Depressed Classes at Chandanwadi.—The proposed acquisition of land admeasuring 631 square yards belonging to the Trustees of Jumma Masjid in connection with the scheme has been cancelled by Government under their Notification, Revenue Department No. 1512-39, dated the 5th March 1942, published in the Bombay Government Gazette dated the 12th March 1942 after hearing the objection under Section 5A(2) of the Land Acquisition Act. The matter regarding acquisition of the proposed site will have to be treated as closed.

Acquisition of land for the Sewerage Scheme for the North of Bombay.—The Improvements Committee under their Resolution No. 228, dated the 8th July 1941 have sanctioned the purchase at Re. 1 per square yard of the strip of the B.B. & C.I. Railway land admeasuring 905.08 square yards required for the Scheme together with 3 other strips of railway land which are required in connection with (1) Scheme for Additional Purification Works (2) Scheme for staff quarters and Compressor Station for the purification works and (3) Scheme for a proposed 60 feet. Road from the Purification Works to Elphinstone Road. The total area of these 4 strips is 1,993.08 square yards and the purchase price paid amounts to Rs. 1,993-1-0. Draft conveyance is being prepared by the Railway.

Acquisition of land for the construction of a portion of 40 feet road off Cadell Road South.—The claimant whose property, the subject matter of Case No. L.A.Q. 50, admeasuring 382 square yards was acquired at a compensation of Rs. 2,662-6-0 in connection with the portion of the Road, being dissatisfied with the compensation awarded for the property, has filed a Reference to the High Court, under Section 18 of the Land Acquisition Act. The reference will be brought on the Board of the High Court in due course.

MAHIM DEVELOPMENT SCHEME.

Ranade Road Extension Scheme.—All the 15 properties bearing Cases Nos. L.A.Q. 2/1 to 2/15 mentioned in this scheme have been acquired. Properties in Cases Nos. L.A.Q. 2/6, 2/15 and 2/12 were acquired by amicable settlement. Out of the 15 properties, properties bearing Cases Nos. L.A.Q. 2/14 and L.A.Q. 2/12 admeasuring 2,911 and 5 square yards respectively were acquired during the year at a compensation of Rs. 25,472-8-0. Claimants of Cases Nos. L.A.Q. 2/2, 2/3 and 2/14 being dissatisfied with the Land Acquisition Officer's award have filed References to the High Court under Section 18 of the Land Acquisition Act, which will be brought on the Board of the High Court for hearing shortly. The work of road construction is in progress.

An area of about 820 square yards of surplus land in this scheme has been agreed to be sold for about Rs. 47,723. Negotiations for the sale of the remaining area admeasuring 775 square yards are proceeding with the intending purchaser.

Lease of Port Trust land adjoining the Sewri-Fire Brigade Station for a drilling ground for the Station staff.—The proposal to take up the land admeasuring 322 2/9 square yards on lease supplemental to and co-terminus with the lease expiring on 30th September 1973 at a ground rent of Rs. 1-8-0 per square yard per annum was sanctioned by the Improvements Committee under their Resolution No. 101 dated the 9th May 1941. The draft lease prepared by the Bombay Port Trust is approved and returned to them. The lease will be completed in a few months.

Lease of Port Trust land at Mahim Causeway for Municipal Town Duty Office.—The proposal to take up 202 2/9 square yards of land (excluding portion of set back) on 50 years lease at a ground rent calculated at Re. 1-4-0 per square yard, per annum, for the purpose of the Municipal Town Duty Office, was sanctioned by the Improvements Committee, under their Resolution No. 351 dated the 2nd September 1941. Possession of the land will now be taken over from the Port Trust after the value of 63 1/9 square yards of set back land is paid to them by the City Engineer department.

Purchase by Municipality of property bearing C.S. No. 1006, part of Mahim Division.—The purchase of 35.44 square yards of land absorbed in footpath and 50 feet road at a rate of Rs. 11-8-0 per square yard has been sanctioned by the Improvements Committee, under their Resolution No. 126, dated the 10th June 1941. Possession of the land has already been taken. Parties have been requested to produce documents of title of their land; on receipt of which the Legal Assistant will prepare the deed of conveyance.

Taking over the maintenance of the Sewerage Pumping station of the B.D.D. Chawls originally erected by Government C.S. No. 147, part, Sewri Division.—The proposal to take up the sub-lease of the site from Government for 82 years from 20th August 1940 at an annual rent of about Rs. 547.16 for the purpose of maintaining the sewerage pumping station of B.D.D. Chawls has been submitted to the Improvements Committee for sanction.

Purchase by Municipality of B.B. and C. I. Railway land for providing a staircase to the station over-bridge at Mahalaxmi.—Purchase of the area of about 493 square yards, of B.B. & C.I. Railway land required for the purpose at the rate of Rs. 4 per square yards was sanctioned under the Improvements Committee Resolution No. 230, dated the 8th July 1941, and the possession of the area will be taken over shortly.

Purchase of the B.B. and C.I. Railway land at Sion (Mahim link) for widening Sion Road.—Purchase of the 4 plots of B.B. & C.I. Railway land in all admeasuring 1,361.04 square yards was sanctioned by the Improvements Committee under their Resolution No. 206, dated the 4th July 1939. The purchase price amounting to Rs. 8,969-14-9 has already been paid and possession of the land taken over from the Railway. The deed of conveyance is under preparation by the Railway Solicitors.

SPECIAL ROADS SCHEME.

Nardulla Tank Road.—The roads are completed. The land has been filled in, levelled and is to be used as play-ground. The work of turfing the area for laying it out as a garden and recreation ground has been held in abeyance as the area has already been handed over to the Government for a Recreation Centre for Labour Welfare work.

Roads B-D, C-D and D-E, between Dadar and Matunga Stations Scheme, VII.—The scheme is complete so far as acquisition is concerned. The cross roads will be completed when funds permit. In this Scheme in Case No. M/619, Mr. Dubash has agreed to pay Rs. 15,122 to the Municipality as the cost of road construction of half width *ex-adverse* his property. The construction and completion of road work is held in abeyance as he has failed to pay the agreed amount for which action is being taken. Negotiations are in progress with Mr. Dubash who is at present out of Bombay.

Hornby Road to Ballard Pier Scheme.—The total rent recoverable from this scheme during the year amounted to Rs. 11,348. The previous year's recovery was Rs. 13,321. The drop in the revenue is due to the demolition of some buildings as the plots on which they stood had been agreed to be sold or leased.

Palton Road Estate.—The semi-permanent sheds in this estate are let to poor tenants. The total rent recoverable from this estate during the year amounted to Rs. 10,774. The previous years' realization was Rs. 18,145. The fall in rent is due to the demolition of S.P. Sheds as the land on which they stood was required for the construction of permanent chawls for providing housing accommodation.

Municipal land near the Municipal Head Office.—This land was vacated by the tenant in July 1938 as it was required for the extension of the Municipal Head Office. The work of constructing the building has however been held up owing to the abnormal increase in prices of materials due to the war.

Byculla Bridge Estate.—The construction of the Gold Mohur Castle Market is complete. The major portion of this estate is occupied by the Markets Department.

As regards plots abutting on bridge, offers for permanent leasing of plot No. 1 were received, as stated last year, but they did not materialize. Offers for these plots will be considered when received.

Statement "A" attached herewith indicates progress in the disposal of Municipal lands in the year and statement "B" gives the details of the collection of Revenue from the buildings and lands let for purposes other than cultivation. It will be seen that the value of Municipal lands disposed of during the year came to Rs. 3,80,724-8-0 as against Rs. 5,15,527-4-0 during the previous year. The total value of Municipal land available for disposal was about Rs. 5,19,588 as on 1st April 1941. The amount of fees collected for rights of cultivation, tapping, etc., came to Rs. 2,790.

H. B. SHIVDASANI,

Deputy Municipal Commissioner (Improvements).

STATEMENT " A ".

The figures indicate progress in the disposal of Old Municipal Land in the year as follows :—

No.	Particulars.	Number of Plots.	Area in square yards.	Capital Value.	
				Rs.	a. p.
I.	Plots leased on rental basis	3	1,904.00	1,64,880	0 0
	Plots leased on Premium basis ... ..	...	...	...	...
II.	Land sold	22	16,944.84	2,15,844	8 0
	Total	25	18,848.84	3,80,724	8 0
	Corresponding Figures:—				
	1938-39	90	68,456.00	21,21,539	4 1
	1939-40	49	27,247.94	4,70,769	7 2
	1940-41	36	27,926.32	5,15,527	4 0

STATEMENT " B ".

Collection of Revenue in respect of Old Municipal Properties.

Details of the collection of revenue during the year 1941-42 can be seen from the following table :—

	REVENUE.		
	Permanent.	Temporary.	Total.
	Rs.	Rs.	Rs.
Amount of collection (Demand for the year)	1,69,769	2,30,271	4,00,040
Amount of arrears for the year	(a) 18,569	(b) 70,926	89,495
Total	1,88,338	3,01,197	4,89,535
Amount collected	1,67,746	2,29,532	3,97,278
Amount written off ... ..	...	17,080	17,080
Arrears as on 1st April 1942	20,592	54,585	75,177
Arrears as on 1st April 1941	18,569	70,926	89,495
Arrears as on 1st April 1940	27,117	1,35,643	1,62,760

(a) The difference of Rs. 505 in the opening arrears may be attributed to the reduction in demand on account of modification made subsequently due to commutation etc.

(b) The difference of Rs. 141 in the opening arrears is due to the reduction on account of the transfer of the amount to the Trust Revenue Account.

APPENDIX "B"
Analysis of General Account
(Figures in Columns 2 to 12 shown in lakhs)

Year.	RECEIPTS						EXPENDITURE					Balance appropriated to Capital account.	REMARKS.
	Rents.	Municipal contribution.	Share of tobacco duty.	Interest on investment.	Miscellaneous.	Total.	Maintenance.	Municipal rates and taxes.	Interest and sinking fund.	Miscellaneous.	Total.		
(1)	(2)	(3)	(3A)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1898-1899	1.9	1.9	0.1	0.1	1.8	Rent received in 1898-99 was mainly rent under Schedule Z.
1899-1900	0.7	...	...	0.8	...	1.5	0.2	0.2	...	...	0.4	1.1
1900-1901	0.9	4.8	...	1.6	...	7.3	0.3	0.2	2.2	...	2.7	4.6	
1901-1902	1.2	4.8	...	1.5	...	7.5	0.4	0.2	2.5	...	3.1	4.4	
1902-1903	1.4	5.0	...	3.5	...	9.9	0.4	0.2	4.1	...	4.7	5.2	
1903-1904	2.6	3.5	...	2.3	...	8.4	0.4	0.4	5.7	0.1	6.6	1.8	
1904-1905	5.8	2.0	...	2.7	...	10.5	0.7	0.9	8.1	0.1	9.8	0.7	
1905-1906	9.7	2.5	...	1.9	...	14.1	1.4	1.3	10.1	0.1	12.9	1.2	
1906-1907	8.5	3.0	...	2.1	0.1	13.7	1.9	1.1	11.2	0.1	14.3	-0.6	
1907-1908	8.1	3.6	...	2.4	0.1	14.2	2.2	1.0	12.1	0.1	15.4	-1.2	
1908-1909	9.4	4.5	...	1.2	0.1	15.2	2.5	0.8	13.0	0.1	16.4	-1.2	
1909-1910	11.4	7.8	...	1.5	0.2	20.9	*3.3	1.0	16.0	0.1	20.4	0.5	
1910-1911	14.4	8.9	...	1.5	0.1	24.9	*3.1	1.0	19.1	0.1	23.3	1.6	
1911-1912	16.6	8.6	...	2.2	0.1	27.5	*3.0	1.3	20.2	0.1	24.6	2.9	
1912-1913	18.0	9.2	...	2.0	...	29.2	*2.7	1.0	20.5	0.1	24.3	4.9	
1913-1914	20.9	9.3	...	2.5	...	32.7	*2.4	1.2	21.4	0.3	25.3	7.4	
1914-1915	23.0	9.8	...	1.5	0.1	34.4	2.7	1.5	22.4	0.3	26.9	7.5	
1915-1916	24.8	10.2	...	1.5	...	36.5	2.9	1.6	23.8	0.3	28.6	7.9	
1916-1917	27.2	11.0	...	2.5	0.1	40.8	3.1	1.7	25.8	0.2	30.8	10.0	
1917-1918	29.8	11.0	...	2.9	0.1	43.8	3.6	1.7	25.6	0.2	31.1	12.7	
1918-1919	33.2	11.5	...	2.0	0.1	46.8	3.6	2.0	25.2	0.2	31.0	15.8	
1919-1920	35.7	15.2	...	1.7	0.2	52.8	3.7	2.2	24.1	0.6	30.6	22.2	
1920-1921	37.5	15.7	...	5.4	0.5	59.1	4.0	2.4	29.4	1.0	36.8	22.3	
1921-1922	43.4	15.8	...	5.4	0.4	65.0	6.4	2.9	52.6	0.6	62.5	2.5	
1922-1923	45.0	17.9	...	4.9	0.1	67.9	7.9	3.5	64.1	-0.5	75.0	-7.1	
1923-1924	46.2	19.1	...	7.6	0.2	71.1	9.6	3.2	74.2	0.6	87.6	-16.5	
1924-1925	50.5	20.2	...	6.4	0.1	77.5	9.0	4.4	80.6	0.6	94.6	-17.1	
1925-1926	48.7	22.3	...	6.8	0.2	78.0	8.6	3.4	93.7	0.2	105.9	-27.9	
1926-1927	49.5	22.4	...	7.2	3.2	82.3	9.6	3.6	90.5	-0.3	103.4	-21.1	
1927-1928	48.5	23.1	...	6.3	2.3	80.2	11.3	3.8	90.2	...	105.3	-25.1	
1928-1929	47.6	23.0	...	3.8	1.0	75.4	10.6	2.7	90.4	...	103.7	-28.3	
1929-1930	51.0	22.9	...	2.7	0.1	76.7	10.2	2.9	89.3	...	102.4	-25.7	
1930-1931	50.2	23.1	...	2.7	0.2	76.2	10.2	3.4	92.1	...	105.7	-29.5	
1931-1932	49.3	23.5	...	1.4	0.1	74.3	10.5	3.3	94.3	...	108.1	-33.8	
1932-1933	49.3	23.5	7.4	1.1	0.1	81.4	11.8	3.0	96.5	...	111.3	-29.9	
1933-1934	49.2	32.9	11.4	3.9	...	97.4	7.5	4.4	98.2	...	110.1	-12.7	
1934-1935	50.9	33.4	10.9	3.3	...	98.5	9.6	4.2	98.6	...	112.4	-13.9	
1935-1936	50.3	33.4	9.8	2.8	0.1	96.4	9.5	3.8	102.3	20.8	136.4	-40.0	
1936-1937	51.2	32.2	11.8	4.9	0.2	100.3	10.3	3.6	85.2	...	99.1	+1.2	
1937-1938	50.6	34.4	12.4	4.6	0.6	102.6	10.5	3.3	83.1	...	96.9	+5.7	
1938-1939	52.0	34.3	10.4	4.2	0.4	101.3	15.0	3.2	80.9	...	99.1	+2.2	
1939-1940	53.5	37.1	9.9	3.4	0.4	104.3	16.1	3.4	80.2	...	99.7	+4.6	
1940-1941	52.5	35.7	5.4	3.9	0.6	98.1	18.1	3.6	80.3	...	102.0	-3.9	
1941-1942	52.3	36.9	10.0	4.0	0.3	101.5	14.3	3.4	80.0	...	97.7	+5.8	
Total: o end of 1941-1942	1,382.4	729.0	59.4	138.5	12.7	2,362.0	275.2	97.9	2,139.8	26.1	2,539.0	-177.0	

*Includes interest paid to Government and the Municipality under Section 68(1) of the old Act as shown below:—

Year.	Government.	Municipality.	Total.
	Rs.	Rs.	Rs.
1909-10	65,350	41,241	1,06,591
1910-11	46,440	37,841	84,281
1911-12	61,858	37,276	99,134
1912-13	69,194	37,431	1,05,625
1913-14	54,644	27,668	82,312
Total	2,96,486	1,81,457	4,77,943

APPENDIX

Particulars of Municipal (Improvements)

Serial No.	Name of Chawl.	Year in which site of chawls appropriated for construction of chawls.	Open spaces # in the chawls site.	Area actually occupied by the buildings.	Total area of the site of chawls (columns 4 and 5).	Rate per square yard as in the year given in column 3.	Value of site (col. 6) as in the year given in column 3.	Constructional cost of the chawls including 7½ per cent. for management and establishment.	Cost of work, value of land and management and establishment charges (columns 8 and 9).	Interest and Sinking fund charges on Capital outlay at 4.61 per cent. on column 10 up to 1919 and thereafter at 6.35 per cent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			sq. yds.	sq. yds.	sq. yds.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1-4 Agripada A Chawls ...	1900	(a) 4,079	3,206	7,285	7	50,995	1,85,505	2,36,500	10,903
2	5-16 Do. B do. ...	1903	5,924	6,001	11,925	6	71,550	5,41,639	6,13,189	28,269
3	31-32 } 38-40 } 45-46 } Do. C do. ...	1903	2,825	3,426	6,251	6	37,506	2,79,182	3,16,688	14,599
4	19-24 Chandanwadi Chawls ...	1904	5,365	4,299	9,664	15	1,44,960	3,76,915	5,21,875	24,059
5	25-27 } 29, 30 & 41 } Inamwada A Chawls ...	1905	7,857	5,585	13,442	13.8	1,81,467	4,98,562	6,80,029	31,349
6	50 Do. B do. ...	1905	588	361	949	13.8	12,811	19,368	32,179	1,483
7	33-37 Mandvi-Koliwada Chawls ...	1908	893	3,276	4,169	75	3,12,675	2,76,040	5,88,715	27,140
8	51 Workmen's Cottages, Matunga ...	1905	574	370	944	5	4,720	12,083	16,803	774
9	17-18 Nagnada A Chawls ...	1903	1,510	1,059	2,569	7	17,983	82,358	1,00,341	4,626
10	39 Do. B do. ...	1904	1,122	977	2,099	7	14,693	99,776	1,14,469	5,277
11	28 Princess Street do. ...	1907	1,047	433	1,480	30	44,400	42,412	86,812	4,002
12	42-44 } 47-49 } Superibaug Chawls ...	1910	5,157	2,894	8,081	4.8	36,364	3,39,878	3,76,242	17,345
13	52-57 Chinch Bunder Chawls ...	1913	4,613	3,883	8,496	(a) 26.66	(d) 2,26,560	3,79,622	6,06,182	27,945
14	... Cottage Blocks (old) ...	1920	2,290	490	2,780	10	27,800	36,069	63,869	4,056
15	58-61 Mahar Chawls ...	1921	1,754	2,427	4,181	15	62,715	4,39,814	5,02,529	31,911
16	62 Peons Chawls ...	1921	2,375	1,044	3,419	15	51,285	1,70,863	2,22,148	14,106
17	63-66 Mominpura Chawls, (old) ...	1921	5,068	2,692	7,760	15	1,16,400	4,31,655	5,48,055	34,801
18	67-72 Three-room tenements, Scheme 5 ...	1922	4,496	1,113	5,609	4	33,654	2,64,717	2,98,371	18,946
19	73-78 Two-room tenements, Scheme 6 ...	1922	2,937	1,297	4,234	6	25,404	2,91,972	3,17,376	20,153
20	79-85 Cottages Blocks (new) ...	1922	6,588	1,220	7,808	6	46,848	69,312	1,16,160	7,376
21	Blocks, 1-19 Bellasis Road Chawls ...	1922	23,460	12,244	35,704	19	6,78,376	25,75,065	32,53,441	2,06,594
22	.. 1-16 Mazagaon Chawls ...	1922	19,327	9,754	29,081	10	2,90,810	21,77,079	24,67,889	1,56,711
23	.. 1 Mominpura Chawls New ...	1923	1,839	2,072	3,911	20	78,220	3,14,276	3,92,496	24,923
24	.. 1-3 Love Lane Chawls ...	1925	6,972	6,395	13,367	18.8	2,47,289	11,36,407	13,83,696	87,865
25	.. 1-10 Sydenham Road Chawls ...	1925	9,184	3,611	12,795	16	2,04,720	7,78,071	9,82,791	62,407
26	.. 1-2 Paltan Road ...	1940	1,726	529	3,255	25	81,375	2,32,503	3,13,878	19,931
		Total ...	1,29,570	81,688	2,11,258	...	31,01,580	1,20,51,143	1,51,52,723	8,87,551

C.

Chawls, Capital Costs and Net Annual Returns.

Full letting value per annum.	Annual profit + or loss— i.e., 38.74 per cent. of column 12—11.	Percentage of net annual return (28.74 per cent. of col. 12) of capital cost (col. 10).	Number of rooms.	Number of floors including ground floor.	Land per room (column 6 ÷ 15).	Rent per room on 31-3-1942.	Floor area of tenement including verandah.	Capital cost of land and works per room (column 10 ÷ 15).	Capital cost of work per room (column 9 ÷ 15).	Net profit + or loss— per room (column 13 ÷ 15).	REMARKS.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Rs. a.	Rs.				sq. yds.	Rs. a.	sq. ft.		Rs.		
22,642 8	-2,131	3.71	311	3	23.42	5 10	175	760	596	-6.85	*Rs. 7-13-0 for 8 rooms being two room tenements. The rates per square yard in column 7 are those which the site of Chawls, given in column 6 could have fetched subject to the Board's usual regulations in the open market in the year given under column 3.
58,509 12	-5,602	3.69	(b) 288 640	4	12.85	7 13 4 15	110	661	584	-6.04	
31,440 0	-2,419	3.84	432	4	14.47	5 4 5 10	142 177	733	646	-5.6	
61,452 0	-253	4.56	674	4	14.33	7 7	125	774	559	-3.75	(a) This area is exclusive of the site of the weaving shed and a strip of land 6 feet in width surrounding the shed.
63,045 0	-6,925	3.59	883	4	15.22	6 3	135	770	565	-7.84	
2,323 8	-583	2.79	30	2	31.63	6 7	160	1,073 (g)	662	-19.43	(b) The rooms in Agrisada B chawls are of two kinds; 4 blocks of rooms larger, measuring 142 square feet and 8 blocks smaller measuring 110 square feet floor area.
52,405 8	-6,838	3.44	222	4	18.77	6 15 8 1	176	2,652 (g)	1,243	-30.8	
1,260 0	-286	2.9	15	1	62.93	7 0	120	1,120	805	-19.06	(c) In addition to 9,907 rooms and 214 looms shown as total in column 15, there are in Mandvi-Koliwada 26 godowns let at rents ranging from Rs. 14-34-0 to 110 per godown and 30 shops let at rates ranging from Rs. 26 to Rs. 49 per shop per month and in Chinch Bunder 27 let at Rs. 46 and 5 at Rs. 53 and 1 at Rs. 54 each per mensem occupying the whole of the ground floor.
11,124 0	-316	4.29	144	4	17.84	6 7	148	697	572	-2.19	
11,124 0	-967	3.76	144	4	14.57	6 7	160	795	693	-6.71	(d) This figure represents the value at Rs. 40 per square yard of the site situate between the 25' Road and the railway and measuring 5,664 square yards.
5,952 0	-1,696	2.65	64	4	23.12	7 12	131	1,356	663	-26.5	
33,480 0	-4,375	3.44	480	4	16.83	5 13	176	784	708	-9.11	(e) This figure is arrived at by dividing (d) by 8,496 square yards.
46,617 0	-9,886	4.98	372	2	22.83	6 4	176	1,629	1,021	-26.57	
3,024 0	-2,885	1.83	14	1	198.57	18 0	175	4,562 (g)	2,576	-206.07	(f) Represents number of looms.
28,392 0	-20,912	2.18	320	4	13.06	7 3	176	1,570	1,374	-65.35	
12,264 0	-9,355	2.14	120	4	28.49	8 0	176	1,851	1,424	-77.96	(g) The figures in columns 20 and 21 given against Mandvi-Koliwada and Chinch Bunder Chawls are vitiated by the fact that the Capital cost of the Chawls includes the cost of godowns and shops on the ground floor. Omitting those Chawls and the Matunga cottages (new and old) also two room and three-room tenements in Schemes 6 and 5 the average cost per room is Rs. 1,390 (Land Rs. 253 and construction Rs. 1,137).
24,283 8	-25,394	1.72	246	4	19.11	7 0	176	1,350	1,063	-62.55	
14,112 0	-13,479	1.83	(f) 160 36	3	155.55	Rs. 30, 33, 35	562	8,288	7,353	-374.41	
17,280 0	-13,459	2.11	72	3	58.8	Rs. 17, 19, 20 & 22	338	4,408	4,055	-186.93	
2,760 0	-6,307	.92	10	1	780.00	Rs. 23-0-0	325	11,616	6,931	-630.7	
1,55,520 0	-1,46,346	1.85	1,510	4	23.64	5.8.9.-8 10.	176	2,154	1,705	-96.92	
1,10,156 4	-1,14,036	1.72	1,300	4	22.37	7/ & 7-8	176	1,898	1,675	-87.72	
21,622 8	-16,546	2.13	228	4	13.86	7-0	176	1,391	1,114	-58.67	
86,394 0	-54,396	2.41	(f) 54 816	4	16.38	3-8, 4/ 8/, 8-8, 9/ 9 8, 10/, 10-8 12.	176	1,696	1,393	-66.66	
58,236 0	-39,846	2.29	384	4	33.32	3-8, 8-8, 9/, 9-8, 10, 18/, 19/, 20/.	176	2,559	2,026	-103.76	
23,886 0	-10,678	2.94	152	4	21.41	8/-8-8, 9/, & 10/.	180	2,064	1,529	-70.25	
9,59,305 8	-5,15,916	2.45	(c) 9,907 (f) 214	88	1,497	1,190	-50.97	

Number of Tenements, full letting

Serial No.	Description.	Let for living purposes	NUMBER OF TENEMENTS							MONTHLY RENT AS ON			
			Temporarily occupied for Municipal purposes		Temporarily occupied by schools.	Chawl Superintendent's quarters including office and stores.	Total of columns 3 to 7.	Shops.	Godowns.	Let for living purposes.	Temporarily occupied for Municipal purposes.	Temporarily occupied for Schools purposes.	Chawl Superintendent's quarters including office and stores.
			Occupied by Muecaddams.	Used for office & stores.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	1-4 Agripada A Chawls ...	275	...	...	...	7	282	30	1 verandah	1,564 6 0	...	...	(a) 20 0 0
2	5-16 } 31-32 } 38-40 } Agripada B Chawls ...	909	...	...	...	...	909	19	...	4,576 5 0	...	...	...
3	45-46 Agripada C Chawls ...	413	...	...	...	...	413	19	...	2,346 0 0	...	...	...
4	19-24 Chandanwadi Chawls ...	663	1	...	...	2	666	8	...	4,931 1 0	7 7 0	...	(b) 17 8 0
5	25-27 } 29-30 } 41 } Imamwada A Chawls ...	846	...	...	4	7	857	...	...	5,209 8 0	...	24 12 0	(c) 19 8 0
6	50 Imamwada B Chawls ...	30	...	...	...	...	30	...	...	193 10 0	...	...	...
7	33-37 Mandvi-Koliwada Chawls	222	...	...	...	...	222	30	26	1,789 14 0	...	...	...
8	51 Cheap Workmen's Cottages, Matunga.	15	...	...	...	...	15	...	...	105 0 0	...	...	...
9	17-18 Naggada A Chawls ...	144	...	...	...	...	144	...	...	927 0 0	...	...	...
10	39 Naggada B Chawls ...	144	...	...	...	...	144	...	...	927 0 0	...	...	...
11	28 Princess Street Chawls ...	64	...	...	...	...	64	...	...	496 0 0	...	...	...
12	42-44 } 47-49 } Suparibaug Chawls ...	479	...	1	...	...	480	...	...	2,784 3 0	5 13 0	...	...
13	52-57 Chinch Bunder Chawls ...	371	1	...	...	...	372	...	33	2,318 12 0	5 0 0	...	...
14	58-61 Mahar Chawls ...	321	...	...	...	...	321	4	...	2,301 0 0	...	...	...
15	62 Peons' Chawls ...	131	...	...	...	...	131	3	...	985 0 0	...	...	...
16	63-66 Mominpura Chawls ...	240	...	...	...	6	246	...	160 (looms)	1,680 0 0	...	...	( ) 13 10 0
17	67-72 Three-room tenements, Matunga.	36	...	...	...	...	36	...	...	1,176 0 0	...	...	...
18	73-78 Two-room tenements, Matunga.	72	...	...	...	...	72	...	...	1,440 0 0	...	...	...
19	79-85 Ground floor Cottages, Matunga (New).	10	...	...	...	...	10	...	...	230 0 0	...	...	...
20	86-95 Ground floor Cottages, Matunga (Old).	14	...	...	...	...	14	...	...	252 0 0	...	...	...
21	Blocks— 1-19 Bellasis Road Chawls ...	1,513	...	...	20	6	1,539	9	...	12,545 0 0	...	154 0 0	(d) 22 0 0
22	1-16 Mazagon Chawls ...	1,270	...	...	27	6	1,303	2	...	8,957 0 0	...	140 11 0	(d) 22 0 0
23	1 New Mominpura Chawls	228	...	...	...	...	228	6	54 (looms)	1,596 0 0	...	...	...
24	1-3 Love-Lane Chawls ...	792	...	1	...	6	799	21	...	6,656 8 0	...	...	(e) 27 0 0
25	1-10 Sydenham Road Chawls ...	385	1	1	1	2	390	1	...	4,772 0 0	6 0 0	19 0 0	(f) 38 0 0
26	1-2 Palton Road Chawls ...	132	...	...	...	...	132	20	4	1,225 8 0	...	...	...
	Total	9,719	3	3	52	42	9,819	172	verandah 63. 214 Looms.	71,985 11 0	24 4 0	338 7 0	179 10 0

Notes.—(1) Total number of rooms including all shops, looms and godowns 10,268 (Columns 8 to 10 verandah excluded).

(2) Figures in column 20 while including Chawl Superintendent's quarters do not include shops, godowns and looms in respect of Mandvi-Koliwada, Chinch Bunder Mominpura (new and old) and Bellasis Road Chawls.

(3) Figures in column 25 are obtained by distributing the actual population (column 23) over the area made up of Chawl site plus half the area of adjacent street and in case of Mandvi-Koliwada Chawls 20' strip along the adjacent railway.

"D".

Value and Permissible Actual Population.

31st MARCH 1942					Maximum permissible population in adults			Actuals in January 1942		Population per acre in largest groups.	REMARKS.
Total of columns 11 to 14.	Shops.	Godowns.	Total of columns 15 to 17.	12 times of column 18.	Total emen-ments.	Popu-lation per tenement.	Total popu-lation.	Persons	Equiva-lent adults.		
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.							
1,584 6 0	299 8 0	3 0 0	1,886 14 0	22,642 8 0	312	5	1,560	868	797		(a) Rs. 15 for Chawl Superintendent's quarters and Rs. 5 for office use.
4,576 5 0	299 8 0	...	4,875 13 0	58,509 12 0	288	3	864			691	(b) Rs. 15 for Chawl Superintendent's quarters and Rs. 2-8-0 for office use
2,346 0 0	274 0 0	...	2,620 0 0	31,440 0 0	640	4	2,560	1,236	1,122		(c) Rs. 15 for Chawl Superintendent's quarters and Rs. 4-8-0 for office use
4,956 0 0	165 0 0	...	5,121 0 0	61,452 0 0	432	5	2,160	1,760	1,572	769	(d) Rs. 15 for Chawl Superintendent's quarters and Rs. 7 for office use.
5,253 12 0	...	...	5,253 12 0	63,045 0 0	674	4	2,696	1,641	1,541	531	(e) Rs. 15 for Chawl Superintendent's quarters, Rs. 12-0-0 for office use.
193 10 0	...	...	193 10 0	2,323 8 0	857	4	3,428	1,641	1,541		(f) Rs. 19 for Chawl Superintendent's quarters and Rs. 19 0-0 He uses 2 vacant rooms as office (Rs. 10/-) and stores (Rs. 9-0-0) for office use
1,789 14 0	952 0 0	1,625 4 0	4,367 2 0	52,405 8 0	30	4½	135	74	67	757	(g) Rs. 6-10-0 for Chawl Superintendent's quarters and Rs. 7-0-0 for office use.
105 0 0	...	...	105 0 0	1,260 0 0	222	5	1,110	950	871		Scale of monthly rents of living rooms
927 0 0	...	...	927 0 0	11,124 0 0	15	3½	53	...	...		(1) Agripada 4 blocks 8 rooms at Rs. 7-13-0 and 267 at Rs. 5-10-0. Agripada 12 blocks, 282 rooms at Rs. 5-4-0 and 627 at Rs. 4-15-0. Agripada 6 blocks 352 rooms at Rs. 5-10-0. and 61 at Rs. 6/-.
927 0 0	...	...	927 0 0	11,124 0 0	144	4½	648	314	307	862	(2) Chandanwadi 663 rooms at Rs. 7-7-0; Princea Street 64 rooms at Rs. 7-12-0.
496 0 0	...	...	496 0 0	5,952 0 0	64	3½	224	125	122		(3) Imamwada 820 rooms at Rs. 6-3-0 29 rooms at Rs. 6-7-0; 1 room at Rs. 6-15-0. and 10 rooms at Rs. 3-8-0.
2,790 0 0	...	...	2,790 0 0	33,480 0 0	480	5	2,400	1,652	1,556		(4) Mandvi-Kolivada 222 rooms at Rs. 8-1-0.
2,323 12 0	...	1,561 0 0	3,884 12 0	46,617 0 0	372	5	1,860	1,490	1,394	751	(5) Chinch Runder 371 rooms at Rs. 6-4-0.
2,301 0 0	65 0 0	...	2,366 0 0	28,392 0 0	321	5	1,605	1,532	1,415		(6) Superibag 479 rooms at Rs. 5-13-0
985 0 0	37 0 0	...	1,022 0 0	12,264 0 0	134	5	670	378	354		(7) Mohar 320 rooms at Rs. 7-3-0 Peona 117 rooms at Rs. 8 and 14 rooms at 3-8-0 and Mominpura (old) 240 rooms at Rs. 7; (new) 228 rooms at Rs. 7.
1,693 10 0	...	330 0 0 (Looms)	2,023 10 0	24,283 8 0	246	5	1,230	678	618	393	(8) Sydenham Road 15 rooms at Rs. 10; 16 at Rs. 9-8-0; 118 at Rs. 9; 95 at Rs. 8-8-0; 7 rooms at 3-8-0 48 at Rs. 20; 68 at Rs. 19 and 18 at Rs. 18.
1,176 0 0	...	...	1,176 0 0	14,112 0 0	72	...	...	...	...		(9) Mazagon 248 rooms at Rs. 7-8-0; 1,003 at Rs. 7 and 19 at Rs. 4.
1,440 0 0	...	...	1,440 0 0	17,280 0 0	10	...	...	...	...		(10) Bellasis Road 185 rooms at Rs. 10 112 at Rs. 9-8-0 and 1,184 at Rs. 8. and 32 at Rs. 5.
230 0 0	...	...	230 0 0	2,760 0 0	14	...	...	...	...		(11) Love Lane 1 room at Rs. 12; 12 rooms at Rs. 10-8-0 21 at Rs. 10; 25 at Rs. 9-8-0; 30 at Rs. 9; 477 at Rs. 8-8-0; 212 at Rs. 8 3 at Rs. 4 and 11 at Rs. 3-8-0
252 0 0	...	...	252 0 0	3,024 0 0	391	5	1,955	1,358	1,252		(12) Matunga Workmen's Cottages. 15 rooms at Rs. 7; 3 rooms tenements, 12 rooms at Rs. 35; 12 at Rs. 33 and 12 at Rs. 30. Two room tenement, 24 rooms at Rs. 22; 24 at Rs. 20; 12 at Rs. 19 and 12 at Rs. 17. Cottages (old) 14 rooms at Rs. 18. (new) 10 rooms at Rs. 23.
12,722 0 0	238 0 0	...	12,960 0 0	1,55,520 0 0	1,548	5	7,740	2,957 (2,451)	2,800 2,350		
9,119 11 0	60 0 0	...	9,179 11 0	1,10,156 4 0	1,305	5	6,525	6,632	6,012		
1,596 0 0	94 8 0	111 6 0	1,801 14 0	21,622 8 0	228	5	1,140	476	448	487	
6,683 8 0	516 0 0	...	7,199 8 0	86,394 0 0	820	5	4,100	1,896	1,793		
4,835 0 0	18 0 0	...	4,853 0 0	58,236 0 0	391	5	1,955	1,358	1,252		
1,225 8 0	570 0 0	195 0 0	1,990 8 0	23,886 0 0	152	5	760	428	362		
72,528 0 0	3,588 8 0	3,825 10 0	79,942 2 0	9,59,305 8 0	9,951	...	45,999	32,152	29,766		

(4) Municipal servants who are paid house-rent allowance are given in lieu thereof free accommodation in (i) New Mominpura Chawls; (ii) Sydenham Road Chawls, (iii) Bellasis Road Chawls; (iv) Mazagon Chawls; (v) Love Lane Chawls and (vi) Imamwada Chawls. Rent charged for the purpose of adjustment is Rs. 6/- month per room.

(5) 490 rooms were occupied by Municipal peons in lieu of house rent allowances; 397 rooms were given at concessional rates for special user etc., and 770 rooms at concessional rates to public bodies and institutions. Conservancy staff housed in the newly built permanent rooms are generally charged Rs. 3 8 0. per room.

APPENDIX "E"

Statement showing Dishousing and Rehousing operations on Estates since the commencement of the late Trust.

Year.	Number of tenements demolished up to the end of the year.				NUMBER OF TENEMENTS PROVIDED UP TO THE END OF THE YEAR.																	Net addition + or reduction —		
					In chawls.			In Police accommodation, Poor Classes Accommodation, Companies and B. D. Chawls.					In Lessee's Buildings.					Total						
	One room.	Two rooms.	Larger.	Total.	Perma- nent.	S. P. sheds.	Total. Col. 6+7	One room.	Two rooms.	Larger.	Servants' quarters.	Total.	One room.	Two rooms.	Larger.	Servants' quarters.	Total. Col. 14 to 17	One room. Cols. 8,9 &14 (19)	Two rooms. Cols. 10+15 (20)	Larger. Cols. 11+16 (21)	Servants' quarters. Cols. 12+17 (22)	Grand Total. Cols. 19 to 22 (23)	In year. Cols. 23-5 (24)	To end of year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1898-99 to 1940-41	28,774	5,397	3,635	37,806	9,854	3,528	13,382	18,197	51	145	162	18,555	17,403*	7,349	9,400	2,211	36,363	48,982	7,400	9,545	2,373	68,300	30,494	30,494
1941-42	206	39	7	252	156	89	245	...	...	...	...	...	210	82	209	2	503	455	82	209	2	748	496	496
Total	28,980	5,436	3,642	38,058	10,010	3,617	13,627	18,197	51	145	162	18,555	17,613	7,431	9,609	2,213	36,866	49,437	7,482	9,754	2,375	69,048	30,990	30,990
1898 to 1905	4,110	479	291	4,880	597	...	597	...	...	...	...	...	187	36	154	340	717	784	36	154	340	1,314	-3,566	-3,566
1905 to 1909	7,191	1,680	862	9,733	2,247	248	2,495	778	4	11	26	819	505	173	401	415	1,494	3,778	177	412	441	4,808	-4,925	-8,491
1909 to 1942	17,679	3,277	2,489	23,445	7,166	3,369	10,535	17,419	47	134	136	17,736	16,921	7,222	9,054	1,458	34,655	44,875	7,269	9,188	1,594	62,926	+39,481	+30,990
Total	28,980	5,436	3,642	38,058	10,010	3,617	13,627	18,197	51	145	162	18,555	17,613	7,431	9,609	2,213	36,866	49,437	7,482	9,754	2,375	69,048	+30,990	+30,990

* Include tenements for plots Nos. 101, to 105, 26, 27, 36 and 37 in Scheme 3, plots Nos. 4, 5, 6, 11, 11A, 12, 25, 27, 21, 28, 13, 42 and 43 in Scheme 29, plots Nos. 4 and 5, in Scheme 37.

APPENDIX "F" showing full particulars of all developed and undeveloped Ex-trust Lands

Area, Capital Value or award, and Rental are shown in thousands.

(1) The Capital Value in columns 6 and 14 is inclusive of premia and fine and amount received by way of commutation.

(2) Road areas have not been taken into account.

Name of Estate or Scheme.	LAND AS PER SCHEDULE OR ACQUIRED UP TO 31ST MARCH 1942		DISPOSAL OF PLOTS																Open spaces.	Service passages.	Land sold or exchanged or resumed by Govt.	Police accommodation site transferred to Govt.	UNDEVELOPED LAND		REMARKS.
			TO END OF 1940-41			IN THE YEAR 1941-42			TOTAL			BALANCE			Area.	Schedule value.									
			Area.	Value or award.	No. of plots.	Area.	Capital Value or award.	Rental.	No. of plots.	Area.	Capital value or award.	Rental.	No. of plots.	Area.			Capital value or award.	Rental.					No. of plots.	Area.		Capital value or award.	Rental.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
SCHEDULE 'W'																									
Flats	12,52.8	1,14	12	2,68.5	10,58	19.0	2	28.7	1,74	3.4	14	2,97.2	12,32	22.4	...	...	...	...	1,69	...	...	...	7,86.6	72	
Kennedy Sea Face	4.4	...	1	4.4	0.2	0.01	...	...	...	...	1	4.4	0.2	0.01	...	...	...	...	...	...	...	...	...	...	...
Hornby Road	55.1	11,90	38	56.1	21,22	91.0	...	...	...	...	38	56.1	21,22	91.0	...	...	...	...	...	...	...	...	...	...	...
Marine lines (including Admiral's Bungalow).	32.8	3,28	21	41.1	8,00	35.5	...	...	...	...	21	41.1†	8,00	35.5	...	...	...	...	...	...	...	...	...	...	...
Wellington Lines	44.0	4,40	16	32.0	7,74	30.7	...	...	...	...	16	32.0	7,74	30.7	...	...	...	...	12	...	...	...	...	...	...
Wodehouse Road	41.6	4,16	20	40.5	8,02	34.6	...	...	...	...	20	40.5	8,02	34.6	...	...	...	...	...	...	...	...	...	...	...
Chowpati (East)	4.8	48	8	4.3	1,57	7.9	...	...	...	...	8	4.3	1,57	7.9	...	...	...	...	...	...	...	...	...	...	...
Chowpati (West)	63.7	6,37	45	97.6	17,40	81.9	...	...	...	...	45	97.6	17,40	81.9	...	...	...	...	9.3	...	...	...	...	...	...
(including old Distillery Plots).	47.5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Parel Estate	46.7	1,40	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11.9	...	34.8	104	
Carried forward	15,94.4	33,13	161	5,41.5	74,53	3,005	2	28.7	1,74	3.4	163	5,73.2	76,27	304.1	...	...	...	...	1,90.3	...	11.9	...	8,21.4	1,76	

† This includes 8,300 square yards of Admiral's bungalow.

APPENDIX "F"—Showing full particulars of all developed and undeveloped Ex-Trust lands.

Area, Capital Value or award, and Rental are shown in thousands.

(1) The Capital Value in columns 6 and 14 is inclusive of premia and fine and amount received by way of commutation.

(2) Road areas have not been taken into account.

Name of Estate or Scheme.	LAND AS PER SCHEDULE OR ACQUIRED UP TO 31ST MARCH 1942		DISPOSAL OF PLOTS																Open spaces.	Service passages.	Land sold or exchanged or resumed by Govt.	Police accommodation site transferred to Govt.	UNDEVELOPED LAND		REMARKS.	
			TO END OF 1940-41				IN THE YEAR 1941-42				TOTAL				BALANCE								Area.	Schedule value.		
			Area.	Value or award.	No. of plots.	Area.	Capital Value or award.	Rental.	No. of plots.	Area.	Capital value or award.	Rental.	No. of plots.	Area.	Capital value or award.	Rental.	No. of plots.	Area.								Capital value or award.	Rental.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Brought over	15,94.4	Rs. 33,13	161	544.5	Rs. 74,53	Rs. 300.6	2	28.7	Rs. 174	Rs. 3.4	163	573.2	Rs. 76,27	Rs. 304.0	...	...	...	...	190.3	...	4.9	...	821.4	Rs. 1,76	(a) Two plots (Schedule plots Nos. 4 and 5) acquired by Government.
SCHEDULE 'X'											(a)															
Agripada	296.8	13,13	161	241.3	25,63	107.2	161	241.3	25,64	107.2	1	0.5	12	0.7	18.4	11.0		
Connaught Road	13.9	77	17	12.2	96	4.2	17	12.2	96	4.2	1.5		
Lands at Matunga	85.2	91	1	1.6	...	...	...	...	...	...	1	1.6	...	...	...	...	...	...	...	...	...	...	84.6	89	
Total	396.9	14,81	179	255.1	26,59	111.4	...	...	...	...	179	2,55.1	26,60	111.4	i	0.5	12	0.7	18.4	12.5	...	...	84.6	89	
SCHEDULE 'Y'																										
Colaba Reclamation	46.6*	13	36	53.8	23,89	106.7	...	...	...	...	36	53.8	23,91	106.7	...	...	...	...	1.9	...	...	...	...	...	*Reclaimed area.
Nepean Sea Road Reclamation	2.0	...	1	2.0	14	0.6	...	...	...	...	1	2.0	14	0.6	...	...	...	...	...	...	...	...	...	...	† Acquired area.
Total	57.8	13	37	55.8	24,03	107.3	...	...	...	...	37	55.8	24,05	107.3	...	...	...	...	1.9	...	...	...	...	...
Schedule Z'	3.2	...	1	3.2	5	0.2	...	...	...	...	1	3.2	5	0.2	...	...	...	...	...	...	...	...	...	...
Carried forward	20,52.3	48,07	378	858.6	1,25,20	519.5	2	28.7	174	3.4	380	8,87.3	1,26,97	5,22.9	1	0.5	12	0.7	210.6	12.5	4.9	...	906.0	265		

TRUST'S OWN PROPERTY

First Nagpada	...	72.8	15,37	64	47.0	8,26	35.4	...	...	...	64	47.0	8,26	35.4	...	...	...	...	2.8	3.3	0.8	4.0	...	...
Princess Street	...	1,20.1	67,47	117	72.8	94,95	3,93.4	...	...	...	117	72.8	94,95	3,93.4	...	...	...	...	...	5.8	2.6	1.5	...	...
Sandhurst Road	...	2,48.5	82,45	187	1,39.2	86,86	3,16.0	...	...	...	187	1,39.2	86,89	3,12.0	5	3.0	2,36	13.1	3.9	1.3	3.2	3.7	...	...
Gandevi	...	1,81.7	12,16	119	1,01.7	23,21	79.7	...	...	...	119	1,01.7	23,21	79.7	...	...	...	...	12.2	3.3	7.3	1.8	...	...
Dadar-Matunga	...	14,56.5	23,87	1,018	9,98.3	1,13,90	3,97.2	...	...	...	1,018	9,98.3	1,14,08	3,85.0	3	3.5	38	2.1	257.2	...	1,84.5	8.4	...	...
Sion-Matunga	...	17,91.5	20,50	259	2,95.9	27,84	1,16.6	87	83.3	8,93	43.5	346	3,79.2	36,78	1,59.2	222	1,87.8	20,40	1,13.3	15.0	...	23.6	...	11,29.2	12,92
Mandvi-Koliwada	...	29.4	19,80	33	19.3	20,05	85.5	...	...	...	33	19.3	20,05	85.5	...	...	...	...	...	2.4	1.7	...	...	...
Sauter Street Extension Eastward	...	7.5	21	4	3.1	42	1.7	...	...	...	4	3.1	42	1.7	...	...	...	...	...	4.2	...	...	...	...
Carried forward	...	39,08.0	2,11,83	1,801	16,72.3	3,75,49	14,25.5	87	83.3	8,93	43.5	1,886	17,60.6	3,84.64	14,51.9	230	1,94.3	23,14	1,28.5	2,91.1	20.3	2,23.7	19.4	11,29.2	12,92
Carried forward	...	20,52.3	48,07	378	8,88.6	1,25,20	5,19.5	2	28.7	174	3.4	380	8,87.3	1,26,97	5,22.9	1	0.5	12	0.7	210.6	12.5	4.9	...	906.0	2,65

APPENDIX "F"—Contd.

Area Capital Value or award and Rental are shown in thousands.

- (1) The Capital Value in columns 4 and 16 is inclusive of premia and fine and amount received by way of commutation
 (2) Road areas have not been taken into account

Name of Estate or Scheme	LAND AS PER SCHEDULE OR ACQUIRED UP TO 31ST MARCH 1942		DISPOSAL OF PLOTS																	Open spaces.	Service passages.	Land sold or exchanged or resumed by Govt.	Police accommodation site transferred to Govt.	UNDEVELOPED LAND		REMARKS.
			TO END OF 1940-41				IN THE YEAR 1941-42				TOTAL				BALANCE									Area.	Schedule value.	
			Area.	Value or award.	No. of plots.	Area.	Capital Value or award.	Rental.	No. of plots.	Area.	Capital value or award.	Rental.	No. of plots.	Area.	Capita value or award.	Rental.	No. of plots.	Area.	aa value or award.								Rental.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.						Rs.			
Brought forward	20,52.3	48,07	378	8,58.6	1,25.20	5,19.5	2	28.7	174	3.4	360	8,87.3	1,26,97	5,22.9	1	0.5	12	0.7	210.6	12.5	4.9	...	96.0	2,65		
Brought forward	39,08.0	2,41.83	1,801	16,77.3	3,75.49	14,25.5	87	83.3	893	43.5	1,188	17,60.6	3,84,64	14,51.9	230	1,94.3	23,14	1,28.5	291.1	20.3	2,23.7	19.4	11,29.2	12,92		
Souter Street Extension Westward	19.5	79	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19.5	...	...	...	...
Mathew Road	50.8	11.30	21	34.5	12.99	47.8	...	...	...	...	21	34.5	12.99	47.8	...	...	...	...	...	0.4	2.5	...	...	...	...
Nowroji Hill	1,71.7	63.70	91	63.1	34,19	1,00.2	3	1.9	50	...	94	65.0	34,69	94.8	32	19.5	12,92	71.8	13.8	3.3	0.9	3.0	13.0	4,82		
Parel Road	5,65.6	42,64	196	1,75.6	36,71	1,49.9	2	1.3	7	...	198	1,76.9	36,78	1,49.9	29	18.6	3,54	19.7	1.6	2.1	1,83.8	...	...	...	...
East Agripada	2,05.4	22,55	61	86.0	14,85	69.2	...	...	...	...	61	86.0	14,85	69.2	37	22.0	5,81	32.3	...	2.4	24.0	...	44.0	4,83	
Bhatwadi	8.5	2,79	10	5.2	1,14	3.8	...	...	...	...	10	5.2	1,14	3.8	...	...	...	...	...	0.4	...	...	...	...	...
Lamington Road	7.5	2,22	1	0.3	13	0.6	...	...	...	...	1	0.3	13	0.6	...	...	...	...	2.6	...	...	...	...	...
Sydenham Road	75.4	1,13,09	56	21.6	41,43	1,19.7	...	...	...	...	56	21.6	41,43	1,17.4	24	9.7	15,60	86.7	2.3 2.3	2.0	0.3	...	...	...	...
Undria Street	6.4	4,62	18	4.5	1,23	6.0	...	...	...	...	18	4.5	1,23	6.0	2	0.5	13	0.7	...	...	...	...	1.4	1,01	
Parel Road Central	63.1	25,84	29	32.7	12,46	57.5	...	...	...	...	29	32.7	12,46	57.5	3	1.5	2,94	16.3	...	...	...	...	...	...	...
Parel Road Northern	1,08.0	30,61	47	37.8	14,22	61.0	1	0.2	15	...	48	38.0	14,37	61.0	4	2.5	1,07	5.9	...	...	...	...	...	...	...

* Plots 9 to 12 are reserved for a recreation ground vide C.R. No. 731 of 1-12-1941.

Mazgaon	...	62.6	7,95	8	47.3	7,97	38.5	...	...	...	...	8	47.3	7,97	38.5	9	5.4	1,27	7.1	2.0	...	...	...	...	...
Worli	..	17,28.0	88,73	138	3,12.6	47,07	11,14.2	12	20.6	287	5.7	*149	3,31.6	49,67	1,15.9	155	3,00.4	45,41	2,52.3	...	...	1,59.1	...	7,37.3	37,26
Foras Road Street Scheme	...	44.9	8,33	5	29.1	6,41	35.1	1	0.4	9	0.5	6	29.5	6,50	35.6	3	2.4	93	5.1	2.6	...	0.8	...	...	...
Kolbhatwadi Improvement Scheme.	...	13.3	18,68	17	8.9	16,96	57.4	...	...	...	...	17	8.9	16,96	57.4	...	...	...	...	...	...	1.0	...	1.6	2,25
Dharavi Street Scheme	..	17,40.2	37,79	4	1,03.1	5,72	...	...	...	...	...	4	1,03.1	5,72	...	5	28.5	1,85	10.3	...	...	4.9	...	15,99.5	34,73
Sewri-Wadala	...	18,11.6	1,25,52	97	2,30.0	15,84	64.7	...	...	...	...	97	2,30.0	15,84	64.7	253	1,96.6	27,91	155.1	...	...	89,1	...	12,72.1	88,14
Worli Extension Scheme	...	3,97.0	27,12	3	5.9	1,27	1.7	...	...	...	...	3	5.9	1,27	1.7	27	28.6	3,71	20.6	...	...	0.5	...	340.8	23,28
Sewri Koliwada	...	29.4	4,48	...	...	...	...	...	...	...	...	...	...	...	10	8.0	1,04	5.8	...	...	...	...	...	21.4	3,30
Naigaum Street Scheme	...	5,17.0	51,95	135	2,03.0	36,77	1,01.2	8	5.4	97	[5.0]	143	208.4	37,74	1,03.8	63	55.4	8,17	45.4	1.9	0.2	77.2	57.8	55.3	5,56
Fergusson Road	...	1,67.7	4,09	1	0.8	14	0.8	...	...	...	...	1	0.8	14	0.8	14	9.9	1,22	6.8	...	...	176.0	...	...	...
Love Lane	...	20.5	3,80	5	22.0	5,53	16.1	...	...	...	...	5	22.0	5,53	16.1	...	...	...	...	...	...	...	...	...	...
Mahalaaxmi Street Scheme	...	6.8	1,26	1	0.6	6	0.4	...	...	...	...	1	0.6	6	0.4	1	1.1	12	0.7	...	...	0.2	...	...	...
Widening of Byculla Bridge	...	3.4	81	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	1,17,32.3	9,42,49	2,745	31,01.9	6,88,58	24,71.3	114	113.1	13,58	54.7	12,858	32,13.4	7,02.11	24,94.8	901	9,04.9	1,56.78	8,71.1	3,20.2	31.1	9,63.5	80.2	52,15.6	2,18,10
POLICE ACCOMMODATION SCHEMES																									
Nagpada	...	...	...	1	4.0	72	8.1	...	...	...	...	1	4.0	72	8.1	...	...	...	...	...	...	...	...	...	...
Wodehouse Road	...	6.6	76	1	6.6	76	15.7	...	...	...	...	1	6.6	76	15.7	...	...	...	...	...	...	...	...	...	...
Duncan Road	...	0.3	39	1	0.3	38	2.9	...	...	...	...	1	0.3	38	2.9	...	...	...	...	...	...	...	...	...	...
Carried forward	...	6.9	115	3	10.9	186	26.7	...	...	...	...	3	10.9	1,86	26,7	...	...	...	...	...	...	...	...	...	...
Carried forward	...	1,37,84.6	9,50,56	3,123	39,60.5	8,13,78	29,90.8	116	141.8	15,32	58.1	13,238	41,00.7	8,29,08	30,17.7	902	9,05.4	1,56.90	871.8	5,30.8	43.6	9,68.4	80.2	61,21.6	2,20,75

* 1 plot resumed during the year.

Included in Sch. I.

APPENDIX "F"—Showing full particulars of all developed & undeveloped ex-Trust lands.

Area, Capital Value or Award and Rental are shown in thousands.

(1) The Capital Value in columns 6 and 14 is inclusive of premia and fine and amount received by way of commutation.

(2) Road areas have not been taken into account.

Name of Estate or Scheme.	LAND AS PER SCHEDULE OR ACQUIRED UP TO 31st MARCH 1942		DISPOSAL OF PLOTS																Open spaces.	Service passages.	Land sold or exchanged or resumed by Govt.	Police accommodation site transferred to Govt.	UNDEVELOPED LAND		REMARKS.
			TO END OF 1940-41				IN THE YEAR 1941-42				TOTAL				BALANCE								Area.	Schedule value.	
	Area.	Value or award.	No. of plots.	Area.	Capital Value or award.	Rental.	No. of plots.	Area.	Capital value or award.	Rental.	No. of plots.	Area.	Capital value or award.	Rental.	No. of plots.	Area.	Capital value or award.	Rental.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			Rs.	Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.						Rs.		
Brought over	1,37,84.6	9,90.56	3,123	39,60.5	8,13,78	29,90.8	116	1,41.8	15,32	58.1	32,38	41,00.7	8,29.08	30,17.7	902	9,05.4	1,56,90	8,71.8	5,30.8	43.6	9,68.4	80.2	61,21.6	2,20.75	
Brought over	6.9	115	3	10.9	1.86	26.7	...	...	...	...	3	10.9	1.86	26.7	...	...	...	...	...	...	...	...	...	...	...
Shepherd Road	1.3	16	1	1.2	15	1.8	...	...	...	...	1	1.2	15	1.8	...	...	...	...	...	...	...	...	...	...	...
Agripada	4.8	45	2	4.8	45	9.4	...	...	...	...	2	4.8	45	9.4	...	...	...	...	...	...	...	...	...	...	...
Connaught Road	1.7	13	2	1.7	13	4.2	...	...	...	...	2	1.7	13	4.2	...	...	...	...	...	...	...	...	...	...	...
Princess Street	...	...	2	1.5	1,51	13.1	...	...	...	...	2	1.5	1,51	13.1	...	...	...	...	...	...	...	...	...	...	Included in Sch. 2.
Gandevi	...	...	2	1.8	45	6.7	...	...	...	...	2	1.8	45	6.7	...	...	...	...	...	...	...	...	...	...	Included in Sch. 4.
Lamington Road	6.2	...	1	6.2	...	31.5	...	...	...	...	1	6.2	...	31.5	...	...	...	...	...	...	...	...	...	...	...
Sandhurst Road (West)	...	...	1	0.9	39	8.4	...	...	...	...	1	0.9	39	8.4	...	...	...	...	...	...	...	...	...	...	Included in Scheme 3-
Sandhurst Road (East)	...	...	4	2.8	1,97	42.9	...	...	...	...	4	2.8	1,97	42.9	...	...	...	...	...	...	...	...	...	...	Do.
Byculla	16.4	...	1	16.4	...	50.9	...	...	...	...	1	16.4	...	50.9	...	...	...	...	...	...	...	...	...	...	...

Maharbhadi	2.7	...	1	2.7	...	15.5	...	...	...	...	1	2.7	...	15.5	...	...	...	...	...	...	...	...	...	...	...
Palton Road	5.9	...	1	5.9	...	35.9	...	...	...	...	1	5.9	...	35.9	...	...	...	...	...	...	...	...	...	...	...
Naigaum	...	...	1	11.3	2,19	38.3	...	...	...	...	1	11.3	2,19	38.3	...	...	...	...	...	...	...	...	...	...	Included in Scheme 60
Mahim	6.7	...	1	6.7	...	27.7	...	...	...	...	1	6.7	...	27.7	...	...	...	...	...	...	...	...	...	...	...
Chinch Bundar Road	...	...	1	3.0	1,52	23.4	...	...	...	...	1	3.0	1,52	23.4	...	...	...	...	...	...	...	...	...	...	Included in Sch. 29.
A. Mazgaon	5.4	...	1	5.4	...	26.3	...	...	...	...	1	5.4	...	26.3	...	...	...	...	...	...	...	...	...	...	...
Dadar-Matunga (North)	...	...	3	8.4	80	30.9	...	...	...	...	3	8.4	80	30.9	...	...	...	...	...	...	...	...	...	...	Included in Sch. 5.
Naigaum	...	...	2	46.5	9,62	153.9	...	...	...	...	2	46.5	9,62	153.9	...	...	...	...	...	...	...	...	...	...	Included in Scheme 60
West Aripada (between the Trust Garage on Arthur Road and Lamington Road.)	1.7	...	1	1.7	...	8.7	...	...	...	...	1	1.7	...	8.7	...	...	...	...	...	...	...	...	...	...	...
Total	59.7	189	31	1,39.8	21,04	556.2	...	...	...	...	31	1,39.8	21,04	556.2	...	...	...	...	...	...	...	...	...	...	...
POORER CLASSES ACCOMMODATION SCHEMES																											
Spring Mills	20.0	76	1	20.0	76	36.8	1	20.0	76	36.8	
Century Mills	50.4	1,15	1	50.4	2,42	1	50.4	2,42(j)	
David Mills	20.7	2,40	1	18.5	2,95	1	18.5	2,95	2.2	
Total	91.1	4,31	3	88.9	6,13	36.8	3	88.9	6,13	36.8	2.2	
Grand Total	1,39,35.4	9,96,76	3,157	41,89.2	8,40,95	35,83.8	116	141.8	15,32	58.1	32,72	43,29.4	8,56,25	36,10.7	902	9,05.4	1,56,90	8,71.8	5,30.8	43.6	9,70.6	80.2	61,21.6	2,20.75			

(j) includes Rs. 1,21,495 for premia

WATER WORKS.

No. A/522 of 1942-43.

Bombay, 15th June 1942.

FROM

THE HYDRAULIC ENGINEER,
BOMBAY MUNICIPALITY.

TO

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject: *Administration Report for the year 1941-42.*

SIR,

I have the honour to submit herewith the Annual Report on the working of the Water Works Department for the year 1941-42.

2. During the year under review I held the charge of this Department.

3. The report is arranged under the following heads:—

- (1) City Water Supply System.
- (2) Supply Statistics.
- (3) Lakes and their statistics.
- (4) Outside City Branch.
- (5) Distribution Branch.
- (6) Waste Prevention Branch.
- (7) Meter Branch.
- (8) Maintenance Branch.
- (9) Construction Branch.
- (10) Survey and Design Branch.
- (11) Works of Interest.
- (12) Measures for Civil Defence—Protection of Water Supply System.
- (13) General.

I.—CITY WATER SUPPLY SYSTEM.

4. Practically the whole of the water supply, except for a small portion of the highly elevated districts of Malabar Hill and Altamont Road, is on gravitation system from the three lakes, **Sources of Supply.** Tanas, Vehar and Tulsi.

5. The Tansa Lake which forms the main source of the City's supply is situated 66 miles from Bombay towards North East. The bulk of the supply was brought from Tansa to the extent of 83.59 million gallons per day through the 72" steel mains and the Old Duct Line consisting of syphons, masonry duct and tunnels. **Tansa Lake.**

6. The two 72" mains, each 40½ miles long, take off from the outlet well and follow the lowlying country to the West of the old masonry aqueduct and meet the Kasheli syphon at Pogaon about 9 miles to the North of Thana from whence they run parallel with the Kasheli syphon, crossing the Bassein Creek on the new bridges over which runs the Bombay Agra Road. South of Thana they run parallel with the old duct line; at Bhandup they turn southward and pass under the old masonry aqueduct into the country dividing the Vehar and Powai Lakes. The two 72" mains are reduced to 57" at Powai and a 60" steel main, ¾ mile long, connects them up to the Old Duct Line at Ghatkopar Syphon. The 57" mains cross the Bandra Creek on an independent bridge situated between Ghodbunder Road and the Railway Bridge from whence they enter the City limits and run underground upto Nana's Chowk, and carry the supply to the Malabar Hill Reservoir. **Alignment of Trunk Mains.**

7. The Old Duct Line follows as far as practical the contour of the country along the ranges of hills between Tansa and Ghatkopar and is tunnelled through the hills at 13 places. The total length of masonry duct is about 23.25 miles and that of the tunnel is 4½ miles. The intervening valleys have been crossed by 48" C. I. and 50" steel pressure pipes in the form of inverted syphons. There are 9 such syphons of a total length of 23.75 miles. The duct line enters the City, as 2-48" C. I. mains the Old and New Tansa. The Old 48" main distributes its supply to the lower parts of the City through its innumerable branches, while the New Tansa main carries its water to the Bhandarwada Hill Reservoir. **Alignment of the Masonry Duct.**

8. The next in importance is the Vehar Lake from which about 14.94 million gallons per day were supplied to the North of the City during the year. The 48" main which brings the supply to the City, passes through Kurla and crosses the Railway line to Chembur Sluice House where it reduces to 32" diameter and skirts the country from the East of G. I. P. Railway, entering the City at Vincent Road. A 24" main bifurcates at Kurla which also supplies part of the Suburbs and the North of the City. **Vehar Lake and alignment of 48" main.**

9. The Tulsi lake is situated above the Vehar Lake and supplied 3.19 million gallons per day. A 24" C. I. main which runs mostly along 57" mains is connected to the Malabar Hill Reservoir. However the supply from this lake is given to the Suburbs which require water at high pressure. The 24" main is regulated at Bandra Sluice House and small quantity of water is allowed to pass to the City so as to avoid dead end at Bandra and thus stagnation. The stretch of 24" Tulsi Main from Bandra Sluice House upto Haines Road is supplied water from the 57" West Main through 12" cross connection at Lady Hardinge Road, Portuguese Church Street and Fergusson Road.

II.—SUPPLY STATISTICS.

10. The total quantity of water supplied to the City and Suburbs during the year from various sources amounted to 37,128 million gallons or an average of 101.72 million gallons per day, the corresponding figure for the preceding year being 37,247 million gallons or an average of 102.05 million gallons per day, i.e., a decrease of .33 million gallons per day. The average daily supply of the Suburbs was 3.63 million gallons per day drawn mainly through 24" Tulsi and 57" Tansa mains. The balance of 98.09 million gallons per day was supplied to the City which, distributed amongst 1,498,495 souls (as per the Census report of 1941) amounted to 65.85 gallons per head per day for all purposes. The minimum and maximum supply per day amounted to 91.11 and 108.80 million gallons respectively. The two 72" mains conveyed an average of 78.6 million gallons per day (28,702 million gallons per year), the 48" Vehar, 14.94 million gallons per day (5,452 million gallons per year), 24" Tulsi 1.166 million gallons per day (319 million gallons per year), and the duct 7.02 million gallons per day (2,655 million gallons per year).

11. The statement marked Appendix "A" shows the supply utilised for various purposes.

III.—LAKES AND THEIR STATISTICS.

12. The Appendix marked "B" shows the statistics of all the Municipal Lakes.

13. Comparative figures of rainfall at the lakes and the City (Colaba Observatory) are shown in the Chart marked Appendix "C". The maximum rainfall during the year occurred on 1st July 1941 when there was a rainfall of 16.55" at Tansa.

14. The Chart marked Appendix "D" shows the day to day levels in the Lakes.

15. The figures for evaporation losses at the lakes for the various months during the year under review are tabulated in Appendix "E".

The total loss due to evaporation during the months of April, May, November, December, 1941, and January, February and March 1942 was 4,039 million gallons at Tansa, 830 million gallons at Vehar and 251 million gallons at Tulsi. It is probably not realised what a large quantity of water is thus lost from the lakes. From Tansa alone a quantity equivalent to about 49 days supply to the City was lost due to evaporation and the total evaporation losses per day work out to 21.5 million gallons.

16. The Tansa Lake overflowed on 4th July 1941. The Vehar, Tulsi and Powai Lakes did not overflow during the year. The Tansa Lake overflowed for 45 days during the year and the quantity of water thereby wasted was 20,297 million gallons.

17. During the year when the Tansa Lake was overflowing, no water was discharged into the Vehar Lake at Bhandup as the Old Kasheli Bridge No. 2 was not repaired.

IV.—OUTSIDE CITY BRANCH.

18. 197 miles of Trunk Mains of various sizes (steel mains 72"-81 miles; 60"-3½ miles; 57"-14½ miles; 50"-18 miles; 48" lock bar—1 mile; 48"-1½ mile; Cast-iron mains 48"-31½ miles; 42"-½ mile; 32"-3 miles; 24"-15½ miles; and masonry duct, including tunnels 27½ miles) were maintained during the year from the grant under materials for General Works and Repairs, Outside Bombay to the extent of funds that were available. (Vide paragraph 41 for cost of materials).

19. There were two bursts and two heavy leaks on 57" steel mains in Bandra Creek. An inspection of the damaged strakes revealed that the bottom of the 57" steel mains was so badly corroded that the thickness of the plate had been reduced from 3/8" to 1/16". Repair work was carried out by patch-plating and welding mild steel plates. There was also a burst on the 24" Tulsi Main at Rifle Range, Santa-Cruz. (Vide paragraph 41 for cost of materials).

20. Stoppage of some big leaks and general repairs at certain places were carried out departmentally at a cost of Rs. 3,000. As the condition of the Duct Line was deteriorated resulting in leakage of a large quantity of water at various places, the Corporation have approved the Scheme of reconditioning the Duct Line at a total estimated cost of about Rs. 27 lakhs, but the work could not be carried out on account of financial stringency and the war.

21. Shrubs and jungle around the lakes and along the Old Tansa Duct Line were cleared at a cost of Rs. 960.
Shrubs Jungle.

22. Out of a grant of Rs. 20,000 provided during the year for re-painting the steel mains outside the City, work to the extent of Rs. 9,413 only could be done as more paint was not available during the year. The unspent balance will be renewed for expenditure during the year 1942-43.
Painting of Steel Mains Outside City.

About 3 miles and 3 furlongs of 72" mains and 3 furlongs of spare 57" strakes (on Line Suspense Account) were painted during the year. In addition, the 57" steel mains in Bandra Creek were-repainted every 2 months according to usual practice.

23. 4 Furlongs of 48" Tansa Main and 3 furlongs of 50" lock-bar main were regraded at a cost of Rs. 1,969. A portion of 24" Tulsi Main was also regraded at a cost of Rs. 290.
Regrading of Mains.

24. 118 miles of embankment and cuttings, carrying the pipe lines and trolley track were maintained during the year. 9 overbridges and 30 culverts were repaired. 20,000 square feet of stone pitching with proper earth filling, was specially carried out as part of the Maintenance work at the following places :—

Salsette	...	...	...	...	16,000 C.ft.
Kasheli	...	...	...	...	8,000 C.ft.
Jamboli	...	...	...	...	15,000 C.ft.
Mandola	...	...	...	...	7,000 C.ft.

(Vide paragraph 28 for cost of the work).

25. Out of a total length of 81.5 miles of trolley track, 62 miles were maintained for transport purposes
Trolley Track. (Vide paragraph 28 for cost of the work).

26. The loco covered 5,213 miles; the average cost of haulage including labour and material was 5.6 annas per mile. The reasons for this high rate of cost were the following :—
Diesel Loco "IVON".

- (i) Higher cost of Diesel Oil, lubricants and other materials.
- (ii) The cost of repairs due to breakdown in the engine parts.
- (iii) Less mileage covered due to the loco being out of track during repairs.
- (iv) Establishment cost remains constant even when the loco is idle.

The loco was idle for 101 days during the whole year on account of repairs.

The cost of establishment as well as upkeep and running was met out of the grant for "Maintenance of Trolley Track, Embankment, Culverts, etc., Outside City." (Vide paragraph 28 for cost).

27. Light transport was carried out by push wagons and trolleys, which are maintained from the grant under "Maintenance of Trolley Track, Embankment, Culverts, etc." (Vide paragraph 28 for cost). The number of push wagons and trolleys maintained during the year was 63 and 19, respectively.
Push Wagons.

28. The total cost of maintenance of the embankments and the trolley track, culverts, loco, push wagons gardens, etc., for items under paragraphs 24, 25, 26, 27, 37 and 43(f) was about Rs. 66,268 including cost of track materials. The original grant of Rs. 55,000 was later on supplemented by Rs. 16,886 on account of (i) wash out in the Kasheli Division Rs. 6,860; (ii) extra cost on account of permanent staff—Rs. 8,526 and (iii) extra cost on account of rise in prices of materials—Rs. 1,500.

29. The Department had 4 heavy type and 3 light type motor trolleys during the year. The following are the figures for the upkeep and running of the motor trolleys during the year :—
Motor Trolleys.

(i) Total mileage covered	...	...	...	...	33,458 miles.
(ii) Total cost	...	...	...	...	Rs. 8,159.
(iii) Average cost per mile	...	...	...	...	Rs. 0-3-10.

The average cost per mile was higher than in the previous years due to increased prices of petrol, lubricants and other materials.

30. The Tansa-Atgaon Road, which serves to link the main Bombay-Agra Road with Tansa, was maintained as usual jointly by the Municipality and the Forest Department. A sum of Rs. 1,000 was advanced to Government for which no detailed account was received till the close of the year.
Tansa Atgaon Road.

31. The water from the three lakes is sterilized by Chloramine treatment consisting of Ammonium Sulphate Solution and liquid Chlorine in case of Tansa and Vehar Supplies and of Ammonia Gas Solution and Liquid Chlorine in that of the Tulsi Supply.
Sterilization of Water Supply.

The new plants at Powai and Ghatkopar with the exception of the Ammoniation Sections, worked satisfactorily. As regards the Ammoniation Sections, they have not given the required satisfaction and the suppliers, Messrs. Candy Filters (India), Ltd., are looking into the question of rectifying the defects.

The existing masonry storage tanks for Ammonium Sulphate Solution being found to be unsuitable for this purpose, the matter of replacing them with overhead tanks lined with suitable material to resist the corrosive action of Ammonium Sulphate Solution is under consideration.

(a) *Tansa Supply*.—The Tansa Supply was sterilized at the Central Chlorination Plant at Powai and Ghatkopar, the minimum and maximum dose of Chlorine being 0.45 and 0.65 parts per million, respectively, and Ammonia dose was 1/3rd that of the Chlorine dose.

(b) *Vehar Supply*.—The Vehar Supply was sterilized at the Central Chlorination Plant at Powai, the chlorine dose carrying from 0.82 to 0.96 parts per million and the ammonia dose being 1/3rd of the chlorine dose.

The total expenditure on sterilization, including the cost of 2,28,000 lbs. of Chlorine and 1,32,000 lbs of Ammonium Sulphate and Establishment Charges amounted to about Rs. 1,38,547 for sterilizing about 36,000 million gallons of water. The cost per 1,000 gallons and one million gallons works out to 0.68 pies and Rs. 3-8-3, respectively. These figures are higher than last year's on account of higher dosages used and higher cost of chlorine.

(c) *Tulsi Supply*.—The Tulsi supply was sterilized with Alum, Ammonia Gas and Chlorine. The doses varied as under:—

Chlorine dose ...	...	0.86 to 1.76 parts per million.
Ammonia dose ...	...	0.27 to 0.48 do.
Alum ...	...	0.5 to 1.39 grains per gallon.

The total cost of sterilization of Tulsi Lake water was Rs. 10,045. Government pays an amount proportionate to the quantity of water consumed by the Suburbs.

(d) *Filtration*.—No part of the supply was filtered during the year. The mechanical filters at Tulsi were maintained but not used.

(e) *Field Laboratory*.—A small field laboratory has been set up at Powai and samples of water from lakes and mains are tested for ascertaining their various properties, viz., mud-content, alkalinity, pH value, etc., thus providing valuable information about the quality of water supplied to the City. Residual chlorine tests were also taken daily at Tulsi, Powai, Ghatkopar and Santa Cruz and the dose of chlorine adjusted accordingly.

(f) *Re-Chlorination*.—With a view to sterilizing the Reservoirs and to keeping up the standard of residual chlorine of mains Inside City, every week or every fortnight an extra dose of Chlorine was injected into the Reservoirs. The method at present employed is a bit crude and an order has already been placed with Messrs. Candy Filters (India), Ltd., to instal a modern chlorinating unit with necessary accessories. 2,445 lbs. of Chlorine were consumed. This quantity has been included in the total amount of Chlorine (2,28,000 lbs.) referred to in paragraph (b) above.

32. Fortnightly bacteriological and analytical tests of all the lake waters after Chlorination from trunk mains outside the City and occasional tests from Trunk Mains in the City were carried out throughout the year by the Municipal Analyst. In all 97 samples were taken from various points on Trunk Mains within and outside the City. The results show that out of 97 samples, 78 samples gave negative reaction of "B Coli" in 100, 12 negative reaction of "B Coli" in 50, 3 samples positive reaction of "B Coli" in 5, 2 samples in 2, 2 samples in 1. From the observations of the results it was noticed that the majority of samples which showed bad results were from the "dead ends" of the mains. After these mains were flushed, the water was found on analysis to be of the usual standard of purity. The expenditure under this item was met from the grant under "Minor and Unforeseen Charges". It will be seen that the high standard of purity as laid down by the Ministry of Health in England continued to be maintained during the year.

33. A private telephone system 61 miles long for 22 stations outside the City was regularly maintained through the Government Telegraph Department at a cost of Rs. 7,255. The system is not working efficiently and the Department has been asked from time to time to put the system right. But so far for one reason or another Government have not improved the system substantially and it works as inefficiently as before. The question of providing and maintaining a private telephone line departmentally was considered but on account of the war it had to be deferred and will be taken up later on. Hand microphones have been installed at Tansa and Ghatkopar Stations. Besides, 6 telephone exchanges were maintained by the Telephone Co. at Ghatkopar, Powai, Bandra Cabin, Santa Cruz, Thana Road, Sion Cabin. (*Vide* paragraph 49 for cost of these exchange lines).

34. The repairs and painting of water Works buildings outside the City including 28 Sluice House structures were carried out departmentally at a cost of Rs. 11,105. Inspection Building Repairs. bungalows at Powai, Vehar and Tansa and Sub-overseers' quarters at Vehar were thoroughly repaired and repainted.

35. There are 9 Venturi Meters, Recording discharges through Trunk Mains Outside the City. All are in working condition except the 32" Vehar Venturi Meter, which was under repairs and could not be put into working condition due to the difficulty of obtaining Mercury. These meters were maintained from the Grant under "Meters". (*Vide* paragraph 60).

36. 151 hand-operated penstock gates and sluice valves varying in sizes from 12" to 48", 9 hydraulically operated valves, 52 pressure gauges and recorders, 35 Burst Alarms and 121 Air Valves were oiled, greased, and maintained from the Repairs and Maintenance Grant. The hydraulically operated valves are not in working order and it is therefore proposed to convert them into hand operated ones. The work will be spread over a number of years. Order for conversion of two valves at Kapurbavdi has been placed with Messrs. Richardson & Cruddas. The cost of maintaining the appurtenances was met from the grant under Materials for General Works and Repairs Outside the City. (*Vide* paragraph 41).

37. The six gardens outside the City, *viz.*, at Tansa, Vehar, Tulsi, Powai Venturi House, Vehar Bungalow and Ghatkopar cross connection were maintained during the year from the "Repairs to Embankment, etc., Grant for Outside City" (*Vide* paragraph 28).

38. The Tansa and Vehar Lake bungalows continued to be the favourite resort of the public and the number of visitors to the two lakes was about 1,102 and 21,721, respectively. The bungalows at Tansa and Vehar Lake were maintained from the grant under Repairs and Paintings to Water Works Buildings and Bridges Outside City. Revised Rules for the use and occupation of the bungalows as sanctioned by the Corporation continued to be in force. (*Vide* paragraph 34 for cost).

39. A vigorous campaign was carried on throughout the year to prevent trespass in the Catchment and Lake Areas in order to preserve the purity of water and 220 and 680 heads of cattle were impounded during the year at Tansa and Vehar, respectively. As there is no suitable cattle pound near the Tansa Lake, the proposal of providing one at a cost of Rs. 1,875 on the West of Tansa Duct Line at miles 0 furlongs 2 has been approved by the Corporation and the work has been entrusted to the District Local Board, Thana. The cattle pound after construction will be handed over to the District Local Board and will be maintained by them.

40. Details of gauging, etc., are given in Appendix "F" and the cost of labour was met from Extra Labour and that of materials from the grant under Materials for General Works and Repairs, Outside Bombay. (*Vide* paragraph 41 for cost of materials).

41. The total cost of materials incurred under "Materials for General Works and Repairs Outside Bombay" for items in paragraphs Nos. 18, 19, 36, 40, was Rs. 7,020. The original grant of Rs. 7,000 was later on supplemented by Rs. 750 due to rise in the cost of materials.

42. The lighting set at Tansa was maintained in working condition throughout the year. The old lighting set at Powai did not give proper service due to frequent breakdowns. Attempts to set it right have so far not been successful. A new set will therefore have to be installed. The total cost of repairs was Rs. 632.

43. (a) Chawl No. 3 at Tansa was remodelled at a total cost of Rs. 1,995.
Extra ordinary Repairs Works.

(b) *Algae Growth*.—Copper Sulphate could not be obtained during the year for treating Vehar Lake as was done last year. However, attempts were made to reduce the nuisance of algae in the water by putting up temporary gunny bag screens at the inlet bay and by introducing Chlorine Gas directly into the water at the place.

(c) *Gourami Fish*.—As an experimental measure about 215 Gourami Fish which are supposed to feed on vegetable matter and algae growth have been introduced into Tulsi Lake to destroy the food on which algae thrive. The total cost incurred under 43(b) and 43(c) was Rs. 741 and was met from the grant under "Measures for Restricting Growth of Algae in Vehar Lake."

(d) *Scraping of 24" Tulsi Main*.—During the year no scraping operation of the 24" Tulsi Main was done due to the unfavourable position of the water supply. However, a new 24" pressure type scraper has been purchased from Messrs. Glenfield & Kennedy, Ltd., and all the other materials and fittings required in this connection have been arranged for and kept in readiness for carrying out the work at a convenient time during 1942-43. The cost during the year was Rs. 5,418 and charged to the grant under "Scraping of 24" Tulsi Main."

(e) *Repairs to Embankments and laying additional Pitching at mile 29/2 in Kasheli Division*.—The embankment in the Kasheli Creek between miles 29/2 and 30, was found to have been washed off and the pitching damaged at several places. A provision of Rs. 9,000 for repairs was made in the Budget, and work to this extent was carried out during the year. 1,05,000 c.ft. of earth filling and 12,745 square feet of pitching of the embankment slope were done at a cost of Rs. 8,507.

(f) *Damage to Embankment and Trolley track at Kasheli in mile 27/6 to 28/3*.—As a result of monsoon floods, this portion of the embankment was badly damaged. As the repairs were urgent, the Corporation were pleased to sanction the same and for this purpose, the grant under "Maintenance of trolley tracks, embankments, culverts, bridges, cuttings and accommodation roads and other incidental works" was supplemented during the year by Rs. 6,860. The repairs entailed an earth filling of 4,62,000 c.ft. and pitching of the embankment slopes to the extent of 28,700 square feet.

(g) *Repairs to embankment along the trolley track in miles 31/2152' and 32/2735' in the Bassein Creek Siphon*.—As part of the work incidental to the repairs of the collapsed spans No. 6 and 7 of the Old Kasheli

Bridge No. 2 a portion of this embankment was repaired. The work which is still in progress was carried out to the following extent during the year.

Earth filling	...	...	...	...	49,000 C.ft.
Pitching of Embankment Slopes	...	...	...	...	24,100 Sq. ft.

The cost incurred under this item was Rs. 9,320 which was met from Loan Funds.

44. Considerable difficulty was experienced in getting castings and several works involving the use of castings had to be done either towards the end of the year or left undone, the grants being renewed for the expenditure during 1942-43.

V. DISTRIBUTION BRANCH.

45. For Distribution purposes the City was divided into three main divisions :—

(a) All the area south of Clerk Road, west of Arthur Road upto its junction with Lamington Road, west of Lamington Road north upto its junction with Grant Road, along Grant Road upto Malabar Hill Reservoir its junction with Falkland Road, west of Falkland Road upto its junction with Babu Khote Street, west of Abdul Rehman Street upto its junction with Carnac Road and all the area to south of Carnac Road and 1st Marine Street shown coloured red on the accompanying plan marked (C) was served by the Malabar Hill Reservoir which has a storage capacity of 30.5 million gallons, *i.e.*, an equivalent of about 24 hours supply. An elevated tank of 60,000 gallons capacity to which water is pumped by electrically driven pumps served the high level areas of Gibbs Road, Carmichael and Altamont Roads. The quantity supplied through the elevated reservoir was about 4,84,000 gallons per day.

(b) All the area of Kalachowky Road, East of Arthur Road upto its junction with Lamington Road, East of Lamington Road upto its junction with Sandhurst Road, South of Sandhurst Bhandarwada Hill Reservoir. Road upto its junction with Falkland Road, East of Falkland Road upto its junction with Babu Khote Street, East of Babu Khote Street, East of Abdul Rehman Street, all the area to the North of Carnac Road upto its junction with Abdul Rehman Street shown coloured green under accompanying plan marked 'G' was served by the Bhandarwada Hill Reservoir through which about 30 million gallons of water per day were supplied and which has a capacity of 20 million gallons *i.e.*, an equivalent of about 16 hours supply. Pump supply was given to high level areas of Dongri, Mandvi and Mazagaon. As sanctioned by the Corporation the work of constructing an elevated tank of about 1.5 million gallons capacity at the Bhandarwada Hill at a revised estimated cost of Rs. 1,22,463 for further improving the supply to Dongri and Mazagaon Areas has been entrusted to Messrs. Dahanukar & Co. The work was in progress during the year under report.

(c) All the areas in F and G Wards and to the North of a line drawn from Eastern Harbour to Kalachowky Road, Clerk Road upto its junction with Warden Road was served directly from the North of the City. Trunk Mains in the absence of Service Reservoirs for the North of the Island. A Scheme estimated to cost about Rs. 60 lakhs for providing Balancing Reservoirs on Worli and Rowli Hills to serve the North of the Island is under consideration of the Corporation.

46. For the Fort, Colaba and Back Bay areas the supply was restricted for 6 hours from 10 A.M. to 4 P.M. (B.T.) from 1st April to 15th November 1941 and for 7½ hours from 8.30 A.M. to 4 P.M. (B.T.) from 16th November 1941 to the end of March 1942. Supply to Dhobi Talao Hours of Supply. (B.T.) from 16th November 1941 to the end of March 1942. Supply to Dhobi Talao Girgaum, Thakurdwar areas was restricted for 14 hours from 10 A.M. to 4 P.M. (B.T.) and 7 P.M. to 3 A.M. (B.T.) from 1st April to 15th November 1941, and for 16 hours from 8.30 A.M. to 4 P.M. (B.T.) and 6.30 P.M. to 3 A.M. (B.T.) from 16th November 1941 to the end of March 1942. A constant supply was maintained in Walkeshwar Road from its junction with Ridge Road to Government House Upper and Lower Gate and also in Malabar Hill Lower portion, as these areas are served by 12" syphon main from the reservoir and it is not possible to regulate the supply in this main for fear of air locks. This question is now being looked into and necessary proposals will be submitted in due course. The areas of Gibbs Road, Carmichael Road and Altamont Road were supplied water for the same period as in the case of Dhobi Talao and Girgaum areas mentioned above.

The areas of Peddar Road, Warden Road, Gowalia Tank Road and Foriet Street were served from the 24" outlet main in Peddar Road and the supply hours were the same as in the case of Dhobi Talao and Girgaum areas, mentioned above and during the remaining periods water supply was maintained under reduced pressure to keep all the mains on the hill slopes sufficiently charged.

The areas of Napean Sea Road and Narayan Dabholkar Road were supplied with water constantly through the 6" Napean Sea Road outlet main from the reservoir and the supply was not regulated as the main is not sufficient to build up pressure during peak load periods if regulated. Proposals for enlarging this outlet main to enable proper regulation has already been sanctioned by the Corporation, and funds were provided for the work during the year under Report but the same could not be carried out as pipes were not available due to War conditions.

The supply to the areas served by the Bhandarwada Hill Reservoir was restricted for 14 hours from 10 A.M. to 4 P.M. and from 7 P.M. to 3 A.M. (B.T.) from 1st April to 15 November 1941, and for 16 hours from 8-30 A.M. to 4 P.M. and 6-30 P.M. to 3 A.M. (B.T.) from 16th November 1941 to the end of March 1942.

A constant supply was given to the North of the City from 1st April to 15th November 1941, but the hours of supply were restricted for 16 hours from 8-30 A.M. to 4 P.M. and 6-30 P.M. to 3 A.M. (B.T.) from 16th November 1941 to the end of March 1942. The supply was restricted for more number of hours from November 1941 to April 1942 on account of defective monsoon during the year under Report.

47. Both the reservoirs at Malabar Hill and at Bhandarwada Hill were maintained during the year **Maintenance of Reservoirs.** from the grant under Materials for General Works and Repairs in Bombay. The cost of materials is included under paragraph 71.

48. The Assistant Engineer in charge of Distribution together with Assistant Engineer Waste Prevention and other staff gave immediate attention to every fire throughout the year. **Fire Attendance.** The total number of fire calls received from the Fire Brigade Department and attended to was 516 as against 292 during the previous year. The water supply in each case was regulated according to the needs and sufficient supply at high pressure was made available in every case.

49. Three direct exchange lines were maintained at Babula Tank, Bhandarwada Hill Reservoir and **Telephone System.** Futka Tank and the various reservoirs and wards in the City had 11 extensions from the Babula Tank Exchange. Besides, 11 exchange lines for residences and 5 for offices were maintained through the Bombay Telephone Co. and the total cost for these lines along with the cost of 6 telephone exchange lines mentioned in paragraph 33 was about Rs. 5,974.

50. There are 108 drinking fountains, 53 cattle troughs and 55 stand pipes in the City, which were **Fountains and Cattle Troughs.** open to the general public throughout the year and were maintained in a clean condition. Repairs to the fountains, cattle troughs and stand pipes were carried out departmentally, at a total cost of Rs. 1,393.

51. There are 22 Municipal wells out of which 19 are hermetically sealed while water was allowed to be used from the remaining 3 wells. **Wells.** During the year under report 13 Municipal wells along with other wells in the City were provided with suitable manhole frames and covers and top slabs repaired where necessary, with a view to making the well water available for domestic use as an alternative source of water supply in case of damage to water mains or water works by enemy action. The cost of opening these wells was met from the grant under Advances, Measures for Civil Defence.

52. The gardens along the slopes of Gibbs Road and Ridge Road, Sir Pheroza Shah Mehta Gardens at **Gardens.** Malabar Hill Reservoir and Joseph Baptista Gardens at Bhandarwada were maintained during the year at a cost of Rs. 5,003 (materials only). All the gardens were open to the general public except the Joseph Baptista Gardens which remained closed from April to 15th September 1941 on account of repairs to the Bhandarwada Hill Reservoir by gunite surfacing.

53. The number of cases reported to the Standing Committee for disconnection of water supply for non-payment of taxes was 324 as against 291 in the previous year. **Orders for Disconnection of water Supply.** Disconnection Orders were issued in 253 cases, out of which, disconnections were not enforced in 158 cases owing to the requirements having been complied with. In 60 cases supply was closed and subsequently restored on compliance with the requirements. 35 cases were either in hand for being attended to or had their supply closed and not restored.

54. 190 prosecutions were launched before Honorary Presidency Magistrates for infringement of the provisions of the Municipal Act and for violation of Bye-laws relating to **Prosecutions** Water Works during the year under report. The number of convictions was 58 and the total amount of fines inflicted and received was Rs. 1,534 against Rs. 406 in the preceding year.

VI. WASTE PREVENTION BRANCH.

55. The total length of water mains tested for leakage by Deacon Meters was 419 miles and 3,425 feet **Testing of mains by Deacon Meters.** as against 461 miles and 4,911 feet during the previous year. The length of mains tested was less, as shorter lengths had to be taken so as to finish the work of testing during the shorter supply hours maintained after November 1941.

56. The total length of mains of all sizes tested by sounding was 133 miles and 2,604 feet as against 162 **Sounding of Mains.** miles and 3,912 feet during the preceding year. The length of mains sounded was less, as some special soundings of short length and spot soundings were carried out for detecting wastage. The total cost (materials) of testing mains and investigating leakage was Rs. 1,966 during the year.

57. 8,827 defects in the distribution system were detected and repaired, of which 5,464 were under- **Defects in water mains.** ground and 3,363 above-ground. Particulars of defects detected and remedied, the number of diagrams taken and wastage checked during the year is given in Appendix ("H").

58. The number of notices issued to owners of private premises for defects in water fittings was 1,969. **Notice Issued.**

VII. METER BRANCH.

59. The special staff sanctioned by the Corporation during the previous years for meter inspection work was continued during the year under Report. There was a net increase in revenue **Staff and Increase in Revenue.** from meter measurement to the extent of about Rs. 2,88,000 which was partly due to more rigid inspection of meters and partly due to more demand for water from industries. The increase in revenue in the former case on account of new meters fixed on various trade connections which were formerly unmetred during the year and on account of meters exchanged for periodical test amounted to Rs. 2,50,000. The cost of additional staff during the year amounted to about Rs. 14,700 and was debited to the Establishment Grant of this Department.

60. 2,941 meters of sizes varying from 1/2" to 6" were maintained from the grant under "Meters" during the year at a total cost of Rs. 28,945 (materials) which included the cost of maintaining **Meters.** Venturi meters referred to in paragraph 35. 463 meters were replaced by new meters and 619 meters were repaired during the year. Meters were fixed on 287 new connections and 119 meters were removed from the existing connections as the properties fed from these were to be charged on valuation basis.

Majority of meters are very old and are required to be replaced. The Corporation have therefore, **Purchase of new Meters.** approved the proposal of the existing and worn out meters being replaced at a cost of Rs. 3 lacs and a provision of Rs. 40,000 was made in the Budget under Loan Funds. Out of this provision 484 Semi-Rotary Positive Type meters ranging from sizes 1/2" to 8" were ordered out, but the entire stock of meters was not received till the end of the year under Report on account of War conditions. In addition to this, 21 meters at a cost of Rs. 2,970 were purchased from the Revenue Grant under Meters.

The total revenue derived from the hire of meters was about Rs. 77,600 showing a net increase of Rs. 6,500 above the previous years figure.

VIII. MAINTENANCE BRANCH.

61. The workshop in the yard of the Maintenance Branch of Water Works Department at DeLisle **Repairs and upkeep of Plant, Machinery, etc.** Road carried out throughout the year the repair works pertaining to Water Works Department in their different shops, such as Meter shop, Testing shop, Machine shop, Turner shop, Painter shop, Smithy and Carpentry shop, etc. Ordinary repairs to the machinery and plant, such as, steam pumps, petrol pumps, motor lorries, chlorine plant, compressor units etc. were also carried out. *Vide* paragraph 71 for cost of materials).

62. Four pumping sets at Malabar Hill Reservoir, one at Parel Government Gate Road and two at **Electric pumping set.** Bhandarwada Hill Reservoir, were maintained at a total cost of Rs. 8,529 (including energy charges).

63. 452½ miles of water mains (57" 11½ miles; 48"-13¾ miles; 36"-4 miles; 32"-12½ miles; 30"-4¾ miles; **Maintenance of water mains and number of bursts.** 28"-½ mile; 27"7¼ miles; 26"-¾ miles; 24"-30 miles; 22"-1¾ miles; 21"-¾ miles; 20"-½ mile; 19"-½ mile; 18"-7 5/16 miles; 15"-4 9/16 miles; 14"-2½ miles; 12"-38 miles; 9"-7¾ miles; 8"-4¾ miles; 7"-4 miles; 6"-112½ miles; 5"-43 miles; 4"-27 7/8 miles; 3"-112 miles) were maintained during the year. There were 15 bursts on the various water mains (Appendix I) which were repaired promptly. The cost of materials for these works was met from the grants under "Materials for general works and repairs in Bombay" and road repairs were carried out from the grant under "Repairs to roads over trenches". *Vide* paragraphs 66 and 71)

64. The total number of water connections to different premises in the City was 50,536, *i.e.*, a net **Number of water Connections.** increase of 2,095 over the last year's number. The number of new water connections laid by the Maintenance Branch during the year was 2,134 as against 1,845 during the preceding year. 39 connections were disconnected on account of demolition of old buildings and for various other reasons. The cost of materials for 381 connections was met by the Municipality and debited to the grant under "Materials for General Works and Repairs in Bombay" and the cost of road repairs for these connections was met from the grant under "Repairs to Roads over trenches". (*Vide* paragraphs 71 and 66).

1,753 works of giving connections, etc. to private parties were carried out at their cost amounting to about Rs. 49,865.

65. The repairs and painting to 13 out of 36 buildings of Water Works Department within the City **Repairs to Buildings.** were carried out at a total cost of Rs. 8,586. This includes special repair works carried out to the quarters now occupied by the Deputy Municipal Commissioner at the Malabar Hill Reservoir.

66. 9,646 trenches each varying in length from 5 feet to 100 feet were excavated for trial pits and general **Trenches.** repairs and maintenance works all over the City. All the trenches were restored through the City Engineer's Department. The total cost of excavation and restoration of the trenches amounted to Rs. 46,676.

67. Four motor lorries and 21 hand trucks were maintained during the year for transport of materials **Transport.** etc. at a cost of Rs. 13,105 (materials). The total mileage covered by the motor lorries during the year was 26,781 miles, the cost per mile being 5.33 annas.

68. **Testing of Water Fittings.** The testing of galvanized iron pipes ($\frac{1}{2}$ " to 4"), Cast Iron pipes (3" to 48"), Galvanized Iron Fittings, such as Couplings, Bends, Tees, Elbows, etc. of brass, gun metal fittings, such as ferrules, stop and bib taps, waste-not taps, ball taps, pillar taps, glove taps, 3" to 30" sluice valves, new pattern and stand post hydrants, cast iron and porcelain water closet cisterns with their fittings, canvas hose pipes, etc., was carried out during the year at Chinchpokli Work Shop. The total number of such fittings tested was 1,96,582 (Appendix "J"), and the revenue derived therefrom was Rs. 10,676. The cost of testing was debited to Establishment and Labour.

69. **Chokes in Service Pipes.** During the year under Report many complaints about short supply of water were received from F Ward and other places where Vehar supply is given. On investigation, it was observed that this was due to increase in shell accumulation in the pipes which in turn was attributed to the low lake level on account of deficient monsoon. A special staff consisting of one sub-overseer, 2 plumbers and 6 coolies was therefore sanctioned by the Corporation and the work was commenced in October. During the period from October to the end of the year under Report, 1,392 houses were inspected for detection of chokes and 450 connections were cleaned at a total cost of Rs. 1,275 (materials). The cost was debited to the Grant under "Materials for General Works and Repairs in Bombay."

70. **Emergent Works.** As there was a general complaint about short supply of water in G Ward and particularly in the Mahim area, the matter was investigated and it was observed that this was due to frictional losses in the long length of 24" Tulsli Main which was fed at the North end by 12" cross connection between 57" Tansa and 24" Tulsli Mains and at the South end from a similar cross connection North of Fergusson Road.

With a view to remedying this defect two additional cross connections, one at Portuguese Church and another at Lady Hardinge Road were made between 57" Tansa Mains and the 12" mains in Lady Hardinge Road and Portuguese Church Street, connecting 24" Tulsli Main. After these connections were made, the supply immediately improved and complaints practically disappeared.

The cost of the connections was Rs. 5,710 and was debited as under :—

	Rs.
(1) Materials for General Works and Repairs in Bombay included in paragraph 71	3,950
(2) Labour (permanent)	... 810
(3) Repairs to Roads over trenches, included in paragraph 66	... 950
Total	... <u>5,710</u>

In order to improve the pressure in the 6" main in Hospital Avenue Road a 32" x 6" cross connection between the 32" Vehar Main and 6" Suparibag Road main was made on 15th March 1942 at a cost of Rs. 250 which was met from the grant under "Materials for General Works and Repairs in Bombay." (Vide paragraph 71)

71. **Repairs.** The total cost of materials under "Materials for General Works and Repairs within the City" for works included in paragraphs 47, 61, 63, 64, 69 and 70 was about Rs. 41,811.

IX. CONSTRUCTION BRANCH.

(Loan and Other Works).

72. **Laying of New Mains.** Works to the extent of about Rs. 3,84,174 were carried out from Capital Funds as per the details given in Appendix "K". 447 house connections were also transferred on new mains and 118 fire hydrants with 1,327 feet of 3" cast iron pipes were laid.

73. **New Works.** New Works as per the details in Appendix "L" were carried out from New Works Grant at a total cost of Rs. 1,407. The reasons for not carrying out and completing the works are given in the remarks column of Appendix "L".

74. The work was completed at a cost of Rs. 3,290 (vide paragraph 70 of 1940-41 Report).

Provision of a Pumping Set for Sentic Tank at Malabar Hill Reservoir.

75. **Repairs to the damaged Spans of the Kasheli Bridge.** Incidental works of repairs were started during the year under Report (Vide item No. 18 of 1940-41 Report) A 24" cross connection on the downstream side of Kasheli Anchor Block has been made. The work of providing a cross connection between the 72" steel mains and the 60" and 48" mains on the downstream side of the Kasheli Anchor Block has been completed. Sluice Valves on the Old Tansa Main are being shifted, and reinstated on the same main near Kasheli Anchor Block. The work of repairing the embankment of the Old Line is in progress, while the work of providing cross connection with bye-pass arrangements on the upstream side of the Kasheli Anchor Block could not be taken in hand as necessary castings and materials are not available. For converting the hydraulically operated sluice valves into hand-operated ones at Kapurbavdi, an order for the same has been placed with Messrs. Richardson and Cruddas Ltd. The work of reconstruction of the 200 feet span has been entrusted to Messrs. Garlick & Co., at a cost of Rs. 1,62,900. The work is in progress. The expenditure booked during the year was Rs. 23,617.

X. SURVEY AND DESIGN BRANCH.

76. Several schemes for the improvement of Water Supply in general and for the affected localities in particular were designed during the year. 69 estimates for provision and enlargement of water mains and other works amounting to over Rs. 44 lakhs were prepared during the year. The number of tracings and blue-prints prepared during the year was 169 and 2,652 respectively.

Preparation of Plans and Estimates.

77. Records such as leaks to the Tansa Dam, Storage of water in Lakes, Lake Levels, Venturi Meter Readings, Charts showing levels in the Outlet Well at Tansa, Bacteriological and Chemical Analysis of water, Short Supply complaints, Temperature of Water Inside City and Vaitarna Gaugings, were maintained during the year under Report and out of these Records for the lakes including levels, rainfall yield, evaporation and supply from the various sources were submitted to the Corporation every month and during the monsoon every week.

Records.

78. 1,708 cases of extra charge for water used for constructional purposes were framed as against 2,011 in the preceding year, resulting in a total revenue of about Rs. 1,01,600 as against Rs. 1,05,500 in the preceding year.

Extra Charge for Water used for Building Purposes.

79. With a view to bring the records of the water mains and fittings up-to-date, Standing Committee sanctioned a special staff for carrying out the survey of water mains. The work was taken in hand in April 1940 and by the end of the financial year about 326 miles of mains of different sizes were surveyed and marked on sheets with all the fittings appurtenant thereto. The work is still in progress. The cost of the staff is included under Establishment.

Survey of Water Mains.

80. 7 Theodolites, 19 levels, 4 Optical Squares, 2 Prismatic Compass, 2 Planimeters, 5 Staves, etc. were repaired and maintained during the year at a total cost of Rs. 155 from the grant under "Repairs to Tools, Plants and Instruments."

Repairs to Survey Instruments.

XI. WORKS OF INTEREST.

81. After the lake level had gone down sufficiently low a contract was entered into with Messrs. John Fleming & Co., Ltd., for treating a further portion of 1,44,000 square feet, with 2" thick reinforced gunite at a total cost of Rs. 99,343. The work was begun in February and by the end of the official year, 85,000 square feet of area were treated with gunite the expenditure booked during the year being Rs. 4,029. The result will be watched with interest during the monsoon when the lake level goes up.

Repairs to the Tansa Dam.

82. Proposals for each of the works mentioned in the Pitometer Survey Report for providing and regulating the supply of water to the City together with a programme of works to be executed in the order of urgency, as required by the Corporation are being framed and will be submitted in due course, as a considerable amount of further investigation is necessary before these proposals can be formulated. The supply has to be varied from time to time due to curtailment on account of failure of monsoon during the year and in order to distribute the supply so as to avoid short supply complaints, Pitometer Gaugings were found very useful and hence a special staff was appointed for the last 5 months of the year. Gaugings were taken on the Trunk Mains from the lakes and on the inlet and outlet mains from the Reservoirs and very useful and interesting information was collected. Gaugings were also taken on distribution mains in the localities from which complaints of short supply of water were received and the supply was regulated accordingly. In view of the good results obtained, it has been proposed to continue the staff for a further period of 4 months, to which the Municipal Commissioner has given his approval. The cost of the staff is included under Establishment.

Pitometer Survey.

83. At several places where there were minor leaks the contractors were asked to carry out further guniting without extra cost. A leak was also observed on the West side from Reservoir No. 11 and on investigation it was suspected to be from the untreated portion of the arches abutting the Western wall. With a view to minimise this leak, these arches were gunited to a certain extent at an estimated cost of Rs. 700 with satisfactory result and as the work was carried out at the end of the year, the expenditure could not be booked during the year.

Water proofing the Bhandarwada Hill Reservoir by Gunite Surfacing.

84. The Vehar Lake was constructed in 1850 and since then it appears that no attempt was made to clean the area which is alternatively exposed to wetness and dryness on account of which abundance of rank vegetation and other wild plants thrive in the area. It has been observed that this rank vegetation when submerged in water decays and acts as food for the algae. It was therefore proposed to remove rank vegetation between R. L. 248 and 265 T.H.D., taking advantage of the low level on account of deficient monsoon during the year. The work of removing and destroying rank vegetation between low and high water mark was sanctioned by the Corporation under their Resolution No. 684, dated the 13th November 1941, at an estimated cost of Rs. 50,000. The work was however taken in hand at the beginning of March 1942, as funds were not sanctioned till the end of February 1942. The work of cleaning the rank vegetation between the levels of 230 and 265 T.H.D. instead of between 248 and 265 T.H.D. is in progress, advantage being taken of the low level of water in the lake. By the end of the year under Report, 7,000,000 square feet of area were cleaned and an expenditure of Rs. 423 only, was booked as the work was taken in hand practically towards the end of the year.

Cleaning of Vehar Lake.

85. As the lake was drained, it afforded good opportunity to check up the present contour plan and to find out how the contours have changed on account of siltage in the lake, and also to ascertain the exact contents of the lake and to check up the existing table of contents. **Checking up the Contour Plan.** The work was started as soon as the staff was sanctioned and about one third of the area has been surveyed. It is also proposed to have proper cement concrete boundary stones with their R.Ls. marked on each stone which will serve as bench mark in future. The cost of the work is included under item of Cleaning Veihar Lake. (*vide* paragraph 84)

86. The Hydraulic Engineer got in touch with the Fisheries Officer, of the Government of Bombay and in consultation with him it was decided to introduce a particular variety of fish called Gourani, which is known to thrive on algae and larvae shell-fish. This fish was originally imported from Java. It is fairly big in size, very quick moving and on account of the peculiar scales on its back, it does not make comfortable eating for crocodiles. About 200 fishes of this variety have been introduced into the Tulsi Lake at present and when the Veihar Lake is cleaned up, these will be introduced into this lake. It was not proposed to put this fish in the Veihar Lake at this stage as at present the lake water is treated with Copper Sulphate in order to kill the algae already existing in the water. It is hoped that after all these measures are carried out, there will be an appreciable improvement in the Veihar Lake water. The cost is debited to the grant under "Measures for Restricting Growth of Algae in Veihar Lake," and is included under paragraph 43(c). **Introducing Gourani Fish in the lake as an experiment.**

87. Tenders were invited for carrying out the work and the quotation of Messrs. M. L. Dahanukar & Co. Ltd., for Rs. 84,350 was accepted. On account of increase in prices and unforeseen circumstances and the fact that the design had to be slightly modified the Corporation sanctioned the revised estimate for Rs. 1,22,500. Construction of the tank is now in progress and the whole of the outer masonry ring has been laid at varying depths from the ground level. To ensure safety of the construction, the foundation has been carried to hard rock depth level, as it was noticed that large boulders a few feet from the ground level could not safely stand the maximum load. All the reinforcement in the outer ring counterforts columns and column footings have been erected and placed in position. **Elevated Tank Construction at the Bhandarwada Hill Reservoir.**

Incidental works such as laying the rising and outlet mains, fixing the bell-mouths, extension of the Control Room, fixing additional outlets from the Reservoir, laying the suction pipes with the booster pump connections are being carried out departmentally. No expenditure was booked as the bills were not passed during the year.

88. About 320 R.ft. of 57" steel main at Sleater Road were treated with 2" thick reinforced gunite on the same lines as last year at a cost of Rs. 10,528. **Encasing the 57" main in Sleater Road.**

89. No progress was made in the work of acquisition of the Khardi Village which falls within the Tansa Catchment area on account of problems connected with water supply at the new site. The proposal of the District Local Board, Thana to undertake to provide water supply at the new site, provided the wells and tanks at the Old Gaathan were acquired is being considered, and the work of acquisition will be proceeded with when this question is settled. **Acquisition of Khardi Village.**

90. The first two works and the last referred to in paragraph 82 of the Report for 1940-41 have been completed. The remaining works could not be carried out as necessary pipes, castings and specials were not available on account of war. The cost of these works is debited to Loan Works Accounts under paragraph 72. **30" Outlet for Girgaum and Thakurdwar.**

91. The work of constructing the retaining wall and of providing a recess along the passage leading to the Bhandarwada Hill Reservoir was completed, the expenditure booked during the year being Rs. 8,810. **Protective Measures along the Slopes at the Bhandarwada Hill Reservoir.**

92. Necessary materials for the raising of the mains such as steel bend plates, cast iron specials, tail-pieces, sluice valves, etc. were indented on the Chief Store Keeper but owing to present uncertain conditions, they were not received during the year. The work of patch-plating and welding the remaining portion of 960 R.ft. of the West Main was entrusted to Messrs. Autogenous Welding and Repairs Co. Ltd., and the work of providing about 135 channels for the rivetted portions of the same was entrusted to Messrs. Garlick & Co., and was completed during the year. The work of patch-plating, welding and providing channels for rivetted portion of the remaining 950 R.ft. portion of the East Main is entrusted to Messrs. Garlick & Co., The work is in progress and the cost booked upto the end of March is Rs. 49,983. **Repairs to 57" Steel Mains in Bandra Creek.**

93. To prevent algae from entering into outlet pipes it is proposed to provide blanking and screening arrangements and the Corporation (*vide* their Resolution No. 677, dated the 21st November 1938) have sanctioned this work at a cost of Rs. 48,000. The work of fixing screen, etc. both at Tansa and Veihar is entrusted to Messrs. Garlick & Co., at a cost of Rs. 40,500. During the year under Report, the Contractors prepared the screens and delivered most of the materials for Veihar and Tansa on site, but the work of fixing the screens of Veihar Lake had to be postponed until the lake level went down. The work of fixing the screens at Tansa also had to be postponed, as sufficient quantity of water could not be brought through the two 72" mains, the Duct Line being out of commission for practical purposes on account of the repair work to Old Kasheli Bridge No. 2 not being completed. No expenditure was booked for this work as the screens were not fixed. **Providing Screens to the Inlet Bay of Veihar and the Outlet Well at Tansa.**

XII. MEASURES FOR CIVIL DEFENCE PROTECTION OF WATER SUPPLY SYSTEM.

94. The question of providing suitable storage tanks for fire-fighting purposes in different parts of the City was considered and after going into various details regarding the shape, size and design of tanks, it was decided to have at least 80 tanks to begin with in different parts of the City. These tanks are about 40 feet × 40 feet × 6 feet deep with a water depth of about 5 feet and are expected to hold about 50,000 gallons of water each. They are half underground and half aboveground and the sides and bottom are treated with a 2" thick layer of reinforced gunite to make them water tight. The work of constructing 40 such tanks was entrusted to Messrs. Hindustan Construction Co. Ltd., at a rate of Rs. 2,950 per tank. During the year under report only 15 tanks were completed.

A special staff consisting of 2 Inspectors and 2 Sub-overseers was appointed by the Corporation and the cost of the staff was borne by the Government of Bombay. As the work was started towards the end of the year, it was not possible to book any expenditure.

95. The question of investigating alternative sources of underground water supply in the City was considered and the Corporation has approved an estimate of about Rs. 1,91,850 for the work of sinking 12 tube wells in the City as an experimental measure.

The work of locating the sources of underground water supply at these 12 sites was entrusted to Mr. Y. G. Talpade and it was completed before the end of the year.

An order for sinking 10" bores was placed with Messrs. Amreliwala Pump Supply Co., and Mr. Alladin Virjee Nathani, but the work was not started before the end of the year.

96. In view of the War situation it was decided to re-open the closed wells in the City. By an order issued by the Government of Bombay the water of these wells could be made available to the public in case of emergency. There are about 1,650 closed wells in the City and the work of re-opening the wells was commenced on 16th March 1942, and before the close of the financial year, about 200 wells were re-opened. The work is in progress. No expenditure was booked during the year as the work was started late in the year.

Apart from the closed wells, there are about 550 open wells which have been allowed by the Municipality to be retained for religious and benevolent purposes.

XIII. GENERAL.

97. The Hydraulic Engineer's Report on the Augmentation of water supply was referred back to the Municipal Commissioner requesting him to get the proposals of the Hydraulic Engineer scrutinised by experts, if necessary, and to submit revised proposals for the approval of the Works Committee and the Corporation. Upon the recommendation of the Municipal Commissioner a Committee of experts consisting of Sir M. Visvesvaraya, K.C.I.E., D.Sc., B.A., B.E., M.Inst. C.E., I.S.E. (Retd.), and Mr. C. C. Inglis, C.I.E., B.A., B.T.I. (Dublin), M.Inst. C.E., I.S.E. (Retd), Director, Central Irrigation and Hydrodynamic Research Station, Poona, was appointed during the year and the Committee started their work towards the end of the year. They visited the sites of the proposed reservoirs at Vaitarna, Ulhas, etc., and as a result of their visits to those places they have asked for further information which is being collected. For this purpose a special staff for survey work consisting of one Assistant Engineer, 2nd grade, two Inspectors, four Sub-overseers, two Draughtsmen, four Chainmen and thirty Coolies was proposed towards the end of the year and the survey work will be commenced in the beginning of next year.

98. The details of the Superior Staff of the Water Works Department are shown in the table marked Appendix "M". The total number of Superior Staff during the year was 225 and the total cost of this establishment was Rs. 3,09,936.

During the year under report the Corporation approved of the Municipal Commissioner's proposal for bringing the temporary labour staff who had put in a continuous service of more than one year on the permanent schedule. In all 717 persons from the temporary labour staff were brought on the Permanent schedule. In addition to the permanent labour staff, nearly 600 temporary labourers were engaged daily during the year both inside and outside the City according to requirements. The total cost of the staff both permanent and temporary amounting to about Rs. 2,50,000 was met from the grant under respective works on which the labour staff was engaged. The Scheduled Labour Staff including artisans etc., during the year was about 647 and the Cost of the staff amounting to Rs. 2,17,394 was met from the grant under Establishment and Labour (permanent).

99. No free housing accommodation for the Superior Staff within the City was provided except for the Assistant Engineer Distribution, One Inspector, Maintenance, two Reservoir Attendants at Malabar Hill and Bandarwada Hill, and one Stores Clerk who are required to be on duty at any time of the day and night. The Hydraulic Engineer and the Assistant Engineer, Waste Prevention are provided with accommodation at full standard rent and 5 Inspectors and 1 Sub-overseer in the Distribution Branch at concessionary rent. The Superior Staff Outside the City are provided with free quarters as their attendance is required on the spot at any hour of day or night. 274 persons of the permanent and temporary labour staff of this department are provided with free accommodation, while 7 are provided accommodation at a concessionary rent and 27 at full standard rent. A scheme for providing housing accommodation for the labour staff stationed in the Outside City Division was approved by the Corporation and necessary funds have been provided for constructing brick masonry quarters to replace the existing ones and the work is in progress.

100. Water-proof and woollen coats, cumblies, and umbrellas and uniforms were supplied to 735 members of the staff mostly menials at a total cost of Rs. 4,763. 207 members of the staff comprising sub-overseers, chaviwallas, sluicemen, mukadams, park-keepers, etc. were also supplied with uniforms.

101. Ground and Building rents and assessment charges inside and outside the City including taxes Ground and Building Rent. amounted to Rs. 1,583 during the year.

102. Contingent charges such as postage, conveyance, etc., amounted to Rs. 1,280 for the year. Contingencies.

103. The cost of Electrical Energy supplied to Ward Offices of this Department amounted to Rs. 955 Electric Energy. during the year.

104. The expenditure booked during the year for the Plant and Machinery under Special Funds (Loan) New Plant, Machinery and Tools. ordered out during the previous year was Rs. 6,281 and expenditure booked under Revenue was Rs. 695.

From the grant for 1941-42 under plant and machinery, the following machinery and equipment were ordered out at a cost mentioned against each of the item but expenditure booked was Rs. 332 only, as the plant and machinery were received late in the year on account of the war.

	Rs.
(a) From Tools and Plants under Revenue—	
(1) Meter Testing Tank	... 1,730
(b) From Plant and Machinery under Revenue—	
(2) 6" Centrifugal Pump	... 4,400
(3) Oxy-Acetylene Welding and Cutting Plant	... 1,198
(4) 1 No. Heavy Motor Trolley (No. 8)	... 7,000
(5) 1 No. Light Motor Trolley (No. 9)	... 3,545
(6) 2 Nos. Oxy-acetylene Cutting Sets	... 2,116
(c) From Plant and Machinery Special Funds (Loan)—	
(7) 4" Double Diaphragm	... 1,950
(8) Pipe Cutting Machine	... 3,250
(9) Portable Chlorination Set	... 10,640
(10) Chlorinator for Malabar Hill Reservoir	... 6,110
(11) Water Level Indicating and Recording	... 5,971
(12) 2 Nos. 24" Electrically operated Sluice Valves for Bhandarwada Hill Reservoir...	... 3,900
(13) 2 Nos. Welding Sets	... 21,483
(14) 2 Nos. Conversion of hydraulically operated valves at Kapurbavdi into hand operated ones	... 4,094

105. Books, Periodicals and Furniture of the value of Rs. 5,552 were purchased during the year. Books, Periodicals and Furniture.

106. Printing charges amounted to Rs. 4,763 during the year and stationery and drawing materials of the value of Rs. 1,168 and Rs. 598 respectively were purchased during the year for the use of the Department. The cost of advertisements amounted to Rs. 493 only. The total cost amounted to Rs. 7,022. Printing and Stationery.

107. Minor and Unforeseen Charges amounted to Rs. 2,146. Minor and Unforeseen Charges.

108. (a) Revenue.—The total expenditure on Water Works amounted to Rs. 68,24,174 which includes Rs. 54,12,160 for interest, sinking fund charges, etc., for Loans raised for Water Works Rs. 2,80,714 for proportionate charges for General Superintendence and Revenue Collection, and Rs. 1,01,464 for Provident Fund and Pension Charges. The total Revenue derived from Water Works was Rs. 87,30,863, the excess of Income over expenditure being Rs. 19,06,689. The average cost of water brought to the City (including wastage) and supplied to the Suburbs works out at 2 annas 11 pies per 1,000 gallons. Costing.

(b) Loan Funds.—The total expenditure incurred during the year out of Loan Funds was Rs. 3,84,174. (vide paragraph 72, 75, 81, 84, 88, 89, 91, 92 and 105).

(c) Measures for Civil Defence.—The total expenditure inclusive of works and staff incurred under Measures for Civil Defence during the year was Rs. 946. (vide paragraphs 51, 94 & 95).

I have the honour to be,
Sir,
Your most obedient servant,
E. A. NADIRSHAH,
Hydraulic Engineer.

APPENDIX "A".

Statement showing the quantity of water used for different purposes during the year 1941-42.

Serial No.	Particulars.	Quantity (million gallons).	Percentage.	Remarks.
1	Bungalows and Gardens	250	0.68	Metered.
2	Milch Cattle Stables	190	0.52	Do.
3	Other Stables	38	0.10	Do.
4	Mills	2,144	5.78	Do.
5	Dyeing and Bleaching Works	774	2.09	Do.
6	Gymkhanas, Playgrounds etc.	88	0.24	Do.
7	Race Course	67	0.18	Do.
8	Industries	575	1.56	Do.
9	Laundries and Dhobighats	132	0.36	Do.
10	Hotels	93	0.26	Do.
11	Flour Mills	19	0.06	Do.
12	Municipal Properties	194	0.53	Do.
13	Government Properties	632	1.73	Do.
14	Railways	555	1.50	Do.
15	Bombay Port Trust	562	1.52	Do.
16	Suburbs	1,323	3.56	Do.
17	Building Works	12	0.03	Do. &
18	Road Construction	100	0.26	Estimated.
19	Fire Purposes	3	0.007	Do.
20	Leakage and other unaccountable losses through the Mains, etc.	3,341	8.843	Do.
21	Road Watering and Cleaning	180	0.48	Do.
22	Gully Flushing	245	0.66	Do.
23	Domestic	24,309	65.47	Do.
24	Miscellaneous such as Drainage and Sewerage works, Public Conveniences, Hospitals, Charitable Institutions, etc.	1,300	3.58	Do.

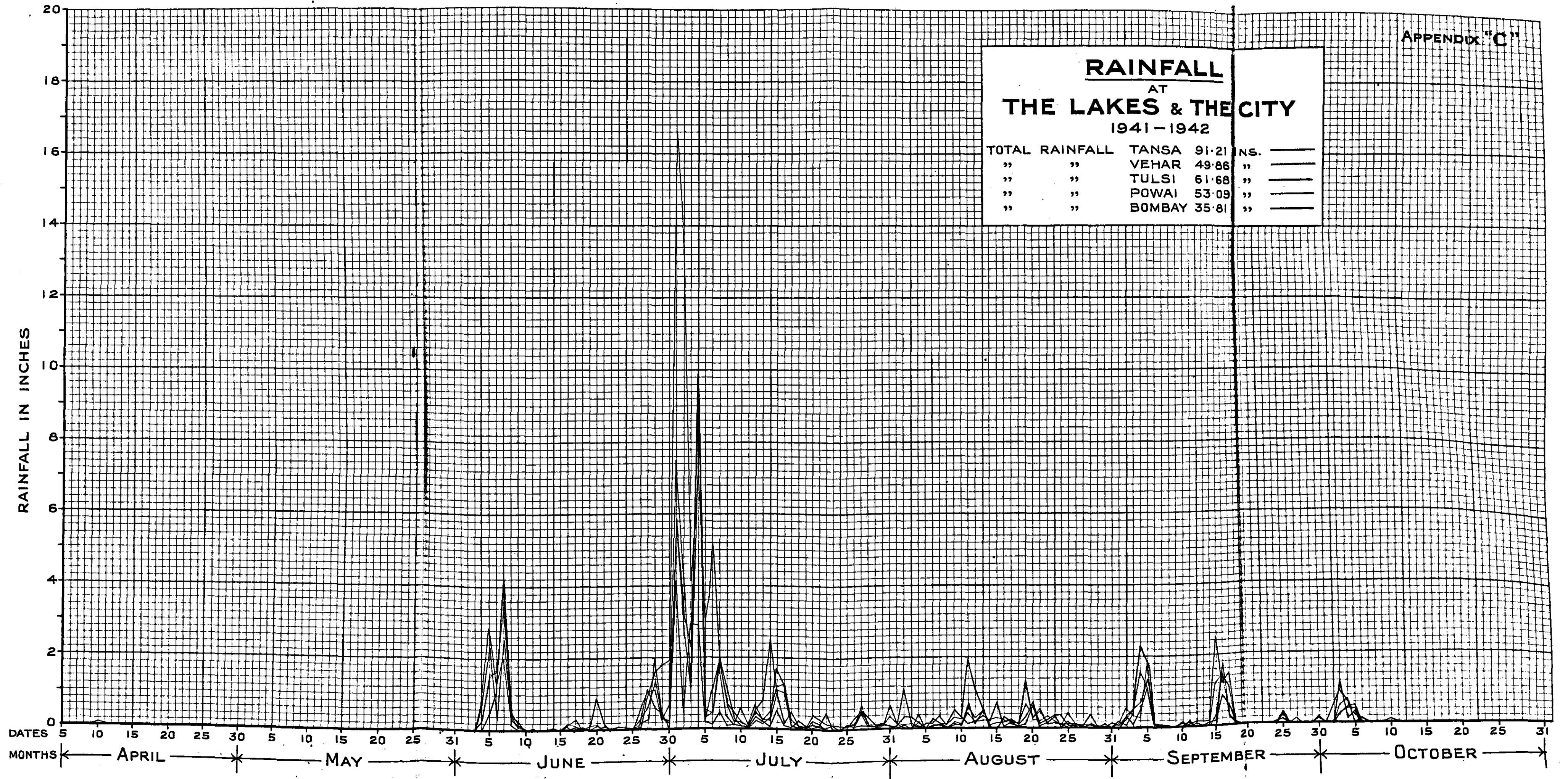
N.B.—Water was supplied free of charge in case of items No. 21, 22 and 24.

APPENDIX "B".

Statistics of the Lake for 1941-42.

Serial No.	Particulars.	Tansa.	Vehar.	Tulsi.	Powai.
1	Distance from Bombay in miles ...	66	18	22	17
2	Lake area at F.S.L. in square miles ...	7.31	2.81	0.52	0.57
3	Total catchment area in square miles ...	52.5	7.32	2.61	2.58
4	Total rainfall in inches ...	91.21	49.86	61.68	53.09
5	Rainfall (percentage) as compared with preceding 5 years (minus below.) ...	-10.60	-46.99	-45.63	-47.54
6	Number of wet days ...	96	74	86	75
7	Number of days in which rainfall exceeded 1" ...	11	9	13	8
	Do. Do. 2" ...	5	1	2	2
	Do. Do. 3" and above ...	5	3	3	4
8	Maximum rainfall per day in inches ...	16.55	8.25	9.96	9.30
9	The lake commenced to overflow when the rainfall amounted to.....inches ...	53.41	No	Over	Flow
10	Number of days the lake overflowed ...	45	...	...	...
11	Full supply level of the lake in feet above T.H.D. ...	420.00	264.50	456.50	195.00
12	Lowest level reached during the year in feet above T.H.D. ...	394.31	232.17	437.50	178.06
13	Contents of the lake at F.S.L. in million gallons ...	35,604	9,120	2,294	1,200
14	Contents of the lake in million gallons at the lowest level reached during the year ...	9,565	288	896	74
15	The quantity of water required to fill up the lakes to F.S.L. from the lowest level reached in million gallons.	26,039	5,732	1,058	1,126
16	Quantity of water that overflowed over the waste weir in million gallons ...	20,297	No	Over	Flow
17	Percentage of run off into the lake from the catchment (in per cent.) ...	81.92	36.88	37.64	19.51
18	The total quantity of water brought into the City and suburbs during the year in million gallons ...	30,510	5,452	1,166	...
19	The total quantity of water brought into the City and suburbs per day in million gallons ...	87.59	14.94	3.19	...
20	Total loss of water due to evaporation, leakage and absorption in million gallons during the dry period (212 days) ...	5,205	982	366	Not registered.
21	The average loss per day due to evaporation, absorption and other losses during the dry months in million gallons (212 days) ...	24.55	4.63	1.72	..

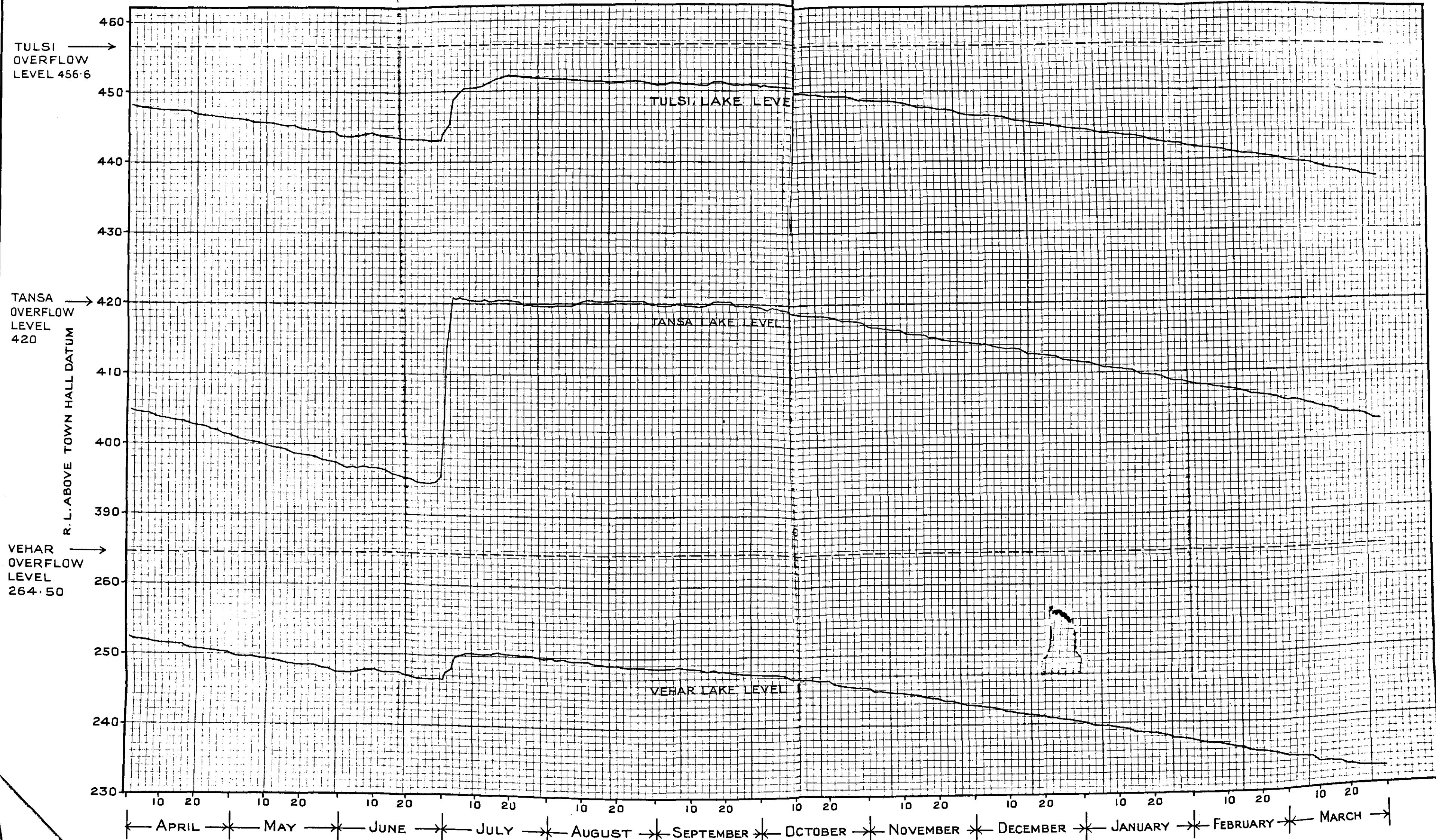
RAINFALL			
AT			
THE LAKES & THE CITY			
1941-1942			
TOTAL RAINFALL	TANSA	91.21	INS.
"	VEHAR	49.86	"
"	TULSI	61.68	"
"	POWAI	53.09	"
"	BOMBAY	35.81	"

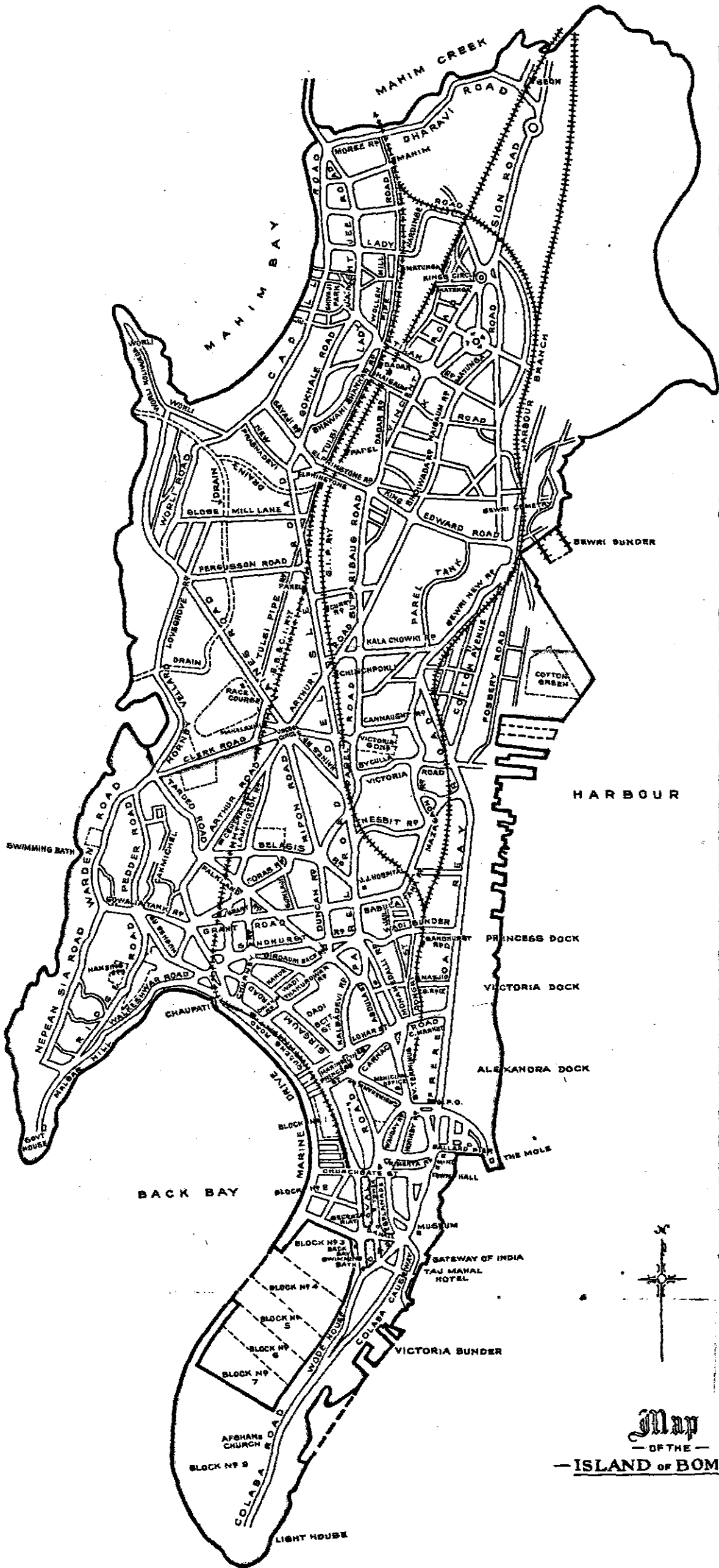


LAKE LEVELS.

(1941 - 1942)

Appendix "D"





Map
— OF THE —
— ISLAND OF BOMBAY —

APPENDIX "F".

Statement Showing Rainfall and Vaitarna River Discharge at Mangalpada near Tembha.

(at the Site Selected for a Pick-up-Weir.)

Month.	YEAR 1930		1931		1933		1934		1935		1936		1937		1940		1941	
	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.	Rainfall in inches.	Discharge in million gallons.
June ...	25.46	15,766.34	2.02	Nil.	17.11	22,270.52	17.99	12,387.18	22.18	9,524.91	24.90	24,253.44	28.36	23,964.77	17.98	14,345.80	9.65	6,185.07
July ...	20.11	117,625.07	73.93	98,844.03	24.86	44,789.95	29.15	69,166.19	35.72	76,630.71	27.30	62,316.18	58.52	122,371.27	46.75	77,545.61	58.62	80,777.57
August ...	10.58	46,897.30	25.62	88,620.82	39.51	110,497.42	31.68	81,995.56	16.70	66,233.10	17.32	49,610.04	9.14	29,975.14	36.81	79,623.20	16.31	40,459.13
September ...	18.09	50,395.96	14.17	34,324.84	26.39	54,509.48	12.04	23,659.63	17.40	40,891.41	16.97	43,051.97	25.94	48,271.90	11.69	27,059.62	5.22	9,004.88
October ...	1.31	8,113.15	18.92	47,917.44	3.16	7,175.74	2.29	3,575.65	5.06	4,050.87	0.05	2,636.89	2.04	6,595.27	10.97	20,225.63	3.62	1,905.33
November ...	Nil.	1,764.61	Nil.	1,033.30	Nil.	491.13	Not recorded	0.03	651.53	Not recorded	Nil.	831.00	Not recorded	Not recorded	Not recorded	Not recorded	Not recorded	Not recorded
TOTAL ...	75.55	240,562.43	134.66	270,740.43	111.03	239,734.24	93.15	190,784.21	97.09	197,982.53	86.54	181,868.52	124.00	232,009.35	124.20	218,799.86	93.42	138,331.98

APPENDIX "H".

Statement of Defects found on Mains and Service Pipes during the year 1941-42.

Month.	No. of diagrams taken.	Total leakage discovered and arrested in gallons per hour.	DEFECTS																		REMARKS.
			UNDER GROUND									ABOVE GROUND									
			Mains		Sluice Valves.	Hydrants	Service Pipes.	Stop Taps.	Disconnected service pipes		Miscellaneous Holes in Mains, etc.	Bib Taps			Service Pipes		Ball Valves and Tanks			Stop Taps leaking.	
			Bursts.	Joints.					Ferrule leak.	Pipe leak.		Re-washed.	Out of order.	Left open.	Leak-ing.	Without Tap.	B. V. out of order.	Tanks without B. Vs.	Tanks leak-ing.		
1941—																					
April	104	148,020	1	5	32	160	196	71	...	...	1	284	117	...	41	...	...	...	21	19
May	129	166,097	1	10	52	168	131	45	1	...	...	413	112	...	50	4	66	64	39	10
June	96	144,118	...	6	56	154	144	46	...	...	...	451	61	...	44	6	19	21	22	12
July	127	164,219	2	5	60	168	158	66	2	...	...	778	84	...	75	...	75	66	43	5
August	110	154,055	2	2	54	183	180	54	1	...	...	600	65	...	60	2	35	72	71	16
September	106	147,015	...	5	50	201	145	68	...	...	...	631	64	...	47	16	57	54	45	7
October	107	147,337	...	12	55	180	145	40	4	...	3	576	92	...	46	3	44	15	47	8	
November	101	152,901	4	9	48	184	155	52	1	...	1	511	75	...	90	9	34	36	55	16	
December	107	218,472	1	16	44	162	102	34	...	...	...	444	76	...	55	12	40	25	46	10
1942—																					
January	115	155,951	3	11	47	235	153	45	1	...	...	363	53	...	58	3	55	70	51	11
February	112	182,111	1	9	45	232	164	60	...	...	...	251	30	...	82	5	41	71	38	13
March	105	182,190	3	8	50	256	126	77	...	...	...	311	64	...	53	4	30	55	27	15
Total	1,319	19,62,486	18	98	593	2,283	1,799	658	10	...	5	5,613	893	...	701	64	496	549	505	142	
Grand Total	1,319	19,62,486	5,464									5,613	3,350								

APPENDIX "I".

Bursts during 1941-42.

	Date.
1. 3" main in Islampura	... 2-4-1941
2. 3" main in Muzavarpakhadi	... 20-5-1941
3. 3" main in Chandanwadi	... 9-7-1941
4. 4" main in Dadyshet Agiary Lane	... 21-7-1941
5. 3" main Ebrahim Rahimtula Road	... 6-11-1941
6. 3" main in Mahomedally Road	... 10-11-1941
7. 5" main in Sandhurst Road	... 18-11-1941
8. 3" main in Bapty Road	... 17-11-1941
9. 6" main in Chapsi Bhimji Road	... 27-12-1941
10. 6" main in Cotton Depot	... 16-1-1942
11. 6" main in Sleater Road	... 20-1-1942
12. 48" Old Tansa main in Vincent Road	... 29-1-1942
13. 8" main in Apollo Street	... 16-2-1942
14. 3" main in Ghorupdeo Road	... 2-4-1942

APPENDIX "J"

List of articles tested during the year 1941-42.

Names of articles.	Number.
Bib cocks gun-metal (Push, Pillar and Showers)	5,168
Stop cocks and Sluice Valves	1,277
Ball cocks	24
Ferrules	222
Pipes galvanized	36,603
Fittings	1,45,559
Pipes C. I.	1,586
Special castings	379
Hydrants S. P.	72
Do. N. P.	1
Do. O. P.	16
Water-closet cisterns with and without ball valves	5,655
Total	1,96,582

APPENDIX "K".

Statement showing the Pipe-laying works carried out of Loan Works Funds during 1941-42.

Serial No.	Particulars.	Ward.	Length of Main.	Expenditure upto 31st March 1942.	REMARKS.
				Rs.	
	5" MAIN.				
1	Providing a 5" water main in Burrows Cross Lane	C	234'-4"	2,381	Work completed.
2	Enlarging the 3" main in Papatwadi to 5"	C	390'-9"	3,555	Do.
3	Providing a 5" main in 40' Road off 50' Road of Lady Jamshedji Road	G	446'-0"	4,568	Do.
4	Enlarging the existing 3" and 4" mains in Parel Chawl Road to 5"	E	1,263'-6"	7,986	Work in progress.
5	Laying a 5" water main in Road No. 9, King's Circle to Road No. 8	F	412'-2"	1,656	Work completed.
6	Providing a 5" main in Newland Street and Delima Street Cross Lane	E	309'-11"	4,443	Do.
7	Providing a 5" main in Umarchadi 3rd Cross Lane	B	245'-0"	3,025	Do.
8	Providing a 5" main in Raichur Street	B	58'-6"	2,213	Work in progress.
9	Extending the 5" main in Falkland Road Low Level (North) to meet the 9" main in Slester Road	D	284'-0"	1,270	Do.
	6" MAIN.				
10	Providing 6" and 9" New water mains in Mahim District—				
	(a) Road V. V.	G	733'-3"	13,782	Works completed. These mains were laid to remedy general short supply complaints and were not included in the programme of 1941-42.
	(b) Road P.P1		856'-1"		
	(c) Lady Jamshedji Road (9")		200'-0"		
	(d) Portuguese Church Street		728'-4"		
11	Providing mains with hydrants in layout of roads in Scheme 57, Sewri-Wadala—				
	(a) Road No. 50	F	2390'-0"	19,401	Works of 1939-40- Work still in progress.
	(b) Road No. 30		1,020'-0"		

APPENDIX "K".—Contd.

Serial No.	Particulars.	Ward.	Length of Main.	Expenditure upto 31st March 1942.	REMARKS.
12	Providing water mains in Ex-Trust Dharavi Scheme—			Rs.	
	(a) Road C.G.D. (12")	F	147'—5"	4,304	Work in progress.
	(b) Road XY (6")		13'—7"		
13	Providing 6" water main in Assembly Lane and enlarging the existing 3" water main in Malharraowadi to 6" and extending it to meet the proposed main in Assembly Lane.— (C—Ward)				
	(a) Assembly Lane	C	271'—5"	6,500	Works completed.
	(b) Malharraowadi		227'—11"		
14	Providing 6" water main in Fopalwadi 3rd Lane and extending the existing 6" main in Fopalwadi 2nd Lane (C—Ward)	C	537'—7"	5,400	Works completed.
15	Providing 6" water main in Agiary 1st Lane	C	164'—0"	1,900	Do.
16	Enlarging the existing 3" and 4" mains in Mahim Kapad Bazar	G	512'—6"	3,249	Works carried out to the extent of Funds provided.
17	Laying 6" water mains in Roads 13A, B and C, Naigaum Scheme 60	F	71'—6"	217	Work incomplete as demarcation of Road is not done.
17A	Making a 15" x 6" Cross connection at Suparibauz Road	F	38'—11"	234	} These were carried out to remedy short supply complaints out of savings.
17B	Making a 6" Cross Connection at Worli Road	G	153'—3"	918	
18	Providing a 6" main in Balamia Lane	C	228'—3"	4,854	Work completed.
19	Providing a 5" main in Goghari Moholla 2nd Cross Lane and enlarging the 3" main in Goghari Moholla 1st Cross Lane to 6"	C	(5") 25'—9"	3,592	Work completed.
			(6") 330'—8"		
20	Providing 6" main in Mughbat Lane	D	(5") 10'—11"	3,617	Do.
			(6") 341'—2"		
21	Providing water mains in the layout Roads in Scheme No. 57, Sewri-Wadala—				
	Road No. 1	F	(6") 39'—10"	10,301	Work in progress.
	Road No. 4		(5") 1,072'—0"		
	Road No. 10		(6") 453'—0"		

APPENDIX "K".—Contd.

Serial No.	Particulars.	Ward.	Length of Main.	Expenditure upto 31st March.	REMARKS.
				Rs.	
22	Providing 6" main in Sitafalwadi	E	322'-8"	2,691	Work completed to the extent of funds provided.
23	Laying mains in Road No. 3 (Sion Scheme No. 6.)	F	988'-2"	7,802	Work in progress.
24	Providing 6" main in Road No. 6, (Sion Scheme No. 6)	F	564'-1"	4,180	Work in progress.
25	(a) Providing a 5" main in Bora Cross Lane, Maneckji Street and Koli 3rd Lane, Colaba	A	540'-10"	11,955	Work in progress.
	(b) Providing 6" main in Hamal Street		401'-10"		Work completed.
	(c) Enlarging 4" main in Shroff and Pestonji Streets... ..		491'-2"		Work in progress.
26	Providing 6" main in Road No. 27 (Sion Scheme No. 6)... ..	F	520'-0"	3,200	Work in progress.
27	Enlarging the existing 3" and 4" main in King's Lane and 4" main in Gola and Jivanji Lane to 6"	A	321'-6"	3,105	Work completed to the extent of Funds provided.
27A	Providing 9" and 6" Distributing mains in Block No. 1	A	(5") 104'-6"	7,802	Work in progress. This is included in the Loan Works 1942-43 and was carried out on account of urgency.
	(a) Laying 6" main in 40' Road behind Marine Lines Station		(6") 200'-0"		
	7" MAIN.				
28	Providing a 7" main in 40' Road off Saboo Siddick Road	A	821'-1"	6,574	Work completed.
	9" MAIN.				
29	Laying a 9" main in Worli Seaface Road	G	25'-8"	125	Work incomplete for want of 9" pipes.
30	Providing an additional 9" main in Bhavanishankar Road	G	1,198'-9"	10,835	Work completed to the extent of funds provided.
31	(a) Enlarging 6" main Ridge Road to 9"	D	31'-7"	29,466	Work in progress.
	(b) Enlarging 4" main in Winter Street		145'-9"		Work completed.
	(c) Providing mains in Gibbs Road of different sizes		(14") 101'-6" (12") 60'-6" (11") 257'-5" (10") 24'-10" (9") 6'-2" (6") 207'-1"		Work stopped due to pipes not being available.

APPENDIX "K"—Contd.

Serial No.	Particulars.	Ward.	Length of Main.	Expenditure upto 31st March.	Remarks.
				Rs.	
32	Providing a 9" main in 56' Road Block No. 1, Back Bay Reclamation... 12" MAIN.	A	17'-10"	100	Work completed.
33	Diverting 12" main in Road No. 15 Sewri Wadala, Scheme No. 57 ...	F	386'-4"	7,500	Work in progress. This work has been carried out for E. A. & L. M.
34	Diverting 12" main in Sion-Matunga Estate, Scheme No. 6 ... 15" MAIN.	F	1,329'-10"	17,000	Work of removing the existing pipes stopped by the Military. This work has been carried out for E. A. & L. M.
35	Connecting the 15" main in Jackaria Musjid Road with 15" main in Chukla Street...	B	(4") 10'-1" (5") 30'-10" (8") 5'-0" (12") 62'-9" (15") 548'-7"	13,653	Work completed.
36	Providing 15" main in Road No. 8, (Sion Scheme No. 6.) ... 18" MAIN.	F	586'-0"	6,700	Work in progress.
37	Providing 18" main in 1st Marine Street ...	A	986'-2"	14,117	Work in progress.
38	Extending 18" main in King Edward Road ... 24" MAIN.	F	12'-0"	300	Work stopped as Military works are in progress.
39	Laying a 24" main in Worli ... 30" MAIN.	G	...	5,800	This amount has been spent in preliminary works such as taking pits, excavation in concrete and asphalt and refilling.
40	Providing 30"—24" outlet mains from Malabar Hill Reservoir to Girgaum and Dhobitalao— Thakurdwar Road ... Queens Road Junction Road ... Mathew Road ... Under Railway track ... Marine Drive ... Air Valve at Thakurdwar Road ... Do. at Marine Drive ...	(C) (C) (D) (D) (A) (C) (A)	(12") 20'-0" (24") 18'-4" (30") 35'-6" (30") 62'-0" (30") 142'-0" (4") 19'-0" (4") 28'-6"	2,69,966	Work completed. A 24" cross connection with the 30" and 24" Thakurdwar outlet and 24" Dhobitalao outlet was made near Queen's Road junction Thakurdwar Road.
OTHER WORKS.					
41	Conversion of N. P. Hydrants into S. P. Hydrants ...	A to G	(3") 164'-7" (6") 29'-9"	2,943	Work completed to the extent of Funds provided.
42	Providing additional Hydrants on 24" Tulsi main ...	G	(3") 133'-6"	4,854	Work incomplete as the roads are not demarcated.
43	Providing additional Hydrants and S. V.'s in Dadar Matunga Estate...	F	(3") 150'-6"	4,363	Work incomplete as the S. V.'s are not available.
				5,44,397	

APPENDIX "L".

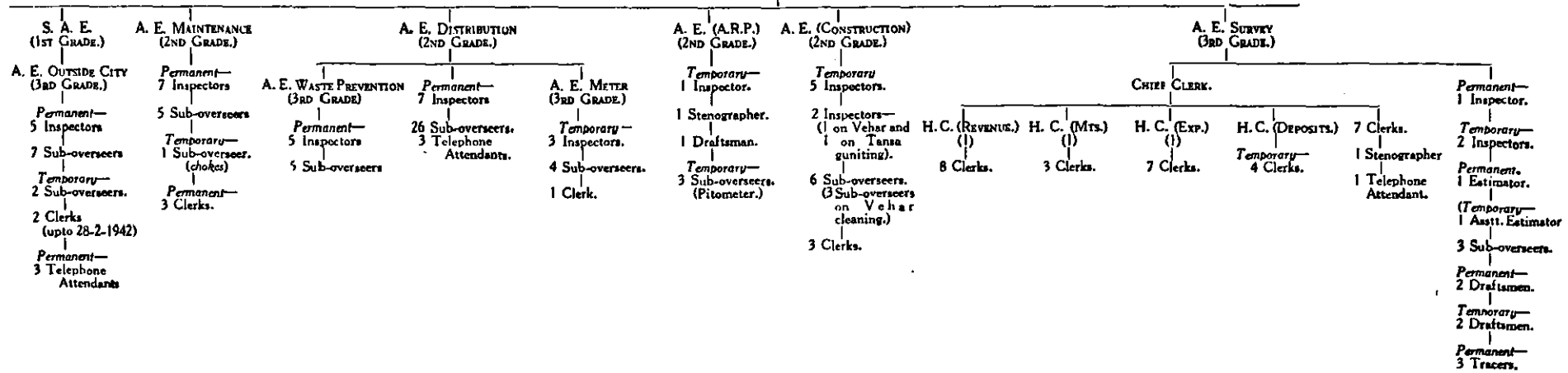
(New Works.)

Serial No.	Particulars.	Amount.	REMARKS.
		Rs.	
1	Providing level crossing at Kurla Mankhurd Branch Railway	371	The work could not be completed as the G. I. P. Railway Authorities to whom the work is entrusted have not finished the making of the crossing on account of war conditions though several reminders have been sent to them.
2	Mounting of Survey Sheets	165	191 sheets were purchased as the remaining sheets were not available.
3	Providing a 24" cross connection between 48" Vihar and 72" Tansa Mains at Powai...	311	The work could not be completed as sluice valves and castings were not available on account of war conditions.
4	Providing sluice valves on 24" Tulsi Main near Elphinstone Road, Dadar Road and Mori Road...	...	Do. do. do. do.
5	Providing a 9" bye-pass connection on 48" sluice valve at Tansa for controlling the Duct Supply	560	The work is in progress and the remaining amount will be booked in the next year.

APPENDIX "M"

(1941-42.)

HYDRAULIC ENGINEER.



BOMBAY FIRE BRIGADE.

No. F./1381/S.R. of 1942-1943.

Bombay, 13th June 1942.

FROM
THE OFFICER COMMANDING,
FIRE SERVICES,
BYCULLA BRIDGE, BOMBAY.

To
THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY,
BOMBAY.

Subject :—*Annual Report on the working of the Fire Brigade.*

SIR,

I have the honour to submit my Annual Report on the working of the Brigade for the year 1941-1942.

Calls.—The number of calls totalled 648 as against 501 in the previous year. Of these, 528 were received for 413 actual fires and 77 were false alarms and 43 in respect of special services. In some cases more than one call was received for the same fire. Compared with last year, the number of actual fires shows an increase of 121. Of the 77 false alarms, 33 were found to be malicious (26 by fire alarms and 7 by telephone), 15 were given with good intent and 29 were caused by electrical defects, etc.

Fire Loss.—The estimated loss on account of fire amounted to Rs. 49,33,355 showing an increase of Rs. 45,82,093 compared with the previous year and Rs. 23,23,761 above the average of the last three years. Rs. 47,46,471 of the year's loss represented insured property and Rs. 1,86,884 uninsured property, whilst the total property at risk was valued at approximately Rs. 6,32,76,325. The abnormal increase in the estimated loss by fire was due to a serious ship fire in which the damage was estimated at Rs. 40,00,000.

Water Supply.—The supply of water throughout the year for extinguishing fires was satisfactory and the attendance of the Water Department prompt on all occasions. The approximate quantity of water used at fires was 79,41,637 gallons of which 29,28,152 gallons were drawn from the mains and 50,13,485 gallons from sea, tanks, and wells.

Lives Lost.—Two persons were burned to death and 5 persons died on the spot due to severe injuries before their removal to Hospital. Seven persons received injuries to which they subsequently succumbed. Ninety persons received serious or minor injuries from which they subsequently recovered. First Aid to injured persons was rendered by the Brigade on 29 occasions. These particulars refer only to fires at which the Brigade attended.

Fire Alarms.—Fifty-nine per cent. of the calls during the year were given through the fire alarm system. The total number of fire alarm posts in use in the City including private alarms was 194. Three arrests were made in connection with malicious interference with fire alarms. One person was fined Rs. 5 by the Hon. Presidency Magistrate, Bhoiwada, Bombay and 2 were severely warned by the Police.

Appliances.—On account of the rise in the cost of materials, etc. owing to the war, no new fire appliances were purchased during the year.

Stations.—Provision was made in the Loan Works Budget of 1939-1940 for constructing a new fire station at Memonwada to replace the existing Babula Tank and Bhuleshwar Stations but the work was held in abeyance. Necessary provision however has been made for this work in the Budget for 1942-43 and plans and estimates thereof have been approved by the Standing Committee and the Corporation.

Proposals for the construction of new stations at Worli and Colaba were included in the 5 Years Programme but owing to financial stringency the works had to be held in abeyance.

Auxiliary Fire Service.—In addition to the volunteer staff of the Auxiliary Fire Service, Government have sanctioned the enrolment of a full-time paid staff for this service of 600 officers and other ranks. Recruitment has already commenced and the total staff is expected to be enrolled in a short time.

General.—The distance run by fire appliances to and from 533 calls totalled 3,545 miles.

Inspection of hydrants was regularly carried out and all defects were remedied at once.

During the year under report theatres and cinemas in the city were inspected on 236 occasions and 762 inspections of premises were made in connection with dangerous trades.

One instruction class in First Aid to the Injured was arranged during the period under review and out of the 19 men who appeared for the St. John Ambulance examination 18 were successful. Almost all the members of the staff of the Brigade have passed this examination.

Ambulance Service.—975 calls in respect of accidents, 935 in respect of maternity cases and 1,840 hire calls were responded to by Brigade Ambulances against 578 for accidents, 752 in respect of maternity cases and 1,469 hire calls during the previous year. 3,800 persons were carried as against 2,790 persons last year, and the total distance run by the ambulances was 28,128 miles. The receipts for hire cases amounted to Rs. 9,879 as against Rs. 7,983 in the previous year.

First Aid to the injured persons was rendered by the ambulance staff on 243 occasions.

A new body was built on the maternity ambulance, the cost of which was donated by Sir Mangaldas Mehta.

In conclusion, I wish to express my thanks to the Officers of the Water Department, the Police and Salvage Corps for their co-operation and assistance on all occasions.

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

N. COOMBS,
Officer Commanding, Fire Services.

Budgeted Strength and Equipment of the Brigade.

Strength.

1 Chief Officer.	4 Fitters.
1 Dy. Chief Officer, (not yet filled).	27 Motor Drivers.
1 Second Officer.	27 Tindals.
12 Station Officers.	189 Firemen, etc.
1 Motor Mechanic.	1 Turncock.
1 Sub-Officer.	1 Carpenter.

Office Staff—5 Clerks.

Ambulance Staff—6 Motor Drivers and 15 attendants.

Equipment.

17 Motor Pumps (all fitted with First Aid Appliances) 11 carrying Fire Escapes and 6 Extension Ladders.	6 50 feet Fire Escapes.
1 Trailer Fire Pump.	5 60 feet Fire Escapes.
1 100 feet all metal Turntable Ladder with Pump.	9 Extension Ladders.
1 85 feet Motor Turntable Ladder.	16 Hook Ladders.
1 82 feet Motor Turntable Ladder.	7 Hose Reels.
1 Motor Emergency Tender.	31 Smoke Helmets or Breathing Apparatus.
1 Motor Car.	2 Oxy-Acetylene Cutting Plants.
2 Motor Lorries.	1 Foam Generator.
	40,000 feet of Rubber-lined Hose.
	Chemical Extincteurs and other small appliances.

6 Motor Ambulances.

Appendix I.

BOMBAY FIRE BRIGADE.

Statement showing Distribution of Appliances, Staff, Etc.

Station No.	Name of Stations.	APPLIANCES, ETC.													STAFF.							AMBULANCE SERVICE.					
		Motor Pumps.	Trailer Fire Pump.	Motor Turntable Ladders.	Motor Turntable Ladder with Pump.	Motor Emergency Tender.	Motor Cars.	Motor Lorries.	Fire Escapes.	Extension Ladders.	Hook Ladders.	Hose Reels.	Sets of Breathing Apparatus, etc.	Oxy-Acetylene Cutting Plant.	Foam Generator.	Rubber-lined Hose in 50 feet lengths.	Station Officers including Second Officer.	Motor Mechanic.	Sub-Officer.	Fitters.	Motor Drivers.	Tindals.	Firemen, etc.	Turncocks.	Carpenters.	Ambulance Cars.	Drivers.	Firemen (Attendants).
1	Headquarters	4	1	1	1	1	2	2	4	6	...	17	2	1	291	4	1	1	4	13	12	63	...	1	3	3	9
2	Alexandra Docks	2	...	...	...	...	...	1	1	...	...	3	...	...	70	2	...	...	...	2	2	16	...	...	2	2	4
3	Cowalia Tank	1	...	...	...	...	...	1	...	...	1	1	...	...	45	1	...	...	...	1	1	12	...	...	...	...	...
4	Sewri Cotton Depot	1	...	...	...	...	...	1	...	...	2	1	...	...	60	1	...	...	...	1	1	12	...	...	...	...	...
5	Babula Tank	2	...	...	...	...	...	1	1	3	1	2	...	...	75	1	...	...	...	2	2	16	...	...	...	...	...
6	Fort	1	...	1	...	...	...	1	1	1	...	1	...	...	54	1	...	...	...	2	2	16	...	...	...	...	...
7	Colaba	1	...	...	...	...	...	1	...	...	1	1	...	...	35	1	...	...	...	1	1	12	...	...	...	...	...
10	Dadar	2	...	...	...	...	...	1	1	4	1	2	...	...	75	1	...	...	...	2	2	16	1	...	1	1	2
11	Bhuleshwar	1	...	...	...	...	...	1	...	...	1	1	...	...	35	...	...	...	...	1	2	10	...	...	...	...	...
12	Mandvi	2	...	...	...	...	...	1	1	2	...	2	...	...	60	1	...	...	...	2	2	16	...	...	...	...	...
	Total	17	1	2	1	1	2	11	9	16	7	31	2	1	800	13	1	1	4	27	27	189	1	1	6	6	15

Appendix II.
BOMBAY FIRE BRIGADE.

Summary of calls to fires (including False Alarms) showing the number of times appliances of the Fire Brigade attended and were used for extinguishing fires during the Year 1941-42.

Station No.	Name of Stations.	NUMBER OF FIRE ALARMS ATTACHED.		HOW CALLED						APPLIANCES ATTENDED					EXTINGUISHED BY										REMARK
		Fire Brigade.	Private.	By Stranger.	By Fire Alarm.	By Exchange Telephone Number.	By Police or Salvage Corps.	By Private Telephone.	Total.	Motor Pump carrying escape or ladders.	Trailer Fire Pump.	Motor Turntable Ladders.	Motor Turntable Ladder with Pump.	Motor Emergency Tender.	Buckets.	Sand.	Chemical Extinguishers.	Hand Pumps.	First Aid Appliances.	Hydrants.	Motor Pumps.	Foam Generator.	Automatic Sprinkler Heads Actuated.	Smoke Helmets or Breathing Apparatus used.		Fan Blower used.
1	Headquarters	16	4	23	34	244	...	...	301	261	15	...	94	46	2	...	3	...	12	11	67	...	3	3	...
2	Alexandra Docks	17	2	2	24	...	...	15	41	104	...	...	...	...	4	2	1	...	4	3	15	...	...	...	...
3	Gowalia Tank	27	4	6	31	...	2	...	39	88	...	...	...	...	10	2	1	1	9	12	5	...	...	...	...
4	Sewri Cotton Depot	9	7	9	15	...	...	...	24	52	...	...	...	...	5	2	1	...	1	36	16	...	14	...	...
5	Babula Tank	12	3	9	36	...	...	...	45	195	...	...	...	...	5	1	...	...	15	18	22	...	...	...	...
6	Fort	13	7	10	25	...	2	...	37	107	...	64	...	...	25	3	...	5	11	5	11	...	...	...	...
7	Colaba	8	2	3	5	...	1	...	9	37	...	...	...	...	2	1	...	...	5	1	5	...	...	...	...
10	Dadar	32	1	3	35	...	1	...	39	89	...	...	...	...	8	3	14	2	5	15	19	...	48	...	...
11	Bhuleshwar	19	1	5	66	...	...	...	71	116	...	...	...	...	11	3	...	2	17	11	6	...	...	...	...
12	Mandvi	10	...	2	39	...	1	...	42	105	...	...	...	...	6	1	...	1	10	8	18	...	...	...	...
	Total	163	31	72	310	244	7	15	648	1154	15	64	94	46	78	18	20	11	89	120	184	...	65	3	...

Appendix III.
BOMBAY FIRE BRIGADE.

Brief details of the most serious fires during the year 1941-42.

Date.	Time.	Place.	Business.	Extinguished by	Damage.	Estimated loss.
7th November 1941	3-33 P.M.	Sewree Road ...	Cotton Merchant.	Firemen with 7 Motor Pumps and 4 hydrants.	About 3,824 bales of pressed cotton severely damaged by fire, heat, smoke and water in a ground floor building about 80' x 50' (used as cotton godown No. 15). Roof by heat and breakage and walls slightly by breakage. ...	Rs.
25th January 1942 ...	12-55 P.M.	S.S. "City of Barcelona" No. 5 shed, Alexandra Docks.	Cargo ship ...	Firemen with 16 Motor Pumps.	About 600 tons of Chlorate of Potash, some phosphorus, machinery, gum, 700 tons of coal and some ammunition, etc., severely damaged by fire, heat, smoke and water in a ship of 5,700 nett registered tonnage. Ship severely by fire, heat, water and breakage ...	1,21,000
21st February 1942	1-39 A.M.	Harbour near R. I. N. Dockyard.	Motor Launches	Firemen and dockyard staff with 4 Motor Pumps.	Two motor patrol launches and equipment severely damaged by fire, heat, water and breakage; and sank in harbour. ...	40,00,000
23rd February 1942	8-1 A.M.	Alexandra Mill, Chinchpokli.	Spinning and Weaving Mills.	Firemen with 1 Motor Pump and 2 chemical extinguishers.	Five steam boilers and equipment severely damaged by explosion in a ground floor building about 60' x 40' (used as boiler room). Adjoining buildings severely by breakage ...	70,000
20th March 1942 ...	6-35 P.M.	Gokuldas Road.	Pasta Film Studios ...	Firemen with 7 Motor Pumps and 1 hydrant.	A ground floor building 30' x 30' (used as film godown) and contents consisting of a large quantity of cinematograph films, boxes and furniture severely damaged by fire heat, smoke and water and breakage. Adjoining studio, theatre and workshops by fire, heat, smoke, water and breakage. ...	1,60,000 70,200

Appendix IV.
BOMBAY FIRE BRIGADE.

Summary of lives lost at fires during the year 1941-42 and persons who received such injuries that death subsequently ensued.

Date.	Time.	Place.	REMARKS.
3rd April 1941	6-25 A.M.	Oval Wadi, Kalbadevi	Lalita Mohanlal aged 20 years severely burned all over body. First aid rendered by the Brigade and removed to hospital in Brigade Ambulance and detained. (Since dead).
13th August 1941	5-2 A.M.	New Foras Road	Rustomji Jahangir aged about 14 years severely burned all over body and First Aid rendered by a Medical Practitioner and removed to hospital in Brigade Ambulance. (Since dead).
22nd August 1941	11-15 P.M.	157A, Ripon Road	Khairounsa Gafur, aged 32 years burned all over body. First-aid rendered by the Brigade and removed to hospital in Brigade Ambulance. (Since dead).
17th October 1941	12-21	79, Kazi Syed Street	Shankar Shivram aged 25 years severely burned all over body. First-aid rendered by Brigade and removed to hospital in Brigade Ambulance and detained. (Since dead).
8th December 1941	11-0 A.M.	Parel House, Lalbug	Salvo DeCosta aged 5 years severely burned on hands and legs, taken to hospital before arrival of Brigade and detained. (Since dead).
15th January 1942	2-18 P.M.	20, Sheikh Buran Kamarudin Street	Shariffabai Mahomed Jaffer aged 19 years severely burned on face and body and taken to hospital by Police before arrival of Brigade. (Since dead).
25th January 1942	12-55 P.M.	S.S. "City of Barcelona"	Name not ascertained, burned to death and handed over to Police.
23rd February 1942	8-1 A.M.	Chinchpokli	(1) Dharma Harsha aged 30 years severely injured by boiler explosion; (2) Ganpat Bhawoo aged 28 years; (3) Ganoo Bhairoo aged 18 years; (4) Bhiki Bhawoo aged 28 years; (5) Kashi Appa aged 40 years and (6) Baboo Sonoo aged 40 years. First named removed to hospital in Brigade Ambulance. (Since dead. All others died on the spot).
25th February 1942	1-4 A.M.	Charni Road	Mangla Gowri Jayantilal aged 27 years burned to death.

Appendix V.
BOMBAY FIRE BRIGADE.

Monthly summary of fires and annual losses for the period from 1932-1933 to 1941-1942.

Year.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.	Total.	Estimated Loss.
														Rs.
1932-1933 ...	17	132	29	25	20	19	26	29	26	31	32	26	412	28,95,841
1933-1934 ...	24	30	25	19	17	18	28	26	30	28	23	29	297	9,53,059
1934-1935 ...	16	18	28	23	19	15	19	33	24	30	18	40	283	11,00,883
1935-1936 ...	35	37	22	14	8	17	36	22	29	24	27	27	298	8,86,459
1936-1937 ...	18	20	25	21	16	29	95	47	44	43	25	28	411	22,47,645
1937-1938 ...	30	46	27	28	20	20	24	45	23	32	34	17	346	9,98,986
1938-1939 ...	37	34	20	23	17	19	33	42	40	38	33	37	373	8,36,346
1939-1940 ...	29	42	25	20	21	18	20	31	34	28	22	23	313	25,44,167
1940-1941 ...	20	28	16	23	14	17	29	34	27	31	27	26	292	3,51,262
1941-1942 ...	42	31	23	19	21	28	44	44	33	40	43	45	413	49,33,556

PUBLIC GARDENS.

—:0:—

No. G/165 of 1942-43.

Bombay, 18th June 1942.

FROM

THE SUPERINTENDENT,
MUNICIPAL GARDENS.

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Annual Report on the working of the Municipal Gardens.*

SIR,

I have the honour to submit the Annual Report on the working of the Municipal Gardens for the year 1941-42.

2. I continued to be in charge of the Gardens Department throughout the year.
3. The following gardens, fountains and bandstands were maintained during the year under report :—

Gardens.—Elphinstone Circle; (2) Victoria Square (Bhatia Baug); (3) Wellington Lines; (4) Queen's Statue; (5) Northbrook; (6) Falkland Road; (7) Dayam Baug; (8) Old Jewish Cemetery; (9) Victoria Gardens; (10) Jacob Circle; (11) Worli Terrace; (12) Tilak Bridge; (13) Old Hindu Cemetery; (14) P. A. Hormusji; (15) King's Circle and (16) View Point, Worli.

Fountains.—(1) Wellington; (2) Flora and (3) Fountain at Bhandarkar Street.

Bandstands.—(1) Esplanade and (2) Chowpatty. The view point garden at Worli was handed over to the Defence Department of the Government of India in June 1941.

4. In addition to the above gardens, the following recreation grounds, open spaces and hedges were also maintained during the year under report :—

Recreation grounds at.—(1) Dhobi Street; (2) Aboobakar Begmohmed Park; (3) Nawroji Hill Estate, Opposite Umerkhadi Jail; (4) Junction of Sandhurst Road and Imamwada Road; (5) Nawroji Hill Estate, Chinchbunder; (6) Babula Tank; (7) Gowalia Tank; (8) Gilder Tank; (9) Sandhurst Road, opposite Globe Cinema (Golpitha); (10) Mustan Tank; (11) 2nd Peer Khan Street; (12) Nawab Tank; (13) St. Mary Road; (14) Willingdon Memorial (Madanpura); (15) Mutton Street, (Null-Bazar); (16) Lal Baug; (17) Gokhale Park, Parel; (18) Bombay Working Men's Institute, Parel; (19) Bhoiwada, Naigaum; (20) Mahim Foreshore; (21) Khodadad Circle, Dadar; (22) Plot between 80-81 and 90-91, Worli; (23 to 27) Five plots, Lady Jehangir Road; (28 to 30) Road No. 8, Road No. 12 and Khareghat Road in Parsi Colony; (31 to 34) 4 Quadrants in Parsi Colony; (35) North of plots Nos. 584, 585 and 586; (36) Lila-villa, Matunga; (37) Bhau Daji Road; (38) Telang X Road; (39) Napoo Hall, Matunga; (40) Railway Goodsyard, Dadar; (41) Engineers' Colony, Dadar; (42) Mori Road, Mahim and (43) Sion, opposite plots Nos. 7 to 10.

Open spaces.—(1) Tank Square; (2) Hamal Wadi and (3) Cavel Street.

Hedges.—(1) Cruickshank Road Footpath; (2) Central Strip, Marine Drive and (3) Central Strip, Hornby Vellard. The Lal-Baug recreation ground was handed over to the Government of Bombay in August 1941 for conducting a Labour Welfare Centre.

5. The number of visitors to the Victoria Gardens during the year under report was 24,34,657 which shows a decrease of 50,696 over the last year's figure, giving an annual average of 24,31,248 for the last five years and an average of 6,670 per day during the year under report. The decrease in the number of visitors was partly due to the civic disturbance in the city and partly to the exodus of a large number of persons on account of the war situation.

6. The plot to the South of the Brown Bears' cage and another to the north of the same cage in the Victoria Gardens were cleared of the overgrowth and trees and shrubs were planted there. A large area between the servants' quarters and adjacent to the southern wall towards the east of the palm house near the office was raised and is being planted with flowering shrubs. Two more patches, one on the south and the other on the north of the main road and to the east of the fountain, were similarly made open for public use.

7. As a protective measure against Air Raids, seven slit trenches were dug.

8. The flower beds along the central avenue, near the Clock Tower and elsewhere made a bright and variegated show. The monsoon as well as the winter annuals fared well.

9. Seeds and plants were received from and sent in exchange to the Superintendent, Empress Botanical Gardens, Poona, and some of the local dealers.

10. A large collection of orchids was presented to the Garden by Mr. Mamujee of Colombo. Seeds of *Ochrocarpus longifolius* were received from the Divisional Forest Officer, Kanara, on behalf of Sir H. B. Clayton. About 50 plants of *Saccolabium papulosum* were received from Khan Saheb Husein Mian Dalvi of Gowalkot. This department is very grateful to these gentlemen for their interest in and valuable gifts to our garden.

11. Music performances were arranged as usual at the various bandstands. There were 10 Band, 54 Radiogram and 10 Indian music performances at the Victoria Gardens; 5 Band and 19 Radiogram programmes at the Esplanade Bandstand; 2 Band, 21 Radiogram and 4 Indian Music programmes at the Chowpatty Bandstand; 4 Band performances and 19 Radiogram programmes were given at the Parsi Colony, Dadar; 6 Indian music and 20 Radiogram programmes were played at the King's Circle; 3 Band performances, 2 Indian music and 16 Radiogram programmes were arranged at Sir P. M. Garden and 21 Radiogram programmes were given at Gokhale Park. As in the past, all the programmes proved very popular.

12. The necessary major and minor repairs to cages and buildings were carried out during the year and in addition to these, repairs were carried out to the Himalayan Bear cage, the Brown Bear cage, the Tortoise well and construction of drains to the new Elephant-house. Other works however had to be abandoned owing to the difficulties in obtaining materials on account of the war situation.

13. The following animals and birds were received as presents during the year under report :—

One Rabbit each from Mr. Jairam Ramkrishna, Mr. J. Ring, Mr. Jairaj S. Rupa, Mr. Martin, Mr. Shivram Baloo, Mr. P. N. Writer, the Superintendent of Police "L" Division, Mrs. W. J. Bradley, Mr. S. B. Kulkarni, Mr. Abdul Rahiman; two from Mr. A. K. Atkin and three from Mr. Mohamed; 2 Goats from Mr. C. S. Tyabjee; 1 Pangoline from Rev. Father Palacois of St. Xavier's College; 1 Pair Hyaena cubs from Mr. Gurdense; 1 Nilgai calf from Mr. Julues Nazarrally, 1 Mouse deer from the Principal, St. Xavier's College; 1 Four-horned antelope each from Mr. Malaya Cyclewalla, Mr. S. D. Mehta and Mr. Sadashiv Shivram Savant; 1 Hare each from Mrs. B. S. Kapadia, Mr. N. A. Kalap and one hare and one Badrigar from Mr. Palonji Bhilladwalla; 1 Parrot each from Mr. Ishwarlal Tribhuvandas, Mrs. Swift, Mr. A. V. Kamat, Atiya Begum Sahiba, Mr. Homi Irani and 2 from Mr. S. R. Billimoria; 1 Parrot Singapore from H. H. The Maharaja of Kotah; 1 Chakore Partridge from Miss Nilambanu; 2 Bulbuls from Mr. Mohamed Raf'at and 1 from Mr. McFram; 1 Jackal from the Joint Honorary Secretary, Willingdon Sports Club; 1 pair Uryal from the Deputy Commissioner, Jhelum, Punjab; 1 Rhesus monkey from Mr. Premji Pradhan; 1 Spotted deer each from Mr. S. F. Dhalla and Mr. J. Pratt; 1 Turtle each from Mr. Devnak Vithoba, the Supervisor "E" Ward East, Health Department, Mrs. Radhabai Surve, Mr. Scott, and 1 caught in the gardens (Ducks) pond; 1 Mongoose each from Mr. J. S. Patel, Mr. Shridhar Jairam Naik and Khan Saheb Banemia Taji; 1 Giant Tortoise from Mr. R. M. Reed; 1 pair Hunting Leopards from H. H. The Maharaja of Bhavnagar; 1 pair Goose common and 1 pair Guinea fowl from Mr. A. B. Hormusji; 1 Pair Ducks common from H. H. The Maharaja of Bansda State; 1 She-goat from the Secretary, Bombay Pinjrapole; 3 Wild Kittens from Messrs L. A. Shah and Govindarao Bhoir; 1 Heron common from Mr. Edward Minochar; 1 Water-fowl from Mr. Kanoo Ranchhod; 1 Crocodile from Mr. Hirachand Hirjee; 1 Lizard from Mr. J. Mascarenhas; 1 Gazelle each from Mr. P. W. Peel and the Secretary, Swastik League; 1 Monkey Bonnet each from Mr. C. David and Mr. B. N. Gaikwad; 1 Meerkat from Mr. C. Perks; 2 Seagulls from Mrs. K. Solomon; 2 Indian antelopes and 1 Pea-fowl, Indian, from Messrs. Circo Production; 17 Bush-Quails from the Inspector of Police, Palton Road; 1 Bear Himalayan from Mr. C. R. Watson; 2 Finches and 1 Maina from Mr. Mohamed Raf'at; 1 Guinea Fowl from Mr. K. Y. Desai; 2 Pigeons from Dr. Weaverley and 1 Elephant calf from the Government of Madras—the transport charges of Rs. 1,268 being borne by the Bombay Municipality.

14. The following animals were born and the birds hatched in the gardens :—

2 Bonnet monkeys, 4 Tiger cubs, 5 Indian antelopes, 11 Spotted deer, 19 Guinea pigs, 3 Wild boars, 2 Crab-eating monkeys, 19 Geese common, 7 Leopards, 22 Rabbits, 1 Goat, 6 Nilgais, 1 Koel, 4 Sambhar deer, 2 Lion cubs, 5 Alsolf (Alsatian x Wolf), 2 Rib-faced deer, and 2 Fantailed Pigeons.

15. The following animals and birds were purchased during the year :—

4 Demosile cranes, 4 Black-necked Storks, 2 Monal Pheasants, 10 Chakur Partridges, 4 Golden Finches, 6 White-crested Laughing Thrushes, 4 White-throated Laughing Thrushes, 3 Mandarin Ducks and 2 Combed Ducks—all purchased from Messrs. Barakatkhan & Bros. for Rs. 250 and 4 Red Jungle Fowl from the same dealer for Rs. 8, 2 Guinea fowl gray and 2 Guinea fowl white purchased from Mr. Haji Mohamed Zainuddin for Rs. 10 and Rs. 9, respectively; 1 Python purchased from Mr. D. V. Salway for Rs. 200 and 1 pair Cat-Bear from Mr. K. C. Sen for Rs. 150.

16. The following animals and birds died during the year :—

2 Argus Pheasants, 1 Gold Pheasant, 1 Mandarin Duck, 2 Pin-tailed Ducks, 1 Teal, 4 Laughing Thrushes, 1 Spotted-Bill Duck, 1 Kalij Pheasant, 7 Badrigars, 5 White-throated thrushes, 2 Partridges common, 1 Monal Pheasant, 1 Sea gull, 3 Geese common, 1 Reeves Pheasant, 2 Muscovy Ducks, 1 Demosile Crane, 1 Dove, 1 Bulbul white-eared, 4 Chakor Partridges, 1 Australian Crane, 1 Swinhoes Pheasant, 3 Parrots common, 2 Green Magpie, 2 Sulphur-crested Cockatoos, 4 Cockateals, 1 Green Hareva, 1 Pecking Robbin, 1 Cattle Egret, 1 Amazon, 1 Cariama, 11 Finches, 1 Peafowl common, 3 Spoon-Bills, 1 Purple Coot, 1 Amherst Pheasant, 1 Flamingo, 2 Herons, 3 Indian antelopes, 5 Monkeys, Bonnet, 4 Turtles, 3 Civet cats, 1 Hare, 1 Nilgai, 3 Spotted Deer, 1 Leopard, 1 Otter, 24 Rabbits, 1 Indian Lioness, 1 Rib-faced Deer, 1 Green Monkey, 1 Goat common, 1 Wallaby, 1 Crocodile, 1 Hunting Leopard, 1 Sloth Bear, 2 Jungle cats, 1 Mouse deer, 1 Baboon, 2 Cat-Bears and 4 Wild Boars. 1 Mongoose, 1 Nilgai, 6 Rhesus Monkeys and 1 Bonnet Monkey were sent to the Bombay Pinjrapole on account of their being unfit for exhibition.

17. The following animals and birds were sold during the year :—

1 Guinea Pig each, for Re. 1 per pig to Mr. Abdul Rehman, Mr. F. Isak, 2 Pigs each to Mr. N. S. Salkar and Mr. V. V. Dheke for Re. 1 per pig, 1 Rabbit each to Mr. Paymaster, Mr. Pearce, Mr. J. Doctor, Mr. P. N. Writer, Mr. F. Isak, Dr. Wardekar, 2 Rabbits each to Mr. Mohamed and Mr. G. Alwa, for Re. 1 per animal; 3 Leopard cubs to Mr. Haji Ebrahim Haji Suleman for Rs. 75; 1 Wild boar to Mr. Harris and 1 to Dr. Dhurandhar and 4 to Mr. N. S. Salkar for Rs. 5 each; 2 Indian antelopes for Rs. 60, 2 Geese common for Rs. 10 and 1 Pea-fowl Indian for Rs. 5 to Messrs. Circo Production; 1 Leopard for Rs. 25 to Mr. E. F. Veldhuyzen; 1 Koel for Rs. 2 to Mr. B. M. Tayab.

18. The following animals were exchanged :—1 Rib-faced deer was received in exchange for a young spotted deer from Mr. A. S. Tyabji and 3 Wild cats were received in exchange for 3 Leopard cubs from Mr. S. D. Mehta.

19. A number of specimens of animals and birds were sent for study of comparative anatomy to the Bombay Veterinary College and the Seth G. S. Medical College.

20. Among the prominent visitors to the Garden, mention may be made of Mr. H. F. Knight, Adviser to H. E. the Governor of Bombay, who was conducted round the garden and shown both the Botanical and Zoological sections.

21. The directed games at Mustanshah Tank, Gilder Tank and Willingdon Memorial Playgrounds, under the supervision of the Bombay Young Men's Christian Association, proved to be as popular as before. These playgrounds have provided great facilities to the people living in the surrounding areas for physical and mental development and healthy recreation and their success is largely due to the careful supervision under the guidance of Mr. J. Callan, the General Secretary of the Young Men's Christian Association.

22. The Cricket pitches at Gowalia Tank Maidan continued to be very popular and many applications had to be refused as the demand for the pitches was much larger than the number of plots available.

23. It is gratifying to note that the playground at 2nd Peerkhan Street at Nagpada is being well patronized since it was handed over to the Nagpada Neighbourhood House in 1940-41; but the improvements proposed to be carried out at this place had to be abandoned on account of the present abnormal situation.

24. The Budget grants and the actual expenditure incurred by the Garden Department in the year 1941-42 were as under:—

Name of the Gardens.	Budget Grants including Renewal Grants for 1940-41 and Transfers.	Expenditure.	Remarks.
	Rs.	Rs. a. p.	
(a) Victoria Gardens—			
Budget Grants	1,28,692	1,11,497 14 4	Actually Spent. Liabilities incurred.
Plus—Renewal Grant for 1940-41	5,034	8,562 7 6	
Additional Grant	276		
Add—Transfers	4,437		
	1,38,439		
Less Transfers	4,132		
	1,34,307	1,20,060 5 10	
(b) Miscellaneous Gardens—			
Budget Grant	48,910	44,884 12 0	Actually Spent. Liabilities incurred.
Plus—Renewal Grant for 1940-41	970	1,574 0 0	
Add—Transfers... ..	727		
	50,607		
Less—Transfers	1,190		
	49,417	46,458 12 0	
B.—New Gardens—			
Recreation Grounds—			
Budget Grant	7,012	6,485 12 0	Actually Spent. Liabilities incurred.
Add—Transfers	272	775 0 0	
	7,284	7,260 12 0	
Special Fund, Garden Fund—			
Budget Grant	4,000	Nil. 3,999 0 0	Actually Spent. Liabilities incurred.
	4,000	3,999 0 0	
	4,000	3,999 0 0	
Grand Total Rs. ...	1,95,008	1,77,778 13 10	

I cannot conclude this report without expressing my thanks to my staff for the co-operation and help they have given me.

I have the honour to be,
Sir,
Your most obedient servant,
D. I. AHMADI,
Superintendent, Municipal Gardens.

VICTORIA AND ALBERT MUSEUM

No. C.M./3257 of 1942-43.

Bombay, 21st May 1942.

FROM

THE CURATOR,
VICTORIA AND ALBERT MUSEUM,
BYCULLA, BOMBAY.

TO

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

"Subject : *Annual Report of work done in the Victoria and Albert Museum, Bombay.*

SIR,

I have the honour to submit herewith the following Annual Report of work done in the Victoria and Albert Museum during the year ending 31st March 1942.

The subjoined table gives a comparative statement of the number of visitors to the Museum during the past two years. It indicates clearly the popularity that has been attained by the Museum amongst the citizens of Bombay and outsiders :—

Year.	No. of days the Museum was open.	Total No. of Visitors.	Daily average.
1940-41	309	16,66,644	5,394
1941-42	302	14,03,727	4,648

The decrease in the daily average was due to disturbed conditions in the City during the months of April and May 1941, when the Museum was kept closed for a few days. During the latter half of the year, the attendance was much affected by the war scare and consequent voluntary evacuation of a part of the population.

As the Museum contains specimens of Indian Art, Industries, etc., purchases of new specimens were confined to these objects only.

The following specimens were purchased :—

One embroidered silken petti-coat from Cutch ; a set of three embroidered cotton garments from Sind ; a bronze image of Skanda from South India ; two ivory images from South India ; an old Jaina Ms. of the Bhagavati Sutra ; an album of 30 Plates of drawings of terracottas from Rajghat ; a full size plaster model of a Rajput warrior ; ten Rajput and Mughal Paintings of the late 17th and early 18th Centuries.

The Coin cabinet was further enriched by the purchase of the following coins :—2 silver Indo-Greek, 2 copper Indo-Scythian, 4 copper Kushan, 29 silver Mughal, 12 silver Post-Mughal Gujarat States.

The Curator was deputed to visit some of the principal Museums in North India and after his return the following improvements were carried out in this Museum in the light of the experience gained by him in the course of his itinerary.

(1) A very old show-case was dismantled and two new ones were prepared for exhibiting Indian textiles. They were classified into old kinkhabs, embroidered pieces, old garments and miscellaneous pieces. It is proposed to exhibit old garments with the help of models so as to show the style and method of wearing them. (2) All geological specimens were got scientifically examined by an expert and exhibited after lining the cases with broad cloth. Attempts to find vernacular names of these minerals etc., are continued with a view to popularize this branch of knowledge among the students visiting the Museum. (3) A full size model of a Rajput warrior was got prepared in the Museum by two young sculptors, under the supervision of the Curator, and an old coat-of-mail with all accoutrements was displayed with greater advantage. (4) The present collection of Indian paintings was enriched by purchasing some old paintings which were framed after proper identification, in golden frames and exhibited in wall-cases to ensure double protection against dust and theft. (5) A striking

improvement was made in the preparation of a model village. Plans prepared by the Consulting Surveyor to the Government were freely consulted and ample information was collected from literature bearing on the subject. The work is progressing and is expected to be finished soon. When completed, this show-case is bound to interest visitors from various points of view. It will considerably add to the popularity of the agricultural section of the Museum.

(6) Another improvement was the affixing of printed bilingual (English and Hindi) descriptive labels to all models in the ethnological section. This will impress the school children and help them in augmenting their knowledge. It is proposed to carry on this experiment, next year, in other sections as the Museum is being developed on popular lines.

The cleaning of show-cases, dusting, airing and disinfecting of exhibits were carried out as usual in spite of other pressing work on hand.

The typing of the catalogue of specimens in the Museum was finished and all the specimens were numbered serially to facilitate verification.

Some research students availed themselves of the facility of consulting books in the library. Several students of the Sir J. J. School of Art and other local Art academies, showed great interest in Indian Paintings

A brochure containing a short history of rise and growth of this Museum (1842-1942) and a note on the present plan and arrangement of the different sections, has been prepared with a view to publish it in the form of a booklet. When it is printed copies may be offered for sale at a low price to the visitors to the Museum.

The following books were purchased for the Museum Library :—

(1) Archaeology of Gujerat by H. D. Sankalia ; (2) Bombay Old and New by Messrs. Khorana and Bedi ; (3) Itihas Prवेश and Bharatbhumi and its Inhabitants by J. Vidyalankar ; (4) The Story of Kalak by W. H. Brown ; (5) Kalpasutra ed. by Nawab ; (6) Bharatiya Chitrakala and Murtikala by Raikrishna Das ; (7) Shilparatankar by N. M. Sompura ; (8) Great Men of Bombay by V. S. Punjabhai ; (9) Portrait Sculpture by T. G. Aravamuthan ; (10) Indian Sculpture by Havel ; (11) Mediaeval Temples of Dakhan by Cousins ; (12) Geology of India by Wadia ; (13) Catalogue of Mughal Paintings in the Museum of Fine Arts, Boston, by Coomaraswamy ; (14) A set of original treatises on the mediaeval history of Gujerat consisting of Prabhavak Charita by Prabhachandra ; (15) Kumarpal Charit by Jayasingh ; (16) Chaturvinshati Prabandh by Rajshekhar ; (17) Kumarpal Charit by Hemchandra ; (18) Kumarpal Pratibodh by Somaprabha ; (19) Vastupal Charit by Jinaharsh ; (20) Kumarpal Prabodh by Chirantan ; (21) Hammir-mad-mardan by Jaysingh, Surathotsav by Someshvar ; (22) Life of Hemachandra Eng. Translation by Dr. Manilal Patel.

A large number of pupils of primary and secondary schools visited the Museum. They were taken round the galleries in the Museum in batches and important exhibits were explained to them. These students evinced keen interest in the exhibits and it is evident from the comparative table given below that this Museum as an important adjunct to elementary and secondary education in the City, has maintained its popularity despite the abnormal conditions that affected the attendance of adults.

Year.	Number of pupils.
1940-41	11,401
1941-42	10,918

I have the honour to be,
Sir,
Your most obedient servant,
S. C. UPADHYAYA,
Curator.

GENERAL STORES.

No. of 1941-42.

Bombay, 22nd June 1942.

FROM
THE CHIEF STOREKEEPER,
BOMBAY MUNICIPALITY.

To
THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject:—*Administration Report for the year 1941-42.*

Sir,

I have the honour to submit the Annual Report on the working of the Stores Department during the year 1941-42.

Mr. A. P. Saldanha was in charge of the Department throughout the year.

Tenders were invited during the course of the year for the purchase of stores in 137 cases against 125 cases in the preceding year. The total number of enquiries and quotations issued during the course of the year was 1916.

The total purchases effected during the year including articles received from other departments on Return Stores Memos amounted to Rs. 15.24 lakhs as against Rs. 14.89 lakhs during the preceding year. The purchases were restricted to the barest minimum, consistent with the obligations of the department to keep adequate stocks for meeting the needs of the consuming departments. The increase is mostly due to the higher prices ruling in the market in general and more particularly on account of the higher prices of hardware, iron and steel articles as a result of the continuance of the abnormal conditions created by the war.

The balance of stock in hand stood at Rs. 6.45 lakhs at the close of the year as against Rs. 5.01 lakhs at the commencement of the year. The increase in stock value by Rs. 1.44 lakhs is entirely due to a large quantity of C. I. Pipes and Castings being received at the end of the year. Pursuant to Corporation Resolution No. 1265, dated the 6th March 1940, steps were taken to effect the sale by public advertisement of unserviceable and obsolete stores, but the tenders received on 4th November 1940 for them had to be cancelled on account of low offers. Steps were, therefore, taken to reinvoke tenders. The highest offer of Rs. 18,250/- was received from Messrs. M. E. Chitalwalla & Bros. which was accepted vide S. C. R. No. 124 of 30th April 1941.

The following important contracts were entered into during the year under review:—

(1) Hose, canvas & rubber (2) Disinfectants (3) C. I. Frames & Covers, Gratings, etc. (4) C. I. Pipes & fittings (5) C. I. Standpost hydrants & C. I. Sluice Valves (6) C. I. Meter Boxes & Chambers (7) Timber of sorts (8) Hospital clothing (9) Uniforms to staff (10) Baskets, Bamboo & Cane (11) Brooms, Goa & Date (12) Brushes, Sweeping (13) S. W. Pipes & fittings (14) Monsoon requirements (15) Motor Oils, Lubricants & Oil Kerosene (16) Galvd. pipes & fittings (17) Brass fittings such as stop cocks, ferrules etc., (18) Iron & Steel Mild, Section, Plates etc. (19) Soap, Soda washing etc. (20) Oil, Furnace (21) Vegetable & Mineral Oils (22) Canvas & Paulins (23) Paints & Oils (24) Electric wires and Accessories (25) Motor Accessories (26) Lead Wool (27) Cement (28) Coal.

The number of annual contracts for schedule articles entered into during the year was 87, besides the special contracts for the supplies of the following articles:—

C. I. Pipes of various sizes, S. W. & Hume Pipes & fittings of sizes, C. I. Standpost hydrants, C. I. Bends, Collars and tail pieces, C. I. Sluice Valves of various sizes, Steel Specials, C. I. Pressure Gauge Boxes, Cement, Coal, Clearing and Carting of materials from Docks, Permanent Road Way material, Special Clothing to the Head Supervisor's and the Hydraulic Engineer's Department.

Most of the articles purchased during the year were of Indian manufacture and the value thereof amounted to Rs. 11.24 lakhs. The value of foreign-made goods came to about Rs. 4 lakhs.

Articles returned by departments on Return Stores Memos were carefully scrutinized, and only those in constant use were accepted at full value.

7,440 orders for the purchase of stores were placed on the contractors and other dealers against 7,809 in the preceding year.

All articles received were carefully compared with the approved samples, and in cases where they did not come up to the approved samples they were rejected and got replaced.

About 23,852 Indents and Sales Memos for articles from various departments were handled during the year under review against 26,841 in the preceding year. Articles indented for which were not held in stock, were secured from the market at competitive rates, invariably by obtaining market rate quotations. Sales to Municipal Works Contractors were made at purchase prices without adding supervision charges. This enabled the contractors to offer favourable rates in connection with their tenders for Municipal construction work. There was a good demand for dust bins from house owners and these were sold at the

rate of Rs. 2-9-0 each, including 10 per cent. supervision charges, against Rs. 2-12-0 each in the previous year. The decrease in rates was due to the lower schedule rates for these articles during the year under review.

As was done in previous years, C. I. and other scrap received from different departments was sold from time to time by obtaining sealed offers from dealers in scrap. Owing to the upward trend in the price of metal scrap due to the continuance of war conditions, the sale prices realized were a good deal more favourable as compared with those obtained in previous years. The highest rate realized for C. I. Pipe Scrap was Rs. 92-4-0 per ton, as compared with Rs. 86 per ton realized during the preceding year. The total amount realized during the year by the sale of scrap and other unserviceable articles by Public Auction was Rs. 18,852-6-0, as compared with Rs. 19,589-10-0 in the preceding year.

The departmental verification of stock was conducted for about five months in the year, and no appreciable difference in stock was noticed. The stock verification by the Municipal Stock Verifier was in progress at the Central Stores at the close of the year. His verification during the preceding year showed that the only difference in the entire stock held by the department was an excess of Rs. 33-7-0, the reasons for which have been mentioned in the M.C.'s letter No. S/5316/S.R. of 17th September 1941, underlying Standing Committee Resolution No. 781 dated the 24th September 1941 and Corporation Resolution No. 620, dated the 3rd November 1941.

The Establishment charges of the Department worked out to about 2.5 per cent. on the total turn-over of the Department which represents a slight increase over the percentage of 2.3 of the preceding year.

The total turn-over of the department during the year was, Rs. 29.06 lakhs as against Rs. 29.93 lakhs during the preceding year.

The abnormal conditions created by the war, were reflected sharply in the prices of articles purchased by the Department. The annual schedules for the year invited in November and December 1941, January and February 1942, for the most part, carried rates considerably higher than in the previous years. Similar was the case with bye-tenders and market rate quotations invited during the course of the year. Apart from an all round increase in prices, serious difficulties were experienced in obtaining certain categories of Iron and Steel owing to the promulgation of the Iron and Steel Control of Distribution Order, 1941, which prohibited the acquisition of certain categories of Iron and Steel without a licence. Conditions worsened during the early part of 1942 as a result of Japan's entry into the war and aggravated the difficulties in meeting the needs of the Departments so far as the commodities imported from the Far Eastern countries were concerned. Moulmein timber and rubber goods are unobtainable at present. In spite of these and other handicaps, the department successfully played its role of being the major supplying agency to all the departments of the Municipality.

I append herewith a statement of stores transactions during the year under review, as required by Clause XXIX of the Stores Audit Manual (Appendix 'O'), as well as one showing the details of the stock in hand at the close of the year.

I have the honour to be,

Sir,

Your most obedient servant,

A. H. K. SHAIKH,
Chief Storekeeper.

APPENDIX "O"

Particulars.	General Stores.		Capital Stores.		Line Suspense Stores General.		Total.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Value of stores on hand on 1st April 1941 ...	2,75,226	2 7	1,28,004	9 3	98,686	3 11	5,01,916	15 9
Value of stores receipts including transfers during 1941-42 ...	9,31,764	7 7	5,92,970	2 0	138	2 0	15,24,872	11 7
Total Rs. ...	12,06,990	10 2	7,20,974	11 3	98,824	5 11	20,26,789	11 4
<i>Less—</i> Value of stores issued including transfers during 1941-42 ...	8,46,471	0 1	5,33,517	12 0	1,620	10 1	13,81,609	6 2
Balance on 1st April 1942	3,60,519	10 1	1,87,456	15 3	97,203	11 10	6,45,180	5 2

A. H. K. SHAIKH,
Chief Storekeeper.

*Statement showing the details of stock held on 31st March 1942.**Capital Account :—*

	Rs.	a.	p.	Rs.	a.	p.
C. I. pipes, tubes, hydrants, manhole frames and covers ...	1,54,360	2	3			
Sluice valves and other water works castings etc.	18,345	14	0			
S. W. pipes and Indian Hume Pipes etc. ...	14,750	15	0			
	<hr/>			1,87,456	15	3

Line Suspense Account :—

Water Works castings on the line ...	97,203	11	10
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General Account :—

Galvanized pipes and fittings and brass fittings...	98,390	13	1			
Meter spares and meters ...	40,119	7	6			
Cast iron specials water works castings and spindles brass ...	59,855	5	11			
Bolts and nuts ...	1,699	8	0			
Brooms, Goa ...	1,328	13	0			
Cables and wires ...	1,680	1	0			
Electric wires and accessories ...	2,938	6	0			
Files and rasps ...	509	4	0			
S. M. sections ...	22,550	3	0			
Lead pipes and zinc sheets ...	3,553	14	0			
S. M. Plates ...	4,711	11	0			
Coir goods and tin articles ...	841	10	0			
Motor spares ...	6,213	7	0			
Nuts, rivets and nails ...	5,183	11	0			
Oil castor, cocoanut, sweet, and kerosene ...	3,867	14	0			
Lubricating oil and grease ...	4,019	7	0			
Timber ...	1,415	6	0			
Drainage castings ...	8,790	6	0			
Disinfectants ...	3,994	6	0			
Clothing material ...	2,556	11	0			
Hose, canvas and rubber ...	10,371	9	0			
Spare parts of stone crushers ...	4,320	13	0			
Lead pig ...	34,135	4	0			
Miscellaneous ...	37,471	11	7	3,60,519	10	1
	<hr/>			<hr/>		
Total Rs. ...	6,45,180	5	2			

A. H. K. SHAIKH,
Chief Storekeeper.

6. The licence fees outstanding on 31st March 1942, amounted to Rs. 255-8-0 in respect of 49 licences as against Rs. 473-8-0 in respect of 75 licences on 31st March 1941. Licence fees amounting to Rs. 151 recovered in excess were refunded during the year. The loss of revenue incidental to the disuse or demolition of old licensed places or their diversion to uses not entailing a licence amounted to Rs. 18,571-4-0, against Rs. 19,832-12-0 in the preceding year. No licence was revoked during the year. Miscellaneous receipts amounted to Rs. 968-10-0, against Rs. 359-4-5 in the preceding year.

7. 70 licences were issued during the year for the trade of farriers, as against 65 in the previous year. 6 farriers were prosecuted for carrying on the trade without a licence, of whom one was convicted and fined Rs. 3 in the aggregate; two cases were withdrawn on payment of licence fees, and the three were pending at the close of the year. Farriers, as a class are very elusive and difficult to license. The Corporation have, therefore, sanctioned provisionally two posts of farriers in the budget grant of this department for 1942-43, to detect unlicensed farriers in the City. The co-operation of the Society of the Honorary Presidency Magistrates, and the Society of the Prevention of Cruelty to Animals, in the matter, has proved valuable.

Advertisements.

8. *Permits under Sections 328 and 328-A* :—The total number of permits for advertisements issued under these Sections during the year under report was 2,575, and the receipts therefrom amounted to Rs. 1,13,788-10-2. They compare with the preceding two years as follows :—

Particulars.	Number of permits issued.			Amount of fees collected.		
	1939-40	1940-41	1941-42	1939-40	1940-41	1941-42
Wall posters, (hoardings and boards) ...	1,405	1,319	1,056	62,298 8 0	63,906 14 0	52,257 9 3
Moveable boards on hand carts ...	851	681	563	21,971 2 0	23,914 4 6	41,662 7 8
Illuminated skysigns and advertisements ...	1,143	183	63	26,061 4 0	4,375 10 3	2,041 4 3
Non-illuminated skysigns and advertisements ...	798	777	825	7,608 8 0	11,017 5 0	12,769 2 0
Non-illuminated kiosks ...	13	12	24			
	(1,370) kiosks	(1,433) kiosks	(1,607) kiosks	1,712 8 0	1,791 4 0	2,023 12 0
Wall paintings ...	41	55	42	594 12 0	996 7 0	676 8 0
Auctioneers ...	2	2	2	200 0 0	200 0 0	200 0 0
Space rent ...	...	...	...	351 0 0	590 0 0	391 8 0
Composition for delayed payments ...	...	...	...	1,890 2 0	798 10 0	1,766 7 0
						1,13,788 10 2
						88 13 0*
Total ...	4,253	3,029	2,575	1,22,687 12 0	1,07,590 6 9	1,13,877 7 2

* Amount credited in excess of fee for Permits, and proposed to be refunded.

The number of permits fell from 3,029 to 2,575 (by about 15 per cent.), whereas the revenue therefrom rose from Rs. 1,07,590-6-9 to Rs. 1,13,788-10-2 as compared with the previous year. The number of permits issued, however, has no exact correspondence to the revenue realised therefrom, as consolidated permits are issued for variable numbers of advertisements. The income from illuminated advertisements fell still more during the year, and shrank to 7 per cent. of what it was in 1939-1940, owing to the continuance of A.R.P. restrictions on lighting. This serious fall in the revenue from illuminated advertisements was, to some extent, compensated by increase in the revenue from other kinds of advertisements, the most conspicuous of which is moveable boards and non-illuminated sky signs. In the absence of illuminated advertisements, advertisers seem to be showing a distinct preference for moveable boards, as will be seen from the fact that the receipts from wall posters, hoardings, and boards declined from 63,906-14-0 to Rs. 52,257-9-3, whereas the revenue from moveable boards rose from Rs. 23,914-4-6 to Rs. 41,662-7-8 i.e. (by about 75 per cent.). The amount of composition realised from parties more than doubled itself, being Rs. 1,766-7-0 as against Rs. 798-10-0 in the preceding year. The amount of refunds granted from revenue during the year amounted to Rs. 10-12-0 only.

Hawkers.

9. *Licences under Sections 313 and 313-A* :— The total number of hawker and squatter licences issued during the year was 37,407, and the fees realised therefrom amounted to Rs. 1,47,890. The removal charges recovered under Section 490 amounted to Rs. 22,808-4-0. These figures compare with those of the preceding two years, as follows :

Particulars.	Number of licences issued.			Amount of fees collected.		
	1939-40	1940-41	1941-42	1939-40	1940-41	1941-42
Squatters' fees collected in Reserved Areas (under Section 313) ...	27,475	29,473	30,325	Rs. a. p. 1,16,010 8 0	Rs. a. p. 1,21,890 14 0	Rs. a. p. 1,25,038 0 0
Fees received from itinerant hawkers' licences (under Section 313A) ...	6,829	6,761	7,082	21,978 0 0	21,509 0 0	22,852 0 0
Total ...	34,304	36,234	37,407	1,37,988 8 0	1,43,399 14 0	1,47,890 0 0
Recovery of expenses under Section 490 for removal of encroachments under Section 314 ...	...	...	...	24,966 11 0	30,198 2 0	22,808 4 0
Total ...	34,304	36,234	37,407	1,62,975 3 0	1,73,598 0 0	1,70,698 4 0

The net revenue for 1941-42, after deducting refunds granted to parties, comes to Rs. 1,70,678-12-0

It will be seen that during the year under report the number of licences increased by 1,173, but the revenue therefrom decreased (including removal charges) by Rs. 2,899-12-0, as compared with the previous year. The revenue realised might have been more, but for the fact that prolonged communal disturbances in the City necessitated suspension of encroachment removal work, in the early part of the year, which, in turn, adversely affected the proceeds from encroachment removal charges. The partial evacuation of the City on account of war panic also told upon this income towards the close of the year.

Prosecutions.

10. The number of prosecutions launched during the year under report, and the results thereof, as compared with those of the preceding two years, are as under :—

Year.	Offence against Section.	Total Number of cases filed.	Number of cases with-drawn on compliance with law.	Number of cases which resulted in conviction.	Amount of fines inflicted.	Number of cases which resulted in acquittal.	Number of cases remain-ing undis-posed of on 31st March	
					Rs. a. p.			
1939-40	...	394	1,755	1,394	336	4,476 0 0	...	154
1940-41	1,705	1,468	285	4,990 3 0	1	105
1941-42	1,299	1,122*	190	2,563 4 0	...	92
1939-40	...	328-328A	4,253	3,211	139	1,193 8 0	...	1,503
1940-41	2,090	2,834	44	464 0 0	...	715
1941-42	1,895	2,208*	22	685 0 0	...	380
1939-40	...	412A	119	121	4	73 0 0	...	3
1940-41	103	101	4	130 0 0	...	1
1941-42	76	73*	2	35 0 0	...	2

11. *Criminal prosecutions* :—During the year under report, one of the coolies on the Encroachment Removal Lorries was stabbed by a minor son of an unauthorised squatter while engaged in the removal of goods of that squatter from one of the Reserved Areas. The boy was arrested by the Police and prosecuted. The accused was released by the Court on his father executing a bond for Rs. 200 for the good behaviour of his son for a period of two years and he was directed by the Court to report himself twice a week to the Children's Home. In another case, one of the special peons of the Reserved Areas was prosecuted by the Police for alleged assault on a hawker. He was, however, acquitted by the Magistrate for want of sufficient evidence. There was one important case during the year in which the power of the Municipal Commissioner to remove vehicles under Section 314 of the Municipal Act was challenged. In this case a hand-cart of Messrs. Chunilal Hukumchand of Bhoiwada had been removed as encroachment under Section 314(b) of the Municipal Act. The vehicle was restored to them on their paying removal charges amounting to Rs. 5. Thereupon they filed a suit before the Registrar of the Small Causes Court, claiming refund of the removal charges paid by them to the Municipality, on the ground that vehicles could not be removed as encroachments under Section 314(b) of the Municipal Act. The Registrar upheld the contention of the complainant, and ordered refund of the removal charges. This decision has had serious repercussions on hand-cart hawkers who are increasingly plying their trade without fear of Municipal authority, as unauthorised hand-carts cannot be seized now on account of this decision. As a result, the revenue from the licensing of hand-cart squatters and the encroachment removal charges is showing signs of decline. Necessary amendments to the Municipal Act, in this behalf are now under consideration.

12. *Revenue* :—A statement showing (i) details of fees derived from the issue of permits under Sections 390 and 393 and licences under Sections 394 and 412-A., and (2) a summary of the total revenue derived from all sources is appended hereto. The total revenue of the department increased from Rs. 5,08,717-1-2 to Rs. 5,11,634-5-2, showing an improvement by .57 per cent. despite the operation of adverse factors like depression in trade and evacuation of the City consequent upon the war scare.

Shops and Establishments Section.

13. *Personnel*.—Since the last report was submitted the personnel of the Section remained the same.

14. *Disposition of the staff*.—For purposes of administration, the City is divided into 7 Sections. Each Section is placed in charge of a Junior Inspector. These seven Sections are again grouped into three major Divisions, each in charge of a Senior Inspector. Both Junior and Senior Inspectors were entrusted with the work of propoganda, investigations into complaints and prosecution. The Junior Inspectors were also entrusted with the work of conducting a census of different establishments and of the persons employed therein, in order to ascertain the number of establishments and the persons employed falling within the purview of the Bombay Shops and Establishments Act. The Senior Inspectors helped and supervised the work of the Junior Inspectors. The Chief Inspector was in charge of the whole Section, under the general superintendence and guidance of the Superintendent of Licences, Shops and Establishments.

* Out of 3,403 cases withdrawn, 3,142 were withdrawn on payment of licence fees, and the remaining on other justifiable grounds.

15. *Complaints.*—Of the complaints received last year, 387, remained to be investigated. During the period under report, 883, complaints were received relating mostly to employees being made to work beyond the hours of work prescribed by the Act, absence of rest intervals and weekly holidays, etc. Some of the complaints were of a vague nature, and some fell outside the purview of the Act. However, 1,123 complaints were investigated and action taken thereon upto the close of the year.

16. *Raids.*—For effective enforcement of the provisions of the Act, mass raids by three or more Inspectors were arranged as last year, in addition to individual inspections by the Inspectors. On account of the black-out in the City, raids at night were not arranged frequently. The total number of mass raids, carried out upto the end of the year, was 225.

17. *Visits and Re-visits to Establishments.*—The number of visits and re-visits made to establishments by the Inspectors upto the close of the year were as follows :—

						Visits and Re-visits.
Shops	...	...	...	...	...	57,705
Commercial Establishments			...	...	...	9,594
Places of Amusement			...		...	157
Eating Houses and Restaurants			...	...	...	9,714
Total						77,170

18. *Prosecutions under the Shops and Establishments Act.*—Of the prosecutions launched last year, 133 were not disposed of and upto the close of the year, 2,524 new prosecutions were launched. Thus out of 2,657 cases during the period under report, 2,486 were disposed of, 2,366 resulting in conviction, 101 being withdrawn, and 19 resulting in acquittal. The total amount of fines inflicted was Rs. 25,325-9-0, giving an average of Rs. 10-7-0 per case or Rs. 2-1-0 per charge, as each case usually contains multiple charges.

19. *Appeals in the High Court.*—During the period under report, five cases were decided by the High Court either in revision or on appeal. In the first case, the applicant's contention was that the Inspector had entered his establishment by a back door at 10.5 P.M. which was not a 'reasonable hour.' The High Court ruled in our favour by holding that the Inspector could enter any shop covered by the Shops and Establishments Act at any hour, so long as persons employed therein were working.

In the second case, one of the Presidency Magistrates held that one-man establishments were not covered by the Shops and Establishments Act. The High Court, however, set aside the decision of the Lower Court, and held that one-man establishments also are covered by the Act, but that the abstract of the Act need not be exhibited in establishments where there are no employees.

In the third case it was contended by the appellant that the daily wage earners fell outside the purview of the Act. The High Court ruled that the Act applied to the daily wage earners also, and that they were bound to get a weekly holiday with pay.

In the fourth case, the accused was convicted by the Lower Court for not making entries in the register of employment in respect of two employees on daily wages. The High Court, however, set aside the conviction, and ruled that a man who is employed by the day and who does not appear on a particular day does not fall within the description of a person employed on that day.

In the fifth case, a bidi shop-keeper was convicted for keeping his shop open at 9-40 P.M. contrary to the provisions of Section 5 of the Shops and Establishments Act. The High Court, however, ruled that the Excise Commissioner had no authority to change the conditions of the licence during the currency of the period, and that the accused was not bound to close his shop at 9 P.M., as he had already been given a licence to keep his shop open till mid-night. This decision was virtually against the Excise Department, but it went against this department too.

20. *Amendment.*—Licences issued by the Excise Department enabled bidi shops in the City to remain open upto 12 midnight, whereas under the provisions of the Bombay Shops and Establishments Act, all shops are required to be closed at 9 P.M. This anomaly was brought to the notice of the Excise Department, which amended the licence conditions by requiring bidi shops to conform to the provisions of the Shops and Establishments Act. (See para 7.).

21. *Exemptions.*—During the period under report, 9 clerical departments of Factories and 8 commercial establishments, in addition to those which were exempted during the previous year were exempted by Government from the operation of the Act, tentatively during the continuance of the war, or in some cases for a definite shorter period. Shops dealing in funeral requisites were granted permanent exemption. The following Chemists and Druggists' Shops were also granted exemption *viz.*, Messrs. Keddy. & Co., Madon & Co., Kemp & Co., (with all its branches), and Venus Pharmacutists, subject to a consolidated report being made to Government in the month of June of each year.

Some provisions of the Act, were relaxed during Ram Bag Exhibition, Ganesh Chaturthi, Pateti Holidays, Ramzan and Ramzan Id, Diwali Holidays, Mahim Urus, X'Mias Holidays, and Jamshedji Navroz.

22. *Special powers for Inspectors.*—Inspectors of Shops and Establishments Section were appointed as Public prosecutors for the conduct of prosecutions under the Act by Government.

23. *General.*—Several difficulties were met with by the Inspectors in detecting breaches of the law. Registers were written in non-regional languages to escape detection of irregularities. They were also maintained in more than one form, and when irregularities were detected in the register maintained, the register in another form was produced in the Court. Inspectors received scant support from employees who feared loss of service if the truth were told, and there were cases in which they actually gave evidence in favour of their employers.

There is a fairly general demand from employers and employees alike for a closing day. Several employers supported this demand, as they were unable to provide for a weekly holiday for their employees without entirely closing their shops, while this problem does not arise in the case of one-man establishments whose competition they feared. In order to combat this competition, tradesmen have formed themselves into associations, and have voluntarily agreed to close their shops on the day prescribed by them. Employees also have formed their own unions, and have succeeded in introducing a common close day in certain areas in the City.

On the whole, it can be said that the Act has achieved in a large measure what is claimed to be its chief objective, namely, regulation of hours of work. Although the economic condition of employees has not improved, they have been undoubtedly benefited by rest and holidays, and reduction in the hours of work. There are, however, still many employees who are not able to reap the full benefit of this legislation, but it is hoped that as trade unionism grows among them, they will be in a position to help the staff of the Shops and Establishments Department in enforcing successfully the provisions of the Act.

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

A. P. SALDANHA,

Superintendent of Licences, Shops & Establishments.

Statement showing (1) the number of permits and licences issued, under Sections 390, 393, 394 & 412-A (including transfers) and (2) the amount of fees collected therefrom during the year 1941-42.

Number of licences issued.	Nature of trade or commodity.	Licence Fees.		
		Rs.	a.	p.
18	Acetylene gas (keeping) ...	215	8	0
39	Aerated waters (manufacturing) ...	1,211	4	0
1	Ashes ...	10	0	0
185	Bakeries ...	3,270	0	0
96	Bidi leaves ...	935	14	0
1,746	Bidis (Indigenous cigarettes) manufacturing ...	3,526	0	0
10	Bitumen ...	238	12	0
...	Blasting Powder (keeping) ...	...	...	...
1	Do. (manufacturing) ...	50	0	0
9	Bricks and Tiles (manufacturing) ...	185	0	0
...	Bones ...	...	...	...
157	Butter (under Section 412-A) ...	344	0	0
21	Camphor ...	297	0	0
3	Candles (manufacturing) ...	30	0	0
31	Carbide of calcium (retail) ...	97	12	0
10	Carbide of calcium (wholesale) ...	192	8	0
1	Catgut ...	15	0	0
1,676	Charcoal ...	14,690	4	0
322	Chemicals ...	5,293	0	0
32	Chlorate of potash ...	440	4	0
118	Cinematograph films (keeping) ...	7,671	4	0
8	Cinematograph films (shooting) ...	800	0	0
137	Cloth dyeing in indigo and in colours other than indigo by hand power ...	1,032	4	0
18	Cloth dyeing in indigo and in colours other than indigo by mechanical power. ...	540	0	0
349	Coal and coke ...	2,693	0	0
63	Cocoanut fibre, flax, hemp and jute ...	472	8	0
41	Copra ...	1,262	8	0
29	Cotton (keeping) ...	661	4	0
13	Cotton (cleaning and pressing) ...	371	4	0
46	Cotton seeds ...	1,283	12	0
91	Cotton refuse or waste (keeping) ...	2,022	4	0
21	Cotton refuse (cleaning and pressing, etc.) ...	984	0	0
7	Dammar and tar (melting) ...	138	12	0
105	Dammar, tar and pitch (keeping) ...	1,973	12	0
...	Dynamite ...	...	...	...
3,781	Eating houses ...	49,520	1	0
15	Esas ...	410	0	0
17	Fat and tallow (keeping) ...	455	0	0
6	Fins ...	148	7	0
43	Fish (dried) ...	875	4	0
160	Fireworks (retail) ...	750	0	0
86	Fireworks (wholesale) ...	1,480	0	0
...	Fireworks (manufacturing) ...	...	...	...
11	Firewood (retail) ...	22	0	0
355	Firewood (wholesale) ...	3,795	12	0
70	Farriers ...	166	0	0
7	Gas (manufacturing) ...	310	0	0
1,628	Ghee (keeping) under Section 412-A ...	3,568	0	0
211	Grain parching ...	291	0	0
195	Gunny bags ...	1,768	8	0
14	Gunpowder (retail) ...	70	0	0
...	Gunpowder (wholesale) ...	...	...	...
...	Gunpowder (manufacturing) ...	...	...	...
1,177	Hair dressing saloons ...	6,105	0	0
13,180	Total (carried forward) ...	1,22,683	10	0

Number of licences issued.	Nature of trade or commodity.	Licence Fees.		
		Rs.	a.	p.
13,180	Brought over ...	1,22,683	10	0
51	Hay, straw and grass ...	513	0	0
46	Hessian cloth ...	313	4	0
10	Hides and skins (dried) ...	138	12	0
24	Hides and skins (raw) keeping ...	612	8	0
6	Hair ...	93	12	0
6	Horns and hoofs ...	91	4	0
11	Ice (manufacturing) ...	513	8	0
1	Ice dry (manufacturing) ...	100	0	0
190	Khoka boxes (manufacturing and storing) ...	1,595	8	0
14	Lime (manufacturing) ...	700	0	0
8	Leaves (dried) (patrawali, etc.) ...	69	8	0
2,512	Matches (retail) ...	3,596	0	0
36	Matches (wholesale) ...	1,813	2	0
151	Matches (Bengal) keeping (retail) ...	187	4	0
2	Matches (Bengal) keeping (wholesale) ...	240	0	0
238	Metal casting ...	4,489	6	0
119	Methylated spirit ...	1,942	8	0
1,005	Noisy trades ...	6,348	6	0
...	Nitro-glycerine ...	...	...	...
1,013	Oils (keeping) ...	7,494	6	0
100	Oils (manufacturing) ...	1,183	12	0
121	Oil kerosene (retail) ...	596	4	0
391	Oil kerosene (wholesale) (non-dangerous petroleum) ...	7,249	8	0
162	Oil seeds ...	7,653	12	0
85	Paints ...	1,207	8	0
1	Paper (manufacturing) ...	15	0	0
70	Paper waste ...	1,378	12	0
4	Phosphorus (retail) ...	18	12	0
3	Phosphorus (wholesale) ...	150	0	0
6	Packing stuff ...	60	0	0
6	Pottery (manufacturing) ...	18	0	0
30	Rags ...	438	12	0
39	Rosin ...	553	12	0
24	Saltpetre ...	325	0	0
47	Sandalwood ...	382	8	0
26	Smelteries ...	315	0	0
70	Soap (manufacturing) ...	4,202	8	0
4	Sugar refineries ...	192	0	0
36	Sulphur ...	775	0	0
21	Stables for horses (4,121 animals) ...	1,745	0	0
77	Stables for milch cattle (14,583 animals) ...	8,310	0	0
30	Stables for bullocks (3,750 animals) ...	608	12	0
489	Sweetmeats (manufacturing and keeping) ...	5,190	10	0
24	Tanneries ...	2,010	0	0
1,154	Timber and Bamboos ...	13,564	8	0
179	Turpentine (retail) ...	902	8	0
40	Turpentine (wholesale) ...	1,017	8	0
105	Varnish ...	882	4	0
38	Whistle (steam) blowing of (under Section 393) ...	380	0	0
26	Wool ...	586	4	0
3	Wool (cleaning and pressing etc.) ...	115	0	0
171	Factory permits under Section 390 ...	4,443	12	0
1,087	Transfer of licences ...	2,970	2	0
38	Transfer of permits ...	83	0	0
897	Licence fees collected during the year 1941-42 for the official years 1938-39, 1939-40 and 1940-41. ...	3,629	6	0
24,227	Total ...	2,26,090	0	0

Summary of total revenue collected during the year 1941-42.

Number of licences & permits.	Nature of revenue collected.	Amount.		
		Rs.	a.	p.
24,227	Licence and permit fees collected under Sections 390, 393, 394 and 412A.	2,26,090	0	0
2,575	Advertisement fees collected under Sections 328 and 328A	1,13,877	7	2
30,325	Fees collected from squatters under Section 313	1,25,038	0	0
7,082	Fees collected from hawkers under Section 313A	22,852	0	0
...	Encroachment removal fees under Sections 314 and 490	22,808	4	0
...	Miscellaneous fees	968	10	0
64,209	Grand Total Rs. ...	5,11,634	5	2

MARKETS.

No. M/6788 of 1941-42.

Bombay, 25th July 1942.

From

THE SUPERINTENDENT OF MARKETS,

ARTHUR CRAWFORD MARKET, BOMBAY.

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

Administration Report of the Markets and Slaughter Houses Department for the year 1941-42.

SIR,

I have the honour to submit the annual report on the working of the Markets and Slaughter Houses Department for the year 1941-42.

2. The total receipts of the Department during the year under report amounted to Rs. 13,80,684-2-10 against Rs. 13,64,329-8-2 in the previous year, showing an increase of Rs. 16,354-10-8, which is due to the increase in stall rents and slaughter fees.

3. There were 16 Municipal Markets in all. The following statement shows the total number of stalls and the average number that remained vacant per quarter in each market, the financial result of the each market and the increase and decrease in the revenue as compared with the previous year.

STATEMENT I.

Name of Market	Total number of stalls		Average No. of stalls vacant per quarter		Stall rents 1941-42.	Squatters fees, licence fees, etc., 1941-42.	Total gross receipts 1941-42.	Total expenditure 1941-42.	Net receipts 1941-42.	Net receipts 1940-41.	Increase or decrease during the year 1941-42.
	1941-42	1940-41	1941-42	1940-41							
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Colaba	88	83	54	51	3,939 15 0	3,766 14 0	7,706 13 0	5,181 7 0	2,525 6 0	1,637 1 7	+888 4 5
Fort	170	170	25	25	18,658 15 0	9,224 4 0	27,883 3 0	7,063 11 0	20,819 8 0	17,520 13 0	+3,298 11 0
Arther Crawford	1,021	1,020	90	108	1,86,297 14 0	1,14,977 12 0	3,01,275 10 0	1,05,894 3 0	1,95,381 7 0	1,90,413 1 1	+4,968 5 11
Erskine Road	843	843	275	266	70,727 13 0	15,603 9 0	86,331 6 0	37,545 3 0	48,786 3 0	50,254 5 4	-1,468 2 4
Bhuleswar	201	201	20	22	20,952 5 0	200 0 0	21,152 5 0	7,609 9 0	13,542 12 0	13,338 6 3	+204 5 9
Peddar	46	46	16	15	3,544 15 0	7,417 3 0	10,962 2 0	8,091 11 0	2,870 7 0	-280 6 1	+3,150 13 1
Pork	3	3	2	2	1,500 0 0	2 0 0	1,502 0 0	1,221 14 0	280 2 0	-655 5 0	+935 7 0
DeLisle Road Sheep	48	48	...	8	6,950 0 0	1,317 0 0	8,267 0 0	4,627 9 0	3,639 7 0	2,510 10 0	+1,128 13 0
Fergusson Road	34	34	8	10	2,632 7 0	16,632 13 0	19,265 4 0	9,185 1 0	10,080 3 0	10,605 0 2	-524 13 2
Parbhadevi	9	9	1	...	1,100 1 0	9,112 13 0	10,242 14 0	5,400 9 0	4,842 5 0	4,748 1 9	+94 3 3
Elphinstone Road	37	37	4	5	7,374 5 0	15,941 11 0	23,316 0 0	7,609 2 0	15,706 14 0	15,426 13 10	+280 0 2
Kamatipura	96	96	22	23	4,741 8 0	4,197 3 0	8,938 11 0	5,814 12 0	3,123 15 0	3,140 1 4	-16 2 4
Masjid Bunder	94	94	46	46	1,816 6 0	983 4 0	2,799 10 0	3,857 15 0	-1,058 5 0	-1,867 11 0	+809 6 0
Chowpatty	71	71	47	51	1,855 5 0	1,382 8 0	3,237 13 0	4,897 14 0	-1,660 1 0	-3,325 5 0	+1,665 4 0
Dadar	10	10	...	...	3,320 6 0	53,731 13 0	57,052 3 0	18,263 11 0	38,788 8 0	36,765 11 0	+2,022 13 0
Gold Mohur Castle	...	...	...	...	...	11,199 13 9	11,199 13 9	10,863 8 0	336 5 9	-2,905 7 6	+3,241 13 3
Total	2,771	2,765	610	632	3,35,442 3 0	2,65,690 8 9	6,01,132 11 9	2,43,127 11 0	3,58,005 0 9	3,37,325 14 9	+20,679 2 0

During the year under report five mutton stalls were constructed and let out in the Colaba Market. One new space was also let out in the Fruit and Vegetable Section of the Arthur Crawford Market. Thus the number of stalls etc., in the different Markets has increased by six.

There was an increase of Rs. 22,688-3-10 in the receipts from 13 Markets and a decrease of Rs. 2,009-1-10 in respect of others so that the net financial position in respect of stall Rents, etc., is that there has been an increase of Rs. 20,679-2-0 during the year over the previous year.

4. In addition to the above revenue, Rs. 2,28,990-14-9 were realised as squatters fees and scale fees from the Arthur Crawford Market against Rs. 2,27,804-12-6 in the preceding year, showing an increase of Rs. 1,186-2-3.

5. The number of Private Markets during the year 1941-42 was 24 against 26 in the previous year, to markets, viz., (1) Open Air Vegetable Private Market at Dhobiwady Thakurdwar and (2) Don Tad 2nd row Private Market at Jackria Masjid Street having been closed down during the year 1940-41. The number of Private Slaughter Houses remained the same as in the previous year, viz., two—one at Maude Lines, Colaba, for the Military and the other Jhatka Slaughter House at Arth Road for the Sikhs. The licence fee in respect of the Byculla Vegetable Private Market, opposite the Victoria Gardens amounting to Rs. 19,197 has been kept under deposit as the question of the transfer of licence is under consideration. In the case of the 'Fancy Private Market' the owner has protested against the Licence fee and the question of revision of Licence fee is under consideration and the amount received is held under deposit. The owner of the Upper Mahim Private Market had also protested against the Licence fee duly fixed but he was prosecuted for non-payment of licence fee and the amount paid is held under deposit. The owner of the Open Air Private Market at Dwarkadas Mansions, Charni Road had also protested against the licence fee and the question is under consideration.

The amount realised on account of licence fee of 20 Markets, along with the aforesaid Private Slaughter House for the Military at Maude Lines, Colaba, amounted to Rs. 32,060-13-0, as against Rs. 27,548-11-0 in the previous year. The licence fee in respect of the aforesaid 'Jhatka Private Slaughter House' at Arthur Road has been kept under deposit as the question of revision of licence fee is under consideration. A sum of Rs. 779 was also received as licence fee from Firms dealing in Imported meat Foreign fish, etc.* Licence fees amounting to Rs. 1,150 were recovered from butchers having stalls in Private Markets.

The number of outside meat shops was 181, against 178 of the last year. In four cases the amount of licence fee is under deposit and the fees realised in respect of the remaining 177 were Rs. 8,832-6-0 against Rs. 8,348-4-0 in the previous year.

6. All the Markets and Slaughter Houses were regularly inspected and careful supervision was exercised by the Markets and Slaughter Houses Staff with regard to the cleanliness and sanitary condition of the premises and the wholesomeness of the articles offered for sale. Unwholesome articles such as meat, fish, fruit, vegetables, etc., from different Markets and Slaughter Houses, including contraband meat weighing 6,31,426½ Lbs. in the aggregate, were destroyed during the year. The total quantity of meat destroyed in the Municipal and Private Markets alone was 18,515½ Lbs.

7. The quantity of contraband meat seized and destroyed was 15,848 Lbs. against 11,057 Lbs. in the previous year, showing an increase of 4,791 Lbs. In all, 269 seizures were effected and prosecutions instituted with the result that 259 persons were convicted and fined.

8. The table given below shows the number of animals brought on the fair ground at the Bandra Slaughter Houses and the number of those rejected as unfit on ante-mortem examination, as compared with the previous year :—

Year.	Animals brought on the Fair Ground.			Animals rejected on <i>ante-mortem</i> examination.		
	Buffaloes.	Cows and bullocks.	Sheep and goats.	Buffaloes.	Cows and bullocks.	Sheep and goats.
1941-42 ...	11,936	84,750	9,51,016	15	694	2,162
1940-41 ...	11,723	66,961	9,17,139	13	634	2,520

The principal causes of ante-mortem rejection were advanced stage of pregnancy or suffering from sheep-pox, foot and mouth disease, fever, emaciation, abortion, debility, mange, bruises, foot-rot, pneumonia, fractures, abscesses, etc., or other diseases rendering the meat unfit for human consumption.

The principal causes of post-mortem condemnation were cysticercus bovis, liver flukes, abscesses, bruises, emaciation, hydatid-cyst foot-rot and parasitic nodular infection of livers and lungs.

9. The slaughter and removal fees realised at Bandra Slaughter Houses together with the slaughter fees realised at the DeLisle Road Sheep Market amounted to Rs. 4,83,488-15-0, against Rs. 4,44,172-2-0 of the last year, showing an increase of Rs. 39,316-13-0. The fees received from the Kurla Municipality under the agreement to import buffalo meat into Bombay were Rs. 60,460 against Rs. 76,640 in the last year. A sum of Rs. 124-8-0 was also realised for horned cattle and sheep and goats slaughtered in Bombay on the occasions of festivals.

10. The approximate weight of dressed meat of buffaloes, cows and bullocks was 10,101 tons and that of sheep and goats 8,360 tons. The quantity condemned out of the former was 25 tons and of the latter was 6 tons which gave the percentages of 0.25 and 0.07 respectively.

11. The number of pigs and piglings brought for slaughter at the Arthur Road Slaughter House during the year was 9,705 and 251 respectively. Out of which 9,576 pigs and 242 piglings were slaughtered and the amount received as import and slaughter fees was Rs. 19,529-12-0 against Rs. 15,165-8-0 in the previous year.

Permits to import 90 slaughtered piglings were issued during the year and the fees recovered thereon amounted to Rs. 67-12-0.

12. Out of 388 tons of pork meat slaughtered, 8½ tons were rejected and destroyed as unfit for human consumption on account of tuberculosis, pregnancy, debility, cysticercus-cellulosae, hypertrophy of kidneys, bruises, abscesses, cysts and injuries.

The percentage of the total quantity destroyed comes to 2.24. The infection of tuberculosis was confined to pigs only.

Note.—The details of animals slaughtered etc., and the fees realised are given in appendix A of this report.

13. The amount realised for the right of collecting fair fees at the Bandra Slaughter Houses was Rs. 1,40,500 against Rs. 1,40,000 in the preceding year showing an increase of Rs. 500

14. The other miscellaneous revenues were as follows :—

STATEMENT II.

* Particulars.	1941-42.			1940-41.		
	Rs.	a.	p.	Rs.	a.	p.
1. Amount recovered from the contractors for the right of removing blood at Bandra Slaughter Houses ...	8,250	0	0	8,250	0	0
2. Licence fees from stalls, shops, in Municipal and Private Markets, outside shops, etc. ...	52,942	0	0	47,557	0	0
3. Receipts on account of Administration of Weights and Measures Act ...	.....			25,006	7	0
4. Minor receipts ...	13,112	2	1	13,165	1	11
5. Ground rents ...	15,018	14	0	15,663	2	0
6. Chawl rents ...	4,625	1	0	5,007	3	0
7. Rents from Peddar Market chawl, and other recoveries from Peons etc. through paysheets. ...	882	2	0	860	3	0
8. Cold Storage Rents ...	18,578	9	0	14,798	3	3
9. Unclaimed dues and deposits ...	13	14	0	1	9	6
Total ...	1,13,422	10	1	1,30,308	13	8

15. The fines inflicted by the Honorary Presidency Magistrates for the infringement of provisions of the Municipal Act and Byelaws pertaining to the Markets Department amounted to Rs. 2,110, against Rs. 1,534 in the previous year.

16. The administration of the Weights and Measures Act was handed over to the Government with effect from 1st April 1941.

17. The Refrigerator plant at the Arthur Crawford Market worked Fairly satisfactorily. In all the four rooms, packages were stored on payment of fees which were recovered departmentally.

18. I was on leave for 20 days from 7th July 1941 to 26th July 1941, during which period, the Chief Inspector, Mr. K. T. Frank, looked after my duties in addition to his own.

19. The following statement shows the financial position of the Municipal Markets for the year 1941-42.

STATEMENT III.

Name of Market.	Total cost upto 31st March 1942.	Additions made during the year 1941-42.	Total cost upto 31st March 1942.	Gross receipts for 1941-42.	Expenditure for 1941-42.	Net receipts for 1941-42.	Percentage on cost.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Colaba	97,756 3 11	...	97,756 3 11	7,706 13 0	5,181 7 0	2,525 6 0	2.5	The percentage of net income on the total cost of all markets comes to 8.05.
Fort	41,433 13 8	39 11 0	41,473 8 8	27,883 3 0	27,063 11 0	20,819 8 0	50.2	
Arthur Crawford	17,73,450 12 1	...	17,73,450 12 1	3,01,275 10 0	1,05,894 3 0	1,95,381 7 0	11.01	
Erskine Road	5,97,612 10 10	...	5,97,612 10 10	86,331 6 0	37,545 3 0	48,786 3 0	8.16	
Bhuleshwar	2,94,217 0 11	...	2,94,217 0 11	21,152 5 0	7,609 9 0	13,542 12 0	4.59	
Peddar	57,863 4 2	...	57,863 4 2	10,962 2 0	8,011 11 0	2,870 7 0	4.9	
Pork	20,880 13 4	...	20,880 13 4	1,502 0 0	1,221 14 0	280 2 0	1.3	
DeLisle Road Sheep	25,000 0 0	...	25,000 0 0	8,267 0 0	4,627 9 0	3,639 7 0	14.56	
Fergusson Road	25,473 5 5	...	25,473 5 5	19,265 4 0	9,185 1 0	10,080 3 0	39.5	
Parbhadevi	23,819 7 3	...	23,819 7 3	10,242 14 0	5,400 9 0	4,842 5 0	20.3	
Elphinstone Road	31,843 2 0	...	31,843 2 0	23,316 0 0	7,609 2 0	15,706 14 0	49.2	
Kamatipura	55,498 7 9	...	55,498 7 9	8,938 11 0	5,814 12 0	3,123 15 0	5.6	
Masjid Bunder	17,346 3 5	...	17,346 3 5	2,799 10 0	3,857 15 0	-1,058 5 0	-6.1	
Chawpatty	4,67,280 9 8	...	4,67,280 9 8	3,237 13 0	4,897 14 0	-1,660 1 0	-3.5	
Dadar	1,51,676 11 9	...	1,51,676 11 9	57,052 3 0	18,263 11 0	38,788 8 0	25.6	
Gold Mohur Castle	5,16,603 0 0	...	5,16,603 0 0	11,199 13 9	10,863 8 0	336 5 9	.06	
Total	41,97,755 10 2	39 11 0	41,97,795 5 2	6,01,132 11 9	2,43,127 11 0	3,58,005 0 9		

APPENDIX "A".

Statement showing the number of animals slaughtered or removed for private slaughter and the amount of slaughter fee, etc., levied thereon during the year 1941-42.

Description of animals.	April 1941.	May 1941.	June 1941.	July 1941.	August 1941.	September 1941.	October 1941.	November 1941.	December 1941.	January 1942.	February 1942.	March 1942.	Total No. of animals.	Total amount of slaughter fee, etc.
Buffaloes ...	882	955	966	1,037	1,028	987	1013	999	1,031	1,015	925	1029	11,867	Rs. 1,78,005
Buffaloes removed to Bombay ...	nil			nil						nil			nil	a. 0
Buffaloes for private slaughter in Bombay ...	nil			nil						nil			nil	p. 0
Cows (Bombay) ...	3,376	2,834	2,210	2,070	2,288	2,043	1,921	1,958	2,799	2,455	2,534	2,396	28,884	43,326
(Bandra) ...	594	674	730	660	696	690	612	620	736	737	636	679	8,664	8,064
Bullocks ...	1,914	2,775	3,306	3,244	3,752	3,991	3,683	4,325	4,901	5,158	4,630	4,823	46,512	69,768
Sheep and goats for Bombay ...	62,233	64,392	65,368	61,450	64,816	65,795	69,465	70,261	72,682	73,376	69,124	78,785	8,18,727	1,53,511
Do. Bandra ...	2,436	2,730	2,764	2,409	2,671	2,567	2,668	2,790	3,014	2,881	2,609	2,893	32,422	4,052
Pigs imported at Arthur Road Slaughter House ...	488	615	442	579	703	828	782	799	987	951	1,416	1,115	9,705	9,705
Piglings Do. do. ...	11	13	11	28	19	17	1	5	86	25	7	28	251	188
Pigs slaughtered at Arthur Road Slaughter House ...	478	555	493	569	701	823	775	716	1,058	956	1,312	1,140	9,576	9,576
Piglings Do. do. ...	13	10	12	20	13	14	7	7	85	26	7	28	242	60
Slaughtered piglings imported for private consumption in Bombay ...	5	7	1	4	...	7	10	2	34	4	13	3	90	67
Live horned cattle removed to Bombay ...	15	3	...	11	83	33	35	21	51	70	28	18	368	1,840
Live horned cattle removed for shipping ...	...	7	...	...	3	12	...	...	...	...	...	...	22	44
Live horned cattle for private slaughter in Bombay ...	...	10	3	1	...	...	...	10	5	6	...	...	35	105
Live sheep and goats removed to Bandra ...	498	348	384	233	250	345	245	159	465	342	164	227	3,650	1,825
Do. do. Bombay ...	450	421	519	570	328	422	575	541	2,084	595	603	591	7,699	5,774
Do. do. for shipping ...	177	300	284	355	401	253	242	941	552	1,140	3,191	270	8,106	20,26
Live sheep and goats for private slaughter in Bombay ...	8	2	4	6	...	...	2	...	4	7	...	6	39	19
Live sheep and goats removed by DeLisle Road Sheep Market Fadkarees ...	1,295	1,322	1,380	1,813	1,379	1,587	1,818	2,005	3,048	1,519	1,249	1,019	19,434	14,575
Live sheep and goats slaughtered in the chamber of DeLisle Road Sheep Market ...	315	442	507	429	70	424	634	614	638	580	426	334	5,413	676
Total ...	75,168	78,435	79,384	75,488	79,201	81,838	84,488	86,773	94,250	91,823	88,874	95,384	10,11,106	5,03,210

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D. S. LAUD,

Superintendent of Markets & Slaughter Houses.

MUNICIPAL PRINTING PRESS.

No. B.M.P.P./8/46 of 1942-43.

Bombay, 16th July 1942.

FROM

THE TEST AUDIT OFFICER,
BOMBAY MUNICIPALITY.

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Administration Report for the year 1941-42.*

Sir,

I have the honour to submit my report on the working of the Municipal Printing Press for the year 1941-42.

The Municipal Printing Press was started as an experimental measure on 1st March 1935 and all the printing work of the Corporation which was being entrusted to outside contractors is now being done at their own press. The Municipal Printing Press is established for doing departmental work only and the actual cost of the work turned out is charged to the Departments concerned, as the Press is not worked with a view to making profit.

The following table shows the work put through the Press during the year:—

Particulars.	Items put through the Municipal Press.	Cost Rs.
General	3,674	94,389
Agenda and Proceedings of the Corporation and the various Committees	2,120	37,489
Schools Committee (Proceedings of the Committee as well as other general work)	511	18,101
Civil Defence	3	1,213
Stationery	341	3,646
Total	6,649	1,54,838

In spite of 97 workers being put on a permanent basis under Corporation Resolution No. 648, dated the 30th September 1940, and thereby giving them the benefit of Sundays and other Public Holidays, and the grant of a dearness allowance of Rs. 2 to persons in receipt of a wage of Rs. 50 and under per month which was increased to Rs. 3 per month with effect from 1st January 1942, it will be seen from the statement of comparative figures of cost given below that the cost of printing some of the more important items has been almost the same as that of the previous year and compares favourably with the pre-war rates charged by outside presses.

Statement of comparison of cost of Jobs for the year 1941-42 with those of the outside presses.

Quantity.	Description.	Number of pages.	Cost.	Municipal Press 1941-42.	Municipal Press 1940-41.	Times Press 1934-1939 Pre-War.	G. Claridge 1939 Pre-War.
				Per page.	Per page.	Per page.	Per page.
350	Administration Report	649	Rs. 5,327	Rs. a. 8 3	Rs. a. 8 5	Rs. a. ...	Rs. a. 8 8
100	Addenda and Corrigenda of Election Roll	2,766	10,788	3 8	2 14	5 4	...
555	Budget Estimates	365	3,950	10 13	10 0	...	9 8
250	Agenda and Proceedings of the Corporation and its Committees	14,613	36,812	2 8	2 2	{ 5 11 Corporation Agenda. 5 4 Supplementary Agenda. 4 13 Corporation Proceedings. 3 8 Standing Committee Agenda. 4 13 Standing Committee Proceedings.	

The Press accounts are kept like those of any commercial concern. A Working and Profit and Loss account is appended hereto in the form prescribed by the "British Master Printers Federation Costing System" and a Pro-Forma Balance sheet, as at 31st March 1942, is also appended. It will be seen that the transactions for the year closed with a surplus of Rs. 137 on a total turnover of Rs. 1,54,726.

The size and quality of paper used for printing some of the Forms and Registers continued to be suitably revised wherever possible in consultation with the Heads of Departments.

In spite of there being contracts for the supply of paper to the Municipal Printing Press, the market rate for paper rose considerably during the latter half of the year owing to scarcity of paper in the City, and the Contractors found it extremely difficult to supply paper to the Press, as and when required, at the contracted rates.

In view of this difficulty, various measures had to be devised by the Press to economise paper as much as possible; and the Corporation also under their Resolution No. 272, dated the 30th June 1941, appointed a Special Committee to investigate and report the cases in which the printing of papers to be circulated to the Corporation and the different Committees could be discontinued in view of the increasing difficulty felt in obtaining supply of paper, and they were pleased under their Resolution No. 598, dated the 2nd February 1942, to accept the recommendations made by this Committee in the matter of curtailing the printing of some of the papers for circulation to councillors etc., during the continuance of the War and for a period of six months thereafter.

The Labour staff on 28th February 1942, consisted of 126 workers as against 112 workers on 28th February 1941. The increase in the number was primarily due to the work of printing some forms and other miscellaneous matter required for Civil Defence purposes being taken up towards the end of the year.

I have the honour to be,

Sir,

Your most obedient servant,

B. K. WAGLE,

Test Audit Officer.

MUNICIPAL PRINTING PRESS.

Balance Sheet as at 31st March 1942.

LIABILITIES.				ASSETS.			
	Rs.	a.	p.		Rs.	a.	p.
CAPITAL—							
(1) Advance from the Net Premia Fund	1,62,716	0	0	Plant and Machinery at cost	1,77,479	10	0
<i>Less—Amount repaid</i>	8,246	6	0	<i>Less—Depreciation upto 31-3-1942</i>	18,601	0	0
	1,54,469	10	0	Plant and Machinery Depreciation Fund Investments (in respect of Machinery purchased from Surplus Cash Balance, (Vide Contra)			
(2) Advance from the Surplus Cash Balance	4,409	0	0	Work in Progress	16,009	15	0
				Stock of Paper, etc.	16,700	6	0
			1,58,878 10 0	Mono Metal—Balance as per last year	21,084	0	0
				<i>Do.</i> Additions during the year	2,940	0	0
				<i>Less—Written off</i>	24,024	0	0
Plant and Machinery, Depreciation Fund Account			2,155 0 0	<i>Materials Non-Consumable—</i>			
				Balance as per last year	3,275	13	0
				Additions during the year	1,898	1	0
				<i>Less—Written off</i>	5,173	14	0
				<i>Books and Dead Stock—</i>			
				Balance as per last year	927	1	0
				Additions during the year	775	13	0
				Bills due from Departments	7,966	7	0
				<i>Do.</i> Private Parties	1,253	6	0
Outstanding Advance on 31-3-1942			71,112 10 0				
				Lino Metal	8,532	0	0
Assets purchased out of the Revenue			15,986 0 0	Dead Stock	7,454	0	0
			2,48,132 4 0				
							2,48,132 4 0

Departmental Expenses—

Rent	6,000 0 0
Repairs to Machinery, etc.	387 0 0
Lighting	884 12 0
Gas	350 15 0
Electric Power	1,857 12 0
Depreciation and Repayment of Capital	5,163 12 0
Interest on Capital	7,000 0 0

21,644 3 0

General Expenses—

Staff Salaries	13,547 12 0
Proportionate Share of the Test Audit Officer's Salary	4,299 1 0
Provident Fund	4,269 10 0
Delivery Charges	723 6 6
Contingencies	1,466 1 3
Telephone	134 8 1
Advertisement	34 9 0
Printing and Stationery	860 11 0

25,335 10 10

46,979 13 10

Net Surplus

136 11 11

1,60,709 9 0

1,60,709 9 0

K. E. M. HOSPITAL AND SETH G. S. MEDICAL COLLEGE.

No. E.H./1167/SR. of 1942-43.

Bombay, 17th August 1942.

FROM

DR. JIVRAJ N. MEHTA, M.D., M.R.C.P. (Lond.),
DEAN, K.E.M. HOSPITAL AND SETH G. S. MEDICAL COLLEGE,
PAREL, BOMBAY.

TO

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Annual Report for the year 1941-42.*

SIR,

I have the honour to forward the Administration Report of the K.E.M. Hospital and Seth G.S. Medical College for the year 1941-42.

Advisory Medical Board.

2. During the year, the Advisory Medical Board held 8 meetings inclusive of one General Meeting of the Honorary and Professorial Staff.

3. The undersigned continued to hold the post of the Dean during the period under report.

Honorary Staff.

4. Dr. R. K. Mhatre, Hon. Lecturer in Hygiene retired during the year and his place was taken by the new Executive Health Officer, Dr. B. C. Das Gupta, B.Sc. (Hon.); (Cal.), M.B., (Cal), M.R.C.P., (Ireland), D.T.M.&H. (Lond.), D.P.H. (Lond.).

5. Dr. R. N. Dixit, M.S. (Bom.), Hon. Asstt. Surgeon resigned and Dr. R. G. Ginde, M.S. (Bom.), was appointed in his place.

6. Drs. M. D. D. Gilder and P. C. Bharucha, Honorary Consulting Physicians and Honorary Lecturers in Medicine were requested to continue to work in their respective posts in a purely honorary capacity for a further period of one year from 1st January 1942 which they kindly agreed to do.

7. The following Honoraries were on leave for more than one month during the year under report for the periods shown against their names :—

	<i>Name.</i>	<i>Period.</i>
1	Dr. Miss P. C. Daroowall.	from 29-4-41 to 29-5-41.
2	„ P. C. Bharucha.	„ 18-1-41 to 13-6-41.
3	„ A. C. Rebello.	„ 15-9-41 to 3-12-41.
4	„ M. D. D. Gilder.	„ 10-12-40 to 8-12-41.

THE HOSPITAL.

8. The 432 beds of the Hospital (including the six beds recently added for the Tonsil ward) were generally always occupied during the year under report. They are distributed as under :—

Department.	Men.	Women.	Children.	Total.
Medical	108	36	10	154
Surgical	105	35	12	152
Gynaecological	...	35	...	35
Ophthalmic	16	16	...	32
Aural	10	3	8	21
Skin and Venereal	18	2	...	20
Casualty	6	...	...	6
Isolation	6	6	...	12
Total	269	133	30	432

9. The total number of in-patients admitted in the year was 13,135 as against 12,575 and 11,932 during the years 1940 and 1939, respectively.

Extension of the Hospital.

10. The programme of Hospital Extension was considerably affected by the war. The following extensions were completed during the year :—

1. Extension of the Out-patient department.
2. Hospital Kitchen Block.
3. Observation ward.

The rest of the extension programme has been held up owing to difficulty in securing building material and it is at present difficult to state when the extension programme will be completed.

Number of patients treated during the year 1941 and the total expenditure incurred during 1941-42.

11. The statistical tables attached to this report record in detail the number, attendance, etc., in all the departments of the Hospital and the number and nature of operations performed during the period under report. From the following abridged summary it will be seen how considerably the work carried out during the year 1941 has grown compared to that in the previous years. On an average 19 more out-patients attended the Out-patient Department of the Hospital every day than in the year 1940. So far as the in-patient work is concerned, there have often been 25 to 30 extra patients over the scheduled number in the Hospital, the maximum number of in-patients on a single day being 503 thus making their nursing and care extremely difficult. Some relief by way of additional staff has however been sanctioned by the Corporation for the year 1942-43.

Particulars.	Figures for the year 1941.	Figures for the year 1940.	Figures for the year 1939.
(a) IN-PATIENTS—			
1. Scheduled strength of beds ...	432	426	426
2. Daily average No. of in-patients ...	450.5	423	384
3. Total No. of new in-patients treated ...	13,135	12,575	11,932
4. Average No. of days each patient was resident ...	12.14	11.98	11.42
(b) OUT-PATIENTS—			
1. Total No. of new out-patients ...	1,25,699	1,21,760	1,22,473
2. Daily average No. of new out-patients ...	393	383	386
3. Total No. of out-patient attendance ...	4,14,936	4,05,093	3,93,496
4. Daily average No. of out-patient attendance ...	1,326	1,307	1,262
5. No. of casualty patients included in No. 1 above ...	25,656	20,665	20,230
(c) OPERATIONS—			
1. Total No. of operations on in-patients ...	5,340	4,056	3,762
2. Total No. of operations on out-patients ...	11,450	10,201	10,209

12. Out of the total number of 13,564 in-patients (13,135 admitted during the year under report and 429 previous year's balance), 3,197 were cured, 6,870 were discharged relieved, 1,776 either left the Hospital against medical advice or were otherwise discharged and 1,271 died leaving a balance of 450 patients at the end of the year. Out of 1,271 deaths, 378 died within the first 24 hours of admission, 228 after 24 hours and within 3 days of admission and the remaining 665 after 3 days of their admission into the Hospital.

13. It may be mentioned that the highest number of out-patient attendance on any particular day during the year 1941 was 1,898, the highest number of new admissions in the out-door department on a single day being 517. Likewise the highest number on a single day of old cases treated was 1,334, of casualty cases 107 and of in-patients admitted 65.

14. The total expenditure incurred on the maintenance of the Hospital during the year 1941-42, including liabilities outstanding at the end of the year and exclusive of cost on the extension scheme, approximately amounts to Rs. 6,72,239. This expenditure includes the cost of maintenance and treatment of in-patients, the cost of the out-patient department, of the resident medical, nursing and labour staff as well as that of the administration and of the maintenance and repairs of buildings, etc.

15. The following table illustrates the relative cost of in-patients and out-patients per patient, per day, during the years 1941-42, 1940-41 and 1939-40 respectively.

Particulars.				1941-42.	1940-41.	1939-40.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
(a)	Average cost per in-patient per day	...	...	3 0 2	2 15 3	3 1 6
(b)	Average cost per in-patient admission	...	...	38 0 3	36 7 2	30 0 5
(c)	Average cost per out-patient attendance	...	...	0 6 8	0 6 0	0 5 8
(d)	Average cost per out-patient admission	...	...	1 6 0	1 3 9	1 2 0

16. The details of the cost per in-patient per day, for the years 1941-42, 1940-41 and 1939-40 will be seen from the following table :—

Year.	Diets.	Drugs, dressings, surgical appliances etc.	Stores and Linen.	Heating and lighting.	Miscellaneous.	Establishment.	Repairs to buildings and engineering.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1941-42	... 0 7 0	0 7 8	0 3 6	0 2 5	0 1 8	1 7 11	0 2 0	3 0 2
1940-41	... 0 7 5	0 6 8	0 2 8	0 1 1	0 1 11	1 9 6	0 2 0	2 15 3
1939-40	... 0 6 6	0 6 11	0 3 3	0 1 0	0 2 4	1 9 4	0 4 2	3 1 6

17. The following table gives the average cost of every new out-patient admission completely treated during the year under report in comparison with that for the previous two years :—

Year.	Drugs, dressings, surgical appliances etc.	Stores and Linen.	Heating and lighting.	Miscellaneous.	Establishment.	Repairs to buildings and engineering.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1941-42	... 0 6 9	0 0 11	0 0 5	0 0 4	0 11 4	0 2 3	1 6 0
1940-41	... 0 7 0	0 0 9	0 0 2	0 0 4	0 10 3	0 1 3	1 3 9
1939-40	... 0 6 7	0 0 7	0 0 2	0 0 4	0 9 11	0 0 5	1 2 0

It may be stated that the actual cost incurred on patients (in-patients as well as out-patients) under drug, surgical appliances, etc., is somewhat more than that indicated in the above tables as the cost of some of the expensive drugs, and injections administered to patients of blood transfusions, etc., was met to the extent of Rs. 15,324-13-2 in the year under report as in the previous years from the Poor Box Charity Fund of the Hospital. A reference in this connection is invited to para. 34 of the Report and to Appendix No. 21.

18. The destitute and incurable patients of the Hospital, as also those needing no active treatment but whose relatives would not take them away from the Hospital were continued to be sent to Lady Dhunba Jehangir Home for Destitutes and King George V. Infirmary for Incurables, respectively, which receive an annual contribution of Rs. 10,000 from the Municipal Corporation. During the year under report, 13 patients were transferred to the Destitute Home and 524 patients to the Infirmary as against the total number of 6 and 263 patients transferred last year to these institutions, respectively.

19. Arrangements made with the Maratha Hospital and the Turner Sanatorium for the transfer of patients suffering from Pulmonary Tuberculosis were continued during the period under report. 176 Patients suffering from Pulmonary Tuberculosis were transferred to the Maratha Hospital, and 1,159 Patients suffering from various infectious diseases were transferred to the Arthur Road Hospital during the year. It may be stated that as many as 291 cases of enteric fever and 271 cases of dysentery and 29 cases of meningitis had necessarily to be transferred there on account of congestion in the Hospital. Four cases suffering from early Pulmonary

Tuberculosis were sent to the Turner Sanatorium during the year, 68 Female patients were also transferred to the Nowrosjee Wadia Maternity Hospital as they were found to be suffering from obstetric conditions.

Cases of Congestive Cardiac Failure.

20. During the year 1941, 237 cases of congestive cardiac failures were admitted and treated as in-patients. Following the lines of classification as suggested by the American Heart Association, these cases have been grouped in three main classes which have been further sub-divided as shown below :—

Particulars.	On admission.	On discharge.
CLASS I.		
Patients who are able to carry on their ordinary physical activities without discomfort	...	...
CLASS II.		
Patients who are unable to do so :—		
(a) Activities slightly limited	...	50
(b) Activities greatly limited	4	57
CLASS III.		
Patients with signs or symptoms of heart failure when at rest	233	20
Patients died	...	110
Total	237	237

It may be of interest to note that out of the 237 cases admitted only 4 cases came under Class II (b). At the time of their admission 233 were admitted with signs and symptoms of congestive cardiac failure when the patients were at rest. Out of these 20 left the Hospital in the same stage and 110 died. The remaining showed improvement and at the time of their discharge 50 could be classified in Class II (a) and 57 in Class II (b).

Motor accident cases.

21. The following table indicates the number of motor accident cases admitted in the year 1941 compared to those admitted in the previous two years. It will be seen therefrom that there has been a slight decrease in the number of accidents treated in the casualty department and an increase in the number treated as in-patients as compared with the previous years:—

	1941.	1940.	1939.
1. Treated in the casualty department.	598	641	690
2. Treated as in-patients.	215	172	193

From the figures given hereunder, it will further be seen that the largest number of motor accident cases whether of ordinary severity, i.e., requiring treatment in the casualty or out-patient departments only, or of marked severity needing admission into the Hospital occurred in the age group of 20 to 30 (27 per cent. in the case of those admitted and 30 per cent. in the case of those treated in the out-patient department.). It may be also noted that women patients formed about 17 per cent. only of the total number of motor accident cases.

Motor accident cases treated according to ages :—

(a) Treated in the casualty department.

	Upto 5 years.	Between 5 and 10 years.	Between 10 and 20 years.	Between 20 and 30 years.	Between 30 and 40 years.	40 years and above.	Total.
Male	14	50	61	165	116	83	489
Female	9	29	10	16	19	26	109
Total	23	79	71	181	135	109	598

(b) Admitted as indoor patients from the casualty department on account of severity of injury.

	Upto 5 years.	Between 5 and 10 years.	Between 10 and 20 years.	Between 20 and 30 years.	Between 30 and 40 years.	40 years and above.	Total.
Male	6	20	16	54	48	38	182
Female	2	9	5	5	4	8	33
Total	8	29	21	59	52	46	215

Mill accident cases.

22. The following table shows the number of mill accident cases treated at this Hospital according to sex and religion during the year under report :—

(a) Treated in the casualty department.

Particulars.	Male.	Female.	CHILDREN.		Total.
			Male.	Female.	
Hindus	2,696	63	...	...	2,759
Muslims	251	1	...	...	252
Christians	83	5	...	...	88
Others	46	...	...	...	46
Total	3,076	69	...	...	3,145

(b) Admitted as indoor patients from the casualty department on account of severity of injury.

Particulars.	Cured.	Relieved.	Left against medical advice, etc.	Died.	Total.
MALES—					
Hindus	16	99	13	3	131
Muslims	1	12	1	...	14
Christians ... ..	...	4	...	...	4
Others ... ..	...	2	...	...	2
FEMALES—					
Hindus ... ..	...	2	...	...	2
Muslims ... ..	...	...	...	...	...
Christians ... ..	...	...	...	...	...
Others ... ..	...	...	...	...	...
	17	119	14	3	153

23. It is interesting to note that 3,913 certificates under the Workmen's Compensation Act and 325 certificates with medical opinion were issued during the year under report. The number of mill accident cases has greatly increased this year as the number of such cases treated last year was 1,984 and 116 against 3,145 and 153 patients treated in the casualty department and admitted as in-patients, respectively, during the year under report. This may be due to the mills working double shift during the period under review.

24. 274 cases were treated in the Hospital for poisoning and 61 for bites during the year under report as shown hereunder :—

		Brought over		... 248
ACIDS—				
Acid, Carbolic	... 1	Leaves of Arum Colocasia	... 1	
" Hydrochloric	... 2	Liniment Camphor Co.	... 3	
" Sulphuric	... 2	Nux vomica	... 1	
Alcohol	... 182	Opium	... 7	
Arsenic	... 2	Paranitraniline	... 2	
Belladonna	... 6	Pheno-barbital	... 1	
Canabis Indica	... 1	Phenyle	... 1	
Carbon monoxide	... 5	Phosphorus	... 2	
Chlorine	... 1	Soap	... 1	
Copper Sulphate	... 1	Spirit methylated	... 2	
Dhatura	... 7	Strychnine	... 1	
Eucaliptus Oil	... 4	Unknown poisons	... 4	
Food poisoning	... 25			
Iodine	... 6			
Kerosene	... 3			
	<u>Total ... 248</u>		<u>Total ... 274</u>	

BITES—

Insect	... 2	Snake	... 39
Rat	... 13	Tiger	... 3
Scorpion	... 3	Unknown animal	... 1
		<u>Total ... 61</u>	

Nursing Staff.

25. The arrangement of sending three nurses to the Arthur Road Hospital for attendance on fever cases every two months was continued during the year under report.

26. The following are the results of the probationer nurses from this Hospital who appeared for the nursing examinations held by the Bombay Nurses, Midwives & Health Visitors' Council during the year under report :—

Examination.	SEPTEMBER 1941.		FEBRUARY 1942.	
	Appeared.	Passed.	Appeared.	Passed.
1st Examination	... 10	9	6	6
2nd Examination	... 16	9	21	20

The Matron and teaching staff deserve congratulations for such uniformly good results in the Nurses' Examinations.

27. The cost of the nursing establishment works out at Rs. 85-5-0 per nurse, per mensem, against Rs. 82-12-0 in the previous year. It includes not only the cost of salaries, uniform and dhobi allowances and honoraria paid to the medical staff giving instruction in the nursing school, but also their mess charges, the cost of electric energy consumed and repairs to their quarters, household, linen and crockery. The increase of Rs. 2-9-0 per nurse per mensem is largely due to the increased rates on account of the war for the supply of provisions for the nurses. The *pro-rata* rent for quarters provided to the menial staff employed in the Nurses' Home and the Municipal Provident Fund contributions are not included in the above figures.

Nurses Welfare Fund.

28. The Nurses' Welfare Fund inaugurated for promoting the welfare of the nursing staff of this Hospital was of material help to them. Under its auspices 3 socials and 2 picnics were arranged during the year. Thanks are due to the ladies helping in this Fund and for their keen interest in the welfare of the nursing staff during the year under report and to all those firms and individuals who have contributed towards the Fund either in cash or in kind.

29. Thanks are also due to the proprietors of the Nawakal, the Illustrated Weekly of India and the Times of India for the supply, free of charge, of one copy each of these journals.

30. The total collections to the Fund by way of members' subscriptions, donations and interest excluding the amount which was donated for the construction of the swimming pool at the new Nurses' Home which was subsequently refunded as the idea of constructing the swimming pool had to be dropped as stated in the last year's report, came to Rs. 6,388-13-0. Mention must also be made of the handsome donation of Dr. P. C. Bharucha, Honorary Physician of the sum of Rs. 2,250 out of which Rs. 1,500 were ear-marked for meeting the cost of constructing the covered pathway for the use of the nurses going to the wards on duty from the Nurses' Home and Rs. 750 for purchasing waterproof capes for the student nurses. The expenditure, inclusive of the cost of the construction of the covered pathway and that of waterproof capes mentioned above amounted to Rs. 6,021-12-1.

31. Miss Kathleen E. Burrows, Matron of this Hospital retired from Municipal service on 21st July 1941 due to superannuation and Miss P. S. D. Lakdawalla, Assistant Matron was appointed in her place from the same date. I would like to take this opportunity of placing on record the valuable services Miss. Burrows rendered in developing the Nursing School of the Hospital. The post of Assistant Matron was vacant upto 28th February 1942 and Miss K. M. Nowroji, Sister Tutor, was appointed as Acting Assistant Matron from 1st March 1942.

School Clinic.

32. The treatment of school children attending the Municipal Primary Schools was continued during the year under report, and as shown in the following table, 1,849 new children were treated in the different departments of the Hospital in addition to a large number of children who began their treatment in the previous year. The total number of children treated in the year was 7,774 as against 8,637 treated in the previous year

Departments.	1941-42.			1940-41.		
	New cases.	Old cases.	Total.	New cases.	Old cases.	Total.
Medical and Surgical	490	2,413	2,903	559	2,955	3,514
Aural	352	602	954	449	864	1,313
Ophthalmic	296	1,796	2,092	344	1,616	1,960
Dental	456	254	710	423	414	837
Skin	255	860	1,115	338	675	1,013
Total	1,849	5,925	7,774	2,113	6,524	8,637

33. 118 School clinic children were operated upon in the Aural department, 7 in the Ophthalmic—one requiring major operation and the rest six minor. 8 Minor operations were performed in the outpatient Minor Surgery Department, 5 fractures were corrected and plastered. Refraction was done on 82 children and glasses were prescribed to 80 children including one to whom a pair of dark glasses was given. 10 Cases of trachoma and 5 cases of Phlyctenular conjunctivities were treated with tuberculin injection with very encouraging results. 11 Cases were admitted in the wards and were treated for various disorders. 8 Children suffering from cervical adenitis and one from Phlyctenular Conjunctivitis were treated with Ultra-Violet rays along with cod liver oil and other drugs. Children were screened and X-Ray plates were taken whenever necessary. Laboratory investigation was also done for a large number of children. 3 Cases of dog bite were referred to the Haffkine, Institute for treatment and one case of diphtheria was transferred to the Arthur Road Hospital. The total cost of the clinic at the K.E.M. Hospital amounted to Rs. 8,956-1-0. A detailed report of the School Clinic has been submitted to the Executive Health Officer.

Poor Box Charity Fund.

34. The Poor Box Charity Fund from which relief is rendered to poor patients for providing them with spectacles, crutches, trusses, artificial limbs, travelling expenses, etc., has received steady support from the public as well as from the patients of this Hospital, as will be seen from Appendix No. 21. Besides relief in the shape of blood transfusion, costly drugs, medicines, injections, travelling expenses etc., the following appliances, etc., were provided to 154 patients at a total cost of Rs. 1,821-6-0 as shown below :—

Particulars.	Nos.
Spectacles	81 pairs.
Crutches, ordinary	20 ..
Artificial legs	13 Nos.
Tracheotomy tubes, silver	6 ..
Dental splints	6 ..
Surgical boots	5 pairs.
Dentures	5 Nos.
Elastoplast bandages	3 ..
Oesophageal bougies	2 ..

Particulars.	Nos.
Hernia truss	2 Nos.
Obturator	2 "
Crutches, adjustable	2 pairs.
Walking calipers	2 Nos.
Taylor's brace with crutches	2 "
Fairbank's abduction splint	1 No.
Poroplastic jacket	1 "
Jacket, cervical, for T. B. Spine	1 "
Thomas's Knee splint	1 "
Curtin's belt	1 "

35. It may be added that it was possible to provide blood transfusion to 135 cases during the year under report with the help of monetary assistance to the donors of blood from this Fund.

36. The Securities held by the Poor Box Charity Fund of the face value of Rs. 1,40,000 in favour of the Dean, K.E.M. Hospital, have been transferred in the name of the Municipal Commissioner for the City of Bombay and the Corporation have been approached to create a Trust of the Fund with a view to utilising the same for the construction and maintenance of a Convalescent Home for the discharged patients from this Hospital. The matter is still under the consideration of the Corporation.

37. The following major as well as other smaller donations were acknowledged with thanks during the year under report :—

	Rs.
1. Shantilal Mathuradas, Esq.	2,001
2. The Managing Agents, Dhanraj Mills Ltd.	1,000
3. Messrs. Burmah Shell Oil Storage & Distributing Co., Ltd.	400
4. The Secretary, B.E.S. & T. Co., Ltd.	300
5. Messrs. Bombay Dyeing & Manufacturing Company, Ltd.	251
6. Messrs. General Motors (India), Ltd.	250
7. Messrs. Killick Nixon & Co., Agents, Kohinoor Mills Co., Ltd.	200
8. Messrs. Cowasji Jehangir & Co., Ltd., Agents, Hirji Mills	105
9. Messrs. Zandu Pharmaceutical Works, Co., Ltd.	101
10. Messrs. Kamala Mills, Ltd.	101
11. Anonymous donor	100
12. Messrs. Thackersey Mulji & Sons, Agents, Western India Spining & Manufacturing Co., Ltd.	100
13. Messrs. Damodar Thackersey Moolji & Co., Agents, Indian Manufacturing Co., Ltd.	100
14. Messrs. Thackersey Moolji & Co., Ltd., Agents, Hindusthan Spining & Weaving Co., Ltd.	100
15. Messrs. Digvijaya Spining & Weaving Co., Ltd.	100
16. Anonymous donor	100
17. Messrs. Tata Sons, Ltd.	100
18. Messrs. Tata Sons, Ltd., Agents, Swadeshi Mills Co., Ltd.	100
19. Messrs. Standard Vacuum Oil Co., Ltd.	100
20. Messrs. Imperial Chemical Industries (India), Ltd.	100
21. Messrs. James Finlay & Co., Agents, Swan Mills Ltd.	100
22. Messrs. Finlay & Co., Agents, Finlay Mills Ltd.	100
23. Messrs. Century Spining & Manufacturing Co., Ltd.	100
24. Dr. Navroji D. Dhakmarwalla	51
25. Dr. Jivraj N. Mehta	50
26. Messrs. Indian Oxygen & Acetylene Co., Ltd.	50
27. Ambalal Sarabhai Esq.	50
28. Managing Agents, Modern Mills Ltd.	50
29. The Manager, Comptoir National D'Escompte De Paris	50
30. The Director, Messrs. Gannon Dunkerley & Co.	50
31. Messrs. H. J. Foster & Co., Ltd.	50
32. Messrs. Volkart Bros.	50
33. Messrs. Martin & Harris Ltd.	50
34. S. J. Kantak Esq.	50
35. J. A. D'Souza, Esq.	40
36. Messrs. Godrej & Boyce Manufacturing Co., Ltd.	40
37. R. S. Patankar Esq.	30
38. Khimji Waghjee Esq.	30
39. Bulsara Esq.	25
40. Messrs. Madhusudan, Mills Ltd.	25
41. Messrs. Jeewanlal (1929), Ltd.	25
42. Murghappa Veerappa Esq.	25
43. Messrs. Ford Motor Co., of India Ltd.	25
44. Messrs. W. T. Henleys Telegraphs Ltd.	25

Hospital Pharmacopeia

38. The printing of the third edition has been taken in hand and the new edition will be available for use soon after.

The College.

39. During the year under report, 80 fresh admissions were made in June, 1941. An educational survey of these students shows that their average age at the time of their admission was 19.82; it being 17.28 when they Matriculated. The corresponding ages in the previous years were 19.0 and 17.2 years, respectively. 72 of these students were single, 3 married and 5 betrothed. A statistical study of the occupations of the parents or guardians of the newly admitted students shows that 23 were dependent on service, 24 on business, 7 on medical profession, 6 on legal profession, 8 on pensions, 4 on landed property, 2 on agriculture, 2 on miscellaneous occupations and 4 had no occupation.

40. The number of undergraduate students on the College roll at the close of the year was 441, which included 74 lady students, and that of post-graduate and research students was 67 as shown below :—

	Male students.	Female students.
1st M.B., B.S. 1st year	63	17
2nd year	89	18
2nd M.B., B.S. 3rd year	53	12
3rd M.B., B.S. 4th year	53	17
5th year	109	10
Total number of students	367	74
Post-graduates including research students	61	6
Grand total	428	80

41. Thanks are due to the authorities of the Bai Jerbai Wadia Hospital for Children for the continuation of the facilities given to the students of this College for clinical instruction in the diseases of children at that Hospital during the year under report.

42. In accordance with the scheme of examining students medically, as inaugurated by the University of Bombay, out of 464 students so examined 291 students (62.7 per cent.) were placed under Class 'A', 172 (37 per cent.) in Class 'B' and 1 (0.3 per cent) in class 'C'; the percentages of students classified as belonging to 'A', 'B' and 'C' Classes during the year 1940-41 being 64.3, 35 and 0.7 respectively. Those whose condition required treatment were referred to the Honorary Staff of the K. E. M. Hospital.

43. The results of the various examinations for which students were sent up by the College are summarised below :—

Examinations.		Candidates sent up.	No. passing the whole examination.
1st M.B.B.S.	April 1941	70	48
	Oct. 1941	39	17
2nd M.B.B.S.	April 1941	9	6
	Oct. 1941	4	3
3rd M.B.B.S.	April 1941	81	24
	Oct. 1941	31	17
	Dec. 1941	78	17
M.D. (Medicine)	April 1941	3	...
	Oct. 1941	2	1
M.D. (Pathology)	April 1941	1	...
	Oct. 1941	1	1
M.D. (Midwifery)	April 1941	2	...
	Oct. 1941	3	...
M.S.	June 1941	3	1
	Oct. 1941	...	...
D.O.	June 1941	...	...
	Oct. 1941	...	...
D.O.M.S.	June 1941	4	2
	Dec. 1941	6	1
B.Sc.	April 1941	4	...
Ph.D.	Oct. 1941	1	1

Annual Cost and Revenue.

44. The total expenditure of the College, including liabilities as well as expenditure on the Hostels, came to Rs. 2,74,018 during the year under report as against Rs. 2,77,087 during the year 1940-41. The revenue of the College in the form of tuition fees, hostel rent and miscellaneous receipts amounts to Rs. 1,18,751 as against Rs. 1,23,006 during 1940-41. The gross cost per student for the year under report comes to Rs. 621.3 while the net cost works out at Rs. 352.1 as compared with the corresponding figures of Rs. 650 and Rs. 361.5 respectively, for the year 1940-41. The amount of fees received from the post-graduate students was Rs. 4,170.

Library and Museum.

45. During the year under report, 241 new books were added to the College Library as against 204 in the preceding year. Of these 8 books were presented to the Library by their authors as complimentary copies for which thanks are due to them. 51 Volumes of medical journals were got bound during the year under report. The number of books issued to the medical students was 14,031 as against 12,034 in the preceding year. 2,935 Books and journals were issued to members of the Teaching Staff of the College and Resident Medical Officers of the K.E.M. Hospital. Arrangements are being made to provide a special library room for the staff.

46. Dr. J. A. Fernandez, M.R.C.P. (Edin.), Honorary Assistant Dermatologist and Venereologist at these institutions presented 23 medical books to the Library during the year. Miss K. A. Dalal a student of the College, presented 13 books in memory of her father, the late Seth Amerchand Kalidas Dalal, to the Library with the special object of making them available to the poor students to read them at home. Similarly with the same object in view, the Gujarathi and Marathi Literary Societies of the College presented 36 books to the Library out of the proceeds collected by them from a dramatic performance. One medical book was presented by Dr. B. N. Purandare, M.D. (Bom.), F.R.C.S. (Edin.), Honorary Assistant Gynaecologist, and one by Drs. B. S. Pendse and S. V. Kanitkar of the Pharmacology Department of the College. Our grateful thanks are due to them all.

47. 40 New wet and dry specimens were added to the Anatomy Museum during the year under report and 75 old specimens were renewed. The total number of specimens in the Anatomy and Comparative Anatomy Section now comes to over 1590. Lack of space to keep more specimens is keenly felt and provision of further accommodation for this Section of the Museum is now necessary.

48. 57 New specimens were added to the Pathology Museum while a number of old specimens which had deteriorated were rejected. 104 Old specimens were remounted during the year; thus bringing the total specimens to over 1,350 in the Pathology Section of the Museum. 7 X-Ray dia-positives have been added to the Museum bringing the total to 138 at the end of the year.

49. In the Artist Department 260 photographs of patients, specimens, etc., were taken during the year 1941.

Students' Hostels.

50. The number of students residing in the Hostel for male students during the year under report was 146 as against 130 during the previous year.

51. The number of women students resident in the Women Students' Hostel during the year under report was 28 as against 26 during the previous year.

52. The total expenditure incurred on the Hostels, exclusive of non-recurring expenditure, was Rs. 10,780 while the income derived in the form of rent was Rs. 18,630.

Gymkhana.

53. The College Gymkhana took part in the Inter-Collegiate Tournaments during the year under report. In Hockey, our College reached the Finals, but unfortunately lost to the St. Xavier's College after a good fight. In Football also we reached the Finals and almost beat the St. Xavier's by one goal when the match was abandoned due to bad weather and failing light. In the replay, however, we were unlucky in not reproducing our previous performance due to the full complement of the Team not being present. In the other departments of games, such as, Cricket, Tennis, Badminton, things did not turn up to our expectations.

Research.

54. The different departments of the College and the Hospital had, in addition to their normal teaching and other work, the following investigations in hand during the year under report :—

(1) *Nutritive value of Fish Liver Oils.*

(This enquiry is being conducted under the auspices of the Indian Research Fund Association).

"The liver oils of Mushi and Ghol which were previously analysed for vitamin 'A' colorometrically, were subjected to biological assay both for vitamin 'A' as well as 'D'. Vitamin 'A' assay was made by the growth method and 'D' by the bone ash method. In the case of Mushi liver oil, the colorometric as well as biological methods gave concordant results with regard to vitamin 'A' whereas in the case of Ghol liver oil the biological assay gave two-third the value of colorometric analysis. The Mushi liver oil gave 98 I.U. and Ghol liver oil 563 I.U. of vitamin 'D' per gramme of oil. The results of the investigation indicate that both the samples of liver oil are rich in sources of vitamin 'A' and Ghol liver oil is richer in vitamin 'D' than Mushi liver oil."

(2) *Metabolism of Calcium in Health and Diseases.*

(This enquiry is being carried out under the auspices of the Indian Research Fund Association.)

"The work on the above enquiry which is in progress for the last few years, was continued during the year under report. The investigation deals with the alterations in the chemical constituents of blood due to the onset of rickets induced experimentally in animals. Blood samples of children suffering from rickets are also being analysed to see if similar changes are observed in clinical rickets."

(3) *Milk enquiry.*

(This enquiry was carried out with the help of a grant from the Seth G. S. Medical College and the K. E. M. Hospital Research Fund.)

"The investigation was completed by the beginning of the year 1942. 539 samples including 236 individual and 303 herd samples of buffalo milk were analysed for fat, protein and sugar. The data revealed that the composition of milk underwent changes with the progress of lactation. The seasonal changes and the feed influenced the fat content. The usual ranges for fat, non-fatty solids and the specific gravity at 15°c. for herd samples were 7.0 to 9.0 per cent., 9.0 to 10.0 per cent., and 1,029 to 1,032 respectively. A modification of Richmond's formula is suggested for calculating total solids from fat content and the specific gravity."

(4) *Diet Survey in the City of Bombay.*

(This investigation is being carried out with the help of a grant from Seth G. S. Medical College & K. E. M. Hospital Research Fund.)

"During the year 1941-42, Diet Surveys of 24 Mohammedan families, 13 Christian families and 37 Gujarati families belonging to different groups of income were carried out. The enquiry revealed that the diets of the rich as well as those of poor were very ill-balanced. Amongst the vegetarians deficiency of protein was very marked. The diets of poor families were deficient in total calories, proteins, fat and poor in calcium; consumption of milk being very low. Amongst the non-vegetarians the ratio of Ca. P was very high. The consumption of leafy vegetables was found to be very meagre amongst Christian, Mohammedan and Parsee families. Gujarati diets were pretty rich in fat but poor in total and animal proteins."

(5) *The role of Corpus Luteum in the maintenance of Vitamin 'C' balance of the body in Women.*

"The investigation is in progress and annual experiments are to be started shortly for artificial productions of Corpus Luteum and for the assessment of vitamin 'C' in the tissue cells and body fluids. The cost of this enquiry is met from the College grant."

(6) *The incidence and causation of Glycosuria in Pregnancy.*

"A fairly large amount of data has been collected with regard to this enquiry and the results are being scrutinised with a view to arrive at definite findings. The cost of this enquiry is met from the College grant."

(7) *The effect of Vitamin 'D' on the Colloidal Osmotic Pressure of Serum.*

"The investigation was started in July, 1941. Dogs from which serum is obtained are fed on diets containing vitamin 'D' and without it, respectively. The colloidal osmotic pressure in both cases is determined. The apparatus employed is a modification of the original apparatus devised by Krought and Wakazawa. The cost of this enquiry is met from the College grant."

(8) *Investigation on indigenous Drugs.*

(This investigation is carried out under the auspices of the Indian Research Fund Association.)

"During the year under report, the enquiry on Indigenous Drugs, which is being conducted during the last three years, was continued and work was done on the following drugs :—

1. Solanum Xanthocarpum, Seeds.
2. Vinca Rosea Linn, whole plant.
3. Daemia Extensa, Leaves.
4. Carica Papaya, Seeds.

The chemical and pharmacological investigations of drug No. 1 have been completed, while that of the remaining ones is in progress. Reports on the results of the work of these drugs have been submitted to the Indian Research Fund Association from time to time."

(9) *The species of frogs found in the Neighbourhood of Bombay & their peculiar relations to Drugs.*

(This work is being carried out with the help of a grant from the University of Bombay.)

"The work which was started last year for studying special relations, if any, to certain drugs, of the specimens of frogs, found in Bombay and its Suburbs was completed by the end of the year under report and has been submitted to the University of Bombay."

(10) *Determination of the exact period of ossification of bones amongst Indian School children.*

(This work is being carried out with the help of a grant from the University of Bombay.)

"The work undertaken during the previous year on the above enquiry was carried out during this year also. So far X-Ray photographs of 313 male students and 122 female students have been taken and the work is still in progress."

(11) *Development of body parts of children between 6 & 11 years of age.*

(This enquiry is being carried out in the Anatomy Department with the help of the grant from the Seth G. S. Medical College & K. E. M. Hospital Research Fund.)

"During the year anthropometric investigations were continued. Students of the Babu Pannalal Jain High School and Sir J. J. Schools at Parel were measured for permitting which thanks are due to the authorities of the above institutions. Besides, 300 candidates of local police force also were measured for which thanks are due to the Police Commissioner and the Police Surgeon, Dr. H. S. Mehta, M.S., for allowing the necessary facilities for the work.

From the anthropometric data so far collected, the study of the growth of foot length and pelvic width has been just completed the findings of which are likely to be of much interest. Further studies on the relationship of the weight of the skeletons are being pursued."

(12) *Reliability of Guinea-Pig inoculation test in the Diagnosis of Human Tubercular affections.*

(Originally this enquiry was started with the help of a grant from the Indian Research Fund Association. It was subsequently taken up with the help of the Seth G. S. Medical College and K. E. M. Hospital Research Fund.)

"A paper incorporating the work done so far was published in the "Indian Journal of Medical Research."

In order to make the thesis complete, a few lacunae in the piece of work had to be filled. The investigations are now carried out with a view to fill in these gaps."

(13) *Enquiry into Pathogenic and Non-Pathogenic Flora and Fauna of the Sewage Purification Works, Dadar.*

"This enquiry has been able to establish the fact that raw sewage, activated sludge, digested liquor and the effluent harbour typhoid germs in a quantity so as to render these materials dangerous from the point of view of public health. Experiments carried out with flies caught round about the plant have shown that they might carry typhoid bacilli from these sources. Further work in regard to the significance of these findings is being continued. The work is being carried out with the help of grant from the Seth G. S. Medical College and K.E.M. Hospital Research Fund."

(14) *Enquiry into Anaerobic —Wound Infection.*

(This enquiry is being conducted under the auspices of the Indian Research Fund Association.)

"In addition to the study of pathogenic anaerobes found in deep seated wounds and gas gangrene cases, a bacterio-logical analysis of specimens of soil, manure and street dust is being made to find out the nature of pathogenic anaerobes contained in them."

(15) *A study of unrecognised type of Nodules occurring in Human Spleens.*

"The work on the above enquiry which was undertaken in the previous year was continued. It has now become possible to demonstrate adult filarial worm in the epididymis with microfilaria in the blood and typical nodules in the spleen. Experimental work on the production of nodules is being carried out."

(16) *Enquiry into Toxaemia of Pregnancy.*

(This enquiry which was originally conducted under the auspices of the Indian Research Fund Association is now being carried out by Dr. N. A. Purandare at his own cost.)

"Previous work regarding the effects on experimental animals of the albumin and globulin fractions of the autolysed placental extract was confirmed by further experiments this year. The quantity of nitrogen in albumin and globulin fractions was determined by Kjeldahl's method with a view to determine quantitatively the amount of the protein fractions. Routine bio-chemical work done on toxæmic patients was stopped as sufficient data has now accumulated."

(17) *Role of Anaerobic Streptococci in Puerperal Sepsis.*

(This enquiry is being conducted with the help of a grant from the Bombay University).

"In addition to the work on normal vaginal flora with reference to anaerobic streptococci, a study was made of septic puerperal cases in which no operative interference took place at the time of labour."

Thanks are due to the authorities of the Nowroji Wadia Maternity Hospital and the Cama & Albless Hospitals for the co-operation extended by them in giving facilities for the collection of clinical material for the conduct of the above two enquiries.

Articles on medical subjects were published by the members of the Honorary, Professorial and other Staff during the year under report as mentioned below. The articles published in the College Magazine are not included herein.

Serial No.	Name of the article.	Contributed by.	Name of the Journal publishing it.
1	A General Survey of Substances influencing Blood Pressure and their Clinical Significance.	Prof. A. S. Paranjpe, M.D. (Hiedl.), D.T.M. (Lond.), Ch. B., L.R.C.P. (Edin.).	Medical Bulletin, 7th March 1942 and 21st March 1942.
2	Preliminary Note on an Alkaloidal Substance Isolated from Carica Papaya Seeds. ...	Prof. A. S. Paranjpe, M.D. (Hiedl.), D.T.M. (Lond.), Ch. B., L.R.C.P. (Edin.).	Rasayanam May, 1941.
3	Synthesis in the Furo-Conmaran Group ...	Dr. T. B. Panse, M.Sc., Ph.D. (Bom.).	Rasayanam, May 1941.
4	Some New Reactions of— (1) Benzylidene-Conmaran... (2) Ones —Part I ...	Do. do.	Journal of the Indian Chemical Society Vol. XVIII, November, 9, 1942.
5	Do. Part II ...	Do. do.	Journal of the University of Bombay November, 1941.
6	Studies on Basal Metabolism in Bombay, Part III	Prof. S. P. Niyogi, B.Sc. (Hons), (Cal), M.Sc. (Cal), M.B. (Cal), F.R.S.E.	Indian Journal of Medical Research, April 1941.
7	Balanced Diets, Part II } Nutritive Value of Fish }	Do. do. Dr. V. N. Patwardhan, M.Sc. (Bom.), Ph.D. (Lond.), A.I.I.Sc. (Bangalore)	Indian Journal of Medical Research, April 1941.
8	Balanced Diets, Part III Effects of Parching on the Biological Value of the Proteins of some Cereals and Pulses.	Do do	Indian Journal of Medical Research January 1942.
9	Studies in Calcium and Phosphorous Metabolism, Part V	Dr. V. N. Patwardhan, M.Sc. (Bom.), Ph.D. (Lond.), A.I.I.Sc. (Bangalore)	Indian Journal of Medical Research, January 1942
10	Unusual Rhinosporidial Infections in Man...	Prof. R. G. Dhayagude, M.D. (Bom.)	Indian Medical Gazette, September 1941
11	The Reliability of Guinea-pig Inoculation test and the Diagnosis of Human Tubercular Affections	Prof. R. G. Dhayagude, M.D. (Bom.) Dr. C. B. Dhurandhar, D.O., M.B., B.S. (Bom.).	Indian Journal of Medical Research, July 1941.
12	Nutritional Status of Gujarati Children ...	Dr. G. M. Kurulkar, M.B., B.S. (Bom.)	Journal of the Gujarati Research Society October 1941.
13	Abdominal Bulge in Health, (Males) ...	Do do	Essays in Anthropology presented to Rai Bahadur Saratchandra Roy Calcutta, March 1942.
14	Climatic and Dietetic Factors in the treatment of Pulmonary Tuberculosis	Dr. M. J. Shah, M.B., B.S. (Bom.), M.R.C.S. (Eng.), L.R.C.P. (Lond.), M.R.C.P. (Lond.) D.T.M. & H. (Lond.).	Medical Bulletin, April 19, 1941.
15	Pancreatic Calculi ...	Do. do.	Medical Bulletin, September 1941.
16	Personal Observations on High Blood Pressure	Dr. R. J. Vakil, M.R.C.S., L.R.C.P. (Eng.), M.R.C.P. (Lond.), F.R.P., P.S.G. (Glas.), M.D., D.T.M. & H. (Lond.).	Medical Bulletin, April 18, 1942.
17	Tuberculosis ...	Do. do.	Medical Bulletin, March 21, 1942.
18	Vaginal Hysterectomy ...	Dr. B. N. Purandare, M.D. (Bom.), F.R.C.S. (Edin.).	Journal of Indian Medical Association, October 1941.
19	A method for ascertaining the overlapping of the pubis by the head by means of Abdominal Examination alone.	Do. do.	Indian Medical Gazette, December 1941.
20	Aetiological Incidence of Heart Disease in Bombay—Analysis of 4335 Autopsies.	Dr. P. Raghavan, M.D. (Bom.).	Journal of Indian Medical Association June 1941.

55. Special Classes for D.O. and D.O.M.S., were held during the year under report as in previous years.

56. Towards the latter half of the year the eastern part of the world got itself engulfed in the cauldron of the second world war with sudden attacks by Japan on the Pearl Harbour in Hawaii and the British Possessions in Malaya and Singapore. The events moved with such rapidity that the end of the official year saw the war approaching the eastern gates of India. The present war has revolutionised the technique of war and the civilians no longer can claim to be immune from the actual combat zone as the introduction of aerial bombardment of cities and towns has wrought unprecedented havoc on civilian property and life. To be forewarned therefore, is, to be fore-armed and it is absolutely necessary that the civilians should be on their guard from such surprise attacks. The civilian casualties caused on an unprecedented scale by ruthless aerial bombardments have placed tremendous strain and responsibility on the medical profession for prompt action to relieve human suffering. The College and Hospital are therefore being organised to meet a sudden calamity, if any were to visit this great city of ours. With this view several A.R.P. measures have been organised by augmenting the staff, giving them special training, by the construction of blast walls, by provision of additional beds to meet civilian casualties, by construction of special shelters and by provision of sand bags, stirrup pumps and other necessary equipment to fight incendiary bombs. Shadows of war are hovering over us and it has become extremely difficult to obtain medical supplies and other materials for the relief of patients in sufficient quantity with the result that the cost on these items is every day increasing. It has also adversely affected the extension scheme of the Hospital to which a detailed reference was made in the last year's report. Several of the extension works had to be postponed for want of funds, building materials and because of the urgent needs of A. R. P. works.

Co-operative Credit Society, Ltd.

57. The Co-operative Credit Society of the Labour staff of the Hospital and College has been working satisfactorily and has continued to be in class 'A' since its promotion to it.

58. The Share capital of the Society which was Rs. 12,695-0-0 on 31st March 1941, has gone upto Rs. 15,496 by the end of March 1942, Rs. 5,274 having been collected by way of monthly subscriptions while Rs. 2,473 refunded to retiring members.

59. Due to the steady increase in the share capital the Society was able to refund fixed deposits to the extent of Rs. 2,110. During the same period fresh deposits of Rs. 1,050 were accepted. The Society has still Rs. 3,750 as deposits from non-members.

60. During the period under report the loans advanced by the Society to its members amounted to Rs. 20,225 against which Rs. 22,007 were received from members towards the repayment of previous loans.

61. The average amount borrowed by a member during the period under report, is identical with that of the previous year, viz., Rs. 116 to Rs. 117 per head. The loans are granted after making detailed inquiries regarding the applicants' indebtedness, etc. The Chairman and members of the Managing Committee have been taking personal interest in individual cases of members, in clearing off their past debts by inviting their creditors to the office of the Society, and settling their debts on terms favourable to members.

62. The Society at its 5th Annual General meeting held on 14th October 1941 declared a dividend of 6½ per cent., on the paid up share capital for the year ending 30th June, 1941. The net profits earned by the Society during the same period were Rs. 1,266-6-6 as against Rs. 1,095 of the previous year.

63. The Reserve Fund has been increased from Rs. 950-2-0 to Rs. 1,279-10-6. The other miscellaneous funds amount to Rs. 673-8-0.

64. The total membership was reduced from 261 to 248 by the end of March 1942. 13 members joined the Society against 26 retired during the same period. The decrease in the membership was mainly due to the members retiring from service.

65. During the period under report the Society received a generous donation of Rs. 201 from Dr. G. T. Mody, Honorary Ophthalmic Surgeon at the Hospital, in appreciation of the services rendered by the labour staff of the Hospital to his late son, Mr. Ramniklal.

66. This will be the last report, it will be my privilege, to submit. The College and Hospital were started 17 and 16 years ago, respectively, and it is with a feeling of pleasure that I am able to record that the whole period has not only been one of progressive development enabling them to take the foremost place amongst corresponding institutions in the country, but that they have also set a pace for others to follow and a model to copy. Before, as well as soon after they were established, efforts were made from the highest quarters in the Province to have them handed over to a senior officer of the Indian Medical Service for initial organisation and administration to be returned later to the Municipality for Indian hands to manage! The Indian Medical Service was in those days still in the fore-front of privilege and power both in teaching and in consulting practice. Seventeen years' effective work by the staff of these and other institutions has left its mark on the City so deeply that so far as medical education and consulting practice are concerned there is hardly a trace of influence of that Service to be noticed in the City, except in administrative matters. This is a triumph of Indian organisation and co-operative effort of which the City Corporation as well as the Citizens may well feel proud.

67. The Institutions have grown beyond my expectations when the Corporation elected me as their Chief over 17 years ago. Almost every department of the College has expanded considerably, credit for which goes mainly to the Heads of those Departments. Both our Anatomy and Pathology Museums are excellent and contain a variety of valuable specimens in spite of the limited space to which they are confined. The area occupied by the Museums is now a little over three times what was set apart for them in 1925, thanks to

the generous donation of Rs. 1,10,000 from the Trustees of the late Seth Jamnadas Lallubhai for the construction of the Pathology Museum Hall. There is however hardly any room for expansion in the Anatomy Museum. Every department of the Hospital has also considerably expanded. The Out-patient Department now offers commodious space for almost all its sections. A new section has been started by adding the Orthopaedic department. The X-Ray and Electro-therapy section has now all its component parts housed in a large and spacious new X-Ray Block. The Ophthalmic Department has been provided with a new operation theatre and considerable facilities for refraction work have been made available. The Skin and Venereal section now occupies about five times the space it did in 1926 and so also the Aural Department area has expanded four times. A new Tonsil Ward has been constructed and also an observation ward for psychopathic cases. The Central Clinical Laboratory has been expanded. A new Operation Theatre Block was planned and almost sanctioned but the sudden onset of war upset this arrangement as well as the construction of two additional ward pavilions and the remodelling of the hospital laundry with the construction of a small workshop for hospital requirements. The Hospital Extension Scheme was to cost Rs. 15 lacs out of which over Rs. 6 lacs have already been spent and the extensions so far carried out, the cost of which will ultimately amount to about Rs. 8 lacs, will be of invaluable help in providing efficient medical relief in case of air or naval attacks by the enemy.

68. Arrangements have been made for providing comforts and costly medicines, etc., to the patients of this Hospital and the Poor Box Charitable Fund which was started in 1926 has steadily grown. Its permanent fund now amounts to over Rs. 1,40,000 and a proposal has been put up for the approval of the Corporation to accept this amount and to set it aside for the construction of a Convalescent Home for the patients of the K.E.M. Hospital.

69. Various amenities have been also provided for the staff of the institutions. New quarters have been provided for the administrative, medical, nursing, ministerial, engineering and dispensary staff. Quarters for the labour staff were planned at a cost of Rs. 4,89,950 but the war came in the way and the work of construction had to be held in abeyance. The Hostel accommodation for students has also been enlarged by adding a third storey to the hostel building for male students in the year 1931, and by the construction of a new Hostel for Lady Students in 1938. The College and Hospital have been continuously provided with modern and upto-date equipment and apparatus though perhaps not to the extent each individual member of the staff would wish but certainly on a scale which the members of the staff of many similar institutions in the country may envy.

70. With the growth of the institutions, the extent of medical relief given by the Hospital has likewise considerably increased. For example, while the daily average number of in-patients in 1927 was 266.6, it has now increased to 450.6. The number of in-patients admitted in the Hospital in the former year numbered 5,923 and it has increased to 13,135 in 1941. In the matter of outpatients, the number has increased from 39,698 in 1927 to 1,00,048 in 1941; the total out patient attendance being 1,16,375 and 4,14,936, respectively in the two years. The progress made by the Hospital in the last 17 years can be also judged from the number of operations performed. These numbered 1,47 on in-patients and 1,650 on out patients in 1927 as against 5,340 and 11,450, respectively, in 1941.

71. The College was permitted to admit 60 students to the first year class in 1925. This number was increased to 70 admissions in 1931 and to 80 in 1941. The College started with 46 undergraduate students and has to-day 497 students on its roll.

72. All this development could be brought about because of the smoothness with which it was, on the whole, possible to run the administration (no doubt there have been awkward occasions and troublesome times on and off), thanks to the co-operation which the senior staff and the loyalty which the junior medical, nursing, ministerial and similar staff as well as the labour staff have extended. Such progress has been helped by the co-operation I received from the Heads and other staff of the other Municipal departments (though there have been here and there awkward occasions and difficult times) and to the unstinted support which I received from the successive Municipal Commissioners from the time of Mr. (Now Sir) Hugh Clayton, through Mr. (Now Sir) A. R. Dalal, Mr. H. K. Kirpalani, Mr. I. H. Taunton to that of Mr. M. D. Bhat—not to mention those officers who held the post for short periods of time. All the progress achieved would not however have been possible had it not been for the pride with which the College and Hospital have been looked upon by the City Fathers and the generosity with which they have on the whole met their financial demands and the sympathy with which they have looked at all schemes of development put up for their sanction. There was a time when they were looked upon by a certain section of the City Fathers and even a Section of the Press as "White Elephants". Such words of reproach are no longer heard. Their value and utility are now well established. The Institutions have built up a reputation not only for the excellence of the teaching imparted and for the excellence of arrangements for the treatment of patients and the variety of difficult and skilful operative and other work carried out therein but also for the research work which they have systematically taken up.

73. Outside the School of Tropical Medicine at Calcutta, which was organised mainly with the object of fostering medical research, ours are the only teaching medical institutions in the country where funds on a fair scale are made available from various sources for the conduct of various scientific enquiries. But the work we do, though more compared to what is done in other corresponding institutions in the country, is little compared to what is done in similar institutions abroad. Research requires plenty of monetary assistance and much patience. A beginning has however been made and we have now a Research Fund of about half a lakh of rupees, and an annual expenditure of 15 to 20 thousand rupees a year is met by way of research grants from the Indian Research Fund Association, the Bombay University and various other bodies. Some of the members of our own staff have also come forward from time to time to help in this connection. It was my ambition to collect an Endowment of a substantial amount to place our research organisation on a sound basis but as in many other things concerning the development of these institutions as well as others similarly placed, the war has unfortunately come in the way.

74. Besides my inability to arrange for a Research Fund of the required size for the College, I much regret not to have been able to secure a playground for our students. Though the Corporation have seen the necessity of providing one, it is a matter of regret that circumstances have somehow conspired against the realisation of this good intention. It is to be hoped that this need for a playground will be satisfied as early as possible.

75. In the last year's annual Report a detailed statement showing the extent of development in each section of the College and Hospital in the last 17 years was given which shows that though much has been achieved much yet remains to be done. The progress so far made requires to be consolidated and some internal re-arrangement has to be taken in hand, due to the growth of the College and Hospital and the increase in the number of the staff. For all the progress and development I would like to place on record my sincere thanks to all those who have contributed to it and to whom I have already referred above. There is one name I would like particularly to mention and that is of the Assistant Dean, Capt. R. E. Dadachanji, who has worked loyally throughout the 14 years and over that he has been on the staff of the College and Hospital and has ably and materially helped in making them a success.

I have the honour to be,

Sir,

Your most obedient servant,

JIVRAJ N. MEHTA,

Dean.

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APPENDIX No. 1.

THE COLLEGE AND HOSPITAL SENIOR STAFF.

Dean.

JIVRAJ N. MEHTA, ESQ., M.D. (Lond.), M.R.C.P. (Lond.), F.C.P.S. (Bom.).

Assistant Dean.

R. E. DADACHANJI, ESQ., M.B.B.S. (Bom.).

Assistant Medical Officers.

V. V. JADHAV, ESQ., M.B.B.S. (Bom.).

V. H. MAJMUDAR, ESQ., B.Sc., M.B.B.S. (Bom.).

Professor of Anatomy.

R. P. KOPPIKAR, ESQ., M.S. (Bom.), F.C.P.S. (Bom.).

Assistant Professor of Anatomy.

G. M. KURULKAR, ESQ., M.B.B.S. (Bom.).

Professor of Physiology.

S. P. NIYOGI, ESQ., M.Sc., M.B. (Cal.).

Assistant Professor of Bio-chemistry.

V. N. PATWARDHAN, ESQ., M.Sc. (Bom.), Ph. D. (Lond.), A.I.I.Sc.

Assistant Professor of Physiology.

A. FERNANDEZ, ESQ., M.B.B.S. (Bom.).

Professor of Pharmacology and Materia Medica.

A. S. PARANJPE, ESQ., M.D. (Heidl.), D.T.M. (Lond.), M.B. Ch. B. (Edin.).

Professor of Pathology and Bacteriology.

R. G. DHAYAGUDE, ESQ., M.D. (Bom.).

Assistant Professors of Pathology and Bacteriology.

R. G. MODAK, ESQ., M.D. (Bom.), upto 31-8-1941 (on leave from 9-6-1941 to 31-8-1941) preparatory to retirement.

B. M. AMIN, ESQ., M.D. (Bom.) From 10-7-1941 to 31-8-1941 on acting appointment. Appointed as Assistant Professor of Pathology and Bacteriology. from 1-12-1941.

JOB MORDECAI, ESQ., M.D. (Bom.) From 8-5-1941. Resigned with effect from 1-3-1941.

Honorary Physicians and Lecturers in Medicine.

M. D. D. GILDER, ESQ., B.A., M.D. (Lond.), F.R.C.S. (Eng.), F.C.P.S. (Bom.).

P. C. BHARUCHA, ESQ., M.D. (Lond.), B.S. (Lond.), F.C.P.S. (Bom.).

N. D. PATEL, ESQ., M.D. (Lond.), M.R.C.P. (Lond.).

N. K. SAHIAR, ESQ., M.D. (Lond.), M.R.C.P. (Lond.).

ABDUL HAMEED ESQ., M.D. (Bom.).

MANGALDAS J. SHAH, ESQ., M.B.B.S. (Bom.), M.R.C.P. (Lond.), D.T.M. & H. (Lond.).

Honorary Assistant Physicians and Lecturers in Medicine.

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 R. J. VAKIL, ESQ., M.D. (Lond.), M.R.C.P. (Lond.), F.R.F.P.S.
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 E. R. DEMELLO, ESQ., M.D. (Bom.).

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 T. O. SHAH, ESQ., L.M. & S. (Bom.), F.E.C.S. (Eng.), F.C.P.S. (Bom.).
 V. M. KAIKINI, ESQ., B.A., M.B.B.S. (Bom.), F.R.C.S. (Edin.), F.C.P.S.
 A. V. BALIGA, ESQ., F.R.C.S. (Eng.).
 K. G. MUNSIF, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Eng.).

Honorary Assistant Surgeons.

G. M. PHADKE, ESQ., M.B.B.S. (Lond.), F.R.C.S. (Eng.).
 M. M. PANDYA, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Eng.).
 ARTHUR E. DESA, ESQ., M.B.B.S., (Bom.), F.R.C.S. (Eng.),
 S. H. CHITNIS, ESQ., M.B.B.S., M.S. (Bom.).
 R. G. GINDE, ESQ., M.B.B.S., M.S., (Bom.).

Honorary Orthopaedic Surgeon.

R. J. KATRAK ESQ., B.A., B.Sc., (Bom.), F.R.C.S. (Eng.), M.Ch. Orthopaedics (Liverpool) as from 2-4-1942.

Honorary Assistant Orthopaedic Surgeon.

A. K. TALWALKAR, ESQ., F.R.C.S. (Eng.).

Honorary Aural Surgeon and Lecturer in Ear, Nose and Throat.

HOMI D. GANDHI, ESQ., M.B.B.S.(Bom.), F.R.C.S. (Edin.).

Honorary Assistant Aural Surgeons.

S. G. JOSHI, ESQ., M.S. (Bom.).

Honorary Gynaecologists and Lecturers in Gynaecology and Obstetrics.

MISS P. C. DAROOWALLA, M.D. (Bom.).
 SIR MANGALDAS V. MEHTA, KT., O.B.E., B.A., F.C.P.S.I., F.C.P.S., F.R.C.O.G., (Lond.), Ex-Officio
 Honorary Lecturer in Obstetrics.

Honorary Assistant Gynaecologists.

K. M. MASANI, ESQ., M.D. (Bom.), F.R.C.S. (Eng.).
 B. N. PURANDARE, ESQ., M.D. (Bom.), F.R.C.S. (Edin.).

Honorary Ophthalmic Surgeons and Lecturers in Ophthalmology.

G. T. MODY, ESQ., D.O. (Oxon.), M.R.C.S. (Eng.).

Honorary Assistant Ophthalmic Surgeon.

S. N. COOPER, ESQ., M.B.B.S. (Bom.), D.O. (Oxon & Bom.), D.O.M.S. (Lond.).

Honorary Radiologist and Lecturer in Radiology and Electro-therapy.

J. L. DESAI, ESQ., M.B.B.S. (Bom), D.M.R.E. (Cantab.).

Honorary Assistant Radiologist.

Z. J. JOSEPH, ESQ., M.D. (Bom.), D.M.R.E. (Cantab.).

Honorary Anaesthetist and Lecturer in Anesthesia.

MOKSHA MADAN DESAI, ESQ., M.B.B.S. (Bom.), D.A. (Eng.).

Honorary Dental Surgeon and Lecturer in Dentistry.

D. M. DESAI, ESQ., L.D.S., R.C.S. (Eng.).

Honorary Assistant Dental Surgeon.

J. A. AVASIA, ESQ., L.D.S., R.C.S. (Eng.).

Honorary Dermatologist and Venereologist and Lecturer in Dermatology and Venereology.

A. C. REBELLO, ESQ., M.B.B.S. (Bom.), D.T.M. & H. (Lond.).

Honorary Assistant Dermatologist and Venereologist.

J. A. FERNANDEZ, ESQ., L.R.C.P. (Lond.), M.R.C.S. (Eng.), M.R.C.P. (Edin.).

Honorary Lecturer in Medical Jurisprudence and Toxicology.

R. E. DADACHANJI, ESQ., M.B.B.S. (Bom.).

Honorary Lecturer in Hygiene and Preventive Medicine.

R. K. MHATRE, ESQ., L.M. & S. (Bom.), D.P.H., D.T.M. & H. (Cantab.), upto 15-7-1941.

B. C. DAS-GUPTA, ESQ., B.Sc. (Hon.), (CAL.), M.B. (Cal.), M.R.C.P. (Ireland), D.T.M. & H. (Lond.),
D.P.H. (Lond.) From 9-3-1942.

Honorary Lecturer in Psychiatry.

K. A. J. LALKAKA, ESQ., M.B.B.S. (Bom.).

APPENDIX No. 2.

Summary of in-patients treated at the K. E. M. Hospital during the year 1941 according to sex, age and departments with results.

Department.	Sex.	In Hospital on midnight of 31-12-40.	Admitted during the year.	Total.	Discharged during the year.	Died during the year.	In Hospital on midnight of 31-12-41.
Medical	Male	107	3,783	3,890	3,226	549	115
	Female	38	1,056	1,094	865	188	41
	Children—						
	Male	6	200	206	149	51	6
	Female	9	170	179	137	35	7
Surgical	Male	121	3,437	3,558	3,163	273	122
	Female	34	788	822	699	87	36
	Children—						
	Male	6	260	266	234	20	12
	Female	5	146	151	130	16	5
Ophthalmic	Male	22	465	487	463	...	24
	Female	14	256	270	259	...	11
	Children—						
	Male	3	8	11	11	...	...
	Female	1	9	10	9	...	1
Gynaecological	Female	32	730	762	706	23	33
	Children—						
	Female	...	...	...	...	...	...
Aural	Male	7	574	581	553	17	11
	Female	3	324	327	323	...	4
	Children—						
	Male	...	278	278	273	3	2
	Female	...	242	242	240	2	...
Skin	Male	18	346	364	345	1	18
	Female	2	34	36	34	1	1
	Children—						
	Male	...	15	15	14	1	...
	Female	1	14	15	10	4	2
Dental	Male	...	...	...	...	...	...
	Female	...	...	...	...	...	...
	Children—						
	Male	...	...	...	...	...	...
	Female	...	...	...	...	...	...
Total	Male	275	8,605	8,880	7,750	840	293
	Female	123	3,188	3,311	2,886	299	126
	Children—						
	Male	15	761	776	681	75	20
	Female	16	581	597	526	57	14
GRAND TOTAL	...	429	13,135	13,564	11,843	1,271	450

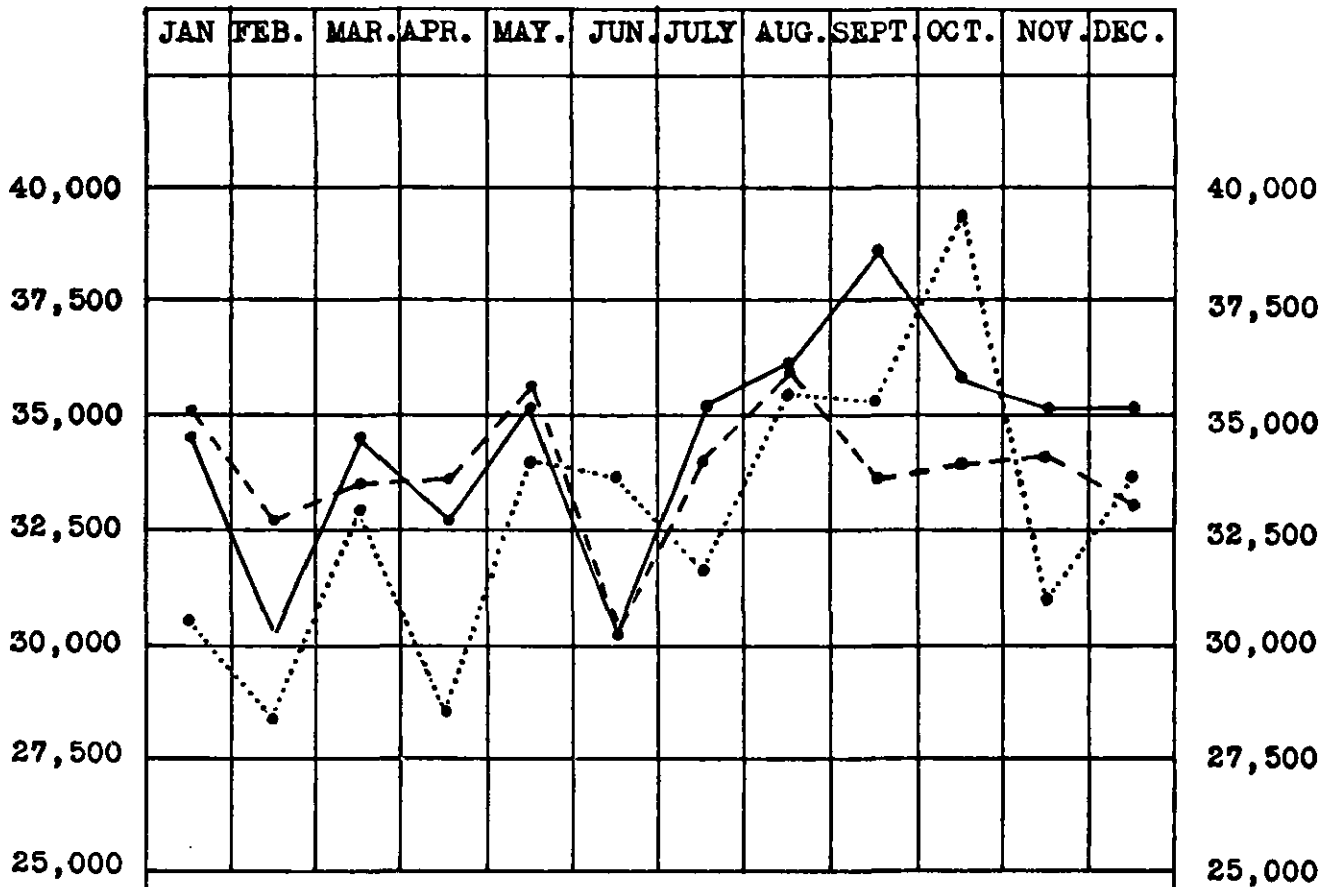
APPENDIX No. 3.

*Summary of out-patients classified according to departments
for the year 1941.*

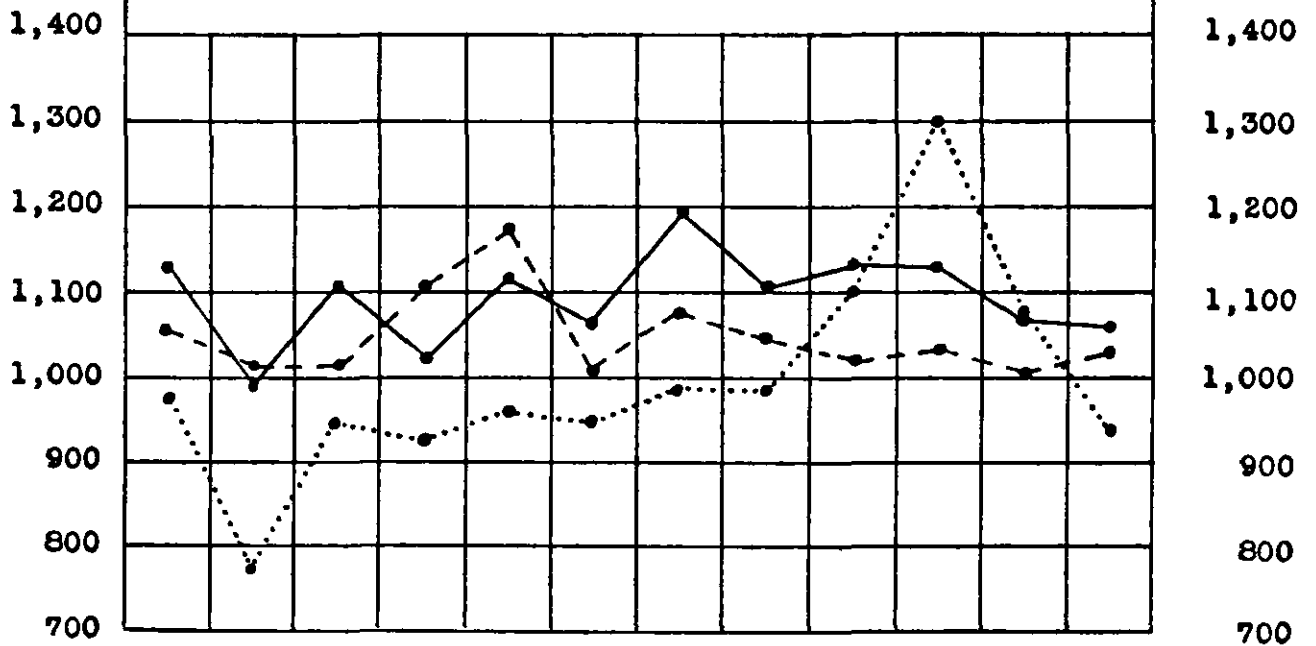
Department.	Sex.	O. P. D. new cases.	Casualty cases.	Total of O. P. D. and Casualty cases.	Old cases	Grand Total.
Medical	Male	25,414	3,365	28,779	49,076	77,855
	Female	7,507	845	8,352	24,911	33,263
	Children—					
	Male	2,127	217	2,344	2,805	5,149
	Female	1,716	169	1,885	2,091	3,976
Surgical	Male	18,530	14,626	33,156	69,592	1,02,748
	Female	2,983	1,912	4,895	15,617	20,512
	Children—					
	Male	1,393	1,203	2,596	3,081	5,677
	Female	732	500	1,232	1,681	2,913
Ophthalmic	Male	6,108	1,468	7,576	14,297	21,873
	Female	1,472	61	1,533	5,349	6,882
	Children—					
	Male	303	32	335	759	1,094
	Female	273	10	283	792	1,075
Gynaecological	Female	3,300	148	3,448	14,010	17,458
	Female (children)	5	4	9	...	9
Dental	Male	5,125	81	5,206	2,969	8,175
	Female	1,683	8	1,691	950	2,641
	Children—					
	Male	204	2	206	103	309
	Female	144	4	148	81	229
Skin	Male	11,300	298	11,598	50,495	62,093
	Female	1,486	30	1,516	9,544	11,060
	Children—					
	Male	750	23	773	1,328	2,101
	Female	558	22	580	898	1,478
Aural	Male	4,011	343	4,354	10,491	14,845
	Female	1,584	98	1,682	6,017	7,699
	Children—					
	Male	713	98	811	1,284	2,095
	Female	627	84	711	1,016	1,727
Grand Total		1,00,048	25,651	1,25,699	2,89,237	4,14,936

APPENDIX No.4

OUT-PATIENT ATTENDANCE



IN-PATIENT ADMISSIONS

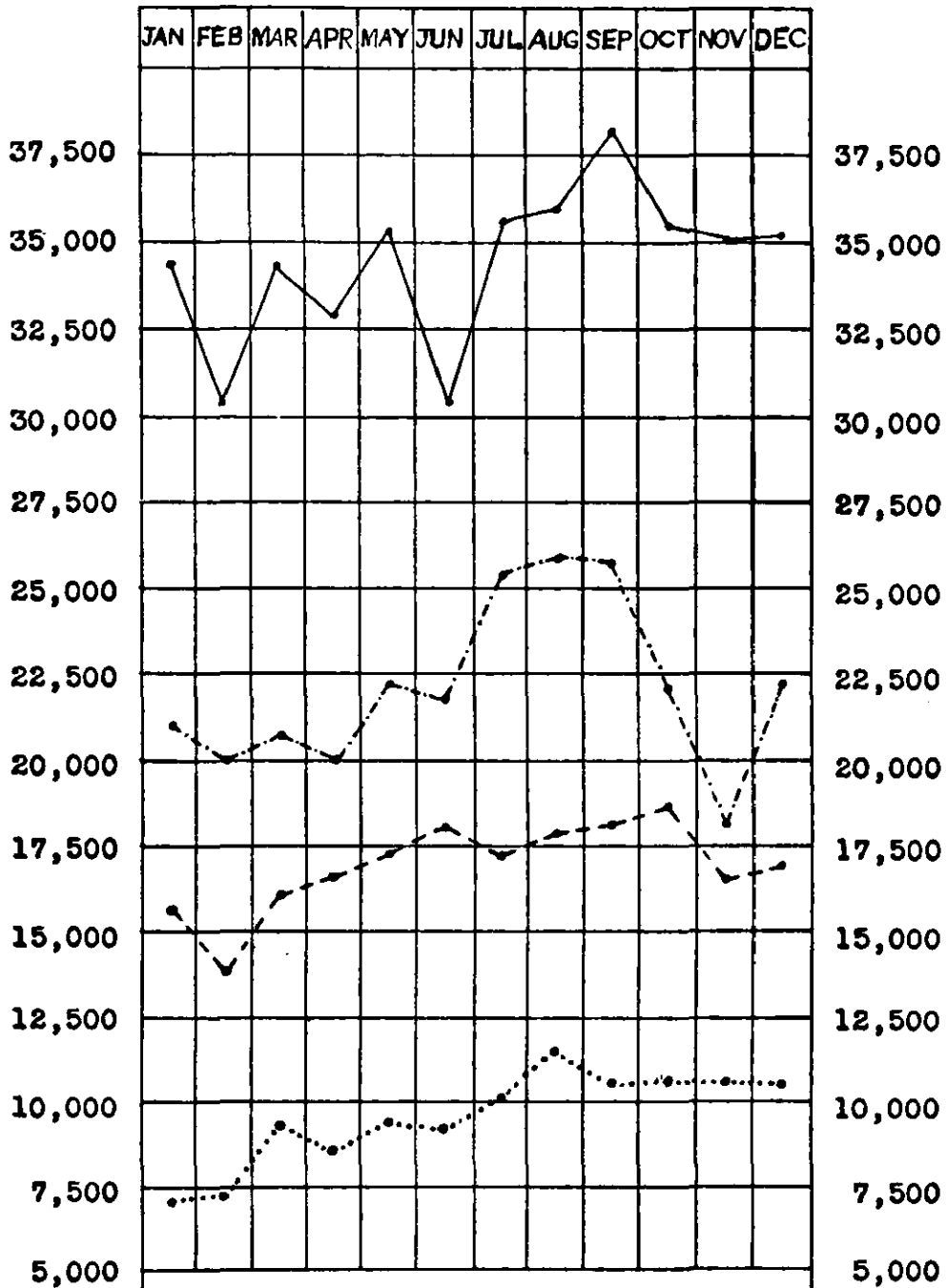


1939
 1940 ----
 1941 _____

APPENDIX No. 4A.

CHART ILLUSTRATING OUT-PATIENT ATTENDANCE AND IN-PATIENT ADMISSIONS BY MONTHS FOR THE YEARS 1927, 1931, 1936 AND 1941.

OUT-PATIENT ATTENDANCE



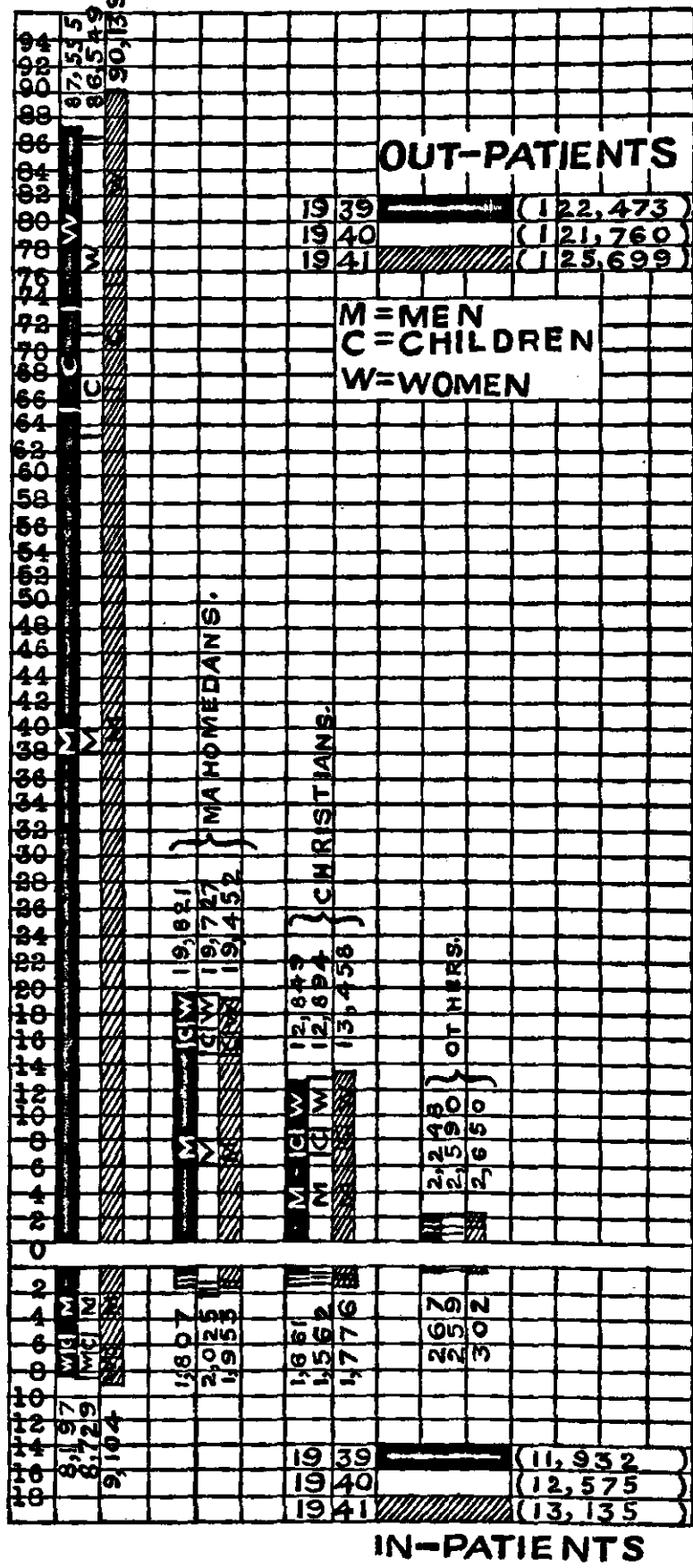
IN-PATIENT ADMISSIONS



1927..... 1931 - - - - 1936 - - - - - 1941 ———

T H O U S A N D S
 } H I N D U S .

S U P P L E M E N T T O
 A P P E N D I X 5



FIGURES IN BRACKETS REPRESENT TOTAL NUMBER OF PATIENTS TREATED IN THE YEARS 1939, 1940 AND 1941, RESPECTIVELY.

APPENDIX No. 5

Summary of patients treated according to Sex, Age and Caste, with results of treatment during 1941.

Sex and Caste.	IN-PATIENTS.			DISCHARGED.					Out-patients.
	Remain- ing.	Admitted.	Total.	Cured.	Relieved.	Other- wise.	Died.	Remain- ing.	
<i>Hindoo</i> —									
Male	199	6,195	6,394	1,389	3,409	772	610	214	66,970
Female	83	2,048	2,131	513	911	374	235	98	15,026
<i>Children</i> —									
Male	11	500	511	128	251	61	56	15	4,888
Females	10	361	371	129	155	35	43	9	3,255
<i>Muslims</i> —									
Male	49	1,469	1,518	301	833	188	151	45	14,969
Female	15	346	361	80	159	85	26	11	2,879
<i>Children</i> —									
Male	1	76	77	25	37	7	4	4	921
Female	4	62	66	16	34	8	5	3	683
<i>Christians</i> —									
Male	23	812	835	197	442	102	66	28	7,342
Female	20	672	692	204	350	92	35	11	4,309
<i>Children</i> —									
Male	2	162	164	62	77	10	14	1	1,049
Female	2	130	132	63	51	8	8	2	758
<i>Others</i> —									
Male	4	129	133	29	74	14	13	3	1,388
Female	5	122	127	35	66	17	3	6	903
<i>Children</i> —									
Male	1	23	24	11	10	2	1	...	207
Female	...	28	28	15	11	1	1	...	152
<i>Totals</i> —									
Male	275	8,605	8,880	1,916	4,758	1,076	840	290	90,669
Female	123	3,188	3,311	832	1,486	568	299	126	23,117
<i>Children</i> —									
Male	15	761	776	226	375	80	75	20	7,065
Female	16	581	597	223	251	52	57	14	4,848
Grand Totals ...	429	13,135	13,564	3,197	6,870	1,776	1,271	450	1,25,699

APPENDIX No. 6.—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1941.

Names of diseases.	IN-PATIENTS								Out-patients and casualty cases.
	Remained.	Admitted.	Total.	Discharged.				Remaining.	
				Cured.	Relieved	Otherwise.	Died.		
29. Thrombosis ...	...	...	...	...	...	...	...	...	...
29A. Paralysis from acute poliomyelitis ...	...	...	...	...	...	...	...	...	...
30. General paralysis of the insane ...	...	...	...	...	...	...	...	...	...
31. Paralysis agitans ...	...	2	2	...	1	...	1	...	5
32. Other paralysis ...	12	148	160	4	75	46	18	17	399
33. Other insanity ...	...	...	...	...	...	...	...	...	...
34. Epilepsy ...	2	16	18	...	13	2	2	1	50
35. Idiocy ...	...	3	3	...	2	1	...	...	13
36. Imbecility ...	...	...	...	...	...	...	...	...	...
37. Disseminated Sclerosis ...	...	...	...	...	...	...	...	...	...
38. Neuritis ...	...	...	...	...	...	...	...	...	...
39. Neuralgia ...	1	11	12	...	10	2	...	...	147
40. Sciatica ...	3	46	49	3	33	7	2	4	482
41. Other diseases of the nervous system ...	4	152	156	4	74	51	19	8	715
Total diseases of the nervous system ...	23	432	455	13	212	122	75	33	1,836
42. Diseases of the Eye ...	40	692	732	498	147	50	1	36	6,730
Circulatory System.									
43. Valvular heart disease ...	17	268	285	2	127	27	121	8	294
44. Myocardial disease ...	7	72	79	3	46	19	9	2	189
45. Other heart disease ...	...	20	20	...	11	3	3	3	28
46. Aneurysm ...	1	19	20	1	4	10	3	2	19
47. Arterio-sclerosis ...	...	...	...	...	...	...	...	...	...
48. Hypertension ...	...	40	40	...	30	5	5	...	63
49. Gangrene ...	...	...	...	...	...	...	...	...	...
50. Diseases of the vein (non-puerperal) ...	...	13	13	3	7	1	2	...	68
51. Other diseases of the circulatory system ...	1	32	33	3	16	4	5	5	54
Total diseases of the circulatory system	26	464	490	12	241	69	148	20	715
Ear, Nose and Throat Diseases.									
52. Enlarged tonsils and adenoids ...	1	1,004	1,005	507	467	25	3	3	2,203
53. to 55. Coryza and Rhinitis and Catarrh ...	1	80	81	34	40	5	...	2	498
56. Others ...	5	253	258	54	186	8	2	8	2,947

APPENDIX No. 6—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1941.

Names of diseases.	IN-PATIENTS.							Out-patients and casualty cases.	
	Remained.	Admitted.	Total.	Discharged					Remain-ing.
				Cured.	Relieved.	Otherwise	Died.		
86. Other diseases of kidney ...	2	273	275	34	176	41	20	4	560
87. Diseases of bladder ...	1	12	13	1	10	2	...	...	71
88. Urinary calculi ...	1	7	8	7	...	...	1	...	17
89. Diseases of prostate (non-malignant) ...	3	30	33	9	9	6	7	2	47
90. Stricture of urethra ...	...	22	22	4	15	2	1	...	45
91. Other diseases of urinary organs ...	1	66	67	8	43	6	6	4	264
92. Non-venereal diseases of genital organs ...	36	816	852	252	393	163	10	34	4,549
Total—diseases of the genito-urinary system	48	1 258	1,306	317	669	226	49	45	5,634
Pregnancy, parturition.									
93. Abortion ...	...	...	...	...	...	...	...	...	...
94. Ante-natal cases, confinement, post-natal cases ...	...	...	...	...	...	...	...	...	...
Skins, Bones, etc.									
95. Boil ...	1	27	28	8	16	4	...	...	1,131
96. Carbuncle ...	1	22	23	4	10	2	6	1	40
97. Abscess ...	5	263	268	73	161	19	7	8	1,988
98. Ulcer ...	1	44	45	7	26	11	...	1	535
99. Bed-sore ...	...	...	...	...	...	...	...	...	...
100. Eczema ...	1	4	5	1	4	...	...	...	412
101. Scabies ...	1	21	22	4	16	1	1	...	2,781
102. Other diseases of Skin and Cellular Tissue ...	12	309	321	54	213	27	17	10	6,658
103. Diseases of bones	6	99	105	7	73	18	3	4	232
103a Diseases of joints ...	2	78	80	7	47	22	2	2	439
103b Diseases of muscles	...	4	4	...	3	1	...	...	136
104. Congenital malformations ...	2	48	50	9	21	15	5	...	286
Other.									
109. Rickets ...	1	12	13	1	6	3	2	1	109
109a Scurvy ...	...	...	...	...	...	...	...	...	8
109b Pellagra ...	...	12	12	3	6	...	3	...	17
110. Diabetes ...	1	71	72	1	39	18	9	5	86
111. Senile decay ...	...	...	...	...	...	...	...	...	...
111A General debility ...	...	58	58	4	30	12	11	1	718

APPENDIX No. 6—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1941.

Names of diseases.	IN-PATIENTS.								Out-patients and casualty cases.
	Remain- ed.	Admit- ted.	Total.	Discharged				Remain- ing.	
				Cured.	Relieved.	Otherwise	Died.		
112. Senile dementia ...	...	...	...	...	...	...	...	...	...
112.A Poisoning ...	1	399	400	152	218	10	13	7	2,202
Violence (1) Fractures.									
113. Skull, vault and/or base ...	...	34	34	4	4	1	24	1	60
114. Lower jaw ...	...	18	18	2	9	5	...	2	49
115. Other facial bone ...	...	...	...	...	...	...	...	...	...
116. Spinal column (other than sacrum and Coccyx) ...	...	...	...	...	...	...	...	...	...
117. Sacrum ...	...	...	...	...	...	...	...	...	...
118. Coccyx ...	...	...	...	...	...	...	...	...	...
119. Ribs, sternum ...	...	33	33	4	19	4	6	...	133
120. Clavicle ...	...	16	16	...	13	2	...	1	173
121. Scapula ...	...	5	5	...	4	1	...	...	10
122. Humerus ...	2	106	108	1	95	7	...	5	376
123. Radius and ulna ...	2	130	132	...	114	10	3	5	964
124. Carpal bones	}	9	9	...	7	2	...	...	295
125. Metacarpal phalanges of fingers									
126. Pelvis (other than sacrum and coccyx) ...	...	20	20	...	15	2	3	...	9
127. Femur ...	7	144	151	1	100	26	14	10	210
128. Patella ...	4	20	24	2	15	3	2	2	37
129. Tibia and/or fibula ...	4	110	114	...	93	7	5	9	226
130. Tarsal bones ...	}	16	16	...	13	3	...	...	63
131. Metatarsal and Phalanges of toes									
Total—No. of patients treated for fractures	19	661	680	14	501	73	57	35	2,605
131 A Other injuries ...	31	1,293	1,324	195	845	126	119	39	25,231
132 (2) Other	1	38	39	4	15	18	2	...	13,866
Grand Total ...	429	13,135	13,564	3,197	6,870	1,776	1,271	450	1,25,699

APPENDIX No. 7

Classification according to principal site of in-patients suffering from Tuberculosis for the year 1941.

	Respiratory system.	Brain and spinal cord.	Intestines and periton-eum etc.	Genito urinary system.	BONES AND JOINTS.				* Glands.	Genera-lised.	Others.	Total.	Remarks.
					Spine.	Hip.	Knee.	Others					
Discharges ...	181	7	79	4	66	13	5	25	29	...	6	415	
Deaths ...	28	7	23	2	3	...	...	...	1	...	...	64	
Total ...	209	14	102	6	69	13	5	25	30	...	6	479	

* Excluding abdominal and mediastinal etc., glands which are included in the intestines and respiratory system, respectively.

APPENDIX No. 8

Malignant neoplasms classified according to type of growth, sex, age, discharges and deaths during the year 1941.

		AGE GROUP.									RESULTS.			Remarks
Type of growth.	Sex.	0 years.	15 years.	25 years.	35 years.	45 years.	55 years.	65 years.	75 years.	85 years.	Dis- charges.	Deaths.	Total.	
Carcinoma ...	Male ...	...	4	8	16	11	8	3	1	...	34	17	51
	Female ...	...	...	3	12	8	3	1	1	...	22	6	28
Sarcoma ...	Male ...	...	...	...	...	...	...	...	...	...	...	...	...
	Female ...	...	...	1	...	...	...	...	...	...	1	...	1
Recurrent ulcer ...	Male ...	...	...	...	...	...	...	...	...	...	...	...	...
	Female ...	...	...	...	...	...	...	...	...	...	...	...	...
Undefined ...	Male ...	...	1	2	1	4	2	...	...	...	7	3	10
	Female ...	...	1	...	1	...	2	1	...	...	4	1	5
Total	Male ...	...	5	10	17	15	10	3	1	...	41	20	61
	Female ...	...	1	3	14	8	5	2	1	...	27	7	34
GRAND TOTAL ...		...	6	13	31	23	15	5	2	...	68	27	95

APPENDIX No. 9.

Malignant Neoplasms—(Discharges and deaths, classified according to site and sex) for the year 1941.

Site of growth.	Male.	Female.	TOTALS.				Remarks.
			Discharges.		Expired.		
			Male.	Female.	Male.	Female.	
Alimentary tract above stomach ...	17	2	13	2	4	...	
Stomach ...	5	2	1	...	4	2	
Pylorus ...	...	...	...	...	...	...
Intestines ...	6	1	3	1	3	...	
Rectum ...	5	2	5	1	...	1	
Anus ...	1	...	1	...	...	...
Respiratory system ...	20	2	11	2	9	...	
Prostate ...	2	...	2	...	...	...
Bones and others	25	5	20	4	5	1	
<i>Female generative organs—</i>							
Above uterus ...	...	17	...	15	...	2	
Uterus ...	...	...	...	...	...	...
Below uterus ...	...	...	...	...	...	...
Breast ...	...	8	...	7	...	1	
Other sites ...	...	2	...	1	...	1	
Discharges ...	56	33	...	...	...	...
Deaths ...	25	8	...	...	...	...
Total ...	81	41	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of Operation.	System or region.	IN-PATIENTS										Out-door patients operated on.	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	Discharged otherwise.	Died.			
35. Diathermy	Alimentary	...	...	1	1	...	...	...	...	...	...	...	...
	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	2
36. Chemicals	Alimentary	...	...	1	1	1	...	...	...	...	1	...	...
37. Radium	Nervous	...	...	...	1	1	...	...	...	...	...	...	...
	Alimentary	...	...	1	1	1	...	1	...	...	...	...	...
Operations for congenital conditions.													
<i>Benign Tumours—</i>													
46. Angioma-Capillary (Haemangioma)	Alimentary	1	...	...	...	...	...	1	...	...	...	...	...
<i>Cystic tumours—</i>													
49a. Ovarian cyst	Genital	...	...	1	1	1	...	1	...	...	...	...	...
50. Thyroglossal cyst	Endocrine	...	...	2	2	2	1	1	...	...	...	...	...
52. Dermoid cyst	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	3
55. Meningocele	Nervous	...	...	1	1	1	...	...	...	...	1	...	...
67. Pes Cavus	Circulatory	...	...	1	1	1	...	1	...	...	...	...	...
<i>External Hernia—</i>													
72. Herniotomy radical cure for ventral hernia	Alimentary	...	...	3	3	3	1	2	...	...	...	...	...
74. Herniotomy radical cure for femoral hernia	Alimentary	...	...	1	1	1	...	1	...	...	...	...	...
77. Herniotomy radical cure for strangulated hernia-inguinal...	Alimentary	...	...	10	10	10	6	4	...	...	...	...	...
<i>Testis—</i>													
83. Orchidopexy	Genital	...	...	3	3	3	2	1	...	...	...	...	...
84. Orchiectomy for undescended testis	Genital	...	...	1	1	1	1	...	...	...	...	...	...
<i>Spermatic cord—</i>													
88. Circumcision	Genital	4	11	2	13	11	4	11	...	...	...	...	178
<i>Seminal Vesicles—</i>													
90. Plastic operation for hypospadias	Cutaneous	...	...	1	1	1	...	...	...	...	1	...	...
<i>Operations for traumatic lesions—</i>													
101. Laceration of soft tissues	Genital	...	...	1	1	1	...	...	...	...	...	1	...
	Locomotor	1	8	...	8	8	...	7	2	...	...	...	...
	Cutaneous	...	41	5	46	41	9	26	1	2	3	1	...
102. Suturing of wounds...	Alimentary	1	1	...	1	1	...	2	...	...	...	1	...
	Genital	...	3	...	3	3	1	1	...	1	...	...	...
	Locomotor	...	9	...	9	9	...	7	...	...	2	...	...
	Cutaneous	3	163	2	165	163	35	103	8	13	7	26	...

APPENDIX 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Nature of operation.	System or region.	IN-PATIENTS.										Outdoor patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT					Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise	Died.			
103. Suturing of wounds secondary	Alimentary	...	...	...	4	4	...	...	...	...	...	...	...
	Genital	...	...	...	1	1	...	...	...	...	...	...	...
	Locomotor	...	...	...	2	2	...	...	...	...	...	...	...
	Cutaneous	...	...	...	20	20	...	...	...	...	...	...	...
104. Suturing of Tendon	Locomotor	...	...	...	4	4	4	...	3	...	...	1	...
<i>Operations on Joints—</i>													
114. Spinal joint	Locomotor	...	...	...	1	1	1	...	1	...	...	...	...
118. Elbow	Locomotor	...	...	...	1	1	1	1	...	...	...	...	...
120. Inferior radio-ulnar	Locomotor	...	...	...	...	...	...	...	...	...	...	...	1
130. Knee	Locomotor	...	...	...	1	1	1	...	1	...	...	...	...
<i>Amputations—</i>													
143. Amputation of Arm middle third	Locomotor	...	...	...	1	1	1	...	...	...	1	...	...
145. Amputation of forearm upper third	Locomotor	...	...	...	3	3	3	...	2	...	...	1	...
149. Amputation of fingers	Locomotor	...	1	...	4	4	4	...	5	...	...	...	...
152. Amputations of thigh middle third	Locomotor	...	1	...	...	...	...	...	1	...	...	...	...
154. Amputation of leg upper third	Locomotor	...	...	...	1	1	1	...	1	...	...	...	...
155. Amputation of leg middle third	Locomotor	...	...	...	1	1	1	...	1	...	...	...	...
157. Amputation of seat of election	Locomotor	...	...	...	1	1	1	...	1	...	...	...	...
161. Amputation of other toes	Locomotor	...	...	...	1	1	1	...	1	...	...	...	...
162. Amputation of phalanges	Locomotor	...	...	...	1	1	2	1	...	...	...	1	...
<i>Setting of Fractures—</i>													
163. Wiring	Locomotor	...	...	...	4	1	5	4	...	2	2	...	1
163A. Reduction and plastering	Do.	...	2	...	7	...	7	7	...	8	...	...	1
163B. Plastering	Do.	...	...	...	287	161	448	287	5	249	24	4	5
164. Kirschner's wire extension	Do.	...	2	...	106	11	117	106	3	82	5	6	12
165. Plating	Do.	...	...	...	7	...	7	7	2	3	...	2	...
165A. For fracture Patella excision	Do.	...	...	...	7	...	7	7	...	6	...	1	...
169. Bone grafting	Do.	...	...	...	1	...	1	1	...	...	...	1	...
169A. Open reduction	Do.	...	...	...	3	1	4	3	...	3	...	...	...
<i>Circulatory System—</i>													
173. Trephining for decompression.	Nervous	...	...	...	2	...	2	2	1	...	...	1	...
174. Trephining for Haemorrhage	Do.	...	...	...	1	...	1	1	1	...	...	...	...
176. Elevation of depressed fracture	Skeletal	...	...	...	9	...	9	9	2	1	1	5	...
183. Extraction of teeth	Alimentary	...	...	...	1	...	1	1	1	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of operation.	System or region.	IN-PATIENTS										Out-door patients operated on.
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT				Remained under treatment.		
			Principal.	Secondary.	Total	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.		Died.	
262. Onychia and Paronychia ...	Cutaneous ...	...	2	...	2	2	2	...	...	...	...	48
265. Haematoma ...	Genital ...	...	2	...	2	2	1	1	...	...	...	...
<i>Incision for—</i> 267. Pyoarthrosis ...	Locomotor ...	...	1	3	4	1	...	1	...	...	...	...
268. Cellulitis ...	Cutaneous ...	2	19	3	22	19	7	11	...	2	1	1
269. Carbuncle ...	Cutaneous ...	1	11	...	11	11	3	6	1	2	...	...
270. Osteomyelitis ...	Skeletal ...	...	1	1	2	1	...	1	...	...	...	...
271. Extravasation of urine ...	Urinary ...	...	2	...	2	2	...	...	...	2	...	...
273. Guineaworm abscess ...	Cutaneous ...	...	...	...	...	...	...	...	...	...	...	14
274. Gangrene ...	Locomotor ...	...	6	1	7	6	1	2	2	1	...	...
275. Gas gangrene ...	Do. ...	...	3	...	3	3	...	1	1	1	...	...
281. Haematocoele ...	Genital ...	...	4	...	4	4	3	1	...	...	...	...
<i>Operations on Joints—</i> 289. Wrist ...	Locomotor ...	...	1	...	1	1	...	...	...	1	...	...
<i>Amputations—</i> 309. Amputation of arm upperthird	Locomotor ...	...	1	...	1	1	...	1	...	...	...	...
310. Do. arm middlethird.	Do. ...	...	1	...	1	1	...	1	...	...	...	...
313. Do. forearm do.	Do. ...	...	1	1	2	1	...	1	...	...	...	...
314. Do. do. lower third ...	Do. ...	...	1	...	1	1	...	1	...	...	...	...
316. Do. of fingers ...	Do. ...	...	1	1	2	1	...	1	...	...	...	...
320. Do. thigh lower third ...	Do. ...	2	1	...	1	1	1	2	...	...	...	...
322. Do. leg middlethird ...	Do. ...	...	1	...	1	1	...	...	...	1	...	...
324. Do. of seat of election	Do. ...	...	...	1	1	...	...	...	...	...	...	...
328. Do. of other toes ...	Do. ...	...	...	1	1	...	...	...	...	...	...	...
336A. Suturing Typhoid perforation.	...	...	1	1	2	1	...	...	...	1	...	...
336. Appendicectomy for acute appendicitis ...	Alimentary ...	...	22	...	22	22	10	10	...	2	...	...
<i>Testis—</i> 343. Orchidectomy for gangrene or sepsis ...	Genital ...	...	2	...	2	2	2	...	...	...	...	...
<i>Seminal vesicles—</i> 345. Dorsal incision for paraphi- mosis ...	Genital ...	...	5	...	5	5	...	4	1	...	...	46
346. Reduction of Paraphimosis ...	Do. ...	...	1	...	1	1	...	1	...	...	...	16
347. Incision whitlow ...	Cutaneous ...	...	3	2	5	3	1	2	...	...	...	365
Operations for chronic Infections.												
<i>Incision, evacuation and drainage of abscess—</i>												
360. Chronic abscess ...	Genital ...	...	...	...	...	...	...	...	...	...	...	1
	Lymphatic ...	...	1	1	2	1	...	...	...	...	1	4
	Locomotor ...	...	...	...	...	...	...	...	...	...	...	4
	Cutaneous ...	...	3	...	3	3	1	2	...	...	...	121

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of operation	System or region.	Re-main-ed as per last report.	IN-PATIENTS								Re-main-ed under treat-ment.	Out-door pa-tients operat-ed on
			NUMBER OF OPERATIONS				RESULT					
			Prin-cipal.	Sec-on-dary.	Total.	No. of pa-tients operat-ed on	Cured.	Re-lieved.	Dis-charg-ed other-wise.	Died.		
<i>Lymphatic vessels and glands—</i>												
431. Excision of tubercular glands	Lymphatic	...	19	3	22	19	5	11	1	...	2	14
432. Excision of chronic septic glands	Do.	...	1	...	1	1	...	1	...	...	...	...
434. Resection of rib	Respiratory	...	3	2	5	3	2	1	...	...	...	...
	Skeletal	...	1	8	3	11	8	3	2	...	3	1
435. Extraction of teeth	Alimentary	...	...	...	...	...	...	...	...	...	...	3,424
441. Appendectomy-for Subacute appendicitis	Do.	...	1	...	1	1	...	1	...	...	...	...
442. Appendectomy for chronic appendicitis	Do.	...	2	102	1	103	102	69	31	1	2	1
445. Appendicular abscess-Incision and drainage	Do.	...	5	...	5	5	2	1	...	2	...	...
446. Excision of fistula-in-ano	Do.	...	2	43	7	50	43	17	42	2	1	1
447. Proximal Ligature for aneurysm	Circulatory	...	...	...	...	...	...	...	...	...	...	...
449. Excision of aneurysmal Sac	Do.	...	1	...	1	1	1	...	...	...	...	...
<i>Spinal Column—</i>												
452. Laminectomy	Nervous	...	3	...	3	3	...	1	1	1	...	...
454. Albee's operation	Skeletal	...	1	1	2	1	1	...	...	...	...	...
Thorax												
458. Thoracotomy	Respiratory	...	1	1	2	1	...	...	...	1	...	...
459. Thoracoplasty	Do.	...	...	1	1	...	...	...	...	...	...	...
Stomach												
461. Gastrorrhaphy for perforation	Alimentary	...	1	10	...	10	10	1	2	...	6	2
<i>Jejunum and Ileum—</i>												
463. Ileocolostomy	Do.	...	3	...	3	3	...	2	...	1	...	...
<i>Gall-bladder—</i>												
469. Cholecystectomy	Do.	...	9	...	9	9	4	3	...	...	2	...
<i>Bile duct—</i>												
473. Chaledochostomy	Do.	...	1	...	1	1	...	...	...	1	...	...
Spleen												
476. Removal of spleen for disease	Do.	...	1	...	1	1	1	...	...	...	...	...
<i>Testis—</i>												
479. Orchidectomy for T. B.	Genital	...	1	...	1	1	...	1	...	...	...	...
<i>Epididymis—</i>												
480. Epididymectomy	Genital	...	...	...	...	...	...	...	...	...	...	1
<i>Scrotum—</i>												
482. Excision of scrotum	Genital	...	1	...	1	1	...	1	...	...	...	...
<i>Kidney—</i>												
485. Nephrectomy	Urinary	...	3	2	5	3	3	...	...	...	...	...
486. Nephrolithotomy	Do.	...	2	...	2	2	2	...	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of operation	System or region.	IN-PATIENTS											Out-door patients operated on
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.			
<i>Ureter—</i>													
499. Pyelolithotomy	Urinary	...	3	...	3	3	3	...	...	...	...	...	...
490. Ureterolithotomy	Do.	...	3	...	3	3	1	...	...	...	1	1	...
<i>Bladder—</i>													
491. Suprapubic cystostomy	Do.	...	1	32	6	38	32	13	5	3	10	2	...
492. Perineal cystostomy	Do.	...	...	1	...	1	1	...	1	...	...	...	...
493. Lithotomy suprapubic	Do.	...	1	14	2	16	14	11	2	...	1	1	...
495. Litholopexy	Do.	...	...	4	...	4	4	4	...	...	...	...	...
<i>Urethra—</i>													
496. Removal of stone from urethra.	Do.	...	...	...	...	...	...	...	...	...	...	...	3
497. Scraping sinus	Genital	...	...	...	1	1	...	...	...	...	...	...	4
	Lymphatic	...	...	...	...	...	...	...	...	...	...	...	...
	Locomotor	...	...	...	...	...	...	...	...	...	...	...	3
	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	95
	Skeletal	...	...	...	...	...	...	...	...	...	...	...	...
Operations for relief of Obstructions.													
520. Trephining for decompression	Nervous	...	...	1	...	1	1	...	1	...	...	...	...
521. Tracheotomy	Respiratory	...	...	1	...	1	1	...	1	...	...	...	...
524. Dilatation of salivary duct	Alimentary	...	...	...	...	...	...	...	...	...	...	...	1
<i>Stomach—</i>													
528. Gastrectomy	Alimentary	...	...	...	2	2	...	...	...	...	...	...	...
529. Gastro-gastroectomy Stomach and Intestine	Do.	...	...	2	...	2	2	2	...	...	...	...	...
530. Gastro-jejunosotomy for pyloric obstruction	Do.	...	...	6	...	6	6	2	3	...	1	...	...
532. Ileostomy	Do.	...	...	1	...	1	1	...	1	...	...	...	...
<i>Colon—</i>													
535. Colostomy	Do.	...	...	4	2	6	4	...	1	1	2	...	...
<i>Rectum and Anus—</i>													
536. Dilatation of Anal Sphincter	Alimentary	...	...	...	1	1	...	...	...	...	...	...	102
536A. Dilatation Rectum	Do.	...	...	2	...	2	2	...	2	...	...	...	3
<i>General Operations on Intestines—</i>													
541. Lateral Anastomosis	Alimentary	...	...	10	3	13	10	...	6	...	4	...	...
<i>Liver—</i>													
544. Omentopexy for ascitis (Talma Morison's)	Alimentary	...	...	5	1	6	5	...	1	...	3	1	...
<i>Bladder—</i>													
550. Suprapubic puncture	Urinary	...	...	8	1	9	8	1	5	...	2	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of Operation.	System or region.	IN-PATIENTS									Outdoor patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT					Remained under treatment.
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.		
<i>Urethra—</i>												
551. Dilatation of stricture—gradual.	Urinary	1	27	42	69	27	1	26	...	...	1	183
552. Dilatation of Stricture—rapid.	Do.	...	...	...	...	...	...	...	...	...	...	12
554. Urethrotomy external	Do.	...	7	4	11	7	2	4	...	...	1	...
555. Meatotomy for stricture	Do.	...	1	1	2	1	...	1	...	...	...	3
556. Catheterization	Do.	...	2	1	3	2	...	2	...	...	...	...
557. Reduction paraphimosis	Genital	...	...	...	...	...	...	...	...	...	...	6
Operations for growths.												
<i>Benign—</i>												
566. Lipoma	Cutaneous	...	2	1	3	2	...	2	...	...	...	28
567. Fibro-Lipoma	Do.	...	1	...	1	1	...	...	...	...	1	...
568. Fibroma	Alimentary	...	1	...	1	1	...	1	...	...	...	...
	Genital	...	1	1	2	1	...	1	...	...	...	1
	Locomotor	...	...	...	...	...	...	...	...	...	...	2
	Cutaneous	...	1	...	1	1	...	1	...	...	...	16
570. Chondroma	Skeletal	...	5	...	5	5	5	...	...	...	...	6
576. Neuro Fibroma	Nervous	...	1	...	1	1	...	...	1	...	...	...
578. Lymphoma	Cutaneous	...	...	...	...	...	...	...	...	...	...	1
579. Papilloma	Alimentary	...	...	...	...	...	...	...	...	...	...	1
	Genital	...	...	...	...	...	...	...	...	...	...	2
	Locomotor	...	...	...	...	...	...	...	...	...	...	1
	Cutaneous	...	1	...	1	1	...	1	...	...	...	27
581. Adenoma	Do.	...	1	...	1	1	...	1	...	...	...	...
582. Adeno-fibroma	Do.	...	2	...	2	2	1	1	...	...	...	...
583. Adeno-myxoma	Do.	...	2	1	3	2	...	2	...	...	...	1
<i>Malignant—</i>												
585. Mixed parotid tumour	Alimentary	...	2	1	3	2	...	2	...	...	...	...
587. Sarcoma spindle celled	Locomotor	...	1	...	1	1	...	...	1	...	...	...
588. Sarcoma mixed celled	Alimentary	...	1	...	1	1	...	1	...	...	...	...
	Locomotor	...	3	...	3	3	...	1	...	1	1	...
	Skeletal	...	2	...	2	2	1	...	...	...	1	...
589. Carcinoma	Genital	...	1	1	2	1	...	...	1	...	...	...
590. Epithelioma	Do.	...	1	...	1	1	1	...	...	...	...	...
591A. Melanoma	Locomotor	...	1	...	1	1	...	1	...	...	...	...
592. Epulis	Do.	...	1	...	1	1	1	...	...	...	...	1
593. Treratoma	Do.	...	1	...	1	1	...	...	...	1	...	...
	Skeletal	...	1	...	1	1	1	...	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of operation.	System or region.	IN-PATIENTS										Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.			
<i>Granulation Tissue Tumours—</i>													
594. Granuloma	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	1
<i>Scar Tissue Tumours—</i>													
596. Scar	Locomotor	...	...	2	1	3	2	1	1	...	...	...	...
	Cutaneous	...	...	...	1	1	...	...	...	...	...	...	...
597. Keloid	Skeletal	...	...	2	...	2	2	...	2	...	...	...	...
	Cutaneous	...	...	5	...	5	5	...	4	...	...	1	17
<i>Cystic tumours—</i>													
598. Cyst of unknown origin	Lymphatic	...	...	...	...	...	...	...	...	...	...	...	1
	Locomotor	...	...	...	...	...	...	...	...	...	...	...	2
	Cutaneous	...	...	2	...	2	2	1	1	...	...	...	13
599. Mucous cyst	Alimentary	...	...	...	...	...	...	...	...	...	...	...	9
	Genital	...	...	...	...	...	...	...	...	...	...	...	1
	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	...
600. Sebacious cyst	Cutaneous	...	...	...	1	1	...	...	...	...	...	...	93
601. Mammary cyst (Gallactocoele).	Do.	...	...	1	...	1	1	1	...	...	...	...	...
603. Ranula	Locomotor	...	...	4	...	4	4	2	2	...	...	...	1
604. Spermatocoele	Genital	...	...	1	...	1	1	1	...	...	...	...	...
605. Dentigenous cyst	Alimentary	...	...	2	...	2	2	...	2	...	...	...	...
<i>Paracystic cyst—</i>													
606. Hydatid cyst	Locomotor	...	...	...	...	...	...	...	...	...	...	...	1
<i>Distention cyst—</i>													
608. Ganglion	Locomotor	...	...	...	...	...	...	...	...	...	...	...	39
	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	5
611. Blood cyst	Do.	...	...	...	...	...	...	...	...	...	...	...	1
Operations on breast													
Amputation for.													
617. Growth non-malignant	Cutaneous	1	4	...	4	4	4	1	3	...	1	...	...
618. Growth malignant	Do.	...	6	...	6	6	6	2	3	...	...	1	...
619. Gynaecomastia	Do.	...	...	...	...	...	...	...	...	...	...	...	13
<i>Spinal cord—</i>													
620. Excision of intra-spinal tumour	Locomotor	...	1	...	1	1	1	...	...	...	...	1	...
<i>Thorax—</i>													
626. Resection of rib	Respiratory	...	...	...	1	1	...	...	...	...	...	...	...
	Skeletal	...	1	...	1	1	...	1	...	...	...	...	...
<i>Oesophagus and Pharynx—</i>													
627. Excision of tumour	Alimentary	...	2	...	2	2	2	...	...	...	1	1	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of Operation.	System or region.	IN-PATIENTS										Outdoor patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.			
<i>Stomach and Intestine—</i>													
628. Gastrojejunostomy for gastric ulcer ...	Alimentary ...	...	1	...	1	1	...	...	...	...	1	...	...
629. Gastrojejunostomy for duodenal ulcer ...	Do. ...	...	12	...	12	12	5	5	...	...	2	...	...
630. Excision of intracranial tumour ...	Locomotor ...	...	1	...	1	1	...	...	...	...	1	...	...
<i>Salivary glands—</i>													
638. Excision of Benign Tumour...	Alimentary ...	...	1	...	1	1	...	1	...	...	...	...	...
639. Excision of malignant tumour.	Do. ...	...	...	1	1	...	...	...	...	...	...	...	...
<i>Oesophagus and Pharynx—</i>													
647. Lateral Pharyngotomy ...	Do. ...	...	...	1	1	...	...	...	...	...	...	...	...
<i>Jejunum and Ileum—</i>													
651. Entero anastomosis ...	Alimentary ...	...	2	...	2	2	...	2	...	...	...	...	...
<i>Colon—</i>													
657. Colostomy ...	Alimentary ...	...	2	1	3	2	...	1	...	...	1	...	...
658. Colectomy-partial ...	Do. ...	...	1	...	1	1	1	...	...	...	...	...	...
<i>Rectum and Anus—</i>													
660. Excision of rectum partial through the vagina ...	Cutaneous ...	...	...	...	...	...	...	...	...	...	...	...	5
<i>Testis—</i>													
669. Orchiectomy for new growth.	Genital ...	...	5	...	5	5	1	3	1	...	...	...	...
<i>Prostate—</i>													
671. Prostatectomy-Suprapubic ...	Do. ...	...	3	7	10	3	1	...	...	...	1	1	...
<i>Seminal Vesicles—Penis—</i>													
672. Partial amputation ...	Genital ...	...	1	...	1	1	1	...	...	...	...	...	...
673. Total amputation ...	Do. ...	...	7	...	7	7	3	3	...	...	...	1	...
677. Corn-excision ...	Cutaneous ...	...	...	...	...	...	...	...	...	...	...	...	54
678. Excision Dermoid cyst ...	Do. ...	...	...	...	...	...	...	...	...	...	...	...	14
679. Myeloma ...	Locomotor ...	...	2	...	2	2	...	1	1	...	...	...	...
	Skeletal ...	...	2	...	2	2	...	2	...	...	...	...	...
680. Mole ...	Cutaneous ...	...	...	...	...	...	...	...	...	...	...	...	1
Plastic operations.													
<i>Skin grafting—</i>													
695. Thiersch's method ...	Cutaneous ...	1	29	46	75	29	8	16	3	...	3	...	1
<i>Congenital—</i>													
701. Harelip ...	Alimentary ...	...	4	...	4	4	2	1	...	1	...	...	...
702. Rhinoplasty ...	Cutaneous ...	...	1	2	3	1	...	1	...	...	...	...	...
703. Cheiloplasty ...	Do. ...	...	1	1	2	1	...	1	...	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Nature of operation	System or region.	IN-PATIENTS										Outdoor patients operated on.	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.			
704. Cleft-Palate ...	Alimentary ...	...	3	...	3	3	...	3	...	...	...	...	...
705. Tongue tie ...	Do. ...	...	...	...	...	...	...	...	...	...	...	...	1
706. Suturing of wounds—Secondary	Genital ...	...	...	...	...	...	...	...	...	...	...	...	2
	Locomotor ...	...	...	...	...	...	...	...	...	...	...	...	1
	Cutaneous ...	...	...	...	...	...	...	...	...	...	...	...	24
707. Tenotomy—open method ...	Locomotor ...	...	1	...	1	1	1	...	...	...	...	...	1
708. Tenotomy—Subcutaneous ...	Do. ...	...	1	...	1	1	...	1	...	...	...	...	...
710. Tendon Transplantation ...	Do. ...	...	1	...	1	1	...	1	...	...	...	...	...
712. Tendon shortening ...	Do. ...	...	...	...	...	...	...	...	...	...	...	...	1
<i>Colon—</i>													
715. Closing of colostomy—opening	Alimentary ...	...	...	1	1	...	...	...	...	...	...	...	...
716. Colopecty for prolapse Rectum.	Do. ...	...	1	1	2	1	...	...	...	...	...	1	...
<i>Rectum and Anus—</i>													
717. Operation for prolapse ...	Do. ...	...	3	...	3	3	1	2	...	...	...	...	...
<i>External Hernia—</i>													
720. Herniotomy—radical cure—for Inguinal Hernia ...	Alimentary ...	5	94	3	97	94	41	49	1	5	3	...	...
721. Do. for ventral hernia.	Do. ...	1	1	...	1	1	1	1	...	...	...	...	...
722. Do. for umbilical hernia.	Do. ...	...	...	1	1	...	...	...	...	...	...	...	...
726. Herniotomy for strangulated hernia—Inguinal hernia ...	Do. ...	...	26	...	26	26	17	8	1	...	...	...	...
728. Herniotomy for femoral hernia	Do. ...	...	2	...	2	2	...	1	...	...	1	...	...
<i>Scrotum—</i>													
734. Plastic operation for elephantiasis scrotum ...	Genital ...	...	2	...	2	2	1	1	...	...	...	...	...
<i>Penis—</i>													
735. Circumcision ...	Genital ...	...	1	...	1	1	1	...	...	...	...	...	1
<i>Urethra—</i>													
738. Plastic operation ...	Urinary ...	...	...	1	1	...	...	...	...	...	...	...	...
740. Repair hole in lobule ...	Cutaneous ...	...	...	...	...	...	...	...	...	...	...	...	1
Orthopaedic Operations.													
750. Correction of deformity or malformation by open method ...	Locomotor ...	...	5	2	7	5	...	3	...	...	2	1	...
	Cutaneous ...	...	1	...	1	1	...	1	...	...	...	...	1
	Skeletal ...	...	13	4	17	13	2	9	...	...	2	...	...
751. Do. by closed method...	Locomotor ...	1	20	2	22	20	...	18	1	1	1	...	...
	Skeletal ...	...	30	6	36	30	...	28	1	...	1	1	...
<i>Amputations—</i>													
752. Excision of mandible ...	Locomotor ...	...	1	...	1	1	...	...	...	1	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1941.

Name of Operation.	System or region.	IN-PATIENTS										Out-door patients operated on
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.	
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.		
<i>Nerves—</i>												
816. Neurolysis ...	Nervous ...	...	2	...	2	2	1	1	...	...	...	1
817. Avulsior of the auriculotemporal nerve ...	Do. ...	...	...	1	1	...	...	...	...	...	...	...
818. Excision of sympathetic ganglia ...	...	...	1	...	1	1	...	1	...	...	...	...
819. Periarterial sympathectomy ...	Circulatory ...	1	5	1	6	5	...	4	1	1	...	...
820. Stretching of the nerve ...	Nervous ...	...	1	...	1	1	...	...	1	...	...	...
821. Injection into nerve ...	Do. ...	...	3	1	4	3	...	2	...	1	...	...
<i>Stomach—</i>												
824. Enteroplasty ...	Alimentary ...	...	5	...	5	5	4	...	...	1	...	...
<i>Anus—</i>												
825. Excision and ligature of haemorrhoids external ...	Alimentary ...	...	7	...	7	7	6	1	...	...	...	7
826. Excision internal ...	Do. ...	4	22	1	23	22	10	14	...	...	2	...
827. Excision and reduction piles...	Do ...	...	5	...	5	5	2	3	...	...	...	2
829. Tunica vaginalis ...	Genital ...	...	1	...	1	1	...	...	1	...	...	1
831. Eversion sac with partial excision ...	Do. ...	1	94	3	97	94	65	26	1	...	3	...
833. Spermatic cord ...	Do. ...	...	1	...	1	1	...	1	...	...	...	...
835. Vasectomy ...	Do. ...	...	3	...	3	3	1	1	...	...	1	...
836. Ligature of vas deference (Sternach's operation) ...	Do. ...	...	2	1	3	2	1	1	...	...	...	1
<i>Injection of—</i>												
838. Alcohol into gasserian ganglion	Nervous ...	...	...	3	3	...	...	...	...	...	...	4
839. Injector Internal piles in anus	Alimentary ...	...	2	1	3	2	...	1	...	1	...	803
840. Tapping of Hydrocele ...	Genital ...	...	...	...	...	...	...	...	...	...	...	990
842. Excision of ingrowing toe nail	Cutaneous ...	...	2	...	2	2	...	2	...	...	...	6
843. Exploration for F. B. ...	Locomotor ...	...	...	...	...	...	...	...	...	...	...	98
	Cutaneous ...	...	5	...	5	5	3	2	...	...	...	...
	Skeletal ...	...	1	...	1	1	1	...	...	...	...	...
GRAND TOTAL ...		72	2,425	560	2,985	2,425	622	1,445	121	206	103	10,018

APPENDIX No. 11

Report of Fracture cases treated in the K. E. M. Hospital during the year 1941.

Nature of fractures.	Simple.	Compound.	Pathological.	Total	Operative reduction.	COMPLICATIONS WITH				CASES WITH END RESULTS					Total
						Joints.	Nerves	Vessels	Others	Good.	Fair.	Bad.	Died.	Could not be Traced	
Bone cuboid	1	...	...	1	...	...	...	...	...	...	...	...	...	1	1
Bone nasal	5	...	...	5	...	...	...	...	...	4	1	...	...	...	5
Cartilage	1	...	...	1	...	...	...	...	...	1	...	...	...	...	1
Clavicle	22	...	...	22	...	...	...	...	3	21	...	...	...	1	22
Collesis	23	3	...	26	1	...	...	...	...	26	...	...	...	...	26
Elbow (Dislocation)	1	...	...	1	1	...	...	...	...	1	...	...	...	...	1
Epicondylar	2	...	...	2	...	...	1	...	...	1	1	...	...	...	2
Femur	157	...	1	158	2	...	...	...	...	94	10	10	18	26	158
Fibula	2	...	...	2	...	...	...	...	...	2	...	...	...	...	2
Hip (Dislocation)	1	...	...	1	...	...	...	...	...	1	...	...	...	...	1
Humerus	77	4	...	81	4	...	3	...	...	65	10	2	...	4	81
Malleolus	7	2	...	9	...	...	...	...	...	9	...	...	...	...	9
Mandible	17	...	...	17	2	...	...	...	...	12	1	...	...	4	17
Maxilla	1	...	...	1	1	...	1	...	...	1	...	...	...	...	1
Metacarpal	4	4	...	8	1	...	...	...	...	1	5	1	...	1	8
Metatarsal	4	4	...	8	4	...	...	...	...	6	1	1	...	...	8
Multiple	2	3	...	5	3	...	...	...	...	...	2	...	3	...	5
Olecranon	3	...	...	3	1	...	...	...	...	3	...	...	...	...	3
Oscleis	17	2	...	19	2	...	...	...	...	12	4	1	...	2	19
Patella	18	...	...	18	16	18	...	...	...	12	3	...	2	1	18
Pelvis	21	...	...	21	...	...	...	...	...	14	...	...	3	4	21
Phalanx	1	3	...	4	3	2	...	...	...	...	4	...	...	...	4
Pott's	5	...	...	5	...	...	...	...	...	4	1	...	...	...	5
Radius	17	2	...	19	2	...	...	...	...	15	3	...	1	...	19
Radius and Ulna	66	17	...	83	24	...	...	...	1 Gas Gangrene	38	40	...	1	4	83
Ribs	26	...	...	26	...	...	...	...	2	20	1	...	3	2	26
Scapula	5	...	...	5	...	...	...	...	...	...	...	...	...	1	5
Spine	56	...	...	56	...	...	4	...	...	42	...	...	5	9	56
Supracondylar	29	1	...	30	1	...	...	...	...	20	5	2	...	3	30
Tibia	15	1	...	16	2	...	...	...	...	13	1	1	...	1	16
Tibia and Fibula	39	33	...	72	33	...	...	...	...	60	2	...	5	5	72
Toe great	1	...	...	1	...	...	...	...	...	...	...	...	...	1	1
Tooth	2	...	...	2	...	...	...	...	...	2	...	...	...	...	2
Trochanter greater	1	...	...	1	...	...	...	...	...	1	...	...	...	...	1
Ulna	10	3	...	13	3	...	...	...	...	12	...	...	...	1	13
Zygoma	2	...	...	2	...	...	...	...	...	2	...	...	...	...	2
Total	661	82	1	744	106	20	9	...	6	519	95	18	41	71	744

APPENDIX No. 12.

Statement Showing the Head Injuries and Fractures (Skull) treated in the K. E. M. Hospital during the year 1941.

PARTICULARS.	OPERATED					NON-OPERATED					Grand total.
	Cured.	Relieved.	Other-wise.	Died.	Total	Cured.	Relieved.	Other-wise.	Died.	Total	
C.L.W. Scalp with concussion	24	113	13	4	154	...	...	...	...	...	154
Concussion	...	...	...	...	...	14	86	9	2	111	111
Fracture skull & vault	...	...	...	...	...	...	7	...	1	8	8
Depressed fracture skull	3	4	...	6	13	...	...	...	1	1	14
Fracture base skull	...	...	...	...	...	...	8	1	5	14	14
Laceration of brain	...	...	...	...	...	...	...	...	9	9	9
Contusion brain	...	...	...	...	...	...	...	...	4	4	4
Intra-cranial haemorrhage	...	...	...	1	1	...	...	...	16	16	17
Total	27	117	13	11	168	14	101	10	38	163	331

APPENDIX No. 13.

Statement of diseases of female generative organs treated in the K. E. M. Hospital during the year 1941.

Note.—New growths, non-malignant and malignant, have been shown in the Appendix No. VI under Neoplasms Nos. 16 and 17.

Name of diseases.	IN-PATIENTS.								Out-patients and casualty cases.
	Remain. ed.	Admit. ted.	Total.	Discharged.				Remaining.	
				Cured.	Relieved.	Otherwise.	Died.		
<i>Inflammatory.</i>									
Endo-metritis ...	1	38	39	8	17	10	2	2	103
Cervicitis-endocervicitis ...	...	...	...	...	...	...	...	...	3
Salpingitis, oophoritis and salpingo-oophritis ...	3	90	93	22	44	16	1	10	145
Vaginitis ...	...	3	3	...	2	1	...	...	50
Vulvitis ...	1	13	14	7	7	...	...	...	23
Elephantiasis, vulva ...	...	...	...	...	...	...	...	...	...
Bartholinitis & abscess ...	...	...	...	...	...	...	...	...	...
Acute and sub-acute pelvic inflammation ...	...	3	3	...	2	1	...	...	25
Pelvic abscess ...	...	1	1	1	...	...	...	...	...
Pelvic cellulitis (non-puerperal) ...	...	10	10	5	4	1	...	...	26
Pelvic cellulitis (puerperal) ...	...	...	...	...	...	...	...	...	...
<i>Laceration and Displacements.</i>									
Laceration of cervix ...	...	...	...	...	...	...	...	...	1
<i>Uterine displacements</i>									
Chronic uterine inversion ...	6	133	139	66	52	17	..	4	690
Prolapse ...	...	...	...	...	...	...	...	...	...
Fistula urinary ...	...	10	10	3	1	2	1	3	10
Fistula-rectal ...	...	...	...	...	...	...	...	...	...
<i>Functional.</i>									
Amenorrhoea ...	...	9	9	...	6	3	...	...	115
Dysmenorrhoea ...	1	46	47	9	29	9	...	...	161
Menorrhagia ...	...	30	30	1	18	11	...	...	97
Metropathia haemorrhagica ...	...	24	24	6	15	1	...	2	69
Sterility ...	...	...	...	...	...	...	...	...	...
Menopause ...	2	88	90	1	40	49	...	...	345
Other functional diseases ...	...	2	2	1	...	1	...	...	29
<i>New Growth (Non-Malignant)</i>									
Abortion ...	1	23	24	3	13	8	...	...	98
Ectopic Gestation ...	2	15	17	4	3	8	2	...	20
Pregnancy & Others ...	6	30	36	9	18	8	...	1	447
Grand Total ...	23	568	591	146	271	146	6	22	2,457

APPENDIX No. 14.

Classification of Operations performed in the Gynaecological Department during the year 1941.

Nature of Operation.	Remain- ed as per last report.	Princi- pal.	Second- ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Other- wise.	Died.	Remain- ed under treat- ment.	Out-door patients operated on
<i>Uterus.</i>											
1. Hysterectomy Sub-total without appendages ...	...	18	1	19	18	7	9	...	1	1	...
2. Hysterectomy Sub-total with appendages ...	1	4	...	5	4	4	1	...	...	...	...
3. Hysterectomy total with- out appendages ...	...	3	1	4	3	...	1	1	...	1	...
4. Hysterectomy total with appendages ...	...	5	1	6	5	3	1	...	...	1	...
5. Hysterectomy Radical abdominal for carcinoma cervix (Wertheim's) ...	...	1	...	1	1	...	...	...	1	...	...
6. Do. vaginal ...	...	11	...	11	11	4	6	...	...	1	...
6A. Mayo wards operations (Vaginal hysterectomy with anterior colporrhi- naphy and colpoperine- orrhaphy) ...	...	1	...	1	1	1	...	...	...	...	...
7. Removal of mucous poly- pus from cervix uteri...	...	11	1	12	11	5	5	1	...	...	...
9. Do. fibroid ...	...	1	...	1	1	1	...	...	...	...	...
10. Do. do. body of uterus ...	...	5	1	6	5	5	...	...	...	...	...
14. Ventri suspension ...	1	81	1	82	81	50	26	2	1	3	...
<i>Cervix</i>											
21. Amputation of the cervix	1	5	...	5	5	5	1	...	...	...	...
23. Dilatation of cervix uteri ...	1	6	...	6	6	...	5	2	...	...	...
24. Dilatation and curettage of the uterus ...	...	102	1	103	102	15	71	14	1	1	...
25. Dilatation and curettage of the uterus with in- sufflation of the fallo- pian tubes ...	...	108	2	110	108	10	44	54	...	...	...
26. Hystero-salpingo-graphy	1	4	3	7	4	1	1	2	...	1	...
28. Cauterisation of cervix by heat ...	...	1	4	5	1	...	...	1	...	...	...
29A. Application of Radium for carcinoma ...	...	1	1	2	1	...	1	...	...	...	...
30. Removal of section from cervix for diagnosis ...	1	14	2	16	14	1	4	10	...	...	...
<i>Perineum and Vagina.</i>											
36. Repair of complete lacera- tion of the perineum ...	...	3	...	3	3	3	...	...	...	...	...
37. Anterior colporrhaphy ...	4	15	...	15	15	10	8	...	...	1	...
38. Colpoperineorrhaphy ...	...	3	1	4	3	2	1	...	...	...	...
39. Fother Gill's operation...	...	5	2	7	5	4	1	...	...	...	...
40. Le Fort's operation for prolapse ...	...	2	3	2	2	1	...	...	...	1	...
41. Removal of vaginal cyst	...	3	...	3	3	2	1	...	...	...	...
41b. Removal of stones-vagina	...	...	1	1	...	...	...	...	...	...	...
42. Removal of Bartholin's cyst ...	...	1	...	1	1	1	...	...	...	...	...
43. Incision of Bartholin's abscess ...	...	5	...	5	5	3	2	...	...	...	...

APPENDIX No. 14—concl'd.

Classification of Operations performed in the Gynaecological Department during the year 1941.

Nature of Operation.	Remain- ed as per last report.	Princi- pal.	Second- ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Other- wise.	Died.	Remain- ed under treat- ment.	Outdoor Patients Operated on.
44. Incision of imperforate hymen	3	...	3	3	2	1	...	...	...	...
45. Excision of the vulva ...	1	2	...	2	2	1	1	...	...	1	...
46. Repair of verico vaginal fistula	2	1	3	2	...	...	2	...	...	...
47. Repair of recto vaginal fistula	1	...	1	1	...	1	1	...	...	...
49. Dilatation of vagina	3	1	4	3	2	1	...	...	...	...
50. Removal of tumour	2	...	2	2	2	...	...	...	...	...
52. Removal of Gonorrhoeal Warts	1	...	1	1	1	...	...	...	...	...
53. Scraping sinus vagina	1	...	1	1	...	1	...	...	...	...
<i>Urethra.</i>											
54. Excision of prolapsed urethra	1	...	1	1	1	...	...	...	...	...
55. Removal of urethral caruncle	1	...	1	1	1	...	...	...	...	...
56. Removal of urethral sphincter	1	...	1	1	1	...	...	...	...	...
57. Dilatation: stricture urethra	1	...	1	1	...	1	...	...	...	...
<i>Fallopian Tubes.</i>											
61. Salpingectomy ...	1	17	...	17	17	6	12	...	...	...	...
64. Salpingo-oophorectomy ...	2	19	...	19	19	8	7	...	2	4	...
65. Salpingostomy	1	1	2	1	1	...	...	...	...	...
<i>Broad Ligaments.</i>											
71. Removal of broad Ligament cyst	3	...	3	3	2	...	...	1	...	...
73. Incision evacuation and drainage abscess broad ligament	1	...	1	1	1	...	...	...	...	...
<i>Ovaries.</i>											
76. Ovariectomy ...	2	17	2	19	17	7	6	1	2	3	...
79. Resection of the ovary	2	2	4	2	1	1	...	...	...	...
<i>General.</i>											
86. Exploratory Laparotomy	12	2	14	12	2	4	3	3	...	...
87. Appendectomy	2	1	3	2	1	1	...	...	...	...
88. Repair of ventral hernia	1	...	1	1	1	...	...	...	...	...
89. Secondary sutures	8	8	...	...	...	...	...	...	...
90. Removal of section for microscopic Examination	3	...	3	3	...	2	...	1	...	...
91. Transplantation of the ureters	2	2	...	...	...	...	...	...	...
92. Presacral Neurectomy	2	...	2	2	1	...	...	1	...	...
93. Exploration Simes abdominal wall	1	...	1	1	...	1	...	...	...	...
94. Incision abscess abdominal wall	1	1	...	...	...	...	...	...	...
95. Cystoscopy	1	1	...	...	...	...	...	...	...
Grand Total ...	16	519	45	564	519	180	228	94	14	19	...

APPENDIX No. 15—concl'd.

Classification of Operations performed in the Ophthalmic Department during the year 1941.

Nature of Operation.	Remained as per last report.	Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	Otherwise.	Died.	Remained under treatment.	Out-door patients operated on.
<i>Muscles.</i>											
66. Tenotomy of internal rectus	...	1	...	1	1	1	...	...	...	...	...
<i>Iris.</i>											
76. Iridectomy	...	11	2	13	11	5	5	1	...	...	...
77. Iridectomy preliminary to cataract extraction	...	1	...	1	1	1	1	...	...	...	...
78. Optical Iridectomy	...	43	1	44	43	39	5	...	...	...	...
80. Iridectomy for glaucoma (Broad)	...	12	1	13	12	8	4	...	...	...	...
81. Do. dialysis	1	...	...	...	...
82. Excision of prolapsed iris	...	3	1	4	3	...	2	1	...	...	...
83. Peripheral	...	3	...	3	3	3	...	...	...	...	...
86. Iridotomy	...	10	...	10	10	9	1	...	...	...	...
88. Cauterisation of prolapsed iris.	...	3	1	4	3	...	3	...	...	...	8
89. Transfixion iris	1	1	...	...	...	...	...	...	...
<i>Sclera.</i>											
95. Sclerotomy Posterior	2	...	...	...	...	...
96. Sclerotomy with iridectomy (Langrange operation)	...	1	...	1	1	...	1	...	...	...	...
97. Sclero-corneal Trephining	...	7	...	7	7	7	1	...	...	...	...
<i>Lens.</i>											
107. Extra Capsular extraction without Iridectomy (Simple)	...	311	3	314	311	264	27	8	1	18	...
108. Extra capsular extraction with iridectomy	...	76	...	76	76	58	12	7	...	1	...
111. Do. with linear	...	2	1	3	2	2	...	...	...	...	...
112. Intra capsular extraction without iridectomy (simple)	...	8	...	8	8	7	...	...	...	1	...
113. Intra capsular extraction with combined	...	1	...	1	1	1	...	...	...	...	...
116. Discission of opaque (Needling)	...	12	3	15	12	9	3	...	...	...	24
118. Do. juvenile cataract	...	2	...	2	2	2	1	...	...	...	...
121. Do. and curette evacuation	...	2	1	3	2	2	1	...	...	...	...
<i>Socket.</i>											
125. Plastic operation	...	3	1	4	3	3	1	...	...	...	...
127. Tumour	1
<i>General operations.</i>											
131. Enucleation of eye	...	25	2	27	25	10	12	2	...	2	...
132. Evisceration	...	4	1	5	4	3	1	...	...	...	...
135. Operation for detached retina (Genius operation)	...	1	...	1	1	1	...	...	...	...	...
135A. Do. Vogli's operation	...	1	...	1	1	...	1	...	...	...	...
136 Multiple incision for orbital cellulitis	1
Scraping sines tract	...	1	...	1	1	...	1	...	...	...	...
Total	24	599	29	628	599	476	99	20	1	27	752

APPENDIX No. 16

Classification of Operations performed in the Ear, Nose and Throat department during the year 1941.

Nature of Operation.	Remained as per last report.	Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	Otherwise.	Died.	Remained under treatment.	No. of out-patients operated
<i>Tumours Neoplasms Non-malignant.</i>											
3. Fibroma	...	1	...	1	1	...	1	1	...	...	...
<i>Removal of Lymtatic cysts Electro coagulation</i>											
71. Diathermy	...	1	...	1	1	...	1	...	...	...	...
<i>Incision, evacuation and drainage of abscess.</i>											
75. Acute abscess	...	6	...	6	6	1	3	...	1	1	...
99. Furuncle	...	1	...	1	1	...	1	...	...	...	...
<i>Skin grafting.</i>											
164. Thiersch's method	...	3	1	4	3	...	1	2	...	...	...
<i>Lymphatic vessels and glands Excision of</i>											
294. Malignant	1	1	...	...	...	...	...	...	...
<i>Nervous System—Skull.</i>											
300. Trephining for evacuation and drainage of cerebral abscess	1	1	...	...	...	...	...	...	...
<i>Respiratory System.</i>											
300A. Laryngoscopy	1	...	...	...	...	...	1	...	...	...	...
331. Laryngectomy	...	5	...	5	5	...	2	1	2	...	...
<i>Trachea.</i>											
332. Tracheotomy	1	8	...	8	8	...	3	1	4	1	...
<i>Bronchus.</i>											
333. Bronchoscopy	...	2	...	2	2	1	1	...	...	...	1
<i>Digestive System.</i>											
356. Excision of tumour—carcinoma tonsil	...	1	...	1	1	...	1	...	...	...	...
358. Lateral Pharyngotomy.	...	2	...	2	2	...	...	...	1	1	...
<i>Stomach.</i>											
361. Gastrostomy	2	2	...	...	...	...	...	...	...
<i>General Operations.</i>											
638A. Eaglton's operation	...	1	...	1	1	...	...	...	1	...	...
<i>Nasal Bones.</i>											
644A. Plastic operation Nose (Rhinoplasty)	1	2	...	2	2	1	2	...	...	...	...
<i>Septum.</i>											
646. Sub-mucous resection of Nasal septum	2	96	...	96	96	43	54	...	...	1	...
<i>Turbinatc Bones.</i>											
648. Cauterisation of inferior Turbinate	...	1	...	1	1	...	1	...	...	...	102
649. Zinc-Ionization	156
650. Turbincetomy inferior turbinate	...	5	...	5	5	2	3	...	...	...	40

APPENDIX No. 16—concl'd.

Classification of operations performed in the Ear, Nose and Throat department of the
K. E. M. Hospital during the year 1941.

Nature of Operation.	Remain- ed as per last report.	Princi- pal.	Second- ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Other- wise.	Died.	Remain- ed under treat- ment.	No. of out- patients operated
<i>Posterior Nares.</i>											
652. Bone grafting for atrophic Rhinites	6	...	6	6	...	6	...	...	...	...
655. Removal of Nasal Polypi	2	...	2	2	...	2	...	...	...	43
658. Breaking down of post-operative adhesions	1	...	1	1	1	...	...	...	...	...
<i>Operations on accessory Nasal Sinuses</i>											
<i>Maxillary antrum.</i>											
661. Intra-nasal (antrostromy) ...	1	4	...	4	4	...	4	1	...	...	...
662. Puncture	309
663. Radical Caldwell-Luc's operation	47	1	48	47	1	44	...	...	2	...
666. Closing Caldwell-Luc's fistula	1	...	1	1	...	1	...	...	...	...
<i>Frontal sinus.</i>											
667. Intra Nasal	4	...	4	4	2	2	...	...	...	...
668. Extra Nasal	2	...	2	2	...	1	...	1	...	...
669. Catheterisation	15
<i>Ethmoidal sinus.</i>											
672. External Ethmoid operation	1	...	1	1	...	1	...	...	...	...
<i>Sphenoidal sinus.</i>											
674. Removal of Malignant Tumours from antrum.	2	...	2	2	1	1	...	...	...	...
<i>Operation on Mouth & Fauces</i>											
<i>Pharynx and naso-pharynx.</i>											
675. Removal of Tonsils ...	1	275	...	275	275	133	138	2	...	3	...
676. Do. adenoids	6	...	6	6	1	5	...	...	...	...
677. Do. T & A	617	...	617	617	335	281	...	1	...	...
683. Uvulectomy	8
684. Lateral Rhinotomy (Moore's operation)	4	...	4	4	...	3	...	...	1	...
<i>Operations on the Ear.</i>											
693. Paracentesis	1	...	1	1	...	1	...	...	...	2
698. Classical Mastoid operation (Schwartz's)	35	2	37	35	1	29	...	2	3	...
700. Radical Mastoid Operation (Stake's) ...	2	12	...	12	12	1	13	...	...	...	...
<i>Direct Examination on and operations on oesophagus.</i>											
<i>Oesophagoscopy for—</i>											
701. Removal of foreign body	1
Total ...	9	1,155	8	1,163	1,155	524	607	7	13	13	680

APPENDIX No. 17.

Report of the X-Ray and Electro-therapeutic Department, K.E.M. Hospital, during 1941.

4,765 Cases were X-Rayed during the year 1941, 1,833 of these were in-patients (1,265 men, 390 women and 178 children), 2,932 were out-patients (1,890 men, 495 women and 547 children) including casualty cases.

Skiagrams were taken for various clinical conditions as under :—

Clinical Conditions.	IN-PATIENTS					OUT-PATIENTS				Total.
	Male.	Fe-male.	Children		Total.	Male.	Fe-male.	Children		
			Male.	Fe-male.				Male.	Fe-male.	
Fractures and dislocations ...	380	78	79	29	566	1,040	172	286	96	1,594
Bone diseases ...	223	117	26	14	380	571	208	90	50	919
Paranasal Air sinuses ...	8	4	2	1	15	93	24	4	2	123
Mastoid Air cells ...	4	4	1	1	10	27	14	1	2	44
Oesophagus after barium meal ...	5	...	...	...	5	1	1	...	...	2
Stomach and small intestines after barium meal ...	61	6	...	...	67	1	...	...	...	1
Large intestine after barium enema ...	16	8	1	1	26	...	...	...	...	...
Chest diseases ...	282	74	5	2	363	56	25	4	2	87
Ortho-diagrams ...	4	1	...	...	5	1	...	...	...	1
Gall-bladder diseases including cholecystography ...	40	16	...	...	56	...	...	...	...	...
Diseases of urinary tract—kidneys, bladder and ureter ...	155	40	8	...	203	...	...	1	...	1
Detection and localization of foreign bodies ...	8	5	3	2	18	14	5	1	1	21
Determination of position, direction and extent of chronic sinuses and fistulae, etc., after injection of radio-opaque substances ...	8	2	1	...	11	1	1	...	...	2
Dental affections ...	3	2	...	...	5	72	44	5	2	123
Salivary calculi ...	...	1	...	...	1	8	...	...	...	8
SPECIAL TESTS—										
(1) Hystero-salpingography ...	...	8	...	...	8	...	...	...	...	...
(2) Retrograde Pyelography ...	10	4	...	...	14	...	...	...	...	...
(3) Excretory-urography ...	26	13	1	...	40	...	...	...	...	...
(4) Cystography ...	8	...	...	...	8	...	...	...	...	...
(5) Sialography ...	2	1	...	...	3	5	1	...	...	6
(6) Bronchography ...	10	...	...	...	10	...	...	...	...	...
(7) Encephalography ...	1	...	1	...	2	...	...	...	...	...
(8) Air myelography ...	2	3	...	...	5	...	...	...	...	...
(9) Lipiodol myelography ...	8	3	...	...	11	...	...	...	...	...
(10) Ventriculography ...	1	...	...	...	1	...	...	...	...	...
Total ...	1,265	390	128	50	1,833	1,890	495	392	155	2,932

Screening was done on 4,221 patients (3,611 out-patients and 610 in-patients) as under :—

Clinical Conditions.	IN-PATIENTS					OUT-PATIENTS				Total.
	Male.	Fe-male.	Children		Total.	Male.	Fe-male.	Children		
			Male.	Fe-male.				Male.	Fe-male.	
Screening of chest ...	284	88	3	3	378	2,429	847	73	50	3,399
Screening of Oesophagus after barium meal ...	4	...	...	...	4	24	10	2	...	36
Screening of stomach and duodenum and intestines after barium meal ...	125	32	...	...	157	...	...	...	...	...
Screening of large intestine after barium enema ...	34	20	1	1	56	...	...	...	...	...
Detection and setting of fracture under screen ...	5	...	3	...	8	52	11	18	8	89
Detection of foreign bodies ...	3	...	3	1	7	40	8	23	16	87
Total ...	455	140	10	5	610	2,545	876	116	74	3,611

Long wave diathermy was given as under :—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT-PATIENTS.					
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.	
			Male.	Female.				Male.	Female.		
Adhesions	1	...	...	...	1	
Chronic Retroversion	...	2	...	...	2	...	30	...	...	30
Endocervicitis	11	...	...	11	
Erosion	8	...	...	8	
Osteo-arthritis	...	1	...	...	1	1	3	...	...	4
Para metritis	1	...	1	...	16	...	...	16	
Pelvic pain	9	...	9	...	35	...	...	35	
Recurrent dislocations	4	1	...	...	5	
Sprain	19	...	...	...	19	
Total	...	1	12	13	25	104	129

572 Cases were treated with Ultra-violet rays; 89 of these were in-patients (37 men, 36 women, 9 male and 7 female children) and 483 were out-patients (153 men, 178 women, 92 male and 60 female children).

Ultra-Short rays were given for the following clinical conditions :—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT PATIENTS.					
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.	
			Male.	Female.				Male.	Female.		
Alopecia	6	1	...	...	7	
Chancroid	...	2	...	...	2	1	...	...	...	1
Eczema	1	...	...	...	1	
Epididymo-orchitis	3	...	...	...	3	
General debility	...	1	3	5	1	10	6	7	13	8	34
Mycotic infection	1	1	...	2	
Osteo-malacia	1	...	1	...	2	...	...	2	
Phagendena	...	5	...	...	5	2	...	...	...	2
Pityriasis rosea	1	...	1	...	2	
Psoriasis	...	2	...	...	2	6	2	...	...	8
Rickets	2	3	5	29	19	48
Scurvy	1	1	...	...	...	...
Sycosis	1	...	...	...	1	
T. B. Abdomen	...	8	18	26	11	6	1	1	19
T. B. Adenitis	...	6	4	10	93	132	41	24	290
T. B. Joints	...	2	2	4	...	2	1	...	3
T. B. Sinuses and Fistulae	...	2	4	1	2	9	9	5	...	2	16
Ulcers	...	9	4	1	...	14	11	15	5	2	33
Vitiligo	2	5	4	11
Total	...	37	36	9	7	89	153	178	92	60	483

Short-wave diathermy was given as under:—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT-PATIENTS.				
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.
			Male.	Female.				Male.	Female.	
Acute adenitis	...	...	...	...	...	1	...	...	...	1
Acute otitis media	1	...	...	...	1	...	...	...	...	...
Arthritis	1	...	...	...	1	6	2	...	...	8
Carbuncle	...	1	...	...	1	...	...	...	...	...
Fibrositis and myositis	...	...	...	...	...	7	2	...	...	9
Gonorrhoeal arthritis	2	...	...	...	2	2	1	...	...	3
Lung abscess	1	1	...	...	2	1	...	...	...	1
Pain Myalgias, Neuralgias	6	1	...	...	7	16	7	1	...	24
Osteo-arthritis	...	...	...	...	...	7	1	...	...	8
Pain after fracture	1	...	...	...	1	22	7	...	1	30
Para metritis	...	...	...	...	...	...	3	...	...	3
Pericarditis with effusion	1	1	...	...	2	...	...	...	...	...
Pleurisy with effusion	13	1	...	...	14	4	1	...	...	5
Sinusitis	8	2	...	...	10	15	3	...	...	18
Sprain	...	...	...	...	...	7	...	...	...	7
Synovitis	...	...	...	...	...	7	2	...	...	9
Thickend-pleura	1	...	...	...	1	...	...	...	...	...
Thrombo-angeitis Obliterans (Research case)	...	...	...	...	...	1	...	...	...	...
Unresolved pneumonia	1	1	...	...	2	...	...	...	...	...
Total	36	8	...	...	44	96	29	1	1	127

Deep-X-Ray therapy treatment was carried out on 109 patients during the same period as under :—

Clinical Conditions.	No. of Patients.	Clinical condition.	No. of Patients.
<i>Carcinoma—</i>			
Breast	2	Keloid	4
Cervix	4	Lymphogranuloma Inguinale	1
Cheek	1	Lymphosarcoma	1
Foot	1	Malignant testes	1
Lip	1	Menopausal disturbances	3
Mouth	1	Menorrhagia	3
Ovary	3	Metropathica haemorrhagica	4
Penis	2	Micotic dermatitis	1
Rectum (Anal canal)	1	Mixed parotid tumour	1
Thyroid	1	Myeloid Leukaemia	4
Tongue	3	Myeloma	1
Tonsil	1	Naso-fibroma	1
Uterus	2	Ovarian hypoplasia	2
		Reticulosis	1
		Rhino sclero derma	2
		Sarcoma-neck	1
		Sarcoma-jaw	1
		Secondaries in neck	1
		Sterility	2
		T. B. Adenitis	38
		Toxic adenoma thyroid	1
		Underdeveloped uterus	3
		Total	109
<i>Other conditions—</i>			
Allergic Eczema	1		
Amenorrhoea	2		
Dysmenorrhoea	1		
Fibroid undergoing malignancy	1		
Fibrosarcoma leg	2		
Hodgkin's disease	1		
Infective osteo-arthritis	1		

N.B.—The above figures are only for five months. Deep X-Ray therapy had to be discontinued as a new X-Ray tube is not available for the present apparatus.

Total number of skin cases treated by superficial X-ray therapy were 118 as under :—

Clinical condition.	No. of Patients.	Clinical condition.	No. of Patients.
Acne vulgaris	1	Keratosis	1
Allergic eczema	12	Lichen planus	9
Allergic dermatitis	30	Mycotic dermatitis	14
Chronic eczema	17	Neuro-dermatitis	8
Dermatitis	1	Pruritis-vulvae	1
Dyshidrosis	1	Sycosis	6
Epidermophytosis	1	Taenia	7
Folliculosis	3	Verucca vulgaris	2
Fungus infection	1		
Hyperhydrosis	2	Total	118
Irritant dermatitis	1		

187 Cases were treated with radiant heat. 22 of these were in-patients (15 men and 7 women) and 165 were out-patients (113 men, 51 women and 1 male child).

Electrical reactions were tested in 48 cases; 25 of these were in-patients (20 men, 4 women and 1 female child) and 23 were out-patients (12 men, 4 women, 2 male and 5 female children).

Electro-dessication was done in 14 men and 1 female child.

Electrolysis was done in 1 female child only.

Faradic stimulation was done in 12 in-patients (7 men, 4 women and 1 male child) and 15 out-patients (10 men, 4 women and 1 female child).

Galvanic stimulation was done in 3 cases (1 man, 1 male child as in-patient and 1 male child as out-patient)

Iontophoresis was done in 3 male out-patients only.

APPENDIX No. 18.

Report of the Skin and Venereal Department, K. E. M. Hospital for the year 1941.

Description.	Out-patients.		In-patients.	
	Male.	Female.	Male.	Female.
Primary syphilis ...	1,121	34	10	...
Secondary syphilis ...	2,150	195	106	...
Tertiary syphilis ...	76	24	16	...
Congenital syphilis ...	4	4	...	1
Total No. of cases of syphilis ...	3,351	257	132	1
Acute gonorrhoea ...	785	49	20	...
Gonorrhoea with complication ...	992	42	53	3
Total cases of gonorrhoea ...	1,777	91	73	3
Phagedoena and other venereal diseases ...	317	5	22	...
Chancroid ...	735	12	29	...
Venereal diseases of the previous years treated during 1941 ...	786	121	...	...
Total No. of venereal cases treated during the year 1941 ...	6,966	486	256	4
Leprosy cases ...	254	26	...	1
Skin diseases ...	5,534	1,225	105	43
Grand total of venereal, skin and leprosy cases treated during the year 1941 ...	12,754	1,737	361	48

The figures indicate the total number of persons seeking treatment in the Skin and Venereal Department direct. They do not include 217 cases (22 female) which were examined and found not to be suffering from any skin or venereal diseases. They also do not include 4,320 cases transferred to skin and venereal Department from other departments to avoid duplication of figures of these transferred cases. Of these 1,850 were venereal, 23 leprosy cases and the rest skin cases. Hence the total number of cases treated in the skin and venereal department during the year 1941 was 19,437. Among the total number of indoor-patients (*i.e.* 409) 73 cases were treated for two or more venereal diseases.

APPENDIX No. 19.

Statement of Electro-cardiograms taken during the year 1941 :—

Clinical condition for which Electro-cardiogram was taken.	Male.	Female.	Total.
1. Anaemia	3	1	4
2. Angina Pectoris	36	2	38
3. Congenital Heart disease	6	1	7
4. Coronary Artery Disease (Symptomatic)	...	...	...
5. Do. (Insufficiency)	1	...	1
6. Do. (Thrombosis)	24	4	28
7. Deficiency diseases	4	2	6
8. Endocarditis	1	...	1
9. Endocrine disorders	1	2	3
10. Enlargement of heart	2	...	2
11. Experimental electrocardiography	2	2	4
12. Failure of heart (left)	...	...	...
13. Do. (right)	...	...	...
14. Do. (mixed)	45	15	60
15. Functional Disorders (Auricular Fibrillation)	8	3	11
16. Do. (Auricular flutter)	1	...	1
17. Do. (Bradycardia)	12	3	15
18. Do. (Extra-systole)	13	5	18
19. Do. (Neurocirculatory asthenia)	10	6	16
20. Do. (Tachycardia)	9	3	12
21. Hypertension	20	10	30
22. Infections (Rheumatic)	12	4	16
23. Do. (Syphilitic)	2	1	3
24. Do. (Pneumonias)	1	...	1
25. Do. (Other)	3	...	3
26. Lung Diseases	3	2	5
27. Myocarditis	5	3	8
28. Pericarditis	2	3	5
29. Valvular diseases	37	10	47
30. Unclassified group	17	6	23
Total	280	88	368

APPENDIX No. 20

Clinical Laboratory Report.

19,865 Laboratory investigations were carried out during the year 1941 in the Central Clinical Laboratory (as apart from the Ward laboratories) on the material sent from the Hospital, divided under four main heads, as against 17,432 and 16,217 in the year 1940 and 1939 respectively :—

I.—Pathologic, II.—Bacteriologic, III.—Biologic, IV.—Biochemic, as under :—

	1941	1940	1939
I.—PATHOLOGIC			
(i).—Examination of urine	1,187	912	752
(ii).—Examination of blood			
1. Cytological examination :—			
(a) Complete blood picture	888	747	496
(b) Volume index	...	5	9
(c) Reticulocyte count	18	8	6
(d) Platelet count	9	11	13
(e) Mean corpuscular volume	...	3	...
2. Fragility of red blood cells	...	...	8
3. Coagulation time of blood	46	21	28
4. Bleeding time of blood	32	21	28
5. (a) Matching of blood for transfusion	212	...	96
(b) Determination of blood group	313	329	115
6. Sedimentation test	165	59	79
7. Detection of parasites :—			
(a) Micro-filariae	9	11	4
(b) Malarial parasites	22	9	40
(c) Leishman Donovan bodies	4	5	2
(d) Spirochaetes	...	2	...
(iii).—Examination of faeces	1,429	1,117	1,049
(iv).—Examination of sputa	744	696	683
(v).—Examination of puncture fluids :—			
(a) Cerebro-spinal fluid			
K. E. M. Hospital	537 } 538	422	410
B. J. W. Hospital for Children			
(b) Pleural fluid	97	101	77
(c) Ascitic fluid	110	107	51
(d) Bile examination	...	1	...
(e) Liver puncture fluid	2	...	...
(f) Joint fluid	2	...	...
(g) Pericardial fluid	2	...	...
(h) Aspirated fluid	...	2	...
(vi).—Histological examination of tissues			
K. E. M. Hospital	905 } 924	809	583
B. J. W. Hospital for children			
N. W. M. Hospital			
Cama & Albless Hospital			
	6,753	5,398	4,529
II.—BACTERIOLOGIC			
(i).—Urine-cultural examination	186	179	119
(ii).—Blood :—			
1. Cultural examination	346	349	164
2. Examination for the presence of spirillum minus	3	1	...
3. Serological examination :—			
(a) Widal reaction	278	400	248
(b) Wassermann reaction	436	220	191
(c) Kahn test	9,150	8,700	8,897
(iii).—Faeces—cultural examination	70	100	39
(iv).—Sputum—cultural examination	1	7	9

	1941	1940	1939
(v).—Puncture fluids—cultural examination :—			
1. Cerebro-spinal fluid	115	73	59
2. Pleural fluid	43	46	11
3. Lung puncture fluid	...	7	6
4. Ascitic fluid	19	24	2
5. Pericardial fluid	9	...	...
6. Fluid from nasal sinuses	4	16	11
7. Other aspirated fluids	20	18	37
(vi).—Microscopic and cultural examination of :—			
1. Pus	140	91	101
2. Urethral discharge	2	3	2
3. Other inflammatory exudates & throat swab	138	25	43
	...	72	...
(vii).—Microscopic examinations for the presence of micro-organisms :—			
1. Nasal secretions	119	48	41
2. Urethral or cervical discharges	17	...	...
(viii).—Preparation of vaccines :—			
1. Autogenous vaccine	33	34	34
2. Filtrate from warts	...	...	3
(ix).—Bacteriological examination of milk from the Hospital	10	...	...
	11,139	10,413	10,017
III.—BIOLOGIC—			
1. Aschheim Zondek test (Friedman's modification)	21	13	3
2. Mantoux test	3	11	2
	24	24	5
IV.—BIOCHEMIC—			
(i).—Urine—			
1. Estimation of chemical constituents :—			
(a) Arsenic	...	...	1
(b) Chloride	1	2	16
(c) Sugar	1	...	10
(d) Creatine	3	...	1
(e) Haematoporphyrin	19	3	4
(f) Phosphate	...	1	...
(g) Uric acid	1	3	2
2. Determination of diastasic index	9	7	13
3. Urea concentration test	20	8	11
4. Melanin	2	...	...
5. Lead in urine	1	...	...
(ii).—Blood—			
1. Determination of chemical constituents :—			
(a) Non-protein nitrogen	209	137	128
(b) Urea nitrogen	207	150	128
(c) Glucose			
K. E. M. Hospital	19		
N. W. M. Hospital	1	21	21
(d) Chlorides	2	1	25
(e) Calcium—K. E. M. Hospital	22		
J. W. Hospital for Children	1	39	19
(f) Cholesterol	61	56	84
(g) Creatinine	69	51	39
(h) Uric acid	1	4	1
(i) Inorganic phosphorous			
K. E. M. Hospital	10		
J. W. Hospital for Children	1	9	3
2. Other tests :—			
(a) Determination of Icterus index	194	114	128
(b) Blood sugar curve			
K. E. M. Hospital	57	62	50
N. W. M. Hospital	1		
(c) Van Den Bergh reaction	204	121	134
(d) Laevulose tolerance test	4	10	15
(e) Aldehyde test	1	2	2
(f) Urea clearance test	23	16	8
(g) Fructose tolerance test	...	...	7
(h) Takata-ara test	9	2	...

	1941.	1940.	1939.
(iii).—Analysis of stools (estimation of fat)	4	2	6
(iv).—Cerebro-spinal fluid—			
Determination of chemical constituents :—			
(a) Sugar	51	39	55
(b) Chlorides	1	...	...
(c) Urea nitrogen	...	...	...
(v).—Examination of gastric contents (fractional method)			
K. E. M. Hospital	692	692	741
J. W. Children Hospital	1		
(vi) —Analysis of milk	13	19	13
(vii).—Analysis of bile (Lyon's method)	2	1	...
(viii).—Lange's Colloidal Gold Test	1	5	...
(ix).—Prothrombin Time	16	20	...
(x).—Fragility of red cells	9	...	...
(ix).—Carboxyhaemoglobin	7	...	...
	1,950	1,597	1,666
GRAND TOTAL	19,866	17,432	16,217

367 Autopsies were performed during the year 1941 as against 318 in 1940 and 558 in 1939. In majority of cases the autopsies were performed on claimed bodies with the consent of relatives. In case of every post-mortem a record of findings in each organ is kept. The total number of 367 post-mortems include the following autopsies held on dead bodies received from other institutions specified below :—

Acworth Leper Home	...	...	...	...	8
Victoria Gardens (animals)	...	...	...	...	1
Bai Jerbai Wadia Hospital for children	...	...	...	...	4
Nowrosjee Wadia Maternity Hospital	...	...	...	...	4
Total	...	...	...	...	17

The records from the year 1928 onwards have been carefully scrutinized and an index has been prepared in groups of thousand serial cases. This index is useful for a rapid reference of the records for an analysis and a study of deaths from different diseases at the Hospital.

The following table gives the number of blocks prepared and sections stained out of the post-mortem organs and the tissues received after surgical operations from 1st January 1941 to 31st December 1941, and in the previous two years :—

Year.	Blocks of post-mortem organs.	Blocks of tissues from the surgical side of the K.E.M. Hospital.	Tissues received from enquiries under the I.R.F.A. and from outside.	Total.
1941	1,764	905	302	2,971
1940	1,444	809	335	2,588
1939	2,619	583	682	3,884

The following investigations incorporated in the body of the report were carried on material sent from other institutions such as Nowrosjee Wadia Maternity Hospital, Jerbai Wadia Hospital for Children and Cama and Albless Hospital.

Nowrosjee Wadia Maternity Hospital :—

Examination of cerebrospinal fluid	...	...	...	...	1
Histological examination of tissues	...	...	...	...	3
Determination of glucose in blood	...	...	...	...	1
Determination of blood sugar curve	...	...	...	...	1
Total	...	...	...	...	6

Jerbai Wadi Hospital for children :—

Histological examination of tissues	...	...	...	...	4
Determination of calcium in blood	...	...	...	...	1
Determination of inorganic phosphorous in blood	...	...	...	...	1
Examination of gastric contents	...	...	...	...	1
Total	...	...	...	...	7

Cama & Albless Hospital—

Histological examination of tissues	...	...	...	...	12
Mounting of specimens	...	...	...	...	2
Total	...	...	...	...	14
Grand Total	...	...	...	...	27

APPENDIX No. 21
K. E. M. HOSPITAL, BOMBAY.
Poor Box Charity Fund Statement of Accounts for the year 1941-42.

Dr.	RECEIPTS.		DISBURSEMENTS.	Cr.
	Particulars.	Amount.	Particulars.	Amount.
		Rs. a. p.		Rs. a. p.
	To balance in hand on 31st March 1941	44 7 9	By appliances such as artificial limbs crutches, hernia belts, etc.	1,421 1 0
	To balance with the Central Bank of India Ltd.	1,864 3 8	By supply of costly medicines to poor patients of the Hospital	10,768 4 2
	To collections from outpatient department boxes	1,107 11 0	By blood transfusion charges	2,920 0 0
	To collections from the ward boxes	3,294 15 1	By travelling expenses to poor patients etc.	252 15 3
	To donations	7,067 0 0	By spectacles to patients	215 6 0
	To Interest—		By printing and stationery	227 4 0
	Interest due during 1941-42	6,053 14 0	By miscellaneous expenses	331 0 0
	Add interest due for 1940-41	3,023 8 0	By sundry creditors: M/s. Batliwalla and Karani being the balance due for the purchase of securities of the face value of Rs. 3000 on 31-3-1941.	401 13 7
		9,077 6 0	By cash in hand on 31-3-1942	36 4 0
	Less interest to be realised	1,351 0 0	By balance with the Central Bank of India Ltd.	6,939 15 0
		7,726 6 0		
	Less commission	0 11 0		
		7,725 11 0		
	Interest received during 1941-42	7,725 11 0		
	Less advance interest paid at the time of purchase of securities in 1940-41	21 13 7		
		7,703 13 5		
	To collections on account of issue of medical certificates	1,572 8 0		
	To part payment of spectacles	56 0 0		
	To part payment towards appliances	100 0 0		
	To miscellaneous receipts	43 9 0		
	To interest suspense account for advance interest paid at the time of purchase of Rs. 3,000/ 3½% G. P. Notes 1854-55	21 13 7		
	To excess of receipts over payments in the deposit account	637 13 11		
	Total	23,513 15 5	Total	23,513 15 5

Balance Sheet of the Poor Box Charity Fund, K. E. M. Hospital as on 31st March 1942.

LIABILITIES.			ASSETS.								
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.			
Fund account Balance on 31st March 1941	...	1,28,969	1	2	Cash in hand	36	4	0			
Add—Excess of receipts over expenditure during 1941-42.	...	4,809	9	10	Balance with the Central Bank of India Ltd.	...	6,939	15	2		
Suspense Account :—			1,33,778	11	0				6,976	3	2
Mess deposits	...	1,631	10	0	Investments (at cost) :—						
Patients' money	...	409	12	2	(1) 3½% G. P. Notes (1842-43) of the face value of	16,000	13,460	10	0		
Miscellaneous deposits	...	3,758	8	0	(2) 3½% G. P. Notes (1854-55) of the face value of	12,000	9,248	2	0		
Note :—			5,799	14	2	(3) 3½% G. P. Notes (1865) of the face value of	...	13,000	10,532	8	0
Interest to be realised in 1941-42 viz Rs. 1,351/— not collected during the year.					(4) 3½% G. P. Notes (1879) of the face value of	...	1,000	735	0	0	
					(5) 3½% G. P. Notes (1900-01) of the face value of	...	17,000	15,608	12	0	
					(6) 3% Loan (1951-54) of the face value of	...	6,000	6,210	0	0	
					(7) 4% Loan (1960-70) of the face value of	...	20,000	20,933	0	0	
					(8) 4% B.P.T. Debentures (1968) of the face value of	...	3,000	3,333	12	0	
					(9) 4% B.P.T. Debentures (1969) of the face value of	...	500	555	10	0	
					(10) 4% B.P.T. Debentures (1973) of the face value of	...	500	555	10	0	
					(11) 4% B.I.T. Debentures (1962) of the face value of	...	500	465	0	0	
					(12) 4% B.I.T. Debentures (1965) of the face value of	...	1,000	930	0	0	
					(13) 4% B.I.T. Debentures (1972) of the face value of	...	10,000	9,300	0	0	
					(14) 4% B.I.T. Debentures (1973) of the face value of	...	1,000	930	0	0	
					(15) 4% B.M. Debentures (1974) of the face value of	...	500	510	0	0	
					(16) 6% B.M. Debentures (1950-60) of the face value of	...	12,000	11,718	2	0	
					(17) 5% B.M. Debentures (1954-59) of the face value of	...	18,000	16,123	12	0	
					(18) 4% B.M. Debentures (1961) of the face value of						
					(original B.I.T. Debentures)	...	500	510	0	0	
					(19) 4% B.M. Debentures (1962) of the face value of	...	2,000	2,040	0	0	
					(20) 4% B.M. Debentures (1967) of the face value of	...	6,500	6,862	8	0	
					(21) 4% B.M. Debentures (1965) of the face value of	...	1,500	1,530	0	0	
					(22) 4% B.M. Debentures (1968) of the face value of	...	500	510	0	0	
							1,43,000	0	0		
			1,39,578	9	2				1,39,578	9	2

EDUCATIONAL.

THE SCHOOLS COMMITTEE

OF THE

BOMBAY MUNICIPALITY.

ADMINISTRATION REPORT FOR THE YEAR 1941-42.

1. The Schools Committee in existence at the end of the official year 1940-41, consisted of the following Members:—
The Committee's Personnel.

1. Mrs. Jayashri N. Raiji, B.A., *Chairman*.
2. Mr. Abdul Razak Abdulla, J.P.
3. Dr. Jethalal V. Vora, L.M. & S.,
- *4. Mrs. Kantaben D. Khandwala, B.A.
5. Mr. Khimji M. Bhujpuria.
- *6. Mr. Nanubhai V. Desai, B.A., G.D.A., R.A.
7. Mr. N. S. Kajrolkar.
- *8. Mr. P. R. Lele, B.A., LL.B.
9. Mr. R. S. Nimbkar.
10. Mr. Rajaram K. Achrekar.
11. Dr. R. K. Shirodkar, B.Sc., Ph.D.
12. Mr. Salebhoy Abdul Kader.
- *13. Mrs. Sulochana Modi, M.A.
14. }
15. } *Seats Vacant.*
16. }

Under Section 39 (4) (bb) of the Municipal Act, eight of these members retired from office on the first day of April 1941 and their places were filled up by the Municipal Corporation from the same date, except one seat of a Councillor member which was kept vacant; out of the eight members who retired, six were re-appointed. The new Committee thus formed for the year 1941-42, was to compose of the following Members:—

1. Mr. Abdul Razak Abdulla, J.P.
2. Dr. Homi F. Pavri, M.C.P.S., M.B.B.S.
3. Mrs. Jayashri N. Raiji, B.A.
4. Dr. Jethalal V. Vora, L.M. & S.
- *5. Mrs. Kantaben D. Khandwala, B.A.
6. Mrs. Khadija Shuffi Tyabji, J.P.
7. Mr. Khimji M. Bhujpuria.
- *8. Mr. Nanubhai V. Desai, B.A. G.D.A., R.A.
- *9. Mr. P. R. Lele, B.A., LL.B.
10. Mr. R. S. Nimbkar.
11. Mr. Rajaram K. Achrekar.
12. Dr. R. K. Shirodkar, B.Sc., Ph.D.
13. Mr. M. V. Donde, B.A.
14. Mr. Salebhoy Abdul Kader.
- *15. Mrs. Sulochana Modi, M.A.
16. *Seat Vacant.*

However, Dr. Homi F. Pavri and Mr. Khimji M. Bhujpuria who were to continue on the Committee, resigned their seats on the Committee from 10th and 31st March 1941 respectively. Mr. M. V. Donde and Mrs. Khadija Shuffi Tyabji, who were re-appointed on the Committee from 1st April 1941, resigned their seats by their letters, dated the 11th and 10th March 1941 respectively. Mr. Abdul Razak Abdulla ceased to be a member of the Committee from 1st April 1941 under Section 39 (1-C) of the Municipal Act. There were thus six vacancies on the Committee on 1st April 1941.

The Committee for the year 1941-42, at their meeting held on the 2nd April 1942, elected Dr. R. K. Shirodkar, to be their Chairman for the year.

The six vacant seats on the Committee were subsequently filled up by the Corporation as shown below :—

- | | |
|---|---|
| 1. Mr. N. S. Kajrolkar | } Appointed on the 7th April 1941, in the vacancies of Dr. Homi F. Pavri and Mr. K. M. Bhujpuria. |
| 2. Mr. V. R. Tulla, B.Ag. | |
| 3. Mr. Y. K. Khadilkar | } Appointed on the 7th April 1941, in the vacancies of Mr. M. V. Donde, Mrs. Khadija Shuffi Tyabji and one seat previously kept vacant. |
| 4. Dr. M. U. Mascarenhas, L.M.&S., J.P. | |
| 5. Mr. V. B. Worlikar | |
| 6. Mr. Abdul Razak Abdulla | ... Re-appointed on the 1st May 1941. |

During the course of the year, Mr. Y. K. Khadilkar and Dr. M. U. Mascarenhas resigned their seats on the Committee, from the 30th September 1941 and their vacancies were filled on the 2nd October 1941, by the appointment of Mr. M. V. Donde and Mrs. Khadija Shuffi Tyabji. Mr. R. S. Nimbkar and Dr. Jethalal V. Vora resigned their membership from the 15th and 30th September 1941 respectively, and in their places Mr. Ali Mahomed A. Baig Mahomed and Mr. B. J. Deorukhkar were appointed on the 2nd October 1941.

Mr. R. V. Parulekar, M.A., M.Ed., J.P., Secretary of the Committee, who had proceeded on leave from 7th March 1941, continued to be on leave till the 6th of July 1941 and retired with effect from 7th July 1941 due to superannuation. Mr. N. G. Limaye, B.A., L.T., Superintendent, Marathi Boys' Schools, acted as Secretary, during the period of leave of Mr. Parulekar. The Corporation, at their meeting held on the 17th July 1941, appointed Miss Kapila Khandvala, B.A., B.T. (Bom), M.A. (U.S.A.) to be the Secretary of the Schools Committee on probation for one year and she took charge of the post on the 1st August 1941. The period of appointment of Mr. N. G. Limaye, as Officiating Secretary, was extended by the Corporation from the 7th July to 31st July 1941.

2. The Committee held in all 76 meetings during the year. The number of meetings of the various Meetings. Sub-Committees held during the year was 88.

3. The year under report witnessed a decrease in the number of pupils in Municipal Schools from 1,13,820 to 86,113, i.e., a decrease of 27,707 pupils. This large decrease is due to the sudden exodus of the population from the City during the last quarter of the year on account of the panicky condition prevailing in the City due to war. It may be mentioned that the highest figure of pupils reached was 1,14,586 on 1st January 1942. The detailed figures for the year under report and for the previous year are given in the following statement :—

Class of Schools. (1)	No. on 31st March 1941.		No. on 31st March 1942.	
	Schools. (2)	Pupils. (3)	Schools. (4)	Pupils. (5)
Marathi Boy's Schools	110+2 Classes.	47,987	110	33,377
Marathi Girls' Schools	62+2 Classes.	25,616	71	20,250
Total	172+4 Classes.	73,603	181	53,627
Gujarati Boys' Schools	48+3 Classes.	10,946	50+3 Classes.	7,901
Gujarati Girls' Schools	28+5 do.	7,312	28+5 do.	4,429
Total	76+8 Classes.	18,258	78+8 Classes.	12,330
Urdu Boys' Schools	53+19 Classes.	11,416	55+17 Classes.	10,449
Urdu Girls' Schools	39	5,569	39	5,147
Total	92+19 Classes.	16,985	94+17 Classes.	15,596
Kanarese, Telugu, Tamil, Malayalam, etc., Schools	13+4 Classes.	1,645	16+1 Class.	1,332
Hindi Schools	23+1 Class.	3,329	27	3,228
Total	36+5 Classes.	4,974	33+1 Class.	4,560
Grand Total of all Municipal Schools	376+36 Classes.	1,13,820	396+26 Classes.	86,113

4. The total number of teachers—permanent and non—permanent—on 31st March 1942, was Teachers in Municipal Schools as under :—

Ordinary permanent teachers	...	...	...	...	2,534
Ordinary non-permanent full-time teachers	...	...	...	...	422
Ordinary non-permanent part-time teachers	...	...	...	...	4
Special teachers	...	...	...	...	115
					3,075

Out of these, 128 teachers were maintained as a separate staff for working in ordinary leave vacancies and 120 teachers were maintained for working in place of teachers studying at Training Colleges.

5. The number of pupils in Aided Schools slightly fell from 27,888 to 27,347 during the year Aided Schools and Pupils. under review. The number of Aided Schools and pupils in them will be seen from the following statement :—

Side.	ON 31ST MARCH 1941				ON 31ST MARCH 1942			
	No. of schools.	Boys.	Girls.	Total.	No. of schools.	Boys.	Girls.	Total.
<i>Marathi—</i>								
Boys' Schools	33	2,820	1,558	4,378	36	2,877	1,538	4,415
Girls' Schools	3	138	358	496	3	124	254	378
Night Schools	3	57	...	57	2	...	...	* ...
Total	39	3,015	1,916	4,931	41	3,001	1,792	4,793
<i>Gujarati—</i>								
Boys' Schools	57	7,196	2,087	9,283	70	7,203	2,375	9,578
Girls' Schools	19	530	3,348	3,878	21	497	2,994	3,491
Night Schools	3	128	...	128	3	127	1	128
Total	79	7,854	5,435	13,289	94	7,827	5,370	13,197
<i>Urdu—</i>								
Boys' Schools	15	2,032	869	2,901	19	1,819	653	2,472
Girls' Schools	4	...	830	830	4	...	755	755
Night Schools	3	162	...	162	3	184	...	184
Total	22	2,194	1,699	3,893	26	2,003	1,408	3,411
<i>English-teaching—</i>								
Boys' Schools (Included in the Miscellaneous Schools.)	...	...	...	...	10	1,281	852	2,133
Girls' Schools	...	...	...	...	3	78	912	990
Total	...	...	...	...	13	1,359	1,764	3,123
<i>Miscellaneous—</i>								
Boys' Schools	17	2,328	1,407	3,735	10	999	367	1,366
Girls' Schools	4	93	1,127	1,220	2	...	275	275
Kanarese Night Schools	4	503	19	522	4	500	12	512
Total	25	2,924	2,553	5,477	16	1,499	654	2,153
Special Institutions	2	318	6	324	3	277	393	670
Grand Total	167	16,277	11,611	27,888	193	15,966	11,381	27,347

* The number of pupils could not be ascertained as both these schools were subsequently closed.

Besides the Aided Schools, there are also other schools which are recognised but do not receive a grant-in-aid from the Schools Committee. The number of such schools and the number of pupils in them, as on 31st March 1941, are given below:—

Class of Schools.	On 31st March 1941.				On 31st March 1942.			
	No. of Schls.	Boys.	Girls.	Total.	No. of Schls.	Boys.	Girls.	Total.
Recognised Boys' Schools ...	25	2,561	640	3,201	10	980	88	1,068
Girls Schools ...	4	...	296	296	3	1	88	89
Total ...	29	2,561	936	3,497	13	981	176	1,157

It will be seen from the above figures that the number of un-aided recognised schools registered a decrease while the number of aided recognised schools increased during the year.

6. The total number of teachers in Aided Schools at the end of the year was 1,549 as against 1,372 of the previous year. In the recognised unaided schools, the number of teachers at the end of the year was 88 as against 202 at the end of the previous year.

7. The total amount of grants paid during the year was Rs. 1,89,856 as against Rs. 1,81,312 in the previous year. Owing to financial stringency, the grants paid during the year were worked out after application of a cut of 12.5 per cent to the grants admissible under the rules.

8. The total expenditure incurred by the Aided Schools as shown by them amounted to Rs. 11,50,239. The average number of pupils on rolls in the Aided schools during the year, was 20,378 and on the basis of this number the cost per pupil in these schools works out to Rs. 38.7 as against 37.4 in the previous year.

9. The year under report was the third year of the introduction of compulsion in all the wards of the City. At the end of the previous year i.e. on 31st March 1941, there were 1,11,231 children of compulsory school going age out of whom 1,03,852 were attending schools and 7,379 were not attending any school. On 31st March 1942, the number of children of school going age was 1,01,370 out of whom 89,820 were attending schools and the rest i. e. 11,550 were not attending any school. The following are the figures of the number of children attending schools in all the wards of the City on 31st March 1942:—

Pupils in	Underage.	Of compulsory age.	Overage.	Total.
Municipal Schools ...	722	65,053	20,408	86,183
Aided and Recognised Schools ...	3,132	24,767	5,941	33,840
Total ...	3,854	89,820	26,349	1,20,023

10. The year under report opened with a balance of Rs. 20,000. The total amount at the disposal of the Schools Committee during the year was Rs. 41,25,307-2-1 as follows:—

Opening Balance.	Municipal Grant.	Other Miscellaneous Receipts.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
20,000 0 0	40,71,417 2 9	33,889 15 4	41,25,307 2 1

The total expenditure for the year, excluding the expenditure on the Head Office, which is met from the General Municipal Fund, amounted to Rs. 41,25,307-2-1 leaving a closing balance of Rs. 20,000. The details of the receipts and expenditure for the year under report will be found in Appendix A.

11. The expenditure on the Schools Committee's Head Office, which is paid out of the General Municipal Fund, was Rs. 68,676-2-3 for the year. The staff of this office consists mainly of the Secretarial, Accounts, Records and Correspondence branches of the department.
12. The Grant paid by Government to the Municipality for Primary Education during the year amounted to Rs. 9,45,000.
13. The average cost per pupil in Municipal Schools calculated on the number of pupils on the roll on the last day of the year was Rs. 45.3. The figure for the previous year was Rs. 33.6. Calculated on the average number of children on the rolls, the figure works out to Rs. 36.2 as against Rs. 35.3 of the previous year. If the expenditure on the Head Office be also taken into account, the corresponding figures for the year under report calculated on the number of pupils on the rolls on the last day of the year and on the average number of children on the rolls will be Rs. 46.05 and Rs. 36.8 respectively. The increase in the cost per pupil is due to the abnormal fall in the number of pupils in the last quarter of the year.
14. The Municipal Audit Establishment under the Municipal Chief Auditor which was established three years ago, has been carrying out a regular and detailed audit of the Schools Committee's accounts and making very valuable suggestions from time to time. These suggestions are being attended to as far as possible and will be put into practice after the newly sanctioned additional staff for the accounts branch is appointed.
15. Mr. M. V. Donde B.A. District Commissioner and Mr. M. M. Killedar M.L.A., J.P., and Mr. R. K. Achrekar, Assistant District Commissioners of the Municipal Boy Scouts continued in their posts during the year. The number of troops and packs at the end of the year was 76 and 103 respectively, and that of Scouts and Cubs was 2,176 and 3,027 respectively.

The Municipal Boy Scouts Association carried on its usual activities including the Special Welfare Centre at Taikalwady during the year. The total expenditure for the year on all the activities at this Welfare Centre amounted to Rs. 900 which was made up by a monthly grant of Rs. 75 sanctioned by the Standing Committee. These activities consisted of games classes, classes in Lathi, Lezim, Gymnastics, scouting for Boys, Excursions, sanitation rounds, meetings for settling private disputes, propaganda work among parents and guardians for inducing them to send their children to school and special classes for teaching English, Marathi and Gujarati to adults. In all, over 130 children both boys and girls and about 66 adults took advantage of the facilities thus offered, throughout the year.

16. Mrs. Khadija Shuffi Tyabji, M.L.A., J.P. continued to hold the office of the Commissioner of Municipal Girl Scouts throughout the year. The total number of Girl Scouts and Bulbuls at the end of the year was 3,554 of whom 1,044 were Girl Scouts and the rest were Bulbuls. The number of Girl Scout Companies was 45 and that of Bulbul Flocks was 105.
17. The number of pupils studying in the Central Schools, i.e., schools wherein provision has been made for the teaching of Vocational Subjects, was as follows:—

Subject.	No. of pupils.
Carpentry and paper sloyd, etc.	550
Tailoring	40
Signboard Painting	20
Clock-repairing	15
Printing	18
Binding	20
Total	663

The Vocational Classes in the Girls' Schools were abolished from the year under report. 39 boys from the Central Schools appeared for the I, II and III Year Government Carpentry Examination and 12 of them passed. 9 pupils appeared for the Tailoring Examination and 6 of them passed. The Handicraft Exhibition for the year was held in the third week of February 1942, and brought in an amount of about Rs. 886-12-0 by way of sale proceeds.

18. The annual Sports for the year were held in the months of December and January 1942. The Prize Distribution Ceremony of the Sports was held at the Gilder Tank Playground on the 21st February 1942 under the presidentship of Mr. B. G. Kher, B.A., LL.B.

19. The number of ladies studying in the classes of the Rahimtoola Currimbhoy Urdu Training Institute during the year is given below :—

Class.	No. of girl stipendiaries	No. of teachers on deputation.	Total No. of pupils
Junior I Year Class ...	5	2	7
Senior I Year Class ...	8	...	8
Total ...	13	2	15

The results of the examinations held in the year 1941-42 were as follows :—

Junior 1st Year		Senior 1st Year	
No. appeared	No. passed	No. appeared	No. passed
7	7	8	8

20. The Special Coaching Classes started for the non-V.F. lady teachers in the Urdu Girls' Schools in the year 1938 for improving the efficiency of these teachers were continued during the year under report. 24 non-V. F. lady teachers were directed to join the classes which were conducted under two II Year Trained Headmistresses. They were being prepared in groups in different standards. Five of them have passed the VI Standard test and are being coached up for the P.S.C. examination. The rest are being coached for the VI and V Standard tests respectively.

21. The Marathi Teachers' Training Classes held in the Municipal Building at Byculla had 80 pupils on roll during the year. Out of them 40 were admitted in the I Year Class and 40 in the II Year Class. 40 students of the I Year Class were promoted to the II Year Class. 39 pupils appeared for the II Year Certificate Examination and 31 passed giving a result of 81.6 per cent.

22. There was no change in the number of Free Reading Rooms and Libraries. Out of the 11 Libraries, one is meant exclusively for the Municipal Teachers and the staff under the Committee, one is maintained exclusively for ladies from the public and the remaining 9 are open to all members of the general public. A Circulating Library is attached to the Ladies' Library and is meant exclusively for Muslim Purdah Ladies. The total cost of maintaining all these Libraries is over Rs. 14,000; they are equipped with English, Marathi, Gujarati and Urdu books and periodicals and are taken advantage of by a large number of daily visitors. The usual benefits of issuing books to the readers are also made on depositing amounts equal to the cost of the books issued.

23. Amongst the various other activities, mention may be made of the Local Committees constituted by the Schools Committee under their Bye-law No. 7(4). The seven Ward Local Committees held their meetings as usual and made valuable suggestions. The Schools Committee's Employees' Co-operative Credit Bank increased its membership further and the turnover of its business was also on the increase.

24. In conclusion, the Schools Committee place on record their appreciation of the services rendered by the officers, clerks, teachers and the inferior staff in their department during the year under report.

THE SCHOOLS COMMITTEE'S OFFICE,
BOMBAY, 1st August 1942.

K. KHANDVALA,
Secretary, Schools Committee.

APPENDIX A.

Statement of Income and Expenditure of the School Fund for the year 1941-1942.

RECEIPTS.		Rs. a. p.	EXPENDITURE.		Rs. a. p.
1. Balance on 1st April 1941, ...	20,000	0 0	A.—Schools.		
Less amount sent to the Municipal Commissioner as per C. R. No. 7666 of 28-11-1929.			1. Head Masters and Teachers, ...	24,19,850	5 8
2. Fees from Municipal Schools, ...	26,648	10 0	2. Servants, ...	1,91,684	6 0
3. Contribution from General Municipal Fund, ...	40,71,417	2 9	3. Rent of School Premises, ...	6,27,836	13 4
4. Interest on Trust and Endowment Funds and Deposits, ...	6,286	15 0	4. Class Books, ...	1,037	6 3
5. Miscellaneous Receipts, ...	954	6 4	5. Furniture for Schools, ...	32,339	0 0
6. Pension Fund subscription from the employees, ...	0	0 0	6. Prizes, ...	0	0 0
			7. Contingencies and Miscellaneous, ...	1,55,273	10 9
			8. Stipends to teachers under training, ...	14,427	6 0
			9. Superintendents and their Establishments, ...	98,120	15 6
			10. (A) Grant-in-Aid to Primary Schools, ...	1,89,856	0 0
			(B) Grant-in-Aid to English Teaching Schools, ...	0	0 0
			11. Teachers' Library, ...	2,486	0 0
			12. Medical Inspection and Clinical Treatment, ...	0	0 0
			13. Superintendent, Aided Schools, ...	7,153	11 6
			14. Census Establishment, ...	42,312	8 6
			15. Pension, Gratuity, etc. ...	1,20,599	1 0
			16. Municipal Contribution towards Provident Fund, ...	1,79,282	6 0
			B.—Buildings. ...	11,476	6 0
			C.—Public Libraries. ...	11,571	1 9
			Balance on 31st March 1942,	20,000	0 0
Total ...	41,25,307	2 1	Total ...	41,25,307	2 1

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J. R. NAIK,
Superintendent of Accounts.

K. KHANDVALA,
Secretary, Schools Committee.

APPENDIX B.

Balance Sheet of the School Fund as on 31-3-1942.

LIABILITIES.	Rs.	a.	p.	Rs.	a.	p.	ASSETS.	Rs.	Rs.	Rs.	a.	p.
Advance from the Chief Accountant on account of Municipal Contribution...	1,20,166	3	9				Imperial Bank of India Government etc., Paper Deposit Account—					
Outstanding liability re: Provident Fund ...	14,173	15	0				1. Trust Fund Investment Securities :—					
Miscellaneous Deposit Account ...	12,023	4	3				3½ per cent. Government Loan (1842-43) ...	37,300				
Cash Deposit from Contractors ...	2,582	8	0				3½ per cent. Government Loan (1954-55) ...	9,600				
Deposit Account re: Court Attachment ...	24	12	0				3½ per cent. Government Loan (1900-01) ...	21,400				
Do. re: Unclaimed Rent ...	838	3	0				3½ per cent. Government Loan (1865) ...	1,100				
Unclaimed Wages Deposit Account re: Schools ...	10,139	7	3				3½ per cent. Government Loan (1879) ...	1,000	70,400	70,400	0	0
Do. do. re: Offices ...	410	5	0				5 per cent. Tax Free Loan (1945-55) ...	22,300	22,300	22,300	0	0
Deposit Account re: Coaching Class for non-V. F. Urdu Lady Teachers...	128	6	0				4½ per cent. Loan (1955-60) ...	12,600	12,600	12,600	0	0
Do. re: Estate Agent & Land Manager Rent recoveries through Paysheets ...	26	2	0				4 per cent. Bombay Municipal Loan (1943-63-65) ...	3,500	3,500	3,500	0	0
School Committee's Employees' Co-operative Bank's Deposit Account ...	30,246	9	0				4 per cent. Bombay Municipal Loan 70 lacs (1974) ...	29,000	29,000	29,000	0	0
Income Tax Account ...	91	7	0				6 per cent. Bombay Municipal Loan 160 Lacs (1954) ...	35,000	35,000	35,000	0	0
Suspense Account ...	0	0	0				6 per cent. Bombay Municipal Loan 40 Lacs (1930) ...	500	500	500	0	0
							4 per cent. Port Trust Bonds (1950-60) ...	24,500	24,500	24,500	0	0
							3½ per cent. Government Loan (1954-55) ...	100	97	97	10	0
<i>Donations.</i>							One share of Ahmedabad Commercial Mills Co., Ltd. ...	1,000	1,000	1,000	0	0
Scholarships to Urdu Girls' School ...				194	9	0	4½ per cent. Ghatkoper-Kirol Debentures ...	1,000	1,000	1,000	0	0
Harkisondas Brijlal Prize Fund—								1,99,900	1,99,900	1,99,900	10	0
Principal ...	600	0	0				2. Surplus Cash Investments :—					
Interest ...	21	15	0				Securities—3½ per cent. Government Loan (1900-01) ...	5,000				
				621	15	0	3½ per cent. Government Loan (1842-43) ...	6,200	11,200	10,801	0	0
Dr. Blaney Prize Fund—							At face value ...	2,11,100	2,10,698	2,10,698	10	0
Principal ...	1,300	0	0				Chief Accountant, Bombay Municipality (Deposits re: Provident Fund Investments) ...			36,41,523	10	0
Interest ...	63	13	0							38,52,222	4	0
				1,363	13	0						
Madhavdas Raghunathdas Prize Fund—												
Principal ...	500	0	0									
Interest ...	16	8	0									
				516	8	0						
Jivkore Lallubhai Scholarship and Prize Fund—												
Principal ...	3,000	0	0									
Interest ...	414	1	0									
				3,414	1	0						
Bachubai S. Bengali Prize Fund—												
Principal ...	1,200	0	0									
Interest ...	44	14	0									
				1,244	14	0						
Lady Hardinge Prize Fund—												
Principal ...	1,600	0	0									
Interest ...	71	14	6									
				1,671	14	6						
R. S. Taki Scholarship and Prize Fund—												
Principal ...	1,100	0	0									
Interest ...	130	7	0									
				1,230	7	0						
War Loan Prize Fund—												
Principal ...	4,400	0	0									
Interest ...	174	7	0									
				4,574	7	0						
Carried forward ...				2,05,683	10	9						

APPENDIX B—(contd.)

Balance Sheet of the School Fund as on 31-3-1942.

				Rs.	a.	p.					Rs.	a.	p.	
Brought over ...				3,49,806	14	11					Brought over ...	38,52,870	11	0
Rahimtoola Currimbhoy Training Institute for Women Scholarship Fund—														
Principal ...	18,000	0	0											
Interest and Cash ...	6,928	14	1											
				24,928	14	1								
Padmabai Quran Sharif Endowment Fund ...				6,500	0	0								
Jesharam Premji School Trust Fund ...				9,100	0	0								
Gulabbai Haribhai Shah Prize Fund—														
Principal ...	900	0	0											
Interest ...	111	14	6											
				1,011	14	6								
Bai Khorshedbai Dorabji Prize Fund—														
Principal ...	500	0	0											
Interest ...	29	14	0											
				529	14	0								
Bai Anandibai Keskar Prize Fund—														
Principal ...	100	0	0											
Interest ...	3	8	0											
				103	8	0								
S. B. Pendurkar Scholarship Fund—														
Principal ...	600	0	0											
Interest ...	113	0	1											
				713	0	1								
H. G. Anjaria Memorial Fund—														
Principal ...	1,200	0	0											
Interest ...	192	7	0											
				1,392	7	0								
S. S. Bengali Prize Fund—														
Principal ...	100	0	0											
Interest ...	8	3	4											
				108	3	4								
Vishnupant Pagnis Prize Fund—														
Principal ...	1,500	0	0											
Interest ...	91	4	0											
				1,591	4	0								
Gulabbai Central G. G. School Diamond Jubilee Memorial Fund—														
Principal ...	5,000	0	0											
Interest ...	90	10	0											
				5,290	10	0								
Provident Fund Account ...	Rs. a. p.			34,93,667 10 6										
Non-Contributory Provident Fund ...	4,35,059 0 0													
				39,28,726 10 6										
Deduct—	Rs. a. p.													
(1) Advances to subscribers ...	2,07,585 0 0													
(2) Insurance Premia out of Provident Fund ...	86,119 11 0			2,93,704 11 0										
				36,35,021 15 6										
				20,000 0 0										
Balance (Statutory) ...				40,56,098 9 5										
Total Rs. ...											Total Rs. ... 40,56,098 9 5			

J. R. NAIK.
Superintendent of Accounts.

K. KHANDVALA,
Secretary, Schools Committee.

PART II.

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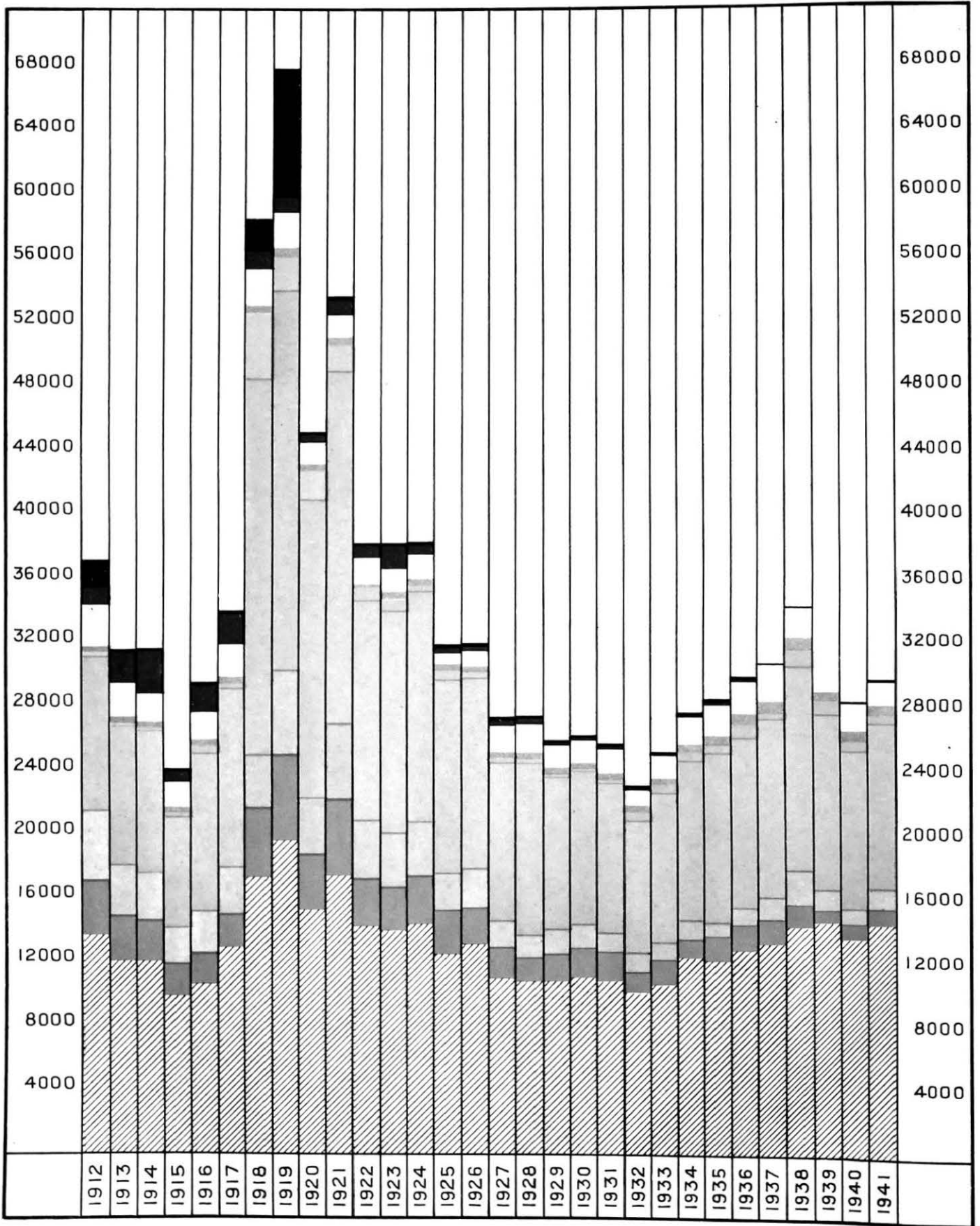
SUMMARY OF STATISTICS. FOR THE YEAR 1941.

1	Area of Bombay City and Island	26.189 Sq. Miles	9
2	Average density per acre	...	...	...	...	89	
3	Population by the Census of 1941	...	...	...	...	14,89,883	
4	Number of live births registered	...	...	...	...	39,954	
5	Birth rate per 1,000 population	...	...	...	...	26.8	
6	Number of deaths	...	...	...	...	31,096	
7	Death rate per 1,000 population	...	...	...	...	20.9	
8	Number of deaths among infants (under 1 year)	...	...	...	...	8,445	
9	Infant deaths per 1,000 births	...	...	...	...	211.4	
10	Plague—number of deaths from	...	...	...	...	Nil.	
11	Small pox—number of deaths from	...	...	...	...	1,293	
12	Small pox—Death rate	...	...	...	...	0.9	
13	Cholera—number of deaths from	...	...	...	...	7	
14	Cholera—Death rate	...	...	...	...	0.0	
15	Influenza—number of deaths from	...	...	...	...	44	
16	Influenza—Death rate	...	...	...	...	0.0	
17	Tuberculosis—number of deaths from	...	...	...	...	1,692	
18	Tuberculosis—Death rate	...	...	...	...	1.1	
19	Maternal Deaths	...	...	...	...	152	
20	Maternal Death rate per 1,000 births (including still births)	...	...	...	...	3.6	

VITAL STATISTICS.

A DIAGRAM

ANNUAL TOTAL DEATHS FROM DIFFERENT CAUSES IN BOMBAY 1912 - 1941.



SMALL POX.
 PLAGUE.
 TYPHOID.
 RESPIRATORY DISEASES.
 AGUE & REMITTENT FEVERS.

CHOLERA.
 TUBERCULOSIS.
 OTHER INFECTIOUS DISEASES.
 DIARRHOEA, ENTERITIS & DYSENTERY.
 OTHER NONINFECTIOUS DISEASES.

ANNUAL REPORT OF THE EXECUTIVE HEALTH OFFICER

FOR 1941.

I have the honour to present my first Annual Report on the health conditions of the City of Bombay and the administration of the Public Health Department. I took over the duties of the Executive Health Officer on 17th November 1941 from Dr. D. A. Contractor, Assistant Health Officer who was appointed after the retirement of the permanent Executive Health Officer Dr. R. K. Mhatre, on 16th July 1941, to be in charge of the current duties of the post.

Review of the Year.—The general conditions of Public Health of the City were satisfactory during the year. The number of live births registered during the year was more by 8,858 than the number of deaths that took place in the City. This excess of births over deaths was equivalent to 5.9 per 1,000 population calculated on the Census of 1941 although the actual number of live births was the highest recorded since the introduction of the registration of births and deaths.

The number of live births registered was 39,954 being 1,121 more than in 1940 and 5,759 more than the average of the last ten years (1931-40). The birth-rate calculated on the Census of 1941 was 26.8 births per 1,000.

The total number of deaths from all causes was 31,096, being 1,996 more than in 1940, 168 less than the average for the last five years (1936-40) and 2,285 more than that for the preceding decennium (1931-40). The death-rate for the year per 1,000 of the Census population of 1941 was 20.9 as against 25.0 in 1940 and 24.8 the rate recorded for the decennium (1931-40).

There was no death from Plague during the year as against 14 the average of the last ten years (1931-40).

Small-pox caused 1,293 deaths as against 834 in 1940 and 889 the average for the last decennium (1931-40). The disease was in an epidemic form from the 3rd week of January to the middle of May.

There were 7 deaths from Cholera as against 6 in 1940. All cases were imported. The average number for the ten years (1931-40) was 14.

Influenza was prevalent in a mild form in the City during the year and caused 44 deaths as against 42 in the preceding year and 77 the average for the last decennium (1931-40).

The deaths from diseases of the Respiratory System numbered 10,186 being 745 more than in 1940 and 95 less than the average of the last ten years (1931-40).

Tuberculosis accounted for 1,692 deaths as against 1,934 in 1940 and 1,841 the average for the preceding decennium (1931-40).

Eighty-eight deaths were due to Malaria, being 10 less than in 1940 and 13 less than the average of the last decennium (1931-40). There were 668 deaths from Ague and Remittent Fever as against 732 in 1940. The average number of deaths for the last 10 years (1931-40) from Malaria was 101 and from Ague and Remittent Fever 1,178.

The deaths among infants under one year of age numbered 8,445 against 7,823 in 1940 and 8,199 the average for the last ten years (1931-40). The rate of infant deaths per 1,000 births registered was 211.4 as against 201.4 for the preceding year and 242.3 the mean for the preceding decennium (1931-40).

Compared with the decennial average (1931-40) the total number of deaths shows an increase of 2,285, the principal increase in the mortality being 363 under congenital debility and premature births, 332 under old age, 266 under Enteric Fever, 37 under Measles, 152 under Violence, 26 under Diphtheria and 20 under Leprosy, 304 under Small-pox and 27 under Diarrhoea and Enteritis.

On the other hand, there was decrease in the deaths under Diseases of Respiratory System by 95, under Ague and Remittent Fever by 490, under Dysentery by 15, under Cerebro-spinal Fever by 54, under Influenza by 33, under Puerperal state by 42, under Tuberculosis by 149, and under Malaria by 10.

Area and Population.—The area of the City and Island is 26.189 square miles (16761.5762 acres). The average density of population of the City worked out on this area is 89 per acre, as shown by sections in Table No. 2 (Appendix).

The population at the Census of 1941 numbered 14,89,883 as shown below by Wards and in Table No. 1 (Appendix) by sections.

Ward.	POPULATION.		Comparison of figures in Col. 3 with those in Column 2.
	By the Census of 1931.	By the Census of 1941.	
A ...	64,020	1,02,239	+38,219
B ...	114,365	1,35,012	+20,647
C ...	205,476	2,11,902	+6,426
D ...	153,593	2,09,164	+55,571
E ...	273,050	2,99,085	+26,035
F ...	159,514	2,21,252	+61,738
G ...	163,775	2,75,235	+111,460
Harbour, Docks, Railways and Unknown ...	27,590	35,994	+8,404
Total ...	1,161,383	14,89,883	+3,28,500

It will be seen from the above table that compared with the Census of 1931, the population has increased by 3,28,500 or 28.2 per cent.

Registration of Births and Deaths.—The history of the development of Registration of Births and Deaths has been narrated in the Annual Report for 1934-35.

BIRTHS AND BIRTH-RATES

As stated above, the number of live births registered during the year was 39,954 excluding 2,654 still-births. It was 1,121 more than in 1940 and 5,957 more than the average of the decennium (1931-40).

The birth-rate calculated on the Census population of 1941 was equivalent to 26.8 births per 1,000.

Of the children whose births were registered, 20,638 were males and 19,316 were females, the proportion of males to females being 1,068 to 1,000.

The birth-rate recorded year by year for the City is probably not a fair measure of the true fertility of the population and is certainly underestimated. There is still some negligence on the part of the parents in failing to give information of births to the Municipality.

Such negligence has however been obviated to some extent by the maternity benefit offered to the labour classes who now voluntarily get the births of their children registered and also by frequent visits paid by the Birth Registration Karkuns to different residential quarters to secure as many unregistered births as possible.

Births by Months.—The following table shows the number of births registered in each month of 1939, 1940 and 1941 and the average of the preceding five years. The noteworthy feature of the table is that the number of births registered is higher in the second half of the year than it is in the first; a feature repeated in the return year after year without exception :—

Period.	Jan-uary.	Feb-ruary.	March.	April.	May.	June.	July.	August.	Sep-tember.	Octo-ber.	Nov-ember.	Decem-ber.	Total.
1936-40 ...	3,328	2,812	2,882	2,795	2,805	2,658	2,854	2,903	3,073	3,414	3,561	3,869	36,954
1939 ...	3,369	2,820	2,814	2,885	2,845	2,709	2,916	3,062	3,675	3,529	3,748	3,940	37,822
1940 ...	3,433	3,093	3,063	3,038	3,075	2,736	3,011	3,047	3,141	3,544	3,673	3,979	38,833
1941 ...	3,629	2,846	3,108	2,953	3,013	2,860	2,997	3,201	3,499	3,799	3,863	4,186	39,954

Of the total number of births 42,608 (including 2,654 still-births), 34,763 or 81.6 per cent. took place in the Municipal, Government and Private maternity hospitals or homes. (pages 10 and 11)

Birth-rate by Races.—It will be seen from Table No. 3, appended to this Report that among the different communities residing in the City, Hindus scheduled classes (47.7), Indian-Christians (36.2), Jews (37.1) and Buddhist (55.9) showed birth rates higher than the rate for the whole population. The lowest birth-rate, namely 16.6 and 16.2, was, recorded among Anglo-Indians and Europeans as against 17.6 and 19.1 in 1940 respectively.

B

DIAGRAM

ANNUAL DEATH RATE IN BOMBAY 1892-1941.



Still births.—The number of infants certified as still-born was 2,654 as against 2,652 in 1940, and the decennial average of 2,393. Still-births are excluded in this Report from all figures relating to deaths and also to births not expressly defined as still-births.

DEATH AND DEATH-RATES

The total number of deaths registered from all causes during the year was 31,096 against 29,100 in 1940. It was 68 less than the average annual mortality of the quinquennium (1936-40) and 2,285 more than the average mortality of the preceding 10 years (1931-40).

The death-rate per 1,000 persons living was 20.9 as against 25.0 in 1940, 26.3 in 1939 and 24.8 the average for the preceding decennium. The death-rate (like the birth-rate) is invariably high amongst the poorer classes, and as an unduly large proportion of the population of the City belongs to the most poorly paid sections of Society, the general death-rate is raised by that of the unusually large proportion of the very poor. The social and economic causes usually tend to contribute toward the increased death-rate amongst this class of people. High rate of infantile mortality is also chiefly responsible for the increase in the death-rate of the City. It is generally observed that nearly 50 per cent. of the mortality is due to deaths of children below 5 years of age. During the year under review, 27.1 per cent of deaths alone were among infants below 12 months. Out of this, nearly 42.5 per cent, of infantile deaths were recorded under Congenital Debility, Premature Births, Malformation etc.

The annual total deaths from different causes in Bombay since 1911 are indicated in the diagram "A" facing page No. 1.

The annual death-rates during the last fifty years are indicated in the Diagram "B" facing this page.

Mortality by Sex and Age.—Of the total number of 31,096 deaths in the year 16,946 were among males and 14,150 among females. The large number of deaths among males is due to the preponderance of males who constitute nearly sixty-three per cent. of the population, the actual death-rate being higher among females. Thus male death-rate was 18 and the female death-rate 26 in 1941 as against 21 and 32 respectively in 1940. The comparatively high death-rate among females is to be attributed to various social and economic factors. Women are burdened with the child-bearing responsibilities and if they are not properly cared for due to poor circumstances, want of proper nourishment and rest saps their vitality in early age. They are thus rendered easily susceptible to various diseases to which they fall victim.

The following table shows the proportional contribution to the total deaths of each age group in the two sexes:—

TABLE OF PERCENTAGES TO THE TOTAL MORTALITY BY AGE-PERIODS IN 1939, 1940 and 1941.

Age Period.	1939		1940		1941			Percentage.
	Total Mortality.	Percentage.	Total Mortality.	Percentage.	TOTAL MORTALITY.			
					Male.	Female.	Persons.	
Under 1 year	8,008	26.2	7,823	26.9	4,534	3,911	8,445	27.1
1 to 5 years	4,575	15.0	4,763	16.4	2,397	2,655	5,052	16.2
5 to 10 years	954	3.1	909	3.2	473	514	987	3.2
10 to 15 years	524	1.7	526	1.8	247	334	581	1.9
15 to 20 years	907	3.0	771	2.6	403	456	859	2.8
20 to 30 years	3,361	11.0	3,159	10.8	1,656	1,665	3,321	10.7
30 to 40 years	3,020	9.9	2,782	9.6	1,754	1,188	2,942	9.5
40 to 50 years	2,442	8.0	2,306	7.9	1,668	728	2,396	7.7
50 to 60 years	2,196	7.2	2,019	6.9	1,443	670	2,113	6.8
60 years and above	4,532	14.9	4,042	13.9	2,370	2,029	4,399	14.1
Age unspecified	1	0.0	...	...	1	...	1	0.0
Total	30,520	100.0	29,100	100.0	16,946	14,150	31,096	100.0

It will be seen from the table that the percentage of deaths among infants under one year of age to the total mortality in the year under notice was higher, as in the past, than in the case of any other age-group. So far as the mortality at different age-periods is concerned it is an established fact that the mortality rate is the highest upto one year of age. It also remains high upto 5 years. After 5 years of age the death-rate falls and again shows an increase at the 20-30 years age period. This is due to the young people commencing to take upon themselves the responsibilities of married lives and thus exposing themselves to various vicissitudes of life. The mortality rate among people who survive this stage again falls upto about 50 years of life and rises again after 60 years when most of the deaths are to be attributed to old age.

CAUSES OF DEATHS

The tabulation of deaths by causes since 1941 is carried out in accordance with the "Manual of International List of Causes of Death as adopted for use in England and Wales, 1938 Edition". Table No. 12 (Appendix) includes the full list of causes of deaths. All other statements of the causes of deaths are arranged in the form of the Short List of Causes adopted by the Registrar-General for England and Wales and the Local Government Board with certain sub-divisions which were found important for tabulation purposes in the City of Bombay.

Principal Causes of Death.—Table of Deaths and Death-rates from Epidemic Diseases and certain other Principal Causes of death in 1941 and 1940 with averages for 10 years (1931-40):—

Causes of Death.	1941		1940		Average of years (1931-40)	
	Number of Deaths.	Death-rate per 1,000 of Population.	Number of Deaths.	Death-rate per 1,000 of Population.	Number of Deaths.	Death-rate per 1,000 of Population.
<i>Principal Epidemic Diseases—</i>						
Small-pox	1,293	0.9	834	0.7	889	0.8
Measles	199	0.1	243	0.2	162	0.1
Plague	...	...	...	0.0	14	0.0
Enteric Fever	554	0.4	399	0.3	288	0.2
Malarial Fever	88	0.1	98	0.1	101	0.1
Ague and Remittent Fever	668	0.4	732	0.6	1,178	1.0
Influenza	44	0.0	42	0.0	77	0.1
Cholera	7	0.0	6	0.0	14	0.0
Dysentery	400	0.3	357	0.3	415	0.3
Diphtheria	70	0.0	79	0.1	44	0.0
<i>Other Principal Diseases—</i>						
Tuberculosis	1,692	1.1	1,934	1.7	1,841	1.8
Cerebro-Spinal Fever	35	0.0	33	0.0	89	0.1
Diseases of the Nervous System	1,121	0.7	1,107	0.9	1,128	0.9
Diseases of the Respiratory System	10,186	6.8	9,441	8.1	10,281	8.9
Diarrhoea and Enteritis	974	0.6	913	0.8	947	0.8
Puerperal State	152	0.1	166	0.1	194	0.2
Congenital Debility and Diseases of early Infancy	3,702	2.5	3,530	3.0	3,339	2.9
Old Age	2,276	1.5	2,101	1.8	1,944	1.7
Leprosy	65	0.0	67	0.1	45	0.0
Violence	884	0.6	790	0.7	732	0.6
Other Causes	6,686	4.5	6,228	5.5	5,242	4.5
Total	31,096	20.9	29,100	25.0	28,811	24.8

It will be seen from the table and diagram C that diseases of the Respiratory System were responsible as usual for a higher death-rate (6.8 per 1,000) than any other group. A large proportion of deaths from Respiratory Diseases occur among infants and children under 5 years of age. Congenital Debility and Diseases of early Infancy constituted the next most fatal group, giving a death-rate of 2.5 per 1,000 persons living. The groups coming next on the list for the year under report are deaths attributed to Old Age (1.5), and Tuberculosis (1.1). As there were only 4 deaths from Whooping Cough and no death from Relapsing Fever, and Scarlet Fever these diseases have been omitted from the above short table of principal causes.

Certification of Causes of Death.—The total number of certificates of the causes of death received in the year was 12,767 against 12,116 in 1940; of these 4,104 were from private qualified Medical Practitioners, 76 from Hakims and Vaidyas and 7,260 from the Medical Officers of various Hospitals, the cause of death in 152 cases was certified by the Commissioner of Police and in 1,175 cases by the Coroner of Bombay.

The percentages of deaths certified to the total number of deaths in 1941 and the preceding five years are shown in the following table:—

Year.	Number of Certificates of the Cause of Death received from						Percentage of Total Certificates received to the Total Mortality.
	Medical Officers of Hospitals.	Private Medical Practitioners.	Hakims and Vaidyas.	Commissioner of Police.	Coroner of Bombay.	Total	
1936	6,286	3,636	9	200	940	11,071	36.98
1937	6,478	4,329	18	181	924	11,930	38.77
1938	7,698	4,586	39	219	1,076	13,618	37.83
1939	7,105	3,887	6	166	1,025	12,189	39.94
1940	7,036	3,772	12	117	1,179	12,116	41.6
1941	7,260	4,104	76	152	1,175	12,767	41.5

The District Registrars verified the cause of death in 18,329 cases on the information gathered from the relatives of the deceased.

Table No. 12 appended to the Report gives detailed information regarding the incidence of deaths from principal causes by months.

The mortality from Plague, Small-pox, Cholera, Influenza, Tuberculosis and Fevers in 1941 is discussed on pages 15 to 17.

The mortality rates for several diseases among different races in the City are shown in Table No. 15 appended to the Report.

Mortality by Months.—The following table shows the total number of deaths registered on each day and in each month of the year. The number of monthly total deaths in 1940 is added to the table for comparison.

DIAGRAM

DEATH RATE PER 1000 OF POPULATION FROM PRINCIPAL CAUSES IN BOMBAY IN 1941 AND THE QUINQUENNIAL AVERAGES IN 1936-1940.

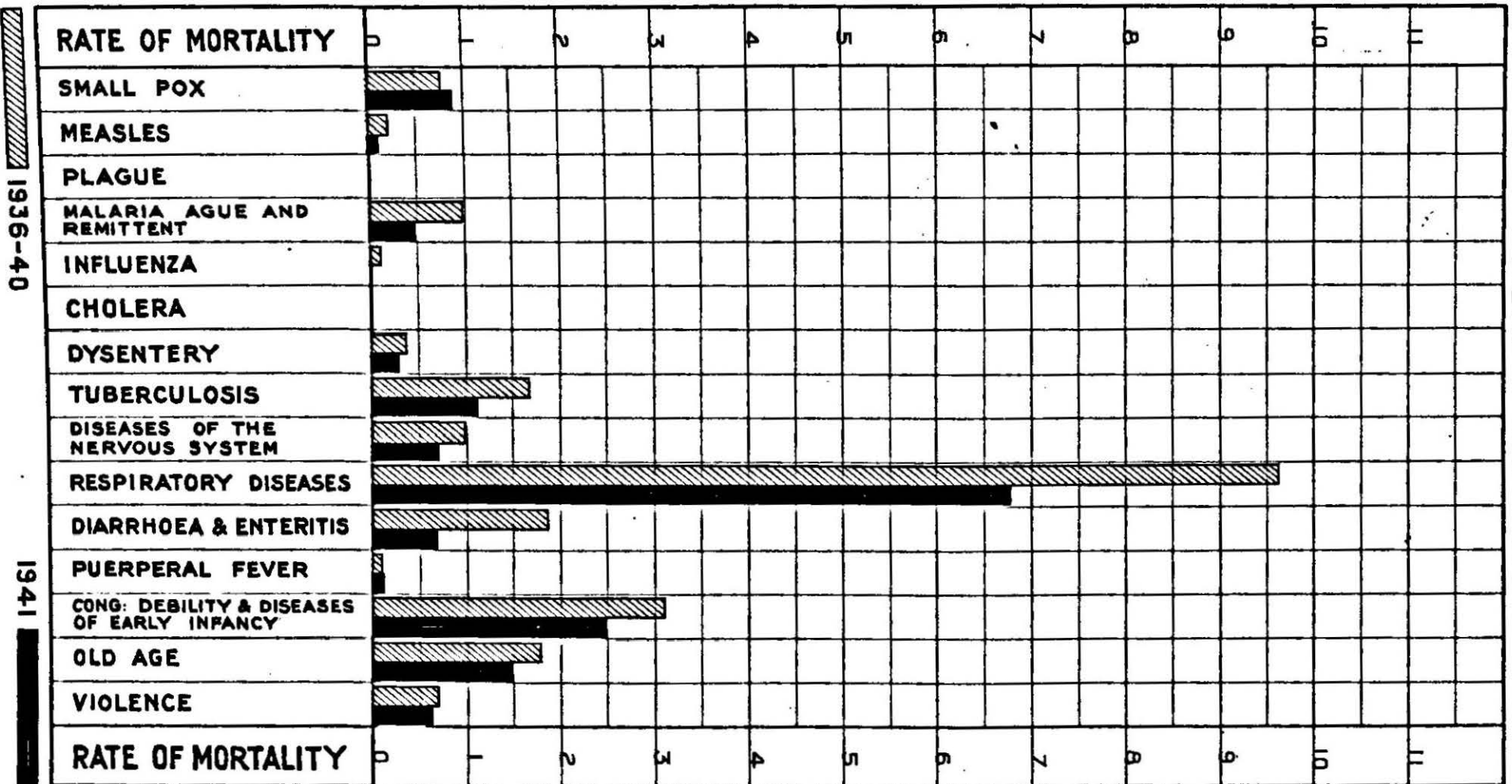


TABLE SHOWING THE DAILY AND MONTHLY TOTAL DEATHS IN 1941 AND THE MONTHLY NUMBER IN 1940.

Date.	MONTHS												Total.	
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.		
1 ...	74	108	75	84	74	95	72	103	86	90	71	79	1,011	
2 ...	68	91	78	107	90	87	80	76	80	70	91	94	1,012	
3 ...	86	85	86	96	88	98	78	91	92	99	89	79	1,067	
4 ...	100	106	110	95	82	93	72	86	81	70	101	76	1,072	
5 ...	98	84	96	87	74	87	90	85	91	69	94	79	1,034	
6 ...	75	68	91	88	82	78	77	78	76	96	72	93	974	
7 ...	77	90	86	95	85	64	67	99	71	74	79	77	964	
8 ...	84	80	91	105	87	71	83	98	85	97	79	79	1,039	
9 ...	77	88	81	106	87	75	84	88	109	89	77	77	1,048	
10 ...	85	76	81	131	72	97	82	91	73	68	76	76	1,008	
11 ...	86	108	101	110	86	88	69	93	98	70	86	72	1,047	
12 ...	86	105	104	107	88	72	66	85	98	70	96	62	1,039	
13 ...	79	99	104	106	89	83	103	78	79	89	64	69	1,042	
14 ...	81	87	89	97	100	94	97	86	72	85	79	77	1,044	
15 ...	71	93	102	88	93	75	84	81	68	88	83	85	1,011	
16 ...	85	92	78	82	80	65	82	79	56	88	80	95	962	
17 ...	75	85	93	107	76	74	68	75	72	78	82	87	972	
18 ...	68	89	110	110	72	82	80	73	90	91	76	83	1,024	
19 ...	103	82	92	95	97	92	95	88	82	87	78	64	1,055	
20 ...	98	80	83	96	72	79	95	92	80	92	72	76	1,015	
21 ...	92	92	99	90	71	81	81	86	80	104	73	68	1,017	
22 ...	97	103	96	80	76	85	79	83	114	94	93	76	1,076	
23 ...	69	102	89	79	68	88	95	84	89	85	59	71	978	
24 ...	91	93	99	91	71	85	77	76	93	84	81	54	995	
25 ...	65	97	88	111	81	87	80	70	81	76	90	94	1,020	
26 ...	81	94	103	85	89	96	92	68	100	116	75	75	1,064	
27 ...	93	96	89	88	87	88	99	111	84	94	86	61	1,016	
28 ...	72	87	85	70	84	95	79	90	85	65	79	80	971	
29 ...	86	...	80	85	110	97	83	85	80	82	81	77	946	
30 ...	78	...	71	93	85	74	79	90	75	87	77	69	878	
31 ...	107	...	75	...	90	...	87	91	...	91	...	94	635	
Total	1941	2,587	2,560	2,805	2,864	2,586	2,515	2,555	2,659	2,520	2,628	2,419	2,398	31,096
	1940	2,359	2,364	2,446	2,378	2,601	2,326	2,533	2,533	2,322	2,460	2,367	2,411	29,100

Mortality by Sections.—It will be seen from Table No. 6 (Appendix) which gives total deaths and death-rates in each Section in 1941 and the quinquennial averages (1936-40) that rates higher than the usual death-rates were recorded in II Nagpada (29.9), Bhuleshwar (29.4) Kamathipura (26.4), Byculla (26.3), Sion (25.6), Naigam (25.4), 1st Nagpada (25.2), Sewri (25.2) Worli (23.9), Parel (23.7), Tardeo (23.4), Esplanade (23.3), Umarkhadi (22.8), Kumbharwada (22.8), Tarwadi (22.4), Parbhadevi (22.0), Chinchpokli (22.0), Fanaswadi (21.8), Dadar (21.7), Fort North (21.6), Mazgaon (21.6) and Dongri (21.1).

The Sections of Upper Colaba, Esplanade, Khetwadi, Mahalaxmi, Tarwadi, Byculla and Parel contain Hospitals and should exhibit a much lower death-rate, but for the fact that for want of residential addresses of many of the patients who die in those institutions the deaths have to be referred to the sections containing the Hospitals instead of to those where the patients resided before admission.

Upper Colaba contains the Colaba Station (Military) Hospital (277 beds,) the British Family Hospital (42 beds) and the Indian Military Hospital (325 beds).

Esplanade contains the St. George's Hospital (185 beds), Cama and Allbless Hospital (155 beds) and Gokuldas Tejpal (226 beds).

Khetwadi contains the Sir Harkisondas Hospital (200 beds).

Mahalaxmi contains the Parsi General Hospital (130 beds) and Bhatia General Hospital (75 beds).

Tarwadi contains the Sir Jamshedji Jijibhoy Hospital (372 beds), Sir Cawasji Jehangir Ophthalmic Hospital (100 beds), Bai Motlibai and D. M. Petit Hospitals (80 beds), the Maratha Hospital (80 beds) and B. J. Children Hospital (100 beds).

Byculla contains the St. Joseph's Foundling Home, (92 beds), Arthur Road Infectious Diseases Hospital (360 beds), Adams Wylie Hospital (46 beds) and Bai Yamunabai L. Nair Hospital (91 beds).

Parel contains the King Edward VII Memorial Hospital (426 beds), the Nowrosji Wadia Maternity Hospital (150 beds) and the Bai Jerbai Wadia Hospital for Children (135 beds).

Deaths by Occupation.—The death-rate recorded for persons following different occupations is shown in Table 18 appended to the Report.

Copies of Death and Birth Certificates issued.—During the year 3,290 copies of registry of death and 1,182 copies of the certificates of birth were issued. The total fees received for copies of certificates and for searches of birth and death registers for various periods and for producing registers in Courts of Law amounted to Rs. 5, 387-0-0 against Rs. 5,407-2-0 in 1940.

Under Corporation Resolution No. 462 of 14th September 1936, the Corporation decided to issue certificates of birth free of charge to women claiming maternity benefits. Such certificates are accordingly being issued free of charge. The total number of these certificates issued was 920.

INFANT MORTALITY

The deaths among infants under one year of age numbered 8,445 being 622 more than in the preceding year and 246 more than the annual average of the decennium (1931-40).

The infant mortality rate expressed as the number of deaths among infants per 1,000 registered births was 211.4 for the year 1941. It may be stated that a reduction in the Infantile mortality is generally accepted as a criterion for the progress which a community makes as regards its health conditions and general welfare.

Of the 8,445 infants who died within one year of their birth, 6,063 or 71.8 per cent. were born in Bombay City and 2,382 or 28.2 per cent. in the mofussil (*vide* Table at page 8) showing the place of birth of these infants. The births of these 2,382 infants were thus not registered in the City register. If, therefore, the figure 2,382 be excluded from the total number of infants who died in the City during the year, the rate of infant deaths per 1,000 births registered would be 151.7 instead of the official figure 211.4 as shown above.

The Diagram D facing this page shows the incidence of Infant Mortality rate during the last 61 years.

Cause of Death.—It will be seen from the sub-joined Table that 6,506 or nearly 77.0 per cent. of the total deaths in infants were due to diseases of the Respiratory System, Infantile Debility and Premature Birth, against 6,051 deaths, or 77.4 per cent. in 1940. Diarrhoea and Enteritis caused 501 deaths, Malaria, Ague and Remittent Fever 89 deaths and Convulsions 385 deaths. The deaths from Small-pox and Measles numbered 283 and 81 respectively.

INFANT MORTALITY FROM PRINCIPAL CAUSES FROM (1936-41).

Cause of death.	1936.	1937.	1938.	1939.	1940.	Average 1936 to 1940.	1941.	More or less.
Small-pox ...	214	165	442	40	196	211	283	+72
Measles ...	42	54	73	22	63	51	81	+30
Malarial Fever ...	3	4	2	10	5	5	9	+4
Ague and Remittent Fever and Fever not defined ...	114	126	117	87	83	105	80	-25
Diarrhoea and Enteritis ...	539	558	600	510	471	535	501	-34
Dysentery ...	48	83	74	85	66	71	50	-21
Infantile Debility and Malformation including Premature Birth ...	3,651	3,392	3,637	3,627	3,501	3,561	3,588	+27
Diseases of the Respiratory System ...	3,174	3,279	3,749	3,747	2,550	3,300	2,918	-382
Convulsions ...	683	560	583	430	480	549	385	-164
All Causes ...	8,946	8,688	9,801	8,008	7,823	8,653	8,445	-208

Quinquennial Averages.—Compared with the averages of the preceding five years, the total number of deaths was less by 208, the principal decrease in the mortality being 382 under diseases of the Respiratory System, 164 under convulsions 34 under Diarrhoea and Enteritis, 25 under Ague and Remittent Fever and 21 under Dysentery, while there was an increase under Small-pox by 72 and under Measles by 30.

Age at Death.—The following table classifies the infantile deaths from principal causes in 1941 under different groups, upto one year, namely, under 7 days, 1-4 weeks, 4 weeks to 6 months and 6-12 months.

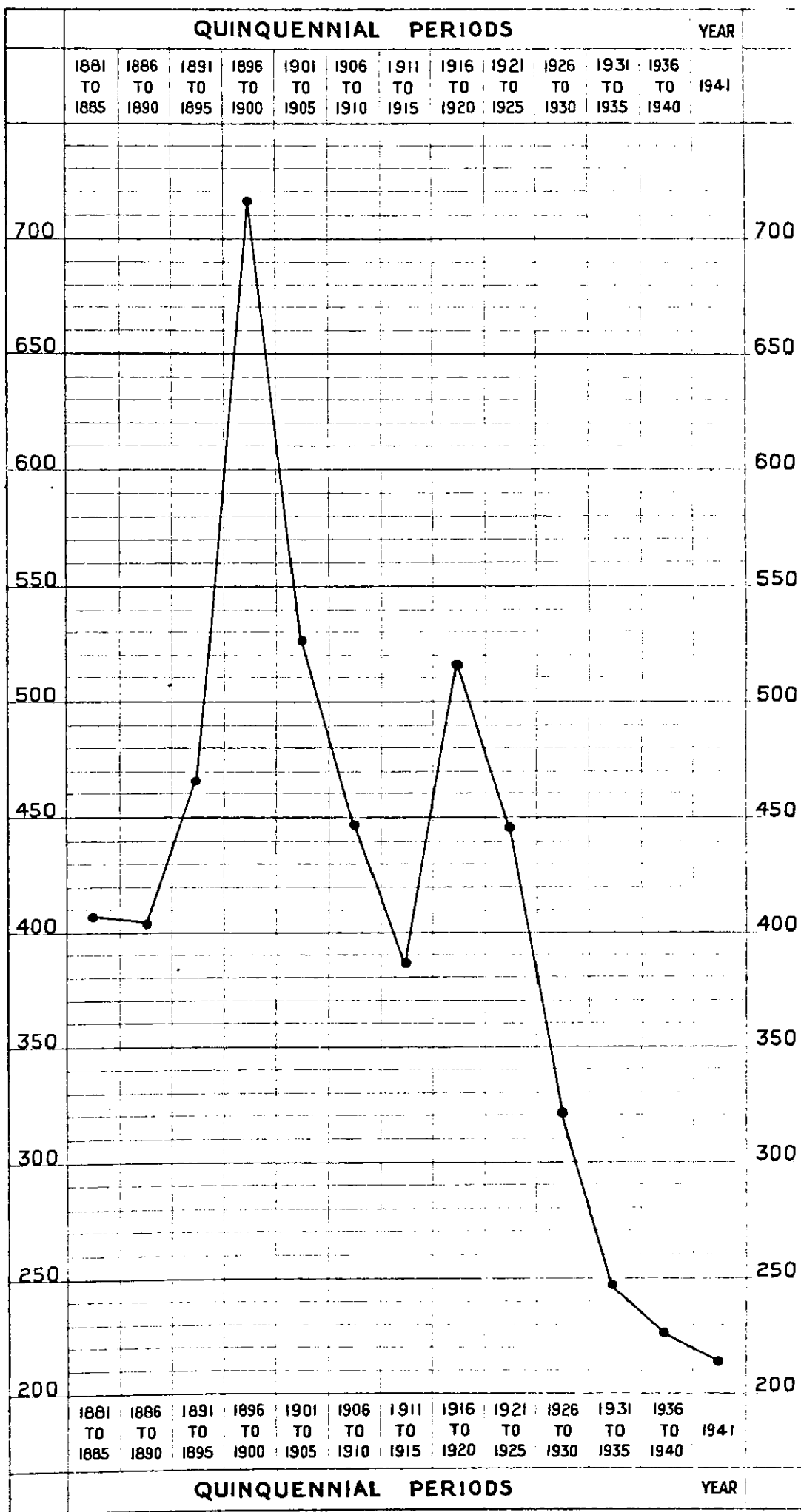
TABLE OF DEATHS AMONG INFANTS FROM PRINCIPAL CAUSES BY AGE-PERIODS IN 1941.

Age-period.	Small-pox.	Measles.	Malarial fever.	Ague and Remittent fever and fever not defined.	Diarrhoea and Enteritis.	Dysentery.	Infantile Debility and Malformation including premature birth.	Diseases of the Respiratory system.	Convulsions.	All causes.	Percentage of death in age-period to the total deaths under 1 year of age.
Under 7 days ...	...	1	1	9	19	1	1,691	52	99	1,936	22.1
1 to 4 weeks ...	11	3	1	12	69	2	971	70	60	1,279	14.1
Total under 4 weeks	11	4	2	21	88	3	2,662	122	159	3,215	36.2
4 weeks to 6 months ...	114	35	3	27	200	16	657	1,107	128	2,466	27.8
6 to 12 months ...	158	42	6	32	213	31	269	1,689	98	2,764	36.0
Total ...	283	81	11	80	501	50	3,588	2,918	385	8,445	100.0

Of the total deaths among infants, 1,946 or 22.1 per cent. took place in the first week of life and 1,279 or 14.1 per cent. in the age period of 1 to 4 weeks. The mortality among infants who had not completed the

D DIAGRAM

DEATHS IN INFANTS PER 1000 BIRTHS IN BOMBAY 1881 - 1941.



first month of life was thus 3,215 or 36.2 per cent. of the total infant deaths. The number of deaths in the groups 4 weeks to 6 months and 6 to 12 months was 2,466 and 2,764 being respectively 27.8 and 36.0 per cent.

TABLE OF PERCENTAGE OF INFANT DEATHS FROM PRINCIPAL CAUSES AT SEVERAL AGE-PERIODS IN 1941.

Age-period.	Small-pox.	Measles.	Malarial fever.	Ague and Remittent fever and fever not defined.	Diarrhoea and Enteritis.	Dysentery.	Infantile Debility and Malformation including premature births.	Diseases of the Respiratory system.	Convulsions.	Other causes.	All causes.
Under 7 days ...	...	0.5	0.5	0.5	7.0	0.5	87.3	2.7	5.2	3.3	100.0
1 to 4 weeks ...	0.9	0.2	0.1	0.9	5.4	0.1	75.9	5.5	4.7	6.3	100.0
4 weeks to 6 months ...	4.6	1.4	0.1	1.1	8.2	0.6	26.6	44.9	5.2	7.3	100.0
6 to 12 months ...	5.7	1.5	0.2	1.1	7.8	1.1	9.7	61.2	3.5	8.2	100.0
Total percentage for all ages up to 1 year	3.4	0.9	0.1	0.9	5.9	0.6	42.5	34.5	4.6	6.6	100.0

The salient features of the above table are the magnitude of the role played by debility and prematurity in the causation of deaths in the first 4 weeks of life and the large proportion of deaths from Respiratory diseases during the remaining 11 months of infancy.

Infant Mortality by Months.—The sub-joined table shows the number of deaths among infants in each month of the year. For comparison the monthly total number of deaths at ages of 1 year and upwards is also inserted.

Age-period.	NUMBER OF DEATHS												
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Under 1 year ...	679	637	732	744	670	683	827	816	707	703	624	623	8,445
1 year and upwards	1,908	1,923	2,073	2,120	1,916	1,832	1,728	1,843	1,813	1,925	1,795	1,775	22,651

Table No. 13 appended to the Report shows the number of deaths among infants under one year of age by causes in detail and by months.

Infantile Mortality by Races.—The following table shows the death-rates among infants of different Nationalities and Castes :—

INFANT MORTALITY BY CASTE AND INFANTILE DEATH-RATE PER 1,000 OF BIRTHS REGISTERED IN EACH CASTE IN 1941.

Race or Caste.	Deaths under 1 year.	No. of Births registered.	Infant Mortality per 1,000 of births registered.
Hindus, Scheduled classes ...	1,462	5,791	252.5
Hindus, other castes ...	4,998	23,041	216.9
Mussalmans (including Negro Africans) ...	1,242	6,480	191.7
Parsees ...	72	995	72.4
Jews ...	49	386	126.9
Indian Christians ...	550	2,831	194.3
Anglo-Indians ...	26	146	178.1
Europeans ...	10	211	47.4
Buddhists ...	9	51	176.5
Other and Unknown Castes ...	27	22	...
Total ...	8,445	39,954	211.4

Infant Mortality by Sections.—The death rate among infants under one year of age per 1,000 births registered in several sections in the City is shown in the last column of Table No. 2 appended.

In the case of each death of an infant, special inquiries were made by the District Registration Staff as to whether the birth of the child had taken place in the City or outside it, and if the former whether the birth was registered in the City before or after death. The result of this inquiry is embodied in the sub-joined statement with a view to ascertaining the incidence of infant mortality in a class of population inhabiting a particular locality.

STATEMENT SHOWING THE PLACE OF BIRTH OF CHILDREN WHO DIED BEFORE COMPLETING TWELVE MONTHS OF AGE IN 1941.

Ward.	Sections.	BOMBAY BORN.		Born out of Bombay.	Deaths under 1 year of age.
		Births Registered.			
		Before Death.	After Death.		
1	Upper Colaba ...	10	3	2	15
	Middle and Lower Colaba ...	77	7	15	99
2	Fort, Southern ...	7	7	4	18
	Fort, Northern ...	132	13	32	177
3	Esplanade ...	63	8	25	96
	Mandvi ...	172	11	32	215
4	Chukla ...	58	9	13	80
	Umarkhadi ...	217	30	56	303
5	Dongri ...	82	20	28	130
	Khara Talao ...	85	18	31	134
6	Kumbharwada ...	97	30	59	186
	Bhuleshwar ...	127	28	62	217
7	Market ...	114	28	60	202
	Dhobi Talao ...	162	38	87	287
8	Fanaswadi ...	99	28	69	196
	Khetwadi ...	117	31	67	215
9	Tardeo ...	103	27	81	211
	Girgaum ...	110	38	66	214
10	Chowpati ...	30	7	15	52
	Walkeshwar ...	36	8	22	66
11	Mahalakshmi ...	102	37	58	197
	Mazagaon ...	155	33	90	298
12	Tarwadi ...	146	30	67	243
	First Nagpada ...	50	17	30	97
13	Second Nagpada ...	95	32	50	177
	Kamathipura ...	174	41	101	316
14	Byculla ...	431	89	241	761
	Parel ...	229	65	141	435
15	Sewri ...	137	33	80	250
	Naigaum ...	232	66	134	432
16	Matunga ...	139	26	48	213
	Sion ...	80	23	44	147
17	Dadar ...	210	50	99	359
	Mahim ...	120	30	57	207
18	Parbhadevi ...	231	52	99	382
	Worli ...	290	34	101	425
19	Chinchpokli ...	188	40	100	328
	Love Grove ...	10	4	4	18
	Harbour, Docks, etc. ...	28	7	12	47
	Total ...	4,965	1,098	2,382	8,445
	Percentage ...	58.8	13.0	28.2	100.0

This information has been introduced only since 1930 and during these ten years a material change is noticed. The percentage of deaths amongst children born in the mofussil, and not registered in the City to the total infant deaths in 1941 is 28.2 against 27.5 in 1940, and 28.0 in 1939.

INFANT MORTALITY IN DIFFERENT TENEMENTS IN 1941.

Nature of tenement.	BIRTHS.		DEATHS IN INFANTS.		Infant Mortality per 1,000 Births Registered.	
	Number.	Percentage.	Number.	Percentage.	1941.	1940.
Roadside ...	47	0.1	34	0.4	723.4	482.7
1 Room and under ...	27,656	69.2	5,757	68.1	208.2	209.1
2 Rooms ...	6,055	15.2	1,726	20.5	285.1	228.9
3 Rooms ...	1,252	3.1	412	4.9	329.1	150.2
4 or more Rooms ...	2,601	6.5	227	2.7	87.3	172.9
* Information not available ...	2,343	5.9	289	3.4	123.3	97.4
Total ...	39,954	100.0	8,445	100.0	211.4	201.4

* From Outside the City.

The percentage of population occupying tenements of one room to the total number of occupants of all classes of tenements in the City according to the Census of 1931 was 74. Of the 39,954 births registered in the year, 27,656 or 69.2 per cent. occurred in families living alone in a single room or sharing it with others and the number of deaths among infants in this class of population was 5,757 or 68.1 per cent. of the total infant mortality. The information regarding the tenement in the case of the last item in the above table was not available as cases of confinement were admitted from the Suburbs in different Maternity Homes in the City.

It will also be observed from the statement that the rate of deaths among infants in single-room tenements per 1,000 births in such tenements during the year was 208.2 as against 209.1 in 1940 and that the proportion of deaths and births varies inversely as the number of rooms occupied by the parents. These statistics corroborate the fact which has been often stated in the previous reports as regards the effect of housing conditions on Infant mortality.

PREVENTION OF INFANTILE MORTALITY.

Under a scheme for extending the Maternity and Child Welfare services which was brought into effect from the middle of the year 1939, clinics are being conducted at each of the five Maternity Homes throughout the week. These clinics are no longer confined to ante-natal work alone, but ante-natal, post-natal and Children's clinics are being conducted at each Maternity Home on two days every week, by the Medical Officer in charge thereof. Health Visitors are appointed to Work under the direct supervision of the Medical Officers. Their duties are two-fold, *viz.* to attend the clinics in the afternoons and do home-visiting in the districts assigned to them, in the mornings. Their chief duty at the clinics is to assist the Medical Officers in the examination of women and children and to maintain some of the records pertaining to their work. The most important part of a Health Visitor's work consists of home visiting, whereby she is required to follow up the expectant women attending the clinics. On her visits to such women, she has to see if they follow the advice and treatment, if any, given at the clinics. She has to try to secure accommodation for their confinements in any of the Municipal Maternity Homes or other Hospitals, failing which, she is required to conduct labour cases in the houses of the people.

The Health Visitors in their visits to the Districts are also required to trace prospective mothers particularly among the poorer and ignorant classes and to advise and persuade them to attend the ante-natal clinics and subsequently to avail themselves of the facilities existing in the City in the form of free Maternity Homes and Hospitals.

The Health Visitors paid 50,839 visits in various Districts and also attended 292 cases of confinements during the year. In 3,176 cases, personal visits were paid by the Medical Officers in charge of the Maternity Homes.

The following table shows the work done at the Clinics and by the Health Visitors during the year 1941 :—

Particulars.	No. of cases.
(1) Number of cases confined by the Health Visitor in the district ...	292
(2) Visits by Health Visitors—	
Ante-natal	15,555
Natal	2,937
Post-natal	14,179
Infant	18,148
(3) Number of cases visited by the Medical Officers	3,176
(4) Number of patients registered in the clinics—	
Ante-natal	9,862
Post-natal	3,182
Infant	3,877
Others	2,331
(5) Total number of cases confined in the Homes	5,872
(6) Number of cases not registered at the Ante-natal Clinics but confined in the Homes	1,418

Relief to poor and needy women during confinement in the shape of necessaries and comforts such as milk, bread, blankets, charpoy and linen was continued during the year and dispensed in 118 cases.

Municipal Maternity Homes.—There are five Maternity Homes maintained by the Municipality.

The number of women admitted to the Homes and the number of beds in each Home was as follows:—

Maternity Homes.	NUMBER OF CASES ADMITTED.		Number of Beds.
	1941	1940	
Mahomed Haji Saboo Sidik's Maternity Home at Bellasis Road ...	1,870	1,754	37
Kamar Khanum Maternity Home at Victoria Cross Road ...	1,210	1,479	50
Mahomed Haji Saboo Sidik's Maternity Home at Imamwada ...	1,145	1,269	19
Mahomed Haji Saboo Sidik's Maternity Home at Worli ...	1,196	1,222	24
Sorabji Shapurji Engineer's Maternity Home at Khetwady ...	1,088	962	12
Total ...	65,09	6,686	142

The total number of women admitted during the year was 6,509 as against 6,686 in 1940. The number of cases confined in the Homes was 5,872 as against 6,223 in 1940. Of the women confined 1,203 were primiparæ.

The following statement gives the number of confinement cases in each of the Municipal, Government and Private institutions doing Maternity work during the last five years (1937-41):—

Serial No.	Maternity Homes.	No. of beds.	1937	1938	1939	1940	1941
1	Mahomed Haji Saboo Sidik's Maternity Home, Bellasis Road ...	37	1,304	1,383	1,296	1,642	1,757
2	Mahomed Haji Saboo Sidik's Maternity Home, Imamwada ...	19	900	883	997	1,164	1,045
3	Kamar Khanum Maternity Home, Victoria Cross Road ...	50	1,225	1,147	1,123	1,286	1,056
4	Mahomed Haji Saboo Sidik's Maternity Home, Worli ...	24	717	806	1,028	1,090	1,067
5	Sorabji Shapurji Engineer's Maternity Home, Khetwady ...	12	625	684	760	907	961
6	Infant Welfare Society's Home, DeLisle Road ...	32	868	988	891	946	1,330
7	Infant Welfare Society's Home, Worli ...	32	756	831	814	849	1,034
8	Warj Bunder Port Trust Maternity Home (Conducted by Infant Welfare Society) ...	16	674	728	789	853	830
9	Ajinkya Hospital ...	21	175	173	163	167	137
10	Allbless and Cama Hospital ...	88	3,137	3,502	4,080	3,428	3,362
11	Amin's Maternity and Gynaecological Hospital ...	12	126	131	123	96	129
12	B. D. Petit Parsee General Hospital ...	10	23	22	26	44	40
13	Bai Chanabai Peraj and Keshavji Damji, Esq., Maternity Home ...	13	114	140	75	133	150
14	Bai Motlabai and Petit Hospital ...	56	1,361	1,539	1,763	2,137	2,182
15	Bhatia General Hospital ...	10	79	106	114	176	180
16	Bhatia Maternity Home ...	20	371	446	399	408	402
17	Dr. B. D. Patwardhan M and G. Hospital ...	12	156	139	122	123	125
18	Dr. Bhansali's Maternity Home ...	12	170	203	168	164	151
19	Dr. C. M. Mehta's Hospital ...	18	324	336	290	312	255
20	Dr. D'Sa's Hospital ...	12	204	243	226	339	273
21	Drs. Kaikini and Tilak Hospital ...	12	125	167	179	192	206
22	Dr. Karande's Hospital ...	12	177	133	138	119	95
23	Dr. Kerawalla Hospital (New Hospital for Women No. 2 amalgamated with No. 33) ...	15	197	189	128	...	...
24	Dr. Parekh's Hospital ...	Unrestricted.	449	450	451	455	421
25	Dr. J. M. Purandare's Hospital, Sandhurst Road ...	9	49	69	48	40	13 Closed
26	Dr. N. A. Purandare's Maternity and Gynaecological Hospital, Chowpaty Sea Face ...	32	332	383	425	475	565
27	Dr. T. W. Sequeira's Maternity Home ...	6	38	27	41	34	34
28	Dr. Mrs. M. J. Wadia Nursing Home ...	10	24	42	48	81	109
29	Dholkawalla Maternity Home ...	27	467	509	571	548	564
30	Eugenic Maternity Home (Dr. Sequeira's) ...	8	107	96	105	77	84
31	The Dadar Nursing Home (Dr. Ganti's) ...	3	98	76	79	101	117
32	Haji Karim Mahomed Suleman Maternity Home ...	10	80	88	87	93	115
33	Hospital for Women and Children, Tardeo ...	25	181	96	180	182	168
34	Kanchangowri Maternity Home ...	35	926	1,021	1,019	948	583
35	Laxmi Maternity Home ...	10	93	83	89	97	82
36	Machado Nursing Home ...	6	44	46	51	47	39
37	Masina Hospital ...	40	157	148	123	164	176
38	Mhaskar Maternity Home ...	25	539	543	545	585	532
39	New Hospital for Women (New Queen's Road) ...	30	472	503	648	680	341
40	Nowroji Wadia Maternity Hospital ...	150	5,070	5,163	5,212	5,091	5,813
41	Patro Hospital ...	9	100	129	169	218	218
42	Parsee Lying-in Hospital ...	50	327	335	349	364	312

Serial No.	Maternity Homes.	No. of beds.	1937	1938	1939	1940	1941
43	Poly Clinic	5	116	103	106	119	111
44	Rukmani Hindu Hospital	25	369	425	414	395	401
45	Rukhmabai Maternity Home	10	144	127	171	179	160
46	Sadguru Maternity Home	15	261	306	308	323	325
47	Sakinabai Moosabbhai Jafferbhai Maternity Home	16	304	339	299	252	189
48	Seth Gordhandas R. Bhagat Kalbadevi Hindu Maternity Home	25	576	581	532	615	701
49	Sir Harkisondas Narottamdas Hospital	30	552	696	724	683	1,014
50	St. Elizabeth's Nursing Home	4	57	53	36	32	55
51	St. George's Hospital	16	324	384	390	471	472
52	Women's Clinic (Dr. Pagnis)	8	165	153	175	167	147
53	Yamunabai Nair Hospital	8	162	188	178	208	229
54	Dadar Maternity Home	6	36	59	47	90	71
55	Swastic Maternity Home	4	25	28	39	42	35
56	Bai Sonabai and Ratanbai Maternity Home	12	187	214	182	220	232
57	Mandvi Maternity Home (Mrs. Laxmibai Paradkar)	7	123	152	124	140	142
58	Colony Nursing Home	2	46	48	55	54	49
59	Jankibai Maternity Home	5	26	31	27	16	16
60	Drs. Kaikini and Tilak Hospital (Dadar Branch)	7	93	176	199	167	191
61	Women's Clinic (Dr. V. M. Kerkar)	9	45	88	99	140	155
62	Dr. Saibai Ranade Hospital	7	50	93	99	141	135
63	Rukmanibai Maternity Home	9	88	107	148	154	157
64	Gynaic Maternity Home	4	126	134	141	156	190
65	New Nursing Home (Dr. S. K. Gokhale's)	3	6	12	5	12	18
66	Bhagini Maternity Home	8	30	57	62	85	96
67	Habib Ismail Khoja Hospital	12	134	181	238	303	308
68	Bagwe, Maternity Hospital	6	16	44	44	45	41
69	Nursing Home and Maternity Hospital	7	25	51	90	105	112
70	Matunga Nursing Home King's Circle	9	48	145	163	142	126
71	Dr. Mrs. Kashibai R. Sathe Maternity Hospital	7	3	18	34	43	37
72	Dr. Thanawalla Hospital	8	25	50	79	73	78
73	Laxmi Lying-in Hospital	8	...	70	150	187	257
74	The Bill Nursing Home	5	...	3	27	24	22
75	Maternity and Child Welfare Centre, Colaba	1	...	7	8	...	2
76	Dr. Mulgaonker's Hospital	4	...	8	37	34	36
77	Mukta Maternity Home	...	...	5	24	...	...
78	Dr. Naravane's Maternity Home	7	...	6	19	29	99
79	Dr. Dandekar's Maternity and Nursing Home	7	...	2	13	34	49
80	Maternity Gynae. and Children's Hospital	8	...	14	118	107	160
81	Dr. Miss Saritaben Vibhakar's Home	2	...	16	10	9	12
82	Vora Maternity Home	4	...	...	19	46	61
83	New Chinch Bunder Maternity Home	8	...	...	77	61	80
84	Dr. Divekar's Maternity Hospital, Girgaum Branch	...	...	...	2 Closed	...	...
85	Hospital for Women and Children, Dr. Miss V. H. Trivedi	...	...	...	1	4 Closed.	...
86	Model Maternity Home, Dr. V. H. Vahalia	...	...	...	5	2 Closed.	...
87	Shri Maternity Home	5	...	...	...	44	37
88	Dr. J. M. Purandare Maternity and Gynaecological Hospital (Dadar Branch)	10	...	...	...	77	77
89	Dr. Mrs. P. Karunakaran Hospital	3	...	...	...	15	43
90	Indirabai Dhumal Maternity Home	1	...	...	...	7	4
91	Dr. Mrs. Yamunabai M. Jaywant Hospital	6	...	...	...	4	11
92	Dr. Miss. S. G. Patel Nursing Home	...	...	...	...	...	...
93	Chowpati Sea face Nursing & Maternity Home (Dr. Pravinchandra)	6	...	...	...	36	147
94	Dr. Suryakant B. Trivedi Hospital	4	...	...	...	15	35
95	Sion Maternity Home	...	...	...	...	3	8
96	Surgical & Maternity Hospital for Women and Children (Dr. Miss S. C. Saptarshi)	2	...	...	...	...	4 Closed.
97	Chaganlal Walchand Jain Maternity Home	28	...	...	...	...	9
98	Dr. Mrs. Sitadevi M. Bilaney Maternity Home	4	...	...	...	...	443
99	Central Maternity & Surgical Clinic	5	...	...	...	...	28
100	Jayanti Hospital	2	...	...	...	...	15
101	Dr. J. M. Palker's Maternity Home	4	...	...	...	...	2
102	Dr. K. C. Shah's Maternity & Gynaecological Hospital.	4	...	...	...	...	3
103	Ahia Maternity Home	3	...	...	...	...	1
104	Dr. Divekar's Maternity Home (Shivaji Park)	6	...	...	...	...	22
	Total	1,475	27,588	30,000	31,522	33,165	34,763

It is interesting to note that out of 42,608 births (including 2,654 still-births) registered in the City in 1941, (34,763) or 81.6 per cent. took place in Maternity Homes, as against 79.9 per cent. in 1940. The tendency of the people to avail themselves of the Maternity institutions is steadily on the increase. With the increased demand for hospital accommodation the number of maternity hospitals in the City is increasing and in order that these homes should be conducted on sanitary principles and not be made a business only, control over them is necessary.

MEASURES FOR THE REDUCTION OF INFANT MORTALITY.

In the annual reports, since the year 1920, it has been repeatedly stated that the percentage of deaths among infants under one year of age to the total mortality has been higher than in the case of any other age-group. A Scheme suggesting ways and means, to reduce the infant mortality was submitted to the Corporation

in 1939. This is still under the consideration of the Medical Relief and Public Health Committee. The scheme deals with the following items and deserves reconsideration :—

- (1) Causes of Infant Mortality.
- (2) Relation of social conditions to Infant mortality.
- (3) An efficient Maternity service which should provide all the facilities for maternity and child welfare activities such as—
 - (a) Pre-natal care of the mother.
 - (b) Sufficient number of free maternity beds.
 - (c) Post-natal care of the mother.
 - (d) Home-visiting.
- (4) Birth Control Clinics.
- (5) Treatment of Venereal Diseases at the Clinics.
- (6) The abolition of overcrowding by slum clearance and housing schemes.
- (7) Establishment of a special branch of Maternity and Child Welfare work, under a Special Officer.

Maternal Mortality.—The following table gives the classification of causes of death in puerperal state in 1941 as required under Corporation Resolution No. 10544 dated the 30th March 1931 :—

No.	Specific causes of Death.	No. of Deaths.
<i>Diseases of Puerperal State.</i>		
1	Ante-partum Haemorrhage	7
2	Post-partum Haemorrhage	20
3	Toxaemias (<i>Eclampsia, Hyperemesis Gravidarum Acute Yellow Atrophy Albuminuria</i>)	28
4	Puerperal Sepsis (<i>Sapraemia, Septicaemia, Phlegmasia Alba Dolens Coli Infection, etc.</i>)	42
5	Embolism	1
6	Shock during or immediately after delivery	21
7	Anaemia of Pregnancy	11
8	Malaria ... ..	...
9	Influenza, Pneumonia ... ..	...
10	T.B.	1
11	Heart Disease ... ..	...
12	Operative Interference ... ..	...
13	Ruptured Uterus	4
14	Breast Diseases ... ..	...
15	Puerperal Insanity	1
16	Other Causes	16
	Total	152

The attached chart "E" in the case will be of interest.

METEOROLOGY OF 1941.

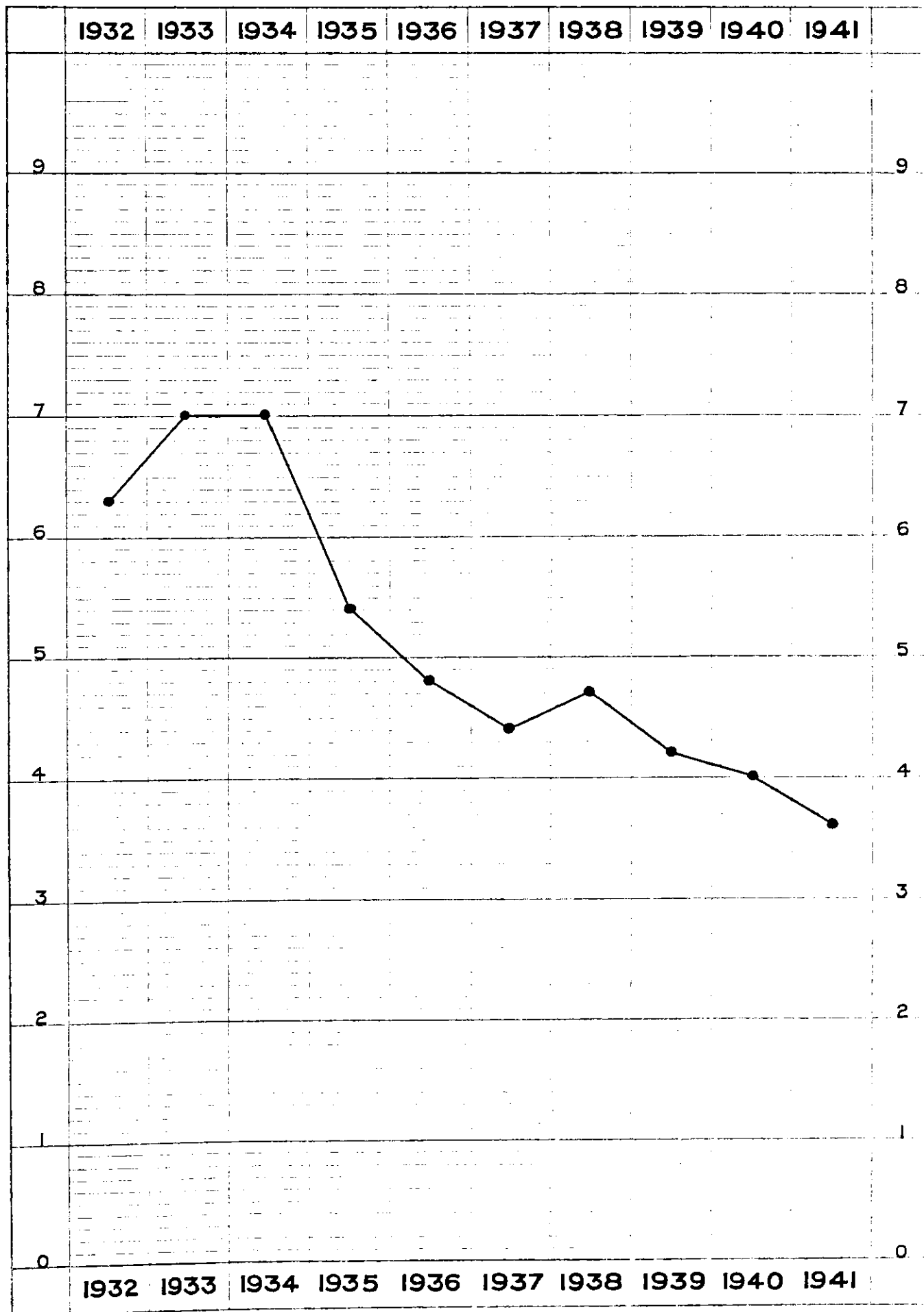
Table No. 23 appended to the Report gives the meteorological data of 1941.

Rainfall.—The total rainfall recorded at the Colaba Observatory during the year 1941 was 35.81 against 97.58 in 1940 and 54.34 in 1939 and was less than normal by (34.73). Rain fell on 81 days during the year against 106 days in 1940 and 95 in 1939.

The maximum monthly rainfall was 14.03 inches in July against 29.98 inches in June 1940.

E DIAGRAM

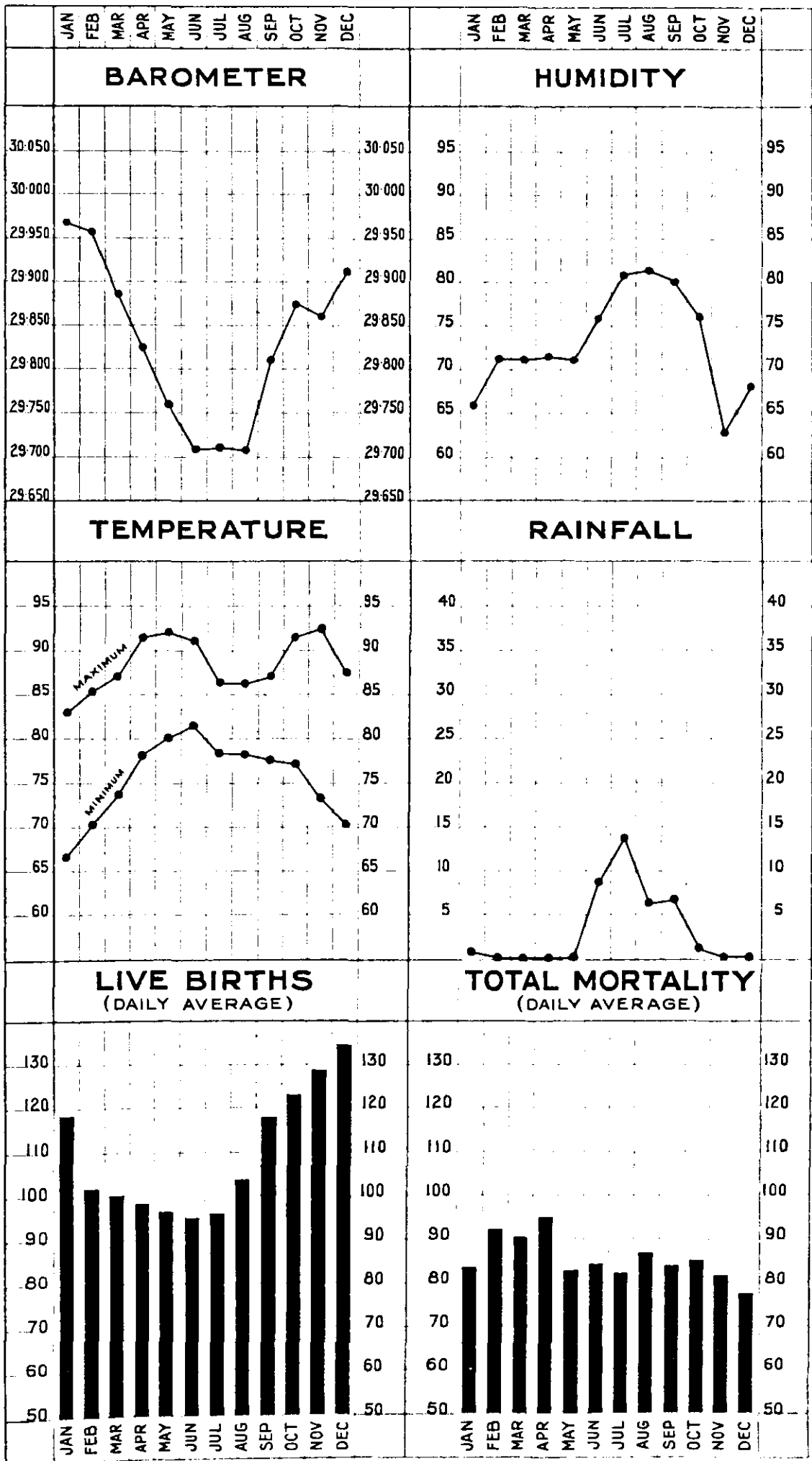
RATE OF MATERNAL DEATHS PER 1000 OF BIRTHS 1932 - 1941.



	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
MATERNAL DEATHS	194	234	251	197	184	165	186	169	166	152
BIRTHS	30914	33264	36089	36757	38334	37795	39313	40548	41485	42608
RATE	6.3	7.0	7.0	5.4	4.8	4.4	4.7	4.2	4.0	3.6

DIAGRAM

DAILY MEAN BIRTHS, DEATHS AND CLIMATIC CONDITIONS IN BOMBAY IN 1941.



EPIDEMIC AND OTHER DISEASES.

EPIDEMIC AND OTHER DISEASES.

Notification of Infectious Diseases.—Under the existing provisions of the Municipal Act, Medical Practitioners are to report to the Health Authorities cases of Infectious diseases noticed or treated by them. The total number of such cases reported during the year was 5,872, as against 5,404 in 1940. Of these 5,474 or 93.2 were reported by the District Registrars and 398 or 6.8 by the Medical Practitioners. No cases were notified by Hakims and Vaidyas.

The diseases to which the notifications received related are set out by Section in Table No. 4 (Appendix).

Year.	Number of notifications received from			Total No. of cases registered.	Percentage of total notifications to the total No. of cases registered.
	Medical Practitioners.	Hakims and Vaidyas.	Total.		
1936	320	...	320	4,514	6.6
1937	327	...	327	4,796	6.8
1938	603	...	603	7,636	8.0
1939	275	...	275	4,191	6.6
1940	321	...	321	5,404	5.9
1941	398	...	398	5,872	6.8

Plague.—Plague was absent during the year.

Anti Plague Measures.—The usual preventive and precautionary measures, namely (i) Inoculation, and (ii) Rat Destruction, were continued during the year.

(i) **INOCULATION.**—During the year 30 inoculations against plague were performed at the Haffkine Institute. These were among people who were to visit plague stricken districts outside the City limits.

(ii) **RAT DESTRUCTION.**—The total number of rats collected and destroyed during the year was 6,55,645 against 6,91,223 in 1940. It will be seen from the following statement that of the 6,55,645 rats collected and sent to the Haffkine Institute, 2,16,085 were examined and no rat was found infected. The last date on which an infected rat was detected in the City was 11th October 1934.

STATEMENT SHOWING THE NUMBER OF RATS SENT TO THE HAFKINE INSTITUTE, THE NUMBER EXAMINED AND THE NUMBER FOUND INFECTED IN 1941.

Months.	Number of Rats sent to the Haffkine Institute.	Number of Rats Examined. Total.	Number of Rats found Infected.	Ratio Per Cent.
January	55,028	18,723	Nil.	Nil.
February	47,762	17,006		
March	50,615	17,019		
April	48,563	17,066		
May	43,326	18,324		
June	37,057	15,104		
July	47,914	19,320		
August	62,594	15,527		
September	64,696	17,589		
October	63,272	19,788		
November	65,052	22,380		
December	69,766	18,239		
Total	6,55,645	2,16,085

Increase in the susceptibility of house rats.

During the year 1941, susceptibility of City rats to plague infection were continued. 293 *Rattus Rattus* were given the standard plague infective dose and 15 per cent. died of the infection, showing that susceptibility had increased from 10 per cent. to 15 per cent. between 1939 and 1941. The small field rat (*Gunomyskok*) still forms 40 per cent. of the rat population of Bombay City i.e. there was no increase in this respect.

Small-pox—Small-pox caused during the year 1,293 deaths as against 834 in 1940 and 889 the average for the decennium (1931-40). The number of attacks from Small-pox registered during the year was 2,325 (including 110 imported cases) against 1,730 in 1940. The disease was in an epidemic form from the last week of January upto the middle of May. All the precautionary measures including primary vaccinations and re-vaccinations taken in proper time succeeded in checking the spread of the disease.

The death-rate from Small-pox during the year was 0.9 as against 0.7 in 1940 and 0.8 the average during the last ten years (1931-40).

The number of deaths from Small-pox by months is shown in Table No. 12 and by Sections in Table No. 10 (Appendix).

The number of primary vaccinations done during the year was 35,955 against 39,307 in 1940 and that of re-vaccinations 2,39,201 as against 1,61,588 in 1940. Two hundred and eighty-three deaths from Small-pox occurred among children under one year of age during the year. Of these, 250 were not vaccinated while 24 were presumably vaccinated during incubation period and the vaccinal condition of 9 was not known.

The necessary amendments to the Bombay Vaccination Act, 1877, proposed by the Corporation so as to make re-vaccination compulsory in the case of all children under 14 years of age are still under the consideration of Government.

Cholera.—Seventeen cases of Cholera were imported during the year, against 9 in 1940. Of these, 7 were fatal. Cholera is a highly dangerous disease and always spreads through human communication. The City therefore is exposed to the risk of infection through cases of Cholera imported from Thana and other towns, as has been the case, into the City for admission in the Arthur Road Hospital. Admission has so far not been refused but steps must be taken to prohibit bringing from outside persons suffering from Cholera in the Municipal fever hospital which is meant for the benefit of the citizens.

Influenza.—Influenza was recorded as the cause of 44 deaths during the year, as against 42 in 1940 and 77 the average for the preceding decennium (1931-40).

Enteric Fever.—The following table shows the number of cases of Enteric Fever registered in each month during the year. The number of deaths from this cause is shown in Table No. 10 by Sections and in Table No. 12 (Appendix) by months :—

Disease.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Enteric fever ...	36	29	56	65	143	112	123	123	138	104	101	93	1,123

Out of 1,123 total cases, 214 were imported. The total number of deaths was 554, as against 399 in 1940. Comparison with number of deaths from the disease for the last ten years is shown in Table No. 11 (Appendix).

Enteric fever has been endemic in the City for a number of years. All necessary precautionary measures to keep the disease under control were continued during the year and proved to be successful in checking the spread of the disease.

The factors responsible for causing infection of this disease have been already explained in the Annual Report of 1938.

Diphtheria.—The following table shows the number of cases of Diphtheria registered each month during the year. The number of deaths from this cause is shown in Table No. 10 by Sections and in Table No. 12 (Appendix) by months :—

Disease.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Diphtheria ...	24	22	24	27	13	12	18	9	30	25	28	46	278

Leprosy.—For the detection of early cases of Leprosy and for treating such cases, diagnostic centres have been started in the Municipal Charitable Dispensaries under the control of the Health Department. The Medical Assistants in charge of these dispensaries who have been already trained in the treatment of Leprosy are doing this work. With a view to securing better facilities for this work and correct diagnosis of the disease, arrangements have been made with the Superintendent, Acworth Leper Home, Matunga, for his personal examination of Leprosy cases by visiting the different dispensaries where prophylactic treatment is given to such cases. The total number of these cases treated in the different dispensaries during the year was 48.

Cerebro-Spinal Meningitis.—Cases of Cerebro-Spinal Meningitis reported during the year numbered 65 including 8 imported, as against 82 in 1940 and the total number of deaths from the same was 35 during the year, as against 33 in 1940.

In order to check the spread of the disease, measures such as isolation of the patients, disinfection of the infected places and prophylactic inoculation of the contacts with anti-meningococcal vaccine supplied by the Haffkine Institute were taken. During the year, 70 cases were treated in the Arthur Road Hospital. Out of them 29 proved fatal, 41 were discharged as cured.

TUBERCULOSIS.

Number of Deaths and Death rate.—The total number of deaths caused from Tuberculosis during the year was 1,692 of which 145 were imported. The death-rate from Tuberculosis was 1.1, per 1,000 of the population. The annual death-rates in the previous year have been as follows. (For comparison, the decennial and quinquennial average rates have also been stated.)

Period.	ANNUAL DEATH-RATE FROM TUBERCULOSIS.		
	Pulmonary.	Other Forms.	All Forms.
1931-40	1.4	0.2	1.6
1936-40	1.5	0.2	1.7
1940	1.3	0.4	1.7
1941	0.9	0.2	1.1

CLASSIFICATION ACCORDING TO SEX AND TYPE OF DISEASE.

Year.	Pulmonary T. B.	T. B. other parts.	Total number of Deaths.	Males.	Females.
1940	1,520	414	1,934	1,057	877
1941	1,362	330	1,692	950	742

Morbidity.—The Morbidity in tuberculosis is calculated as ten times more than the mortality. Calculating on this basis, there were probably 16,920 say 17,000 persons suffering from tuberculosis during the year under report. The tragic mortality and morbidity figures emphasize the necessity of an organised intensive antituberculosis campaign in the City.

In response to the various resolutions tabled in the Corporation during the year on Tuberculosis and means to combat the disease, a complete scheme has been submitted under No. H/6693 of 7-10-40; Municipal Commissioner's letter No. H/6693 of 22-11-40. It is pointed out therein that an administrative tuberculosis scheme for the future should include :—

- (1) Dispensary or clinic.
- (2) Sanatorium Hospital treatment.
- (3) Hospital or Home for advanced cases.
- (4) Isolation of sputum positive cases in Municipal chawls.
- (5) Colony.
- (6) Care and after-care Committees.
- (7) Survey to determine the incidence of tuberculosis.
- (8) Legislation against indiscriminate spitting.

The proposed scheme is still under consideration of the Medical Relief & Public Health Committee.

The construction of the new Tuberculosis Hospital at Sewri has now been completed. The cost of this Hospital is about Rs. 4,28,269, out of which Rs. 1,50,000 were donated by Mr. and Mrs. Maneklal Premchand. This Hospital has an accommodation for 100 patients and is, according to the original plan, to take the place of the Maratha Hospital which is now used for admission of very advanced cases of tuberculosis. The transfer of the Maratha Hospital to the new Hospital at Sewri was delayed on account of the proposal of utilising the latter for war purposes. When the new Hospital is open it will be named as 'The Ramesh Premchand Tuberculosis Hospital' according to the wishes of the donors. It may be pointed out that the new Hospital will merely serve as an Infirmary for the dying hopeless cases of tuberculosis owing to lack of suitable surgical or other kinds of treatment. In the proposed scheme it is therefore suggested that the Maratha Hospital should be retained or Home for advanced cases should be provided near the Sanatorium so that the Sanatorium and the new Hospital could be used as one combined unit for the treatment of such patients as have a fair chance of recovery.

MUNICIPAL ANTI-TUBERCULOSIS MEASURES.

The Municipal anti-tuberculosis campaign is under the control of the Public Health Department. There are T. B. Clinics for out-door patients, a sanatorium for early cases and a Hospital for advanced cases.

T. B. CLINICS.

Staff.—The staff at each clinic consists of a qualified Tuberculosis Officer, a fully trained nurse, a compounder, a peon and a full-time sweeper. The X-Ray department at the Princess Street clinic has in addition an Honorary Radiologist, a full time developer and an X-Ray attendant.

Attendance.—General Medical Practitioners, Medical Officers in charge of the ordinary Municipal dispensaries, School Medical Officers and Medical Officers in charge of Railways, Mills, Port Trust and Factories refer their T. B. and suspicious T. B. cases to the clinics. A good number of patients approach direct on their own accord, for advice and treatment.

PROPAGANDA.

Leaflets.—There are printed leaflets in English, Gujerati, Marathi and Urdu emphasizing the dangers of Tuberculous infection and advocating various measures for its prevention. These leaflets are distributed amongst the patients and their relatives.

Lectures and Exhibition.—During Health Exhibitions, the Bombay Sanitary Association arranges for a Tuberculosis stall in co-operation with the Municipal Tuberculosis Department. Opportunity is taken of such exhibitions to distribute propaganda leaflets and to impress upon the public the value of preventive measures against tuberculosis. During the year 1941, the Health Visitor appointed by the Bombay Sanitary Association gave 65 lectures on Tuberculosis at different centres in the City with the aid of magic lantern slides. Out of these 20 were given in municipal schools and 45 in chawls. Besides 42 lectures were delivered with the aid of Cinema films in Public institutions and chawls.

Museum.—At the Tuberculosis clinic at Princess Street, a T. B. Museum is fitted up for the benefit of the public. It contains a number of wall posters illustrating the incidence and dangers of tuberculosis and emphasizing the methods of prevention.

Domiciliary Visits.—In addition to her duties at the clinic, each nurse visits the homes of patients attending the clinic and also of the notified cases. During her domiciliary visits, the nurse distributes printed propaganda leaflets and advises patients and their relations about ventilation, diet, clothing and general sanitation. In addition to the first visit, the nurse re-visits the same houses from time to time throughout the year, to keep up the continuity of the campaign. A special diary is prepared by each nurse describing the number of houses visited and re-visited, the progress of the patient and the advice given to the patient and the family.

Investigation of Patients.—The Diagnosis at the clinic is made on clinical, bacteriological and radiographic findings. There is a well-equipped X-Ray installation at the clinic at Princess Street. Patients from the T. B. Clinics, the Turner Sanatorium and the Maratha Hospital are referred to this clinic for radiography and screening. After a careful diagnosis at the clinic, patients are directed to suitable institutions for treatment. Early cases are admitted to the Turner Sanatorium according to the accommodation available and advanced cases to the Maratha Hospital. Patients who are not able to take institutional treatment as in-patients are kept under observation and chronic cases discharged from Hospitals and Sanatoria receive symptomatic treatment at the clinics. The sputum examination of specimens referred by Medical Practitioners is undertaken free of charge at the Municipal Laboratory.

Investigation of Contacts.—The investigation of contacts is one of the most important functions of the clinic. Usually when the patient visits the clinic, he is accompanied by a few of his relations. Advantage is taken of their presence and careful investigation is made to find out the positive contacts. The remaining members who are in close association with the patient, are advised by the nurse to appear at the clinic for investigation. Suspicious contacts from sputum-positive cases are screened at the X-Ray Department at Princess Street.

Summary of work done at the clinics during the year 1941.

Total total number of new admissions suffering from Tuberculosis was 5,229.

(a) Pulmonary T. B. 4,852 92.8 per cent.

(b) Non- Pulmonary T. B. 377 7.2 per cent.

Analysis according to Caste and Sex :—

Castes.					Males.	Females.
Hindus	...	...	...	...	1,841	1,056
Mahomedans	...	...	...	...	877	924
Parsees	...	...	...	...	22	12
Christians	...	...	...	...	276	177
Jews	...	...	...	...	18	26
Total					3,034	2,195

Distribution according to age :—

Upto the age of	10	15	20	25	30	35	40	45	50 & upwards.	Total.
T. B. Cases	313	348	958	1,107	981	525	453	210	334	5,229

Total number of sputa examined	...	...	...	...	...	...	...	...	1,525
Total number of contacts investigated	...	...	...	...	...	...	...	...	2,816
Total number of Domiciliary visits	...	...	...	...	...	...	...	...	4,902
Total number of attendances	...	...	...	...	...	...	...	...	37,761

X-RAY DEPARTMENT, PRINCESS STREET.

Total number of Radiograms taken	...	...	...	...	...	...	...	...	615
Total number of Screenings done	...	...	...	...	...	...	...	...	8,153

TURNER SANATORIUM.

Accommodation.—Turner Sanatorium, situated at Bhoiwada Hill, Parel, has an accommodation of 80 beds (40 for males and 40 for females.)

Admission of Patients.—315 new cases were admitted in 1941. At the end of the last year there were 38 patients. The total number of patients treated in the year 1941 was 353. Of these 287 were discharged and 66 remained at the end of the year. The average duration of stay for each patient was three months.

Diagnosis.—The diagnosis of cases was based on clinical, bacteriological and Radiographic findings.

Classification.—Discharged cases were classified as follows :—

1st Stage (Congestion)	...	...	...	...	...	...	...	...	119
2nd Stage (Consolidation)	...	...	...	...	...	...	...	...	146
3rd Stage (Cavitation)	...	...	...	...	...	...	...	...	10
T. B. Abdomen	...	...	...	...	...	...	...	...	11
T. B. Knee Joint	...	...	...	...	...	...	...	...	...
T. B. Bone (Tibia)	...	...	...	...	...	...	...	...	...
T. B. Kidney	...	...	...	...	...	...	...	...	...
T. B. Eyes	...	...	...	...	...	...	...	...	1
Total	...	...	...	...	...	...	...	...	287

Treatment.—Absolute rest, fresh air, nourishing diet, exercise and relief of distressing symptoms were the routine therapeutic measures. Calcium, Antimony, Sodium Morrhuate, Iron arsenite and gold were the principal injections in use. Artificial Pneumothorax was induced in 46 cases and the total number of refills was 346. Phrenic evulsion was performed on a few selected cases where the lesion was mainly basal and unilateral.

Result of Treatment :—

Improved	...	...	...	...	...	...	...	...	228
Not improved	...	...	...	...	...	...	...	...	43
In <i>status quo</i>	...	...	...	...	...	...	...	...	16
Died	...	...	...	...	...	...	...	...	nil
Total	...	...	...	...	...	...	...	...	287

The above figures indicate that the treatment at the Sanatorium produced improvement in 79.4 per cent. of cases discharged during the year.

HOSPITAL AND ADVANCED CASES.

Advanced cases of tuberculosis were admitted to the Maratha Hospital. A separate report on the working of this institution is given by the Medical Superintendent in charge of the Hospital on page of this Report.

It may however be added here that in view of the increasing need for having still more beds for Tuberculosis patients, it is highly desirable to consider the question of retaining the Maratha Hospital in addition to the new hospital.

The average total annual expenditure incurred at present in connection with all the existing Municipal Tuberculosis Institutions is Rs. 1,64,367.

MALARIA.

Malaria was registered as the cause of 88 deaths. 668 deaths were registered as due to Ague and Remittent Fevers. A considerable proportion of the number under the last two heads probably represents cases of wrong diagnosis or diagnosis based on insufficient or incorrect data.

Average number of deaths.—The number of deaths from Malaria and from Ague Remittent Fevers in 1941 was 88 and 668 and the annual averages in the ten years 1931 to 1940 as shown in Table No. 11 were 101 and 1,178 respectively.

Out of the total number of deaths due to Malaria—

- 32 were certified by Medical Practitioners.
- 31 were certified by Hospitals.
- 24 were verified by the staff after making inquiries from the relatives.
- 1 was certified by the Commissioner of Police.

Inspection of houses and destruction of larvae were carried on, on a systematic plan. The wards of the City have been sub-divided into areas and each overseer is given an area expected to be covered within a week. Breeding places detected were immediately dealt with. Minor structural and other defects likely to result in the breeding of mosquitoes were remedied by the staff and action was taken against owners only when the works required were extensive and costly or the defects recurred again and again.

Quinine and Cinchona.—For the treatment of patients attending the Municipal dispensaries, Municipal Maternity and Infectious diseases Hospitals, 106.5/16 lbs. of quinine and 7½ lbs. of Cinchona Febrifuge were used during the year. 21,558 III and IV grain tablets of Quinine Sulphate and IV grain 24,100 tablets of Cinchona Febrifuge were also distributed.

Statement showing the quantities and cost of disinfectants etc., used during the year :—

					Rs.	a.	p.
(1) Pesterine (Oil furnace)	...	...	...	7,462 Gallons	1,249	14	0
(2) Oil Kerosene 125° (inferior quality)	...	...	...	6,177 do.	4,416	9	0
(3) Lysotol	...	...	...	250 do.	984	6	0
(4) Malariol	...	...	...	2,516½ do.	1,218	15	0
(5) Paris Green Powder	...	...	...	168 lbs.	145	0	0
Total					...	8,014	12 0

The following table shows the work of inspection done by the staff during the year :—

Ward.	No. of houses.		No. of containers holding water.	
	Inspected.	Found breeding.	Inspected.	Found breeding.
A	210,364	962	383,832	1,412
B	130,209	270	141,376	316
C	235,711	142	199,238	167
D	241,013	4,220	528,732	4,662
E	248,823	2,750	326,553	3,159
F	93,268	1,117	210,821	1,434
G	146,908	1,671	205,160	1,934
Total	1,306,296	11,132	1,995,712	13,084

The number of houses inspected represents the actual number of buildings in each ward multiplied by the number of inspections carried out by the anti-malaria staff.

Note :—In the above table, the breeding recorded includes all the local varieties of mosquitoes.

Statement showing month by month the total number of wells, cisterns, etc., which were found breeding Anopheles mosquitoes during the year 1941 :—

Breeding noticed in.	Jan.	Feb.	Mar.	April	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Cisterns, overhead tanks, cooling tanks ...	...	...	...	...	1	...	2	1	2	1	1	3	11
Wells ...	8	7	9	3	4	2	2	6	15	11	17	12	96
Masonry tanks ...	2	...	2	2	1	1	...	5	4	5	5	1	28
Mill tanks ...	4	...	1	...	...	...	...	1	3	4	...	3	16
Fountains, cattle troughs ...	...	...	2	2	...	1	1	3	3	7	...	...	19
Open channels ...	...	2	5	2	6	5	5	5	6	1	1	1	39
Pools, Depressions, Ruts &c. ...	6	10	15	10	8	2	13	31	28	47	18	10	198
Ponds and Puddles ...	2	...	1	...	...	...	...	2	3	4	2	2	16
Wooden tubs ...	...	...	2	...	...	...	1	1	1	...	...	...	7
Odd receptacles (buckets, barrels, drums, jars, &c.) ...	...	...	...	...	...	1	2	7	1	...	...	...	11
Roof gutters ...	...	...	...	...	...	1	1	8	1	...	...	...	10
Quarry holes ...	...	...	...	...	...	...	1	...	...	...	...	...	1
Storm water entrances ...	3	4	4	4	2	1	1	...	...	1	...	...	20
Chunam ghani ...	...	...	...	...	...	...	...	2	1	...	...	...	3
Low lands, grass plots ...	...	...	2	1	3	7	5	12	11	8	3	...	52
Snake farms ...	...	...	...	...	...	...	...	...	...	1	...	...	1
Tanks, Talao, Reservoirs etc. ...	...	1	...	...	...	...	1	2	1	2	1	...	8
Total ...	25	24	43	24	25	20	35	86	80	94	48	32	536

Statement showing by wards the total number of wells, cisterns, etc., which were found breeding Anopheles mosquitoes during the year 1941 :—

Breeding noticed in.	WARDS.							Total.
	A	B	C	D	E	F	G	
Cisterns, Overhead tanks, cooling tanks ...	...	...	...	...	6	...	3	11
Wells ...	1	...	1	7	5	21	61	96
Masonry tanks ...	5	...	...	8	3	8	4	28
Mill tanks ...	...	...	...	...	3	2	11	16
Fountains, Cattle troughs ...	...	...	...	10	8	...	1	19
Open channels ...	...	...	...	4	1	25	3	39
Pools, depressions, ruts etc. ...	13	2	...	67	15	79	22	198
Ponds, Puddles ...	4	...	...	...	9	3	...	16
Wooden tubs ...	...	...	...	3	3	...	1	7
Odd receptacles (buckets, barrels, drums, jars, etc.) ...	...	...	...	...	10	1	...	11
Roof gutters ...	2	1	...	...	7	...	...	10
Quarry holes ...	...	...	...	...	...	1	...	1
Storm water entrances ...	...	...	...	18	...	1	...	20
Chunam Ghani ...	...	...	...	1	...	...	2	3
Low lands, grass plots ...	...	...	...	...	...	52	...	52
Snake Farms ...	...	...	...	...	...	1	...	1
Tanks, Talao, Reservoirs etc. ...	...	...	...	...	...	7	1	8
Total ...	33	3	1	118	70	201	110	536

Statement showing month by month the total number of wells, cisterns, etc., where Anopheles Stephensi was found breeding during the year 1941 :—

Containers.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Cisterns, Overhead tanks, cooling tanks	1	...	2	1	2	1	...	...	7
Wells	1	...	...	...	...	2	2	1	...	...	4
Masonry tanks	2	...	1	...	...	4
Fountains, Cattle troughs	1	3	2	2	...	...	8
Open channels	2	2	...	1	...	...	5
Pools, depressions, ruts &c.	1	...	...	...	...	1	4	1	1	1	...	9
Wooden tubs	1	1	1	1	...	...	3
Odd receptacles, (buckets, Barrels, drums, jars, etc.)	1	4	1	...	...	...	6
Roof gutters	7	1	...	...	...	8
Total	1	1	...	1	...	7	24	10	8	2	...	54

Statement showing by wards the number of wells, cisterns, etc., where *Anopheles Stephensi* were found breeding during the year 1941 :—

Containers.	WARDS.							Total.
	A	B	C	D	E	F	G	
Cisterns, Overhead tanks, cooling tanks	2	...	...	...	4	...	1	7
Wells	1	...	...	2	1	...	...	4
Masonry tanks	1	...	...	2	6	...	...	8
Fountains, cattle troughs	...	...	...	2	1	...	3	5
Open channels	1	...	...	3	4	...	1	9
Pools, depressions, ruts &c.	1	...	...	...	3	...	...	3
Wooden tubs	...	...	...	...	6	...	...	6
Odd receptacles buckets, barrels, drums, jars etc.	...	...	...	...	7	...	...	8
Roof gutters	1	...	...	...	...	...	...	...
Total	7	...	...	9	32	1	5	54

Spleen rate:

Out of 1,043 children of the poorer classes examined for enlargement of spleen in dwelling houses, 15 were found to have enlarged spleen. The spleen rate for the wards mentioned was 1.4. Details by sections are as given below :—

Ward.	Sections.	No. of children examined	No. of children found with enlarged spleen	Percentage.
A	Esplanade	103	1	0.9
B	Dongri	291	...	...
C	Bhuleshwar (Chandanwadi)	100	...	...
D	Girgaon	100	3	3.0
..	Mahalaxmi	100	6	6.0
E	Byculla	114	2	1.7
F	Parel	135	3	2.2
G	Worli	100	...	...
Total	...	1,043	15	1.4

The following table shows the number of children with enlarged spleen and their percentage found by the School Medical Inspection staff during the medical examination of children in Municipal Schools :—

Ward.	Section.	No. of pupils examined.	No. of pupils found with enlarged spleen.	Percentage.
A	Colaba	237	...	...
	Fort North	342	5	1.4
	Esplanade	148	...	...
	Mandvi	252	2	.7
B	Chuckla	30	...	...
	Umerkhadi	370	2	.5
	Dongri	1,143	1	.08
C	Khara Talao	50	1	2.0
	Market	479	...	...
	Dhobitalao	742	8	1.07
	Fanaswadi	201	2	.9
D	Bhuleshwar	454	4	.8
	Khetwadi	214	...	...
	Girgaon	815	1	.1
	Chowpaty	61	...	...
	Mahalaxmi	75	...	...
	Walkeshwar	67	...	...
E	Mazagaon	944	9	.9
	Tarwadi	314	1	.3
	2nd Nagpada	161	...	...
F	Kamathipura	329	...	...
	Tardeo	120	...	...
	Byculla	1,526	18	1.1
	Parel	1,241	16	1.2
G	Sewri	123	1	.8
	Sion	776	2	.2
G	Mahim	4,796	36	.7
	Worli	962	36	3.7
Total	...	16,973	145	0.8

Blood slides.—The following table shows the number of slides taken by the Medical Officers in charge of Municipal Dispensaries and examined in the Municipal Laboratory during the year 1941. Out of 1,509 slides 246 were found positive for malaria :—

Dispensaries.	NO. OF SLIDES		Percentage.
	Examined.	Found positive.	
1. Colaba Dispensary	79	9	11.3
2. No. 1 District Dispensary	24	2	8.3
3. No. 3 do. do.	109	20	18.3
4. No. 4 do. do.	75	3	4.0
5. No. 6 do. do.	59	5	8.4
6. H. C. Shroff do.	98	5	4.08
7. No. 7 District do.	818	168	20.5
8. No. 8 do. do.	62	15	24.1
9. Bai Gowrabai do.	17	...	...
10. Bai Gulbai do.	4	1	25.0
11. DeLisle Road do.	72	10	13.8
12. Prabhadevi do.	45	7	15.5
13. Worli do. do.	35	1	2.8
14. M. O. T. C. do.	1	...	...
15. Dharavi do.	11	1	9.09
		...	
Total	1,509	246	16.3

Municipal Dispensaries.—The number of cases of Malaria treated month by month at the Municipal Dispensaries during 1941 is shown in the following table. In the preceeding year the number of patients, treated was 5,521.

Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
104	124	98	133	115	105	151	168	247	187	161	105	1,698

Admission in Institutions.—The following table shows the number of Malaria cases admitted and treated in different institutions in the City during the year 1941.

Name of the Institution.	Admissions.
1. Colaba British Military Hospital	325
2. St. George's Hospital	164
3. Cama Allbless Hospital	30
4. Sir J. J. Hospital	4,974
5. Sir D. M. Petit and Motlibai Hospital	22
6. Northcote Police Hospital	1,806
7. G. I. P. Railway Dispensary	706
8. Adam Wylie Hospital	127
9. Bomanji Dinshaw Parsee General Hospital	48
10. Yamunabai Nair Hospital	452
11. Arthur Road Hospital	294
12. Maratha Hospital	139
13. King Edward Memorial Hospital	4,992
14. Nowrosjee Wadia Maternity Hospital	218
15. B. B. & C. I. Railway Dispensary	356
16. Allbless Charitable Dispensary	843
17. Bhatia General Hospital	30
18. Rachael Jacob Sassoon Dispensary	347
19. G. T. Hospital	2,298
20. Bai Jerbai Wadia Hospital for Children	111
Total	18,282

Statement showing the total number of wells in the City and their condition on 1st January 1942 :—

Ward.	Section.	Total No. of wells in the City.	No. of wells open or partially open.			No. of wells H. C. C. with or without pump.		
			Total No.	Open	T. D.	Total No.	With pump.	Without pump.
A	Upper Colaba	4	2	1	1	2	...	2
	Middle and Lower Colaba	28	2	1	1	26	2	24
	Fort, Southern	16	...	...	...	16	1	15
	Fort, Northern	262	22	20	2	240	14	226
	Esplanade	47	4	4	...	43	7	36
	Total	357	30	26	4	327	24	303
B	Mandvi	52	7	5	2	45	8	37
	Chakla	24	6	4	2	18	4	14
	Umakhadi	19	8	2	6	11	...	11
	Dongri	4	...	...	...	4	1	3
	Total	99	21	11	10	78	13	65
C	Market	153	34	7	27	119	51	68
	Dhobitalao	258	59	15	44	199	47	152
	Fanaswadi	143	25	12	13	118	37	81
	Bhuleshwar	95	31	14	17	64	24	40
	Kharatalao ... ..	...	...	...	...	...	...	...
Kumbharwada	14	2	2	...	12	4	8	
	Total	663	151	50	101	512	163	349
D	Khetwadi	115	17	8	9	98	15	83
	Girgaon	138	19	8	11	119	14	105
	Chowpaty	44	10	1	9	34	11	23
	Walkeshwar	89	27	15	12	62	23	39
	Mahalaxmi	76	24	10	14	52	20	32
	Total	462	97	42	55	365	83	282
E	Mazagaon	55	3	2	1	52	13	39
	Tarwadi	56	14	4	10	42	16	26
	2nd Nagpada ... ..	...	...	...	...	...	...	...
	Kamathipura	3	1	...	1	2	...	2
	Tardeo	20	4	3	1	16	5	11
	Byculla	23	1	1	...	22	6	16
1st Nagpada	2	...	...	...	2	...	2	
	Total	159	23	10	13	136	40	96
F	Parel	55	20	12	8	35	16	19
	Sewri	22	7	7	...	15	6	9
	Sion	78	44	35	9	34	10	24
	Total	155	71	54	17	84	32	52
F Mills	Parel	9	5	...	5	4	...	4
	Sewri... ..	6	3	2	1	3	...	3
	Sion	3	3	1	2	...	...	...
	Total	18	11	3	8	7	...	7
G	Mahim	200	105	102	3	95	46	49
	Worli	115	73	68	5	42	18	24
	Total	315	178	170	8	137	64	73
G Mills	Mahim	8	3	...	3	5	2	3
	Worli	37	14	2	12	23	1	22
	Total	45	17	2	15	28	3	25
	Grand Total	2,273	599	368	231	1,674	422	1,252

Wells.—The following table shows by wards and sections the number of wells filled in, protected and examined for larvae during the year 1941 :—

Ward.	Sections.	Total in the locality.	Dealt with			Wells examined			Examinations for larvae	
			Filled in	Covered		Total.	Larvae found	Larvae not found	Total.	Positive
				Com-pletely.	With trap door					
A	Upper Colaba ...	4	...	...	...	4	...	4	126	...
	Middle and Lower Colaba ...	29	1	...	...	29	...	29	555	...
	Fort, Southern ...	16	...	...	...	16	...	16	319	...
	Fort, Northern ...	262(3)	3	...	...	265	2	263	5,439	3
	Esplanade ...	47	...	...	...	47	1	46	933	1
B	Mandvi ...	53	1	...	...	53	3	50	2,782	4
	Chakla ...	25	1	...	...	25	...	25	1,091	...
	Umarkhadi ...	19	...	...	...	19	...	19	845	...
	Dongri ...	4	...	...	...	4	...	4	178	...
C	Market ...	159	6	...	...	159	5	154	446	6
	Dhobitalao ...	260	2	2	...	260	4	256	708	4
	Fanaswadi ...	143	...	...	...	143	2	141	400	2
	Bhuleshwar ...	97	2	...	...	97	7	90	352	8
	Khara Talao ...	...	...	...	...	...	...	...	...	...
	Kumbharwada ...	14	...	...	...	14	...	14	23	...
D	Khetwadi ...	117	2	...	...	117	1	116	2,146	3
	Girgaum ...	141	3	...	...	141	1	140	2,743	3
	Chowpaty ...	46	2	...	...	46	2	44	1,002	3
	Walkeshwar ...	89	...	...	...	89	1	88	2,118	8
	Mahalaxmi ...	75(1)	...	...	...	76	1	75	2,999	17
E	Mazagaon ...	55(1)	1	...	...	56	5	51	2,958	5
	Tarwadi ...	56	...	...	...	56	4	52	2,907	4
	2nd Nagpada ...	...	...	...	...	...	...	...	...	...
	Kamathipura ...	3	...	...	...	3	...	3	204	...
	Tardeo ...	20	...	...	...	20	8	12	1,020	8
	Byculla ...	23(1)	1	...	...	24	2	22	1,224	2
F	1st Nagpada ...	2	...	1	...	2	...	2	153	...
	Parel ...	64	...	...	1	64	8	56	928	10
	Sewri ...	27(1)	...	...	...	28	2	26	253	7
G	Sion ...	82	1	...	...	82	11	71	1,999	17
	Mahim ...	215(2)	9	2	...	217	31	186	3,052	71
G	Worli ...	152	...	1	...	152	23	129	2,360	38
	Total ...	2299(9)*	35@	6	1	2,308	124	2,184	42,263	205

* These are newly discovered wells.

† Out of these, 24 wells were hermetically concrete covered, 9 open and 2 partly open wells.

The total number of wells in the City was 2,273 including the 9 newly discovered during the year, of which 599 are either open or partially open.

Almost all wells which have been decided or proposed to be retained have been stocked with larvicidal fish. The stock is replenished every six months.

Cisterns.—Defective non-mosquito proof manhole covers were replaced by the new hinged cast iron standard pattern lids in 167 cases during the year. The total number of cisterns in the City is 58,470.

Tanks.—(1) Mill tanks.—In the beginning of this year there were 86 mills with 97 mill tanks in the City. During the course of the year, 3 mill tanks were filled in. Thus there are 86 mills with 94 mill tanks in the City. The mill tanks were regularly examined and treated with larvicides when necessary.

The following table shows the number of mill tanks found breeding in each month in the year 1941:—

Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
17	11	5	1	...	1	...	4	6	7	3	7	62

Overhead Cisterns in Mills.—There were 189 overhead cisterns. One overhead cistern from Alexandra Sassoon Mill was removed in December last. There are now 188 overhead cisterns. They are all mosquito proof.

The following table shows the number of overhead cisterns found breeding in each month in the year 1941,

Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
...	1	...	...	...	...	1

Prosecutions.—The following table shows the number of Prosecutions instituted during 1941 with their results :—

Number of Prosecutions	...	...	...	149
Requirements completed before the service of summonses	...	...	...	8
Requirements completed after the service of summonses	...	...	...	29
Penalties inflicted	...	...	...	30
Cases dismissed	...	...	...	10
Cases pending	...	...	...	72

SUMMARY OF WORK DONE IN 1941

Number of Wells filled in	...	...	...	35
Number of Wells hermetically covered	...	...	...	6
Number of Wells covered with trap doors	...	...	...	1
Number of inspections of buildings	...	...	...	13,06,296
Number of Notices issued for wells, cisterns, etc.	...	...	...	4,654
Number of cisterns made mosquito proof	...	...	...	1,027
Number of cisterns provided with standard pattern covers	...	...	...	167
Number of children examined for enlargement of spleen	...	...	...	1,043
Number of blood slides examined of dispensary patients	...	...	...	1,509
Number of pools treated with pesterine or kerosene oil	...	...	...	29,504
Number of odd receptacles removed	...	...	...	45,250
Number of correspondence papers (new cases dealt with)	...	...	...	3,795

Results of anti-malaria measures for five years 1937-41 :—

Year.	Mosquito breeding in or near houses.	No. of containers found breeding.	Breeding places of Anopheles mosquitoes.	Spleen rate in localities selected at random.	Spleen rate in schools in different localities.	Percentage of positive blood slides.	Attendance of patients in Municipal dispensaries for fevers and Malaria.
1937	14,583	17,503	1,215	0.39	1.17	10.43	1,082
1938	12,619	18,040	1,252	0.14	0.8	11.4	1,957
1939	10,712	13,890	1,128	...	1.37	13.95	13,616
1940	12,214	16,121	753	1.4	2.8	22.5	5,521
1941	11,132	13,084	536	1.4	0.8	16.3	1,698

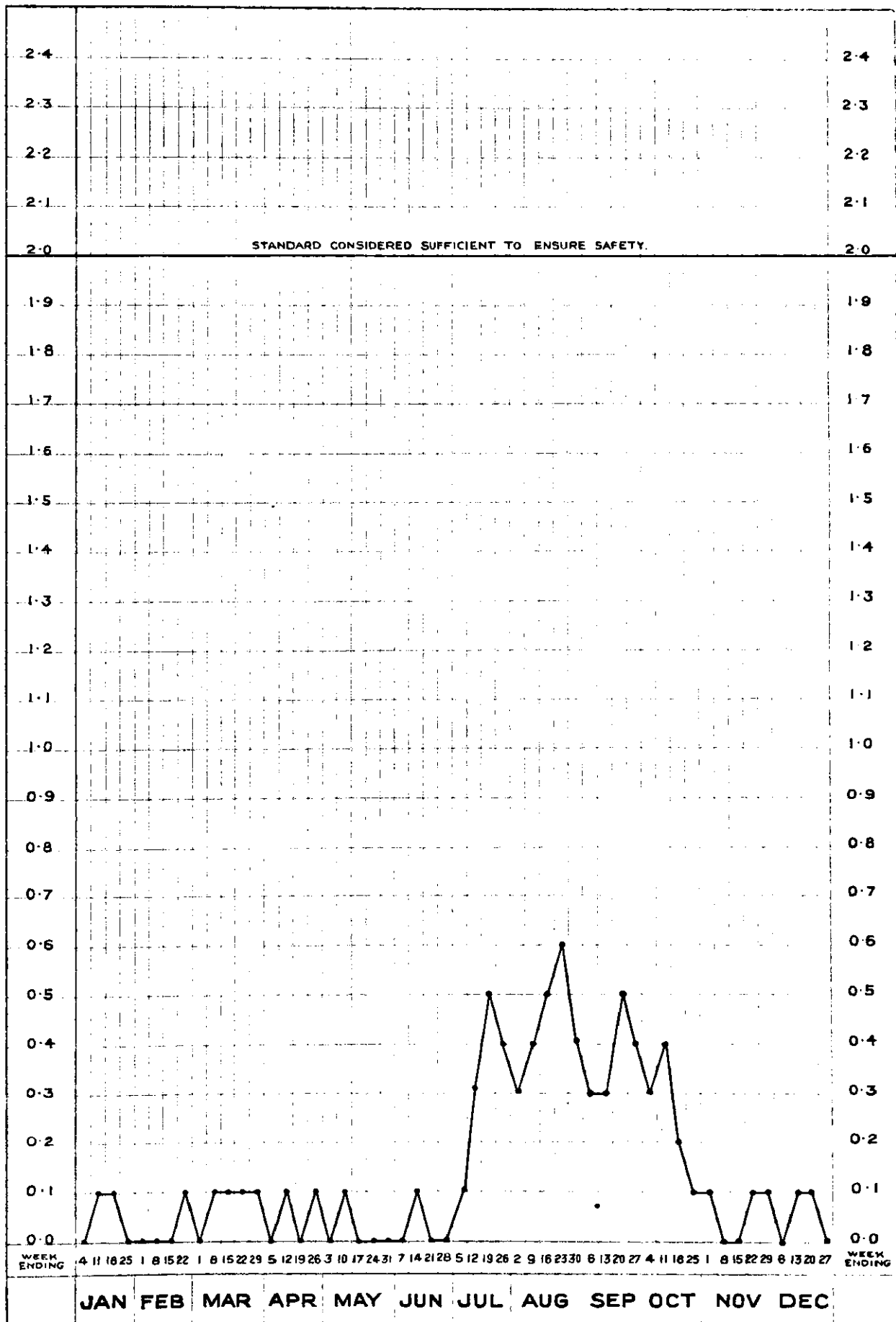
*Spleen examination was not made this year in localities selected at random as is usually done every year, since Malaria was prevalent in the City in an Epidemic Form.

Roof gutters in Mills.—There are 86 mills in the City and the number of roof-gutters in these mills is about 3,002. The condition of a large number of roof-gutters is such that they hold rain water and form breeding places for mosquitoes. Owing to the inaccessibility of these roof-gutters for inspection by the Malaria staff, regular and periodical inspection of these gutters cannot be done, as is the case with other breeding places. Necessary amendments to the Municipal Act with a view to obtaining powers requiring the owners of Mills to provide means of easy access to roof-gutters have been approved by the Corporation and are now before Government. In the absence of such means of access however the Mill Owner's Association is for the present, co-operating in giving all possible facilities to the Malaria Staff in attending to the roof-gutters for inspection.

Stegomyia Index.—*Aedes Aegypti* or stegomyia mosquito is known to be the carrier of Yellow Fever. The introduction of Yellow Fever in India has since long been apprehended due to air transport from the endemic zones of the disease. Due to increased aerial transport and communications on account of war the risk has become greater. In order to ensure sufficient safety against the risk of this disease being imported into Bombay it is necessary to keep the stegomyia index below 2 per cent. It will be seen from the attached chart G that the stegomyia index was maintained during the year below the fixed standard.

G DIAGRAM

STEGOMYIA INDEX IN BOMBAY CITY FROM JANUARY TO DECEMBER 1941.



VENEREAL DISEASES.

The Free Clinic opened and run since 1918 at 66 Lamington Road by the League for Combating Venereal Diseases as a voluntary organisation was taken over by the Bombay Municipality in April, 1925, and removed to its present site in 1933 at 254 Bellasis Road in a Municipal building. The Clinic has modern equipment for diagnosis and treatment of Venereal Diseases.

Control of Venereal Diseases.—The Clinic carries on a continued fight against venereal diseases. The principal methods of attack employed are :—

- (1) Personal Prophylaxis for preventing infection of those who will risk infection.
- (2) Diagnosis of infections which have already occurred.
- (3) Treatment of men, women and children at one Centre, morning and evening, to control infection which has already occurred.
- (4) Follow-up of patients for bringing them under medical care.
- (5) Propaganda to prevent infection and to seek co-operation of patients to render them non-infective, done directly by the Clinic, and indirectly by social organisations.
- (6) Medical training by post-graduate courses to students and short refresher courses to general medical practitioners.

The idea underlying an institution of this type is to secure a co-ordinated combat against a social evil by public enlightenment to bring out a secret disease, by public disinfection to protect society, by providing facilities to medical men, to obtain diagnosis for their patients and training for themselves, and by maintaining follow up work in order to induce patients to seek treatment and trace infected wives and children without which it would nullify the work on men and leave the vicious chain to perpetuate the disease in a family.

The following is the report of the Medical Officer in charge :—

Total Attendances.—The total attendance for the year under report was 1,05,563. The following information shows the number of cases for the last five years :—

1937	...	...	...	...	...	...	76,615
1938	...	...	...	...	...	...	99,165
1939	...	...	...	...	...	...	1,02,706
1940	...	...	...	...	...	...	1,06,425
1941	...	...	...	...	...	...	1,05,563

New Admissions.—During the year ending 31st December 1941, the number of consultations for diagnosis and treatment was 8,495. In the case of a new patient particulars are entered in a confidential register and an identification number issued. All information about patients calling for consultation and treatment is kept strictly confidential.

Old Admissions.—The total number of patients under treatment in previous years brought over to the year under review was 633.

Personal Prophylaxis.—A Centre for carrying out prophylactic disinfection as a method of preventing Venereal Diseases for those who have exposed themselves to the risk of contracting the disease has been opened at the Clinic since December 1933. The number who attended for prophylaxis at the Clinic during the year 1941 was 5,868. Similar Centres have been opened in the following District Dispensaries and are open day and night for carrying out prophylactic disinfection :—

- (1) Municipal Dispensary, 52 Guncarriage Street, Colaba.
- (2) No. III District Municipal Dispensary, 259, Sandhurst Road, Dongri.
- (3) No. VI District Municipal Dispensary, 264, Charni Road, Girgaum.
- (4) No. VIII District Municipal Dispensary, 143, Foras Road, near Tram Junction.
- (5) Municipal Dispensary, 753-B, Dharavi Road, Dharavi.
- (6) Municipal Dispensary, B.D.D. Chawl, No. 45, Worli.

The total attendance at these different Municipal Centres was 848.

Summary of Cases:—

The following table shows figures for the last five years:—

Year.	NUMBER OF PATIENTS DEALT WITH FOR THE FIRST TIME.								Number of cases carried over from previous years.	Total number of attendances.
	Syphilis.	Non-Syphilitic Sores.	Gonorrhoea.	Total V. D.	Other than V. D.	Number of patients who ceased attendance before the diagnosis was completed.	Total new cases.	No. of Prophylaxis.		
1937	1,373	1,031	3,281	5,685	710	219	5,762	5,730	852	76,615
1938	1,545	1,197	3,451	6,193	708	205	6,304	6,740	802	99,165
1939	1,663	1,315	3,570	6,548	908	276	6,798	5,878	934	1,02,706
1940	1,968	1,590	3,307	6,865	1,647	630	8,286	5,457	856	1,06,425
1941	1,786	1,651	3,292	6,729	1,496	903	8,495	5,858	633	1,05,563

Daily Attendance.—The daily average of new patients reporting for diagnosis or treatment and for prophylaxis and the average daily attendance was as follows:—

New Patients	... {	Males	... 28.1	Total	... 32.6	} Total for Diagnosis and Treatment 375.3	} Total daily attendance 391.4
	... {	Females	... 4.5				
Old Patients	... {	Males	... 281.8	Total	... 342.7		
	... {	Females	... 60.9				
Prophylaxis	... {	Day	... 3.8	Total	... 16.1	Total for Prophylaxis 16.1	
	... {	Night	... 12.3				

The following is the average daily attendance during the last five years:—

1937	1938	1939	1940	1941,
304.9	387.8	391.5	390.7	391.4

Racial Distribution.—The racial distribution of all cases was as follows:—

	Diagnosis and Treatment.		Prophylaxis. Males only.
	Males.	Females.	
Mussalmans	3,370	428	1,350
Hindoos	3,290	605	1,364
Indian Christians	450	101	674
Parsees	108	12	772
Jews	68	15	882
Anglo Indians	22	4	630
Europeans	8	3	152
Japanese, Chinese and other castes	11	...	34
Total	7,327	1,168	5,858

Distribution of Cases.—Out of 8,495 cases (7,327 males and 1,168 females) registered during the year 1941 for diagnosis and treatment, 903 (800 males and 103 females) ceased attending before the diagnosis was completed and 1,496 (1,231 males and 265 females) were diagnosed as non-venereal. The remaining 6,096

(5,296 males and 800 females) with the addition of 633 (510 males and 123 females) carried over from previous years make a total of 6,729 (5,806 males and 923 females) venereal cases which are classified as follows :—

	Males.	Females.	Total.
Primary Syphilis	542	121	663
Secondary Syphilis	657	169	826
Late Syphilis	168	91	259
Congenital Syphilis	19	19	38
Total	1,386	400	1,786
Acute and Sub-acute Gonorrhoea	2,213	194	2,407
Chronic Gonorrhoea	674	211	885
Total	2,887	405	3,292
Non-Syphilitic Sores	1,533	118	1,651
Total	1,533	118	1,651
GRAND TOTAL 6,729	{ Males ... 5,806 { Females ... 923		

Non-Venereal Cases.—In the total number of consultations 1,496 cases were diagnosed as non-venereal and distributed as follows :—

Skin Lesions	362
Non-Specific Urethritis	92
Non-Specific Gynaecological Cases	12
Marriage Certificates	103
Certificates of Fitness	304
Others	623
Total	1,496

Concomitant Diseases.—Other ailments of which patients complain of during the time they are under treatment for a venereal disease are treated at the Clinic to save the patients the inconvenience of attending at another institution while they have to attend the Clinic.

Laboratory Work.—The routine work of the laboratory includes a number of urine tests, examination of wet specimens and stained smears (simple and selective) of which no account is kept. The laboratory provides scientific reports to general medical practitioners, hospitals and dispensaries in Bombay, where such facilities do not exist, on patients suspected to be suffering from venereal disease, and on material from such patients. The following are the more important investigations carried out during the year of which a record is available :—

Wassermann Reactions	371
Kahn Test	1,558
Dark Ground Searches for T. P.	2,222
Cultures	44

During the year, the Haffkine Institute of Bombay carried out 1,070 Wassermann Tests for the Clinic.

Follow up Work.—332 Home Visits were paid by the Nurse. The Lady Physicians of the Clinic paid domiciliary visits when necessary. This is done with a view to securing early diagnosis and treatment of undetected cases, to encouraging shy patients who may be hiding their disease through a false sense of shame to attend the Clinic, to inducing lapsed cases to continue further treatment will cured or become non-infective, to bringing members of patients' families and contacts to the Clinic for medical care, and also to securing co-operation of patients.

Propaganda.—Patients and outsiders visit everyday the propaganda room which is equipped with exhibits, posters, leaflets, pamphlets and booklets. The leaflets, etc., are distributed to them free of charge and are also supplied to the families of the homes visited by the Nurse and the Lady Physician.

Information Bureau answers queries, oral or written. Details of outside propaganda carried through local social organisations may be found in their reports.

Medical Education.—Two Honorary Clinical Assistants with remuneration and one without remuneration attended the Clinic during the year under report.

Refresher Courses.—Four general medical practitioners took advantage of the Clinic and attended for short periods to practise method of diagnosis and treatment.

DISINFECTION

The following table shows the number of cases of Infectious diseases, those removed to Hospitals, the number of houses vacated and disinfected and the number of articles disinfected by steam :—

INFECTIOUS DISEASES—CAUSE AND NATURE OF ACTION TAKEN IN 1941.

On account of	Cases.	Cases removed to Hospitals.	Houses vacated.	Rooms disinfected.	Articles sterilized.
Plague	...	...	...	...	...
Small-pox	2,325	344	...	2,232	1,138
Measles	...	4	...	69	20
Chicken-pox	...	29	...	117	3
Typhoid fever	1,123	4	...	950	775
Relapsing fever	...	...	...	...	...
Influenza	9	...	...	8	...
Cholera	17	...	...	2	...
Erysipelas	...	...	...	2	...
Leprosy	72	...	...	...	...
Tuberculosis of Lungs	1,644	21	...	12,34	806
Cerebro-Spinal fever	65	...	...	...	...
Dead Rats	...	...	...	6	...
Other Causes	...	4	...	629	2,790
Total	5,255	406	...	5,249	5,532

Quantities and Cost of Disinfectants and Insecticides used.—The following statement shows (a) the quantities used for disinfecting dwelling houses, rooms and other places such as house gullies, drains, privies, etc., (b) the total cost of the disinfectants used for each purpose, and (c) the total quantities in which each kind of disinfectant was used during the year ending 31st December 1941 and their total cost :—

Name of disinfectant.	(a)		(b)		(c)	
	Quantities of disinfectants used.		Total cost of disinfectants used.		Total quantities of disinfectants used.	Total Cost.
	(i)	(ii)	(i)	(ii)		
	For disinfecting dwelling houses and rooms.	For disinfecting other places such as house gullies, drains, privies, etc.	For disinfecting dwelling houses and rooms.	For disinfecting other places such as house gullies, drains, privies, etc.		
			Rs. a. p.	Rs. a. p.		Rs. a. p.
Pesterine (oil furnace) Gallons	...	10,015	...	1,676 8 0	10,015	1,676 8 0
Charcoal, maunds	2½ mds.	...	1 7 0	...	2½ mds.	1 7 0
Sal Hycol, Gallons	30	...	116 4 0	...	30	116 4 0
Sulphur, lbs.	574	344	93 0 0	55 10 0	918	148 10 0
Resotol Powder, Bags	...	49	...	423 4 0	49	423 4 0
Kerosene 125°, Gallons	9	6,177	9 0 0	4,416 9 0	6,186	4,425 9 0
Paris Green, Lbs.	...	168	...	145 0 0	168	145 0 0
Lysotol, Gallons	602-1-2	700	2,262 13 0	2,548 6 0	1,302-1-2	4,811 3 0
Tropical Chloride of Lime, Cwts.	...	186	...	1,749 3 0	186	1,749 3 0
Malarial, Gallons	...	2,516½	...	1,218 15 0	2,516½	1,218 15 0
Disinfectant Clean Sell, Drums	...	...	...	...	...	...
Disinfecting fluid, Gallons.	...	...	...	...	...	...
Vap lamps. Nos.	...	...	...	...	...	...
Total	...	...	2,482 8 0	12,233 7 0	...	14,715 15 0

MEDICAL RELIEF

Municipal Dispensaries.—The sixteen Municipal Dispensaries were open throughout the year to administer, as in the past, free medical relief to the sick poor of the City.

The number of new cases treated at the Dispensaries during the year was 1,98,350 (1,28,229 males and 70,121 females) as against 1,98,172 in 1940. The total attendance numbered 6,52,189 as against 6,24,724 in 1940. These figures include 189 visits by the Dispensary Medical Officers to patients in their homes.

The diseases treated at the dispensaries during each month of the year are shown in Table No. 5 (Appendix)

In addition to the above dispensary work, women and children are treated by two part-time Lady Doctors at six Municipal dispensaries in the City between 12 noon and 2 p.m. twice a week and by the Lady Doctors in charge of the five Maternity Homes at the five Ante-Natal and Post-Natal Clinics attached to the respective Homes between 1 and 3 p.m. These Clinics have been working daily since June 1939. The number of new cases treated at these dispensaries was 22,214 (17,707 women and 4,507 children) as against 21,851 in 1940. The total attendance at these dispensaries was 77,953. These figures include 1,890 visits by the Lady Doctors to patients in their homes.

Eye Dispensary and Hospital.—The Dispensary and Hospital at Kamathipura are attended to by two Medical Officers by turn, *viz.*, one attends on Mondays, Wednesdays and Fridays and the other on Tuesdays, Thursdays and Saturdays. The Institution is open every day from 8-30 to 9-30 A.M. except on Sundays. The Hospital has an accommodation of 6 beds for males and 6 beds for females with a small Operation Theatre. The total number of new cases treated in 1941 at this Institution was 6,464 (4,897 for Eye and, 1,567 for Ear) as against 9,118 in 1940. The total attendance was 21,583 during the year as against 29,873 in 1940. The number of indoor patients amongst the new cases treated and total attendance were 84 and 1,324 respectively.

Attendance of New and Old patients as compared with the three previous years was as follows :—

Year.	New Patients.	Old Patients.	Total.
1938	5,584	15,934	21,518
1939	5,805	23,287	29,092
1940	9,118	20,754	29,873
1941	6,464	15,119	21,583

PUBLIC HEALTH ADMINISTRATION

The chief administrative functions of the Public Health Department constitute (1) Conservancy, (2) Medical relief, (3) Sanitation, and (4) Scientific work.

(1) The Conservancy consists of Municipal cleansing, scavenging, refuse disposal, dog catching and destruction, raids for capturing stray cattle, rat destruction, veterinary work of the Bullock Hospital and Infectious Diseases Hospital for Cattle.

(2) The Medical work comprises of control and prevention of Infectious Diseases including Tuberculous and Venereal, registration of Births and Deaths, vaccination against small-pox, anti-malarial measures Medical relief by means of free Municipal Hospitals and Dispensaries, provision for confinements in Municipal Maternity Homes, propaganda work in sanitation and hygiene during prevalence of Epidemic and endemic diseases, visits of Health Visitors to different premises for giving aid to poor women during their confinement including the provision of necessaries during the period, Medical Inspection of Municipal School and distribution of milk to school children.

(3) The sanitary work entails several duties, *viz.*, the inspection and supervision of all premises in order to detect insanitary conditions existing therein and to remedy them under the different Sanitary provisions of the Municipal Act, supervision of food supplies and destroying unwholesome food, etc., control over adulteration of food, condemning insanitary areas, houses and rooms, provisions of public sanitary conveniences in the City, control over cemeteries and sanitary control over factories and other licensable trades requiring attention from a sanitary point of view.

(4) Scientific work consists of bacteriological and chemical examinations of all kinds affecting health.

For administrative purposes the City has been divided into seven wards A to G with four divisions, *viz.*, A and B Wards, C and D Wards, E Ward and F and G Wards, under Assistant Health Officers who are responsible for the sanitary work of their respective divisions. There are thus four Assistant Health Officers in charge of the four main divisions of the City, who are under the direct control of the Executive Health Officer.

The Island has been further sub-divided into 50 sections in charge of Inspectors styled Medical Assistants and each Inspector in the section to which he is appointed is required to undertake the work incidental to Registration and Sanitation as well. As a necessary corollary all the newly appointed Inspectors are required to be qualified Medical Practitioners and to pass the Sanitary Inspectors' Examination.

The 50 sections have been arranged in groups to form 10 Registration and Sanitary Districts, the work in each of the 10 Districts being supervised by a Senior and Junior Medical Inspector. There are 7 Senior and 10 Junior Medical Inspectors who are required to be Medical Graduates and to work under the orders of the Assistant Health Officers of the wards in which their respective Districts are situated. An exception in the rule as to the possession of a medical qualification is made in favour of the old grade Sanitary and Assistant Sanitary Inspectors.

In addition to the 50 Medical Assistants in charge of sections the sixteen Municipal Dispensaries are managed by 14 Medical Assistants whose duty is to give free medical relief to the poor.

There are five Maternity Homes which are placed in charge of Lady Medical Officers who are directly responsible to the Assistant Health Officers and the Executive Health Officer. In addition to the usual staff of the Maternity Home, ten Health Visitors have also been placed under the direct control of the Medical Officers.

For the control of milk trade, 6 Sub-Inspectors are employed under the Supervision of Medical Inspectors. Sampling of milk is carried out by Senior and Junior Medical Inspectors who are also responsible for taking samples of other articles of food under the Prevention of Adulteration Act.

The Malaria Branch was re-opened on 8th January 1923 and anti-malarial measures during the year carried out were by a staff consisting of 6 Medical Inspectors, 95 Sub-Inspectors, 7 Muccadums, 207 Coolies, 1 Carpenter and 1 Mason under the control of an Assistant Health Officer who is subject to the control of the Executive Health Officer.

There are two Municipal Hospitals for infectious diseases under the Health Department; one for Tuberculosis and road-side patients at Connaught Road and the other at Arthur Road for the treatment of patients suffering from all other infectious diseases except Leprosy. They are under a Medical Superintendent with a staff of four Medical Assistants, two Matrons, two Sisters, ten Nurses and three Probationer Nurses.

The analysis of samples of food and samples of the Municipal Water supply is carried out by the Municipal Analyst in a laboratory attached to the Health Department.

The Veterinary staff includes 1 Senior Veterinary Inspector, and 3 Junior Veterinary Inspectors who are all qualified Veterinary Surgeons and inspect all public stables in the City and are also in charge of the Municipal Bullock Hospital and of the segregation sheds at Tardeo Flats. In addition to this staff, there are 9 Veterinary Assistants who are responsible under the Conservancy Supervisors for the health of bullocks in the eleven Health Department Stables.

The Vaccination Staff includes the Superintendent, 1 Head Vaccinator and 12 Vaccinators.

Since July 1938, a separate branch has been started to conduct welfare work among the labour staff. The branch is in charge of a Lady Welfare Organiser with one Assistant and a staff of 10 teachers for sewing classes, 9 women workers, 9 men workers and 10 assistant men workers. Except the Organiser and her Assistant the other staff consists of part-time workers.

The Branch for the Medical Inspection of Schools was transferred from the Schools Committee's Establishment to the Health Department from 1st April 1938, and the inspectorial staff of the branch consists of 1 Medical Inspector, two Junior Medical Inspectors, 1 Medical Inspectress and one Assistant to the Medical Inspectress, 1 School Clinic Organiser and one Assistant School Clinic Organiser.

CONSERVANCY.

The work done by the Conservancy Branch during the year 1941 is described below :—

Owing to war conditions further development of the City was at a standstill during the year under report. The work of this Branch, has however, increased enormously on account of the development that took place in the previous years and therefore further increase in the Establishment of labour staff had to be made to cope with the increased work.

The Conservancy Branch has to attend to Roads, Footpaths and House Gullies daily as many times as necessary. The area conserved was as follows :—

	TOTAL MILEAGE OF VARIOUS TYPES OF ROADS WITH THEIR AREAS IN SQUARE YARDS							
	Water bound.	Dressed with bitumen.	Asphalt gouted	Premix asphalted.	Set paved.	All concrete.	Private water bound.	Total in miles and sq. yards.
Mileage ...	12.77	124.25	38.31	42.08	9.05	6.89	34.19	268.04
Square yards ...	242,068	2,299,894	731,058	1,006,677	182,294	97,042	444,674	5,003,707

FOOTPATHS AND HOUSE GULLIES

Mileage of footpaths and House Gullies			Footpaths.	House gullies.
Miles ...	...	...	236.67	104
Square yards ...	...	...	2,258,485	329,700

Frequency of cleansing in a day.—The frequency of cleansing depends upon the nature of roads and their importance. A majority of the roads are cleansed twice daily, but some are cleaned four and even six times. A few roads are cleaned once daily being at remote places without buildings or heavy traffic. All foot-paths and house gullies are cleaned twice daily.

The work of cleaning streets and gullies and also of washing streets and flushing gullies is done as before between 6 A.M. and 9-30 A.M. in the morning shift and 1-30 P.M. and 4-30 P.M. in the evening shift. The new system of work which was started in the previous year with a view to paying better attention to Conservancy work was continued during the year under report, on principal thoroughfares in all the wards in the City. Although it produced satisfactory results it cannot be extended to interior streets and bye-lanes on account of the limited staff at our disposal. It had, therefore, to be modified. By this modified system, the work is carried on during the working hours only, but it is done in a more systematic manner under which bye-lanes, lanes and gullies are conserved more frequently than before. Conditions with regard to the indifference of the public in the matter of indiscriminate throwing of household refuse, etc., remain the same in spite of the employment of various methods to educate the general public in matters of sanitation and to secure their co-operation to keep their surroundings clean and tidy. During the last two years, much attention has been paid to these questions by starting propaganda work with a view to bringing home to the public the bad effects of these evil practices. These efforts are still being continued, but much could not be done on account of unsettled conditions caused by the war. More intensive propaganda is greatly needed. At present, however, whatever is possible in this direction in the present disturbed times is being done.

The following Table shows the collection and removal of refuse by the Street Cleansing Branch :—

COLLECTION AND REMOVAL OF REFUSE BY THE STREET CLEANSING BRANCH FOR 1941.

Population Census 1931.	Area in acres.	TONNAGE OF REFUSE COLLECTED AND REMOVED			Total estimated.
		House and street.	Trade.	Market.	
1,161,383	16,761.5,762	4,19,748 tons 10,49,372 carts	11,300 tons 28,250 carts	16,896 tons 42,239 carts	4,47,944 tons. 11,19,861 carts.

Units for the collection and removal of refuse.—The vehicles used for the collection of house refuse consist of 321 Units of which 34 were mechanically propelled and 287 drawn by Bullocks.

PUBLIC RECEPTACLES FOR THE STORAGE OF REFUSE.

Street and orderly bins.	Dust-bin cart stands.	Refuse bucket bins on stands.	Number of dust-bin sheds.	Refuse collection yards.	Sanitary bins provided by owners.
27	171	30	170	3	99,049

The refuse collection yards mentioned above are situated at Palton Road "A" Ward, Ghorupdeo "E/E" Ward and Parbhadevi "G" Ward. House refuse from some parts of "A", "B" and "C" Wards close to Palton Road Yard is brought by carts to that yard and subsequently removed by motor lorries. Similar procedure is followed in respect of Ghorupdeo and Parbhadevi Yard, the house refuse being conveyed by carts from some portions of "E" and "F" Wards in the case of Ghorupdeo Yard and from "G" ward in the case of Parbhadevi Yard.

The total number of Waste Paper Bins attached to the Tramways and Gas Light poles on the principal thoroughfares in the City was 766.

All public Receptacles are regularly attended to, the refuse in majority of cases being removed at least twice or thrice a day or oftener in the case of more important centres in two shifts between the hours of 6 A.M. to 9 P.M. A few receptacles only are attended to once a day, as they need clearance only once. All these places are swept clean immediately after the removal of refuse and are sprinkled with deodorants. Out of 398 refuse sheds, 312 are permanent and are properly paved. In spite of all possible care taken to maintain them in a clean condition, these sheds are a source of nuisance, and will have to be eliminated by extending the house to house collection system. The question of extending this service is already under consideration, but owing to the difficulty of obtaining additional and convenient means of transport in the present conditions of war, it is not possible to make any progress in this direction until the conditions improve.

As regards incinerators, necessary provision of funds for their construction has already been made, but it is doubtful whether it will be possible to construct them immediately on account of the present unsettled conditions.

Refuse Disposal.—The following Table shows the quantity of refuse disposed of during the year 1941 in tons :—

QUANTITY OF REFUSE DISPOSED OF BY VARIOUS METHODS								TOTALS			Total Yield.
By Rail to Deonar			By Reclamation			By incinerators (household).	By manure-pits (refuse from stables).	Household.	Trade.	Market.	
Household.	Trade.	Market.	Household.	Trade.	Market.						
3,06,994	43,672	16,896	1,06,886	20,406	...	5,868	32,488	4,19,748	96,566	16,896	5,33,210

THE WORK DONE BY THE HALALKHOR BRANCH FOR 1941 IS GIVEN BELOW :—

Number of hands employed.		Total number existing				Amount of excrementitious matter removed.		Method		No. of vacuum emptiers used.	Capacity of Vacuum Emptiers		Number of cylindrical cesspool carts		No. of Pail carts.	Disposal of privy and cesspool content.
Basket halalkhores including V. G. Cs., etc.	Cesspool cart drivers.	Privy seats.	Cesspools.	Septic tanks.	Soakage pits.	From privies Baskets.	From cesspools Gallons.	Privies.	Cesspools and septic tanks.		800 gallons.	1,000 gallons.	Two-wheeled.	Three-wheeled.		Method.
*748	46	2,085	660	130	48	4,01,656	1,26,64,900	Wholly by hand	By Vacuum Emptiers and Bullock hauled carts.	4	2	2	60	5	...	To night soil depots in the City.

*Basket Halalkhores	... 252
Vacant Ground Cleaners	... 197
Attendants at Public Conveniences	... 191
Depot Fillers	... 20
Cesspool Fillers	... 59
Halalkhores for Health Department Chawls	... 29
Total	... 748

PUBLIC SANITARY CONVENIENCES AS OBTAINING IN THE YEAR 1941 :—

LATRINES ONLY		URINALS ONLY		BATHING PLACES ONLY		COMBINED URINALS AND LATRINES			COMBINED URINALS, LATRINES AND BATHING PLACES				BASKET PRIVIES		TOTALS				
No. of structures.	No. of seats.	No. of structures.	No. of stalls.	No. of structures.	No. of cubicles.	No. of structures.	No. of stalls.	No. of seats.	No. of structures.	No. of stalls.	No. of seats.	No. of cubicles.	No. of structures.	No. of seats.	No. of structures.	No. of stalls.	No. of seats.	No. of cubicles.	No. of Privy seats.
43	323	117	384	7	30	57	231	267	20	70	116	85	10	113	254	685	706	115	113

The work of cleaning the Septic Tanks attached to private premises in the unsewered areas of the City was continued by the Conservancy Branch. This work was done free. There are 130 Septic Tanks in the City, most of which are in "F" and "G" Wards. The annual expenditure, incurred by this Branch for this work was Rs. 705-12-0.

Road Scraping, Road Washing and Gully Flushing work done by the respective Gangs during the year 1941 is given below :—

STATEMENT SHOWING THE WORK OF ROAD WASHING, ETC., DURING THE YEAR 1941.

ROAD SCRAPING		ROAD WASHING	
Area of road scraped in square yards.	Tonnage of road scraping and debris collected.	Road and footpath washing	Gully flushing
		Area of roads and footpaths washed in square yards.	Area of paved gullies flushed in square yards.
6,677,153	14,280	17,169,181	8,002,964

Carcasses.—Excluding dogs and cats, the carcasses of large and small animals collected by the Conservancy Branch numbered 3,263 and 17,779 respectively during the year. They were handed over to the Skinning Contractor who had taken the contract for Rs. 20,101.

Rat Destruction.—Rat operations were carried out throughout the year as before. To enable the rat population to be kept at its lowest limit, it was necessary to carry on intensive work. The table given below shows the number of rats dealt with during the year.

The total number of rats collected and destroyed during the year was 6,55,312 against 6,91,223 in the year 1940. It will be seen from the following statement that out of 6,55,312 rats collected and sent to the Haffkine Institute, 2,16,195 were examined and none was found infected.

RAT DESTRUCTION STATISTICS FOR 1941.

METHOD				No. of rats killed or found dead.	No. of rats taken alive.	Total.	No. of rats examined.	No. of rats infected with Plague.	No. of infected rats per 100.
Baits Ba. Co 2.	Traps Laid.	Cyano Gas Baby Dusters.	Other.						
69,45,621	3,70,845	31	Flooding	3,52,641	3,03,071	6,55,712	2,16,195	...	...

Dog Destruction.—The work of destroying stray and ownerless dogs was continued throughout the year as before. Captures as usual were effected mainly by the use of American Buck Skin Gloves. Tongues were used only in cases of rabid dogs when the dog to be captured was found to be unmanageable. The total number of dogs caught was 7,340. Out of this number, 6,778 were destroyed by electrocution and 562 were returned to owners.

The total number of dog bite cases treated at the Haffkine Institute during 1941 was 3,404 against 2,144 in 1940.

The question supplementing the existing powers by the amendment of the Municipal Act, enabling the Municipality to levy a tax on dogs, is before Government.

STRAY CATTLE.

Nuisance from stray cattle continued as before. The work of controlling the nuisance was carried out as usual and periodical raids were arranged in different localities and as a result thereof 391 heads of cattle were caught and sent to the pound. The details of the work done month by month are shown below :—

Month.	Number of raids	Number of cattle caught and impounded.
1941		
January	20	42
February	29	38
March	24	30
April	19	19
May	10	4
June	12	...
July	24	57
August	21	47
September	15	14
October	20	8
November	20	119
December	13	13
Total	227	391

The nuisance from stray cattle in the City continues unabated from year to year in spite of action taken by the Health Department. The main provisions of the law enabling action to be taken in this behalf are contained in Section 52 of the City of Bombay Police Act. Although under this Section the primary duty of impounding cattle rests with the Police, the Municipal Conservancy staff is actively engaged in the work of impounding cattle.

Basket Privies.—During the year 1941, 1,231 basket privy seats were converted. The number of seats to be converted in the sewered areas of the City is as under :—

Ward.	Number of blocks in sewered areas.	Number of privy seats in sewered areas.
A.	2	19
B. ... ..	...	...
C.	2	5
D.	1	2
E. E.	3	8
E. W.	4	10
F.	29	143
G. S.	138	270
G. N.	131	259
Total	310	716

The following statement shows the number of Basket Privies in the unsewered areas :—

Ward.	Number of privy blocks in unsewered areas.	Number of privy seats in unsewered areas.
F.	279	721
G. S.	11	27
G. N.	133	571
Total	423	1,369

Sanitary Bins.—23,588 buildings have been provided with sanitary bins.

Infectious Diseases Ambulances and Hearses.—Ambulance service under the control of the Health Department is rendered free of charge within the limits of the City of Bombay. There are four Ambulances for removing patients suffering from infectious diseases to the Infectious Diseases Hospital free of charge. These Ambulances are kept in readiness at the garage at the Arthur Road stables throughout day and night. Patients suffering from other diseases lying either on the road side or in charitable Institutions are also removed free in ambulance. Patients discharged either from the City Fever Hospital or the Maratha Hospital are allowed free use of the ambulance for going back to their residences.

The service is also made available for removing patients suffering from infectious diseases from places outside the limits of the City of Bombay on a charge of annas twelve per mile. In these cases, deposits are required to be paid in advance.

There are two hearses for the removal of Christian and Non-Christian dead bodies from the Hospital to their homes or to cemeteries. There is also one dead body van attached to the K. E. M. Hospital for the same purpose. For the service of the dead body van of the K. E. M. Hospital, a charge of Rs. 5 is made for the first hour and Rs. 3 are recovered for every subsequent hour, exemption being allowed only in deserving cases.

A free service of both the Hearses is made available for the removal of Christian Paupers to Cemeteries within the City limits on production to the Officer in charge of Ambulance Service at Arthur Road of a certificate from the Parish Priest.

The Hearses and the Van are also available for the removal of dead bodies outside the limits of the City on a charge of annas 12 per mile. Deposits are required to be paid in advance in such cases.

In addition to the above, Maternity Ambulance Service and Street Accident Ambulance Service are available to the Public and are under the control of the Chief Officer, Fire Brigade, Bombay. The former is made available for conveying patients from their homes to Maternity Homes or Hospitals free of charge, while the latter service with 5 ambulances is rendered free of charge for accidents occurring on streets and in factories in the City and also on a charge of Rs. 5 for the first hour and Rs. 3 for each succeeding hour or fraction thereof for removing patients suffering from diseases other than infectious diseases.

The work done by the Health Department Hearses and the Infectious Ambulances during the year 1941 is given below :—

(1) Number of pauper Christian dead bodies removed by the Health Department Hearses during 1941	390
(2) Number of non-Christian dead bodies removed by the Health Department Hearses during the year	1,064
(3) Number of patients removed by Infectious Diseases Ambulances during the year ...	6,506

SCHOOL MEDICAL INSPECTION.

The total number of schools visited by the Inspectorial Staff was 244 out of which 153 were boys' schools and 91 were girls' schools. The total number of children examined was 18,812 out of whom 10,970 were boys and 7,842 were girls. The number of children on roll at the time of inspection was 28,892 (16,900 boys and 11,992 girls). During the year all the schools could not however be visited by the inspectorial staff on account on inadequate staff.

10,011 children (5,558 boys and 4,453 girls) were found defective on examination. In all cases intimations were sent to the parents, but replies were received only in 5,472 cases, out of which in 3,579 cases willingness was expressed by the parents for medical treatment under our care.

The following are the percentages of the common defects found amongst the school children :—

	Per cent.
(1) Dental diseases ...	23.3
(2) General debility or malnutrition ...	18
(3) Diseases of throat ...	13
(4) Defective vision ...	11.3
(5) External eye diseases ...	6.2
(6) Diseases of enlarged lymphatic glands ...	5.5
(7) Contagious skin diseases ...	3.2
(8) Diseases of lungs ...	1.9
(9) Diseases of ear ...	1.5
(10) Diseases of nose ...	1
(11) Cases of enlarged spleen ...	0.8
(12) Diseases of heart and circulation ...	0.7

The Assistant to the School Clinic Organizer with the help of a Nurse took the diseased children in motor buses to the School Clinic at the K. E. M. Hospital. A large number of such children, however, remained untreated on account of inadequate arrangements in the Clinic Department, which needs expansion.

In addition to the routine work of the Medical Inspection of school children, the following activities were carried out by the Medical Inspection staff—

- (1) Distribution of free spectacles prescribed by the Ophthalmic Department of the K. E. M. Hospital.
- (2) Supply of emergency out-fits to school children.
- (3) Insanitary conditions in and around the school premises were brought to the notice of the Secretary, Schools Committee.
- (4) Interviews with parents and guardians in schools and office.

Free Spectacles.—102 spectacles were supplied to the poor and deserving children on the advice of the Ophthalmic Surgeon at the School Clinic.

Emergency Out-fits.—434 schools were supplied with emergency out-fits. The demand for them is increasing.

Interviews.—In certain urgent cases, 71 parents were interviewed in various schools with a view to persuading and advising them to get their children treated either at Municipal Dispensaries for at the School Clinic or privately.

Annual Sports.—The attendance of the Medical Inspectress was required at the Annual Sports, Girl Guide and Boy Scouts' sports to treat cases of minor injuries which occurred amongst girls while at play. Injured boys were attended to by the medical men of the Public Health Department.

School Buildings.—Most of the primary schools are accommodated in hired chawls and buildings. Many of these are far from satisfactory from a sanitary point of view. In several schools children are overcrowded in class rooms.

This state of things tells upon the health of school children attending these insanitary schools. On hygienic principles, schools should be built in different parts of the City and should be such as would be a model to the school children for educating them with regard to hygienic living in their own homes.

School Children's Health Day.—School Children's Health Day was held under the presidentship of Mr. Gordhandas Gokuldas Murarji, J.P., Chairman of the Standing Committee, on the Gilder Tank Maidan, on 16th March 1941, when about 2,500 persons were present to witness the function. Dr. R. K. Mhatre, Dr. R. K. Naravane, Dr. G. R. Shaikh and Mrs. Jaishri N. Raiji spoke on several aspects of the health of the school children.

School Clinic at the K. E. M. Hospital.—A fully-equipped clinic has been maintained at the K. E. M. Hospital for the treatment of poor ailing school children. The number of new children so treated during the year was 1,849, in addition to 5,925 old cases totalling 7,774 children in all.

SOCIAL WELFARE WORK

Social Welfare work among the labour classes at ten centres (including one for the K. E. M. Hospital staff and one for the staff of the Mechanical Engineer's Department) was conducted by the Special Branch organized for the purpose under the Public Health Department. Social work among the labour staff was also carried on by 3 private agencies, *viz.*, Bhagini Samaj (Centre at Bellasis Road), the Hindu Sevak Samaj (Centre at Valpakhady) and the Municipal Scouts Local Association (Centre at Kasarwady) who receive grants-in-aid from the Corporation for the purpose.

The programme of welfare work carried on by the Welfare Branch at the ten centres consisted of :—

- (1) Recreational Activities ;
- (2) Educational Activities ;
- (3) Health Work ; and
- (4) Labour Officer's Work.

(1) Recreational Activities.—The games played included Carrom, Draughts, Ludo, " Chaupat ", Snakes and Ladders; Hu-tu-tu, Kho-kho, Atyapatya, Langadi, Volley ball, Foot-ball, Deck tennis and several other English and Indian group games. Akhada activities included Wrestling, Malkhamb, Lathi, Lezim, Pole-drill, etc., Gymnastic exercises like Free hand drill, Wand drill, Dumb-bells, Pyramids, Boxing, etc., were also regularly conducted.

Inter centre matches and tournaments were arranged. These matches provided an extraordinary incentive to regular attendance and most definitely raised the standard of the play.

Men, women and children from each centre were at intervals taken out of Bombay for picnics and they were also taken to see educational and social films.

The Bhajan mandalis proved to be social gatherings for adults who took a very keen interest in them and these occasions were utilised for giving various social discourses. Music and dramatic clubs were organised where people were allowed to give free expression to their artistic talents and cultivate their inborn capacity for aesthetic enjoyment. Music was taught on harmonium and tablas ; gramophone records were played in the chawls and short dialogues and dramas were also taught and performed. Folk songs and folk dances like Garba, Ras-dandya, Kathiawadi Doha, Tipris, etc., were also regular features of these clubs. Social gatherings were held to celebrate feasts and festivals.

These recreational activities provided ample opportunities to our employees and their children to make the best of their leisure time. The indoor games' rooms and out-door play-grounds at the ten centres were taken advantage of daily by two thousand adults and children.

(2) Educational Activities.—At every centre literacy classes for both men and women were conducted. Lessons were accompanied by and alternated with cultural instruction in the form of lectures with the help of lantern slides, maps, charts and pictures, story-telling, reading of interesting passages from books and magazines in order to open their minds by means of useful and interesting information.

Classes were run for those who wished to learn English. Coaching was given to those school-going children who were in need of it ; facilities for study in the centre rooms were given to high school pupils as they had so little privacy in their own homes.

Talks and lantern-slide lectures were arranged on current topics and social subjects of immediate interest to the employees, *i.e.*, on elementary history, geography, cleanliness and sanitary living, domestic-economy, maternity and child-welfare, balanced diets, first aid, safety first, etc. Debates were organised once a week at all the centres. The adults showed keen interest in the subjects discussed and participated in the discussions in great numbers. Some of the centres issued their own magazines to which articles, stories and plays were contributed by educated boys and men.

For women, classes in sewing, embroidery, literacy and elementary home-nursing were conducted ; training was also given in the art of home-making and in the various duties of wives and mothers with satisfactory results.

There are five hundred boy scouts and two hundred girl guides affiliated to the Hindusthan Scout Association. Boys were occasionally sent out for camping.

Children and adults were taken to exhibitions whenever they were held in the City.

(3) **Health Work.**—Home visiting was an important item of the programme of activities. Chawls were visited regularly by the part-time workers who discussed with the occupants family problems in a friendly manner and through these means people were persuaded to change their unhygienic habits and to realise the importance of cleanliness and sanitary living.

Lectures were delivered on personal hygiene, the care of eyes, nose, lungs and other organs. These lectures were illustrated by slides, posters, bulletins and films on housing conditions, flies, tuberculosis, venereal diseases, etc.

Children were made to wash their hands, face, feet and comb their hair in the centres. Competitions were held for the cleanest and best kept rooms and prizes were given to encourage cleanliness.

Every month a cleanliness campaign was held when the boys swept the chawls and kept their surroundings and home clean. In times of illness, people were directed to dispensaries and hospitals.

Every centre was equipped with medical appliances such as hot water bags, ice bags, thermometers, bed pans, quinine pills, iodine, etc., which were supplied to the people whenever needed.

Women were taught to prepare balanced diets very cheaply. They were persuaded to take advantage of the maternity hospitals and women with large families were also taken to birth-control clinics on their request.

(4) **Labour Officer's Work.**—Legitimate grievances of the employees regarding their housing, recruitment, leave, conditions of work, co-operative societies were looked into and brought to the notice of their officers and were wherever possible redressed by them.

Efforts were made to procure scholarships for deserving students from the Harijan Sevak Sangh and other associations. People requiring legal advice were directed to the Legal Aid Society.

THE DAILY AVERAGE NUMBER OF PERSONS TAKING ADVANTAGE OF DIFFERENT CENTRES :—

Serial No.	Situation of each centre.	Women.	Girls.	Men.	Boys.	Average number of persons who attended.
1	Cochin Street	30	20	25	40	160
2	Palton Road	30	45	60	80	350
3	Agripada	30	25	35	40	200
4	Umerkhadi	30	30	45	50	350
5	Arthur Road	30	40	30	60	350
6	Parbhadevi	25	35	50	40	200
7	Mahalaxmi	25	30	40	80	350
8	Love Grove	20	21	40	35	200
9	K. E. M. Hospital	20	35	45	25	350
10	Dadar	30	40	50	55	350

The Third Annual Sports were held at Gowalia Tank Maidan on 23rd February 1941 when the Municipal Commissioner, Mr. M. D. Bhat presided and Mrs. Bhat distributed the prizes. Some of the interesting items on the programme were flat race, lemon and spoon race, balloon race and potato-picking race for girls, thread and needle race, musical chairs and market race for women, sack race, banana-eating and frog race for boys, three legged race, slow cycling race, 100 yard flat race for men, eating and drinking race for centre boys, lighting of candle and walking race for lady teachers, flat race for male teachers.

The Umerkhadi Welfare Centre carried away championship trophies in Carrom and Atya-Patya, Mahalaxmi Centre in Volley-Ball and Palton Road Centre in Hu-tu-tu. The Tug-of-war prizes were won by the Palton Road Centre.

An Inter-centre dramatic competition of the Welfare Centres was held on 13th July 1941 at Vanmali Hall Dadar. Dr. R. K. Mhatre, the Executive Health Officer, presided and Mrs. Mhatre distributed the prizes. It was a fine display of ten interesting dramatic pieces (including some touching their own life-problems), the most successful one being that of the Palton Road Centre, who won the Kamal Cup for dramatic competition.

Welfare Centres conducted by Private Agencies.—The Bhagini Samaj, which is located in the compound of the C. I. T. Chawl at Bellasis Road is carrying on social work and its different activities are taken advantage of by the staff of the Conservancy Branch residing in the three hired chawls closeby along with the members of the Harijan communities residing in the locality. The grant paid to this institution by the Municipality during the year was Rs. 1,500.

The Hindu Sevak Samaj is also doing similar work. It has established a Bal Mandir and a Creche in the Municipal Chawls at Valpakhadi occupied by the staff of the Conservancy Branch. The activities of the institution are taken advantage of by this staff as well as other members of the Harijan communities. The grant paid to this Samaj by the Municipality during the year was Rs. 1,200.

The Municipal Scouts Local Association carries on its activities in the Municipal Chawls at Kasarwadi for the benefit of the staff of the Conservancy Branch residing thereat. The grant paid to this Association during the year was Rs. 900.

The activities carried out in these Centres were the same as were explained in the last report.

FOOD SANITATION.

Milk.—As ascertained in 1938, daily consumption of milk in the City is approximately 3,50,000 lbs. of which 2,25,000 lbs. are produced in the City stables and 1,25,000 are imported from outside. On an average, it may be stated that an individual may be able to get about 3 ozs. of milk per day and this can hardly be considered as a satisfactory state of affairs as regards the milk supply. Owing to the paucity of sufficient supply adulteration is rampant and the price of milk has also become prohibitive for the poor. Owing to war conditions, the price has further gone up in spite of the exodus of people from Bombay. This may be partly due to increased prices of grain, hay etc. and partly due to want of sufficient number of cattle to replace dry cattle. It is desirable that for improving the present state of affairs, the Corporation should encourage and make arrangements for importation of good and pure milk from long distances by rail, under refrigeration.

It is also necessary to make arrangements for a sufficient number of wagons for importation of the required number of cattle.

Since the year 1920, various schemes for the improvement of the City's milk supply have been under the consideration of the Corporation. For various reasons, however, these schemes have not materialised.

During the year 2,897 hawkers importing milk by train were inspected. 570 were found to have no licence and 257 were carrying milk in open cans without covers. The number found with grass rings in the milk vessels was 94.

Skimmed milk was imported into the City from Anand and other places in Gujarat. On account of the length of the journey, this milk must necessarily be preserved with boracic acid or formaline. As usual, all the measures to stop importation of this milk were taken including raids organised at Railway Stations as well as at places in the City at which the trade in this milk was generally suspected to be carried on and also at different tea shops and Eating Houses.

Prosecutions were instituted in 297 cases of hawkers found selling milk in the streets without a licence. Details with regard to the adulteration of milk will be found in the report of the Municipal Analyst.

The total number of prosecutions for the sale of milk by unlicensed persons and for breaches of the licence regulations was 555 as against 431 in 1940.

Unwholesome Food.—The following list shows the articles of unsound food seized and destroyed under Sections 415 and 416 of the Municipal Act:—

Fruit (dry) ...	287½ lbs.	Fish (fresh) ...	2 Basket.
Fruit (fresh) ...	1,670 Nos.	Meat Paste ...	...
Tins of preserved fruit ...	1,453 Nos.	Flesh (beef) ...	2 tins.
Potatoes ...	560 lbs.	Flesh (tinned) ...	263 tins.
Chellis ...	... Bags.	Ham ...	1,759 lbs.
Indian sweetmeats ...	37½ lbs.	Onions ...	20 lbs.
Cheese ...	7,177 lbs.	Pickles ...	...
Tea or coffee ...	1,172 lbs.	Vegetables ...	46 lbs.
Biscuits ...	20 lbs.	Bacon ...	180 tins.
Grains ...	...	

Statutory Notices.—The following list gives the number of Notices served by the Inspectors and the number of Prosecutions undertaken for various offences under the Municipal Act during the year:—

NOTICES UNDER THE MUNICIPAL ACT IN 1941.

	Number of Notices issued under various sections of the Municipal Act.
Total number of Notices issued	11,337
Number complied with	7,471
Number not complied with	1,738
Number pending (disputed, or not served)	1,898
Number cancelled	230
Number of Notices in 1940	14,144

STATEMENT SHOWING THE NUMBER OF COURT CASES FILED UNDER DIFFERENT SECTIONS AND THE CASES OUTSTANDING ON 1ST JANUARY 1942.

1	2	3	4	5	6
Sections under which prosecutions were instituted.	Number of cases outstanding on 1st January 1941.	Number of cases filed in the year 1941.	Total of columns Nos. 2 and 3.	Number of cases disposed of.	Number of cases outstanding on 1st January 1942.
248	46	70	116	92	24
249	4	25	29	25	4
250	...	...	...	...	...
251A	...	7	7	7	...
257	26	263	289	272	17
257, 375, 372	74	493	567	530	37
258	2	8	10	10	...
274	2	9	11	11	...
316	...	13	13	12	1
367, 368	3	58	61	57	4
372	136	913	1,049	967	82
375	26	153	179	163	16
375A	8	110	118	105	13
377	18	68	86	75	11
378	12	79	91	87	4
379	1	3	4	4	...
380	85	144	229	212	17
381	9	130	139	117	22
381A	...	6	6	6	...
382	...	1	1	1	...
384	30	118	148	131	17
384A	...	14	14	13	1
385	...	...	...	...	...
390	15	98	113	97	16
391	...	...	...	...	...
394	126	1,551	1,677	1,472	205
397	1	...	1	1	...
412A	197	683	880	769	111
417B	...	10	10	10	...
424	2	4	6	6	...
462	1	1	1	1	...
472	7	15	22	19	3
Total	830	5,047	5,877	5,272	605
Bombay Prevention of Adulteration Act	510	2,434	2,944	2,472	492

The total amount of fines inflicted during the year on account of these cases was Rs. 93,095-0-0.

SANITARY CONDITION OF THE CITY.

The principal causes contributing towards the insanitary condition of the city in some parts are the insufficiency of sewers, continuance of the basket privy system in unsewered areas, density of houses and persons per acre and inefficient methods of conservancy both as regards removal and disposal of refuse. With a view to accelerating the conversion of all the remaining basket privies into water-closets in the unsewered area, a subsidy is being given to the house owners since December 1939. During the year 1007 basket privies were converted into water-closets. It is understood that owing to War conditions further action has been suspended for the present as the cost of materials has risen considerably.

Water Supply.—With the completion of the Tansa pipe line, the City as a whole is now provided with an adequate supply of water from the Tansa Lake. The whole supply is chlorinated throughout the year. No provision of any kind is made for filtration. The supply of filtered water to the City would no doubt be very costly initially and in maintenance but the first City in India should expect a supply of more wholesome, safer and refined water as would be obtained by filtration. The Corporation will have to take up this question seriously. The need of filtration is felt more acutely when the supply becomes muddy due to heavy rains and remains so for a few days.

Drainage.—The work of providing sewerage in the North of the Island is now nearing completion.

HOUSING.

Insanitary Dwellings.—The routine inspection of dwellings and premises presenting or likely to present sanitary defects has been systematised under a scheme whereby each one of the 50 Medical Assistants and 17 Medical Inspectors is required to devote not less than one afternoon a week to the inspection of houses in streets or areas definitely allotted for the purpose by the Assistant Health Officer. The scheme aims at the inspection of not less than 5 houses per week by each member of the inspectorial staff or 17,500 houses in all in the year. Were inspection the single object in view, this number could be doubled or trebled. Since, however, the primary inspections are only a first step in securing the elimination of the sanitary defects discovered, their number is strictly limited to the number of secondary visits which the enforcement of the requirements of the Department entails.

During the year, one hundred and twenty-nine insanitary dwellings were evacuated and 307 huts were demolished and 458 rooms were improved.

Sanitary Inspection.—In Table 22 (Appendix) will be found a summary of the inspections (1,81,123) made by the Medical Inspectors and Medical Assistants during the year and of the sanitary works (18,359) carried out in response to the actions initiated by them.

Scheme for Clearance of Slum Areas in the City.—There are still many slum areas in the City which require prompt and immediate attention for their improvement.

Milch Cattle Stables.—The insanitary conditions caused by the existence of milch cattle stables in the heart of the City have been explained in the Report of 1939 and it is desirable that a suitable scheme for removing these stables from the City should be undertaken as early as possible.

POOR BOX CHARITY COLLECTION.

Statement of Receipts and Disbursements upto 31st March 1942.

Ward	Balance on 1-4-1941.	Credits during 1941-42.	Total Receipts.	Debit.	Outstanding Balance on 31-3-1942.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
A & B ...	1,356 1 6	472 7 3	1,828 8 9	...	...
C & D ...	632 5 3	482 11 0	1,115 0 3	...	...
E ...	1,596 15 1	1,057 0 9	2,653 15 10	...	...
F & G ...	2,083 8 0	738 6 6	2,821 14 6	37 15 6	
Total ...	5,668 13 10	2,750 9 6	8,419 7 4	37 15 6	8,381 7 10

Note.—The above figures are exclusive of adjusting entries yet to be booked in the accounts for 1941-42 through journal Entry.

PUBLIC HEALTH DEPARTMENT,
MUNICIPAL OFFICES,
BOMBAY, 6th June 1942. }

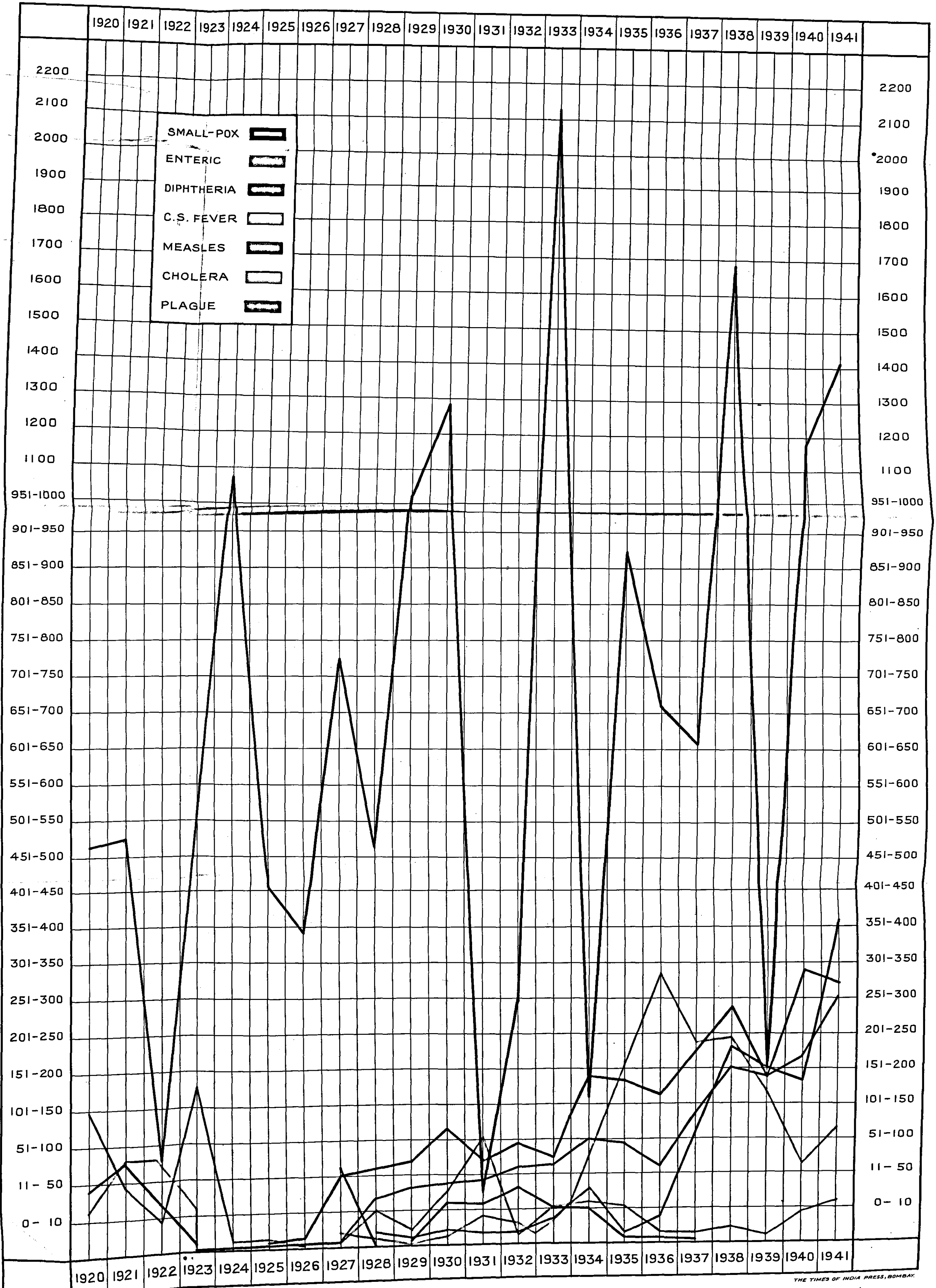
B. C. DASGUPTA,
B.SC. (Hons.), M.B., M.R.C.P., D.T.M.& H., D.P.H.
Executive Health Officer.

APPENDIX

CHART SHOWING THE ANNUAL ADMISSIONS OF THE CASES OF

SMALL-POX, ENTERIC, DIPHTHERIA, C. S. FEVER, MEASLES, CHOLERA AND PLAGUE.

DURING THE PERIOD 1920-1941.



ANNUAL REPORT FOR THE YEAR 1941.

REPORT OF THE CITY FEVER HOSPITALS, ARTHUR ROAD FOR THE YEAR 1941.

I have the honour to submit the Annual Report of the City Fever Hospitals, Arthur Road, Bombay, for the year 1941.

The permanent Medical and Nursing staff of the hospital consists of the Medical Superintendent, two Medical Assistants, one Matron, two Sisters, four Nurses, three Probationers and a Compounder. In addition to these, necessary temporary staff on epidemic establishment as and when required having regard to the increase in the number of patients was maintained throughout the year.

The maximum staff was maintained in the month of March 1941 and comprised 7 Medical Assistants 3 Sisters, 34 Nurses, 1 Clerk, 1 Telephone Clerk, 2 Compounders, 42 Ward Attendants, 46 Sweepers, 8 Hamals, 7 Dhobies, 7 Cooks, 3 Ambulance Bearers and 1 Butler.

It will be seen from Table No. 1 and especially from Table No. 1A and B that throughout the year the daily number of patients in the wards was over 150, the average number being 233 per day during the year and the highest average figure being 452 in March. Therefore a permanent staff adequate for the regular treatment of 150 patients is an absolute necessity.

PROBATIONER NURSES.

The arrangement of sending 3 nurses from the K. E. M. Hospital to this hospital every two months was continued during the year under report.

ADMISSIONS.

The total number of admissions during the year was 5,672 as compared with 5,002 in the previous year. It will be seen from tables Nos. 1 and 3 that the number of patients admitted in this hospital is steadily increasing from year to year and that the variety of diseases for which admission is sought indicates that the Hospital has changed its character from one meant for compulsorily notifiable and removeable diseases to one for all infectious diseases.

Hence it is very urgent that the revised reorganisation scheme providing adequate staff for nursing and care of acute cases along with other should receive the sanction of the Corporation early.

ACCOMMODATION.

The hospital accommodation at present consists of:—

Small-pox Unit :—	Beds.
Ward Nos. 1, 2, 3 with 19 beds each	... 57
Ward Nos. 4, 5, 6 with 25 beds each	... 75
Ward Nos. 7, 8 with 14 beds each	... 28
Ward Nos. 14, 16 with 36 beds each	... 72
	232
	232

Out of the 10 abovementioned wards, three with 25 beds each of this unit are in a dilapidated condition and cannot be utilized in normal times even after a fair amount of repairs at great cost. The number of beds actually available in this unit is, therefore, 157 only. Proposals for reconstructing these dilapidated wards one by one every year are included by the Municipal Commissioner in his 7 years' programme of Loan Works.

From Wards Nos. 7 and 8 with 14 beds each, Ward No. VII, has been improvised for use as Lecture Hall for students attending this hospital for lectures and instruction in Infectious Diseases and Fevers.

A proposal to convert Ward No. VIII for observation and treatment of Yellow Fever cases or such other cases requiring mosquito-proof netting is under consideration.

The General Unit for Infectious Diseases other than Small-pox.

Ward Nos. 9, 10, 11, 12 with 14 beds each	... 56
Ward Nos. 13 and 15 with 36 beds each	... 72
	128
Grand Total	... 360

These figures are based on an allowance of 100 square feet per bed which is the minimum space requirement for patients suffering from infectious diseases. But, because of the increase in admissions, patients had to be accommodated with great difficulty, inconvenience and congestion.

TABLE NO. 1.

Table showing admissions during the year under report:—

	Small-pox.	Chicken-pox.	Measles.	Mumps.	Diphtheria.	C. S. Fever.	Erysipelas.	Influenza.	Encephalitis.	Whooping cough.	Enteric Fever.	B Dysentery.	A Dysentery.	Cholera.	Other diseases.	Total.	Deaths.	Discharged.	Daily average number of patients.
January	234	83	31	3	22	8	1	5	1	3	11	1	18	...	122	542	72	344	244
February	483	120	55	8	17	4	4	3	1	2	7	2	6	...	114	826	117	496	416
March	327	153	54	18	25	12	...	1	2	1	11	19	13	...	122	758	127	496	452
April	156	25	20	22	18	8	1	9	2	4	19	31	5	...	129	495	92	557	326
May	82	24	28	13	15	6	1	8	2	...	41	42	9	...	139	425	63	417	218
June	55	2	21	6	12	1	...	17	3	...	32	34	9	...	108	294	57	288	150
July	12	4	15	10	13	4	...	13	3	...	46	79	7	4	148	353	39	308	149
August	9	5	8	8	16	8	2	31	5	1	51	79	3	...	151	377	51	299	170
September	8	3	3	13	28	3	...	31	2	1	39	29	11	...	197	370	51	335	164
October	12	9	11	45	19	3	...	36	2	4	31	28	10	...	218	431	57	374	154
November	7	2	7	20	27	3	1	42	1	4	44	38	3	...	218	396	56	345	174
December	28	29	18	35	39	3	1	19	3	1	28	15	4	...	182	405	34	357	176
Total	1411	509	271	201	251	66	11	215	29	31	360	382	95	16	1,824	5,672	816	4,865	233

I—A. Statement showing the average number of admissions during 1925-29 and 1938-41.

Years.	Daily Average number of patients.
1925	27
1926	23
Total	50
Average	25
1927	34
1928	32
1929	57
Total	123
Average	41
I—B. Average number of patients for the last 5 years from 1925 to 1930	35
1938	214
1939	137
1940	217
1941	233
Total	801
Average	200

Daily Average 233 Maximum monthly average 452.

Annual admissions 5,672. The highest number of patients on one day was 506 (Table 1)

TABLE No. II.

Showing the particulars of patients remaining on 1st January 1941, fresh admissions during the year and the total number of patients including the remaining ones treated and the number discharged.

	Small-pox.	Chicken-pox.	Measles.	Mumps.	Diphtheria.	Cholera	C. S. Fever.	Erysipelas.	Influenza.	B Dysentery.	A Dysentery.	Whooping Cough.	Enteric Fever.	Other diseases.	Total.
Patients remaining on 31-12-1940	81	16	7	3	19	...	4	...	...	8	4	...	14	30	186
Admitted from 1-1-41 to 31-12-1941	1,411	509	271	201	251	16	66	11	215	382	95	31	360	1,797	5,672
Total treated	1,492	525	278	204	270	16	70	11	215	390	99	31	374	1,827	5,858
Discharged	1,130	516	272	198	226	...	41	...	213	351	91	30	230	1,596	5,047
Died	322	2	7	...	63	6	29	2	2	37	8	1	107	231	817
Mortality rate Percent	22	.2	2.5	...	25.1	37	43	18	.8	105	9	3.3	29	13.5	14.2
Patients remaining on 31-12-1941	21	9	6	6	30	...	...	...	...	2	...	...	33	61	168
Maximum number of beds occupied on one day	On 27th February 1941 ... No. of Beds. 506														

TABLE No. III.

Table showing the increase in Annual Admissions year by year from 1920-41.

Year	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
Admission.	1,001	952	830	838	1,126	518	463	869	882	1,376	1,870	882	1,309	2,729	1,730	2,568	2,292	2,494	4,460	4,381	5,002	5,672

TABLE No. IV.

Cost.—The average weekly cost per patient compared with three previous years is as follows :—

PARTICULARS.	1938	1939	1940	1941
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Medicines	1 10 3	2 13 6	2 3 0	2 2 5
Diets	3 12 3	3 10 11	3 15 7	3 13 10
Clothing	1 3 3	0 8 2	0 11 8	0 13 5
Disinfectants	0 1 9	0 1 9	0 1 2	0 1 9
Stores	0 8 9	0 9 0	0 9 11	0 14 0
Total per week	7 4 3	7 11 4	7 9 4	7 13 5
Total number of Patients treated	4,671	4,381	5,002	5,672

TABLE No. V.

The details of the total cost per patient per day for the year 1941 will be seen from the following table :—

Year.	Diet.	Drugs, Dressings, etc.	Stores and linen.	Lighting.	Miscellaneous.	Establishments.	Repairs, etc.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1941	0 8 11	0 4 11	0 3 11	0 0 11	0 0 5	1 6 0	0 0 5	2 9 8

DISEASE

1. Small pox.

Epidemiology.—Small-pox which has been endemic in Bombay broke out in November 1940 and assumed an epidemic form in the last week of January 1940. Patients were admitted in the first half of the year in large numbers into this hospital. The highest number of admissions was in the month of February. Its incidence began to decline with the start of the rainy season, i.e., from July and the smallest number of admissions was in August and September 1941.

Age.—Persons in the age groups of 16-30 years showed remarkably high incidence of the disease and the highest number of patients was admitted in the age group of 21-25, as will be observed from the following table :—

TABLE NO. VI.

(Including Vaccinal Condition of Patients). Table showing Age Incidence in Small-pox.

	VACCINATED ADMISSIONS.				UNVACCINATED ADMISSIONS.			
	Total.	Cured.	Deaths.	Mortality.	Total.	Cured.	Deaths.	Mortality
Under 1 year ...	9	8	1	11.1%	33	16	17	51.5%
1 Year ...	4	3	1	25.0%	10	4	6	60.0%
2 years ...	16	11	5	31.2%	24	10	14	58.3%
3	11	10	1	9.1%	10	4	6	60.0%
4	9	7	2	22.2%	14	12	2	14.2%
5	4	3	1	25.0%	10	7	3	30.0%
6	2	2	...	...	8	5	3	37.4%
7	7	5	2	28.5%	8	3	5	62.5%
8	3	3	...	...	11	10	1	10.0%
9	3	3	...	...	2	2	...	...
10	11	10	1	10.0%	8	8	...	...
11	6	6	...	...	5	4	1	20.0%
12	5	5	...	...	7	5	2	28.5%
13	14	14	...	...	5	4	1	20.0%
14	22	20	2	9.1%	6	4	2	33.3%
15	21	20	1	4.7%	12	9	3	25.0%
16-20 Years ...	226	197	29	12.8%	119	85	34	28.5%
21-25	281	244	37	13.2%	98	61	37	37.7%
26-30	170	143	27	15.8%	75	34	41	54.6%
31-35	54	44	10	18.5%	20	15	5	25.0%
36-40	12	10	2	16.6%	10	5	5	50.0%
41-50	16	10	6	37.5%	6	3	3	50.0%
51-60 .. ...	...	...	...	...	2	...	2	100.0%
61-70	2	1	1	50.0%	...	...	...	...
All ages ...	908	779	129	14.2%	503	310	193	38.3%

Out of the deaths in the vaccinated cases, 34 patients gave history of revaccination and in 7 cases the re-vaccination was performed in the incubation period of the disease. This table also indicates that the mortality amongst the vaccinated cases is considerably lower than amongst the unvaccinated ones showing the beneficial effect of vaccination.

Most of the patients admitted for Small-pox belonged to the labour classes and came from thickly populated places. It has been noticed that attendants who are freshly revaccinated and allowed to stay and attend to small-pox cases did not get infected with the disease as a result of vaccination though they were in constant contact for weeks with such cases.

All cases are classified into four types as follows :—

TABLE VII.

Types.	Admissions.	Deaths.	Recovered.	Mortality Rate P. C.
(1) Haemorrhagic ...	53	48	5	90.5 per cent.
(2) Confluent ...	189	164	25	86.7 per cent.
(3) Semi-confluent ...	377	101	276	26.8 per cent.
(4) Discrete ...	792	9	783	1.1 per cent.
Total ...	1,411	322	1,089	22.8 per cent.

(1) It will be seen that the mortality rate is highest in the Haemorrhagic type. In one kind of these groups, haemorrhage occurs right from the onset and the rash is petechial. There are also haemorrhages from mucous membranes of conjunctivae, mouth and lips, urinary passages or the alimentary canal, and, these patients succumb within a week of the onset. This type is known as purpura haemorrhagica variolosa. In the other type, haemorrhage occurs after the rash is fully developed and it occurs in the pox. This type is described as variola haemorrhagica pustulosa.

The Second type of the disease is the confluent one, where in the most serious cases of this type the rash is flat (suppressed variety) instead of prominently projecting. The last two types (3) the semi-confluent and (4) the discrete are not so fatal except when complications such as Bronchopneumonia, cardiac failure or sepsis occur.

Complications.

TABLE VIII.

Particulars.	No. of complications.	Deaths.	Mortality Percentage.
1. Toxaemia	322	226	70.1
2. Cardiac Failure	20	18	90.0
3. Corneal Ulcer	32	...	...
4. Haematuria	10	10	100.0
5. Conjunctivitis	9	...	...
6. Abscesses	97	3	3.1
7. Diarrhoea	22	10	45.4
8. Broncho-pneumonia	62	48	77.4
9. Nephritis	5	3	60.0
10. Arthritis	10	...	...
11. Abortion	12	...	...
12. Distention	1	...	...
13. Adenitis	3	...	...
14. Anaemia	7	2	28.6
15. Parotitis	5	...	...
16. Sores on legs	67	...	...
17. Bed Sores	10	...	...
18. Jaundice	1	1	100.0
19. Hoarseness of voice	1	...	...
20. Oedema of Extremities	5	1	20.0

Mortality.—There were 1,411 cases of small-pox admitted into the hospital and the total number of deaths was 322. Thus, the mortality rate was 22.8 per cent. Out of 322, deaths, 29 were admitted in the very late stage or serious condition and died within 48 hours of admission. Thus excluding these figures, the mortality rate of the disease comes to 21.8 per cent.

Table No. 9 compares the vaccinal condition of the patients and the mortality rate during the year under report with those of the previous 11 years.

It is observed from the cases admitted that the immunity after vaccination lasts for a period of about 6 years only. Therefore revaccination should be done every 6 years of life till about three such revaccinations are done, or whenever epidemics break out. If necessary amendments to the Bombay Vaccination Act No. 1877 are made by Government so as to include in it compulsory revaccination of children at the time of their admission to primary Schools, again at the time of their entrance into high-schools and lastly at the time of their entrance into Colleges or technical schools or at the time of their employment in services, it is possible not only to prevent any more occurrence of the epidemic in the city due to the barrier of a large portion of the immune population which prevents the spread of the infection and its virulence, but it is also likely that even if exacerbations of this endemic disease were to occur, its form will be milder and the mortality rate will be considerably reduced.

TABLE No. IX.

Effect of vaccination on mortality rate of small-pox

Years.	VACCINATED.		UNVACCINATED.	
	Admissions.	Mortality P. C.	Admissions.	Mortality P. C.
1930	592	7	703	43
1931	22	9	7	57
1932	195	2	107	53
1933	1,173	6	944	36
1934	86	6	77	45
1935	501	4	420	40
1936	372	3	338	36
1937	373	4	278	40
1938	1,095	5	576	46
1939	133	5	77	41
1940	830	12	342	36
1941	908	14.2	503	38.3

Treatment.—The investigation of the effects of the administration of Sulphanilamide group of the drug was continued in the year under report and is still being carried out.

It was found that Sulphanilamide affects the course of small-pox favourably by lowering its total mortality rate. It helps considerably to abort the rash if administered early during the papular stage of the disease. It helps to reduce the Septic complications such as Ulcers, Abscesses, Otitis media, Corneal Ulcers, etc., as well as the Pulmonary Complications such as Broncho-pneumonia and Bronchitis. It shortens the convalescence of the disease, being less eventful due to less incidence of complications, associated with relatively early scab formation and clearing up of the skin lesions. The scars formed in the Sulphanilamide treated cases are found to be much superficial and papery (Table 10 and 11).

TABLE No. X.

Table showing the effect of administration of Sulphanilamide in the Course of disease in vaccinated and unvaccinated cases.

Variety.	Vaccinal Condition.	No. of cases treated.	Mortality.	Rash aborted.	Maximum Toxaemia.	Septic complications.	Lung complications.	Average Duration of Rash.
Confluent ...	Vaccinated ...	22	15 68.1%	7 31.8%	18 81.8%	3 13.6%	4 18.1%	3-4 Days.
	Unvaccinated ...	24	18 75.0%	6 25.0%	20 83.3%	7 29.1%	7 29.1%	4 Do.
Semi-confluent	Vaccinated ...	69	12 17.6%	21 31.8%	17 24.6%	15 21.7%	8 11.4%	3-4 Do.
	Unvaccinated ...	59	14 23.7%	13 22.0%	21 35.4%	20 33.9%	10 16.9%	3-4 Do.
Discrete	Vaccinated ...	99	Nil ...	33 33.3%	3 3.0%	7 7.0%	2 2.0%	3-4 Do.
	Unvaccinated ...	39	... ..	7 17.9%	2 5.1%	4 10.3%	2 5.1%	4 Do.
Total ...	Vaccinated ...	190	27 14.2%	61 32.1%	38 20.0%	25 13.1%	12 6.3%	3-4 D .
	Unvaccinated ...	122	32 26.2%	26 21.3%	43 35.2%	31 25.4%	17 13.7%	4 Do.

TABLE No. XI.

Table Showing cases treated by routine method without the use of Sulphanilamide with those treated with Sulphanilamide.

Confluent ...	Vaccinated ...	14	10 71.4%	... ..	11 78.5%	4 28.5%	3 21.4%	4-5 Days.
	Unvaccinated ...	17	13 76.5%	... ..	14 82.3%	6 35.3%	5 29.4%	4-5 Do.
Semi-confluent	Vaccinated ...	36	9 25.0%	... ..	11 33.3%	10 26.1%	6 16.6%	4 Do.
	Unvaccinated ...	29	8 27.5%	... ..	10 36.2%	11 37.9%	5 16.6%	4 Do.
Discrete ...	Vaccinated ...	102	4 3.9%	... ..	6 5.8%	13 12.7%	3 2.9%	4 Do.
	Unvaccinated ...	38	3 7.8%	... ..	3 7.8%	5 13.1%	2 5.2%	4 Do.
Total ...	Vaccinated ...	152	23 15.1%	... ..	28 18.0%	27 17.7%	12 7.9%	4-5 Do.
	Unvaccinated ...	84	24 28.5%	... ..	27 32.1%	22 26.2%	12 14.3%	4-5 Do.

2. DIPHTHERIA

Epidemiology.—The disease has been endemic in Bombay and the highest number of cases was admitted this year in the month of December 1941.

There were 252 admissions as compared with 221 in the year 1940. 188 cases recovered after treatment and 63 cases died. Out of 63 deaths, 45 patients were brought in a moribund condition in a very late stage of the disease associated with severe toxæmia and they died within 48 hours of their admission in the hospital.

TABLE NO. XII. (Incidence by locality).

	Fort.	Kalba- devi.	Bhendy Bazar.	Gir- gaum.	By- culla.	Parel.	Dadar.	Maza- gaon.	Matunga.	Out- side.	Total.
Cured ...	8	15	18	33	24	21	20	9	15	25	188
Died ...	7	5	6	8	7	9	7	4	4	6	63
Total ...	15	20	24	41	31	30	27	13	19	31	251

TABLE NO. XIII (Incidence by Age).

Age Incidence.—The highest incidence was found to be in the age group 5-10, while the next age group with high incidence was one of 1-5.

	0-1 year.	1-5 years.	5-10 years.	10 years and onwards.	Total.
Cured ...	9	45	76	58	188
Died ...	7	31	16	9	63
Total ...	16	76	92	67	251
Mortality rate P. C. ...	43.7%	4.0%	17.3%	13.4%	25.1%

Incidence by Caste :—

TABLE NO. XIV.

Hindus	... 129
Mohomedans	... 46
Christians	... 42
Parsees	... 11
Jews	... 20
Anglo-Indians	... 2
Europeans	... 1

Most of the cases belonged to the middle classes.

Types of cases.—Out of 261 cases admitted there were following types with death incidence as shown against each :—

TABLE NO. XV.

	No. of cases.	Deaths.	Mortality percentage.
Faucial Type	... 174	25	14.3
Faucial and Nasal	... 5	2	40.0
Faucial and Pharyngeal	... 22	11	50.0
Faucial and Laryngeal	... 10	8	80.0
Faucial, Laryngeal, Nasal	... 1	1	100.0
Faucial and Conjunctival	... 1	...	Nil.
Laryngeal type	... 25	16	64.0
Nasal	... 13	...	Nil.
	<u>251</u>	<u>63</u>	

Diagnosis.—All patients were examined bacteriologically; all gave positive cultures on Löffler's medium (except 12 cases of Laryngeal diphtheria).

The following table compares the number of cases and their mortality percentage during the last five years.

TABLE No. XVI.

Years.	Admissions.	Deaths.	Recovered.	Mortality percentage.	Mortality percentage excluding moribund cases which died within 48 hours.
1937 ...	127	48	79	38.0	...
1938 ...	205	53	155	25.0	...
1939 ...	191	54	137	17.9	...
1940 ...	221	69	152	31.0	16.
1941 ...	251	63	188	25.1	8.7

Out of 63 deaths, 45 occurred within 48 hours in cases brought or admitted in very serious or moribund condition. So excluding these deaths, mortality of 206 patients comes to 8.7 per cent.

Operations.—The total number of tracheotomy cases was 13. One case was already operated upon for tracheotomy at the Wadia Children Hospital and sent to this hospital for further treatment. This patient died on the 2nd day after admission due to Broncho-pneumonia. Out of 13 cases that were operated at this hospital, 7 survived and the remaining 6 died giving a mortality rate of 46 per cent.

Operations (Tracheotomy) carried out at this hospital during the last 5 years.

TABLE No. XVII.

Years.	Total.	Cured.	Died.	Mortality percentage.
1937 ...	3	1	2	66
1938 ...	8	3	5	62
1939 ...	3	0	3	100
1940 ...	14	7	7	50
1941 ...	13	7	6	46

ENTERIC FEVER

Epidemiology.—Enteric fever has been endemic in Bombay. It has been breaking out in mild epidemic form for the last five years, and its incidence was the highest in the year under report.

There were 360 cases of Enteric Fever admitted into this hospital during the year, the highest admissions being during the month of August.

Age.—The lowest age of the patient with Enteric Fever was 2½ years, while the highest was 67 years. The maximum number of cases occurred in the second and third decades.

TABLE No. XVIII.

(Age incidence in Enteric Fever.)

	0 TO 10 YEARS		10 TO 20 YEARS		20 TO 30 YEARS		30 TO 40 YEARS		40 ONWARDS		TOTAL.	
	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.
Males ...	18	8	62	26	74	33	13	15	9	3	176	85
Females ...	26	3	27	6	13	9	7	2	4	2	77	22
Total ...	44	11	89	32	87	42	20	17	13	5	253	107

Sex.—It was more common in males than in females.

Locality.—The occurrence of the disease was greater in the North of Bombay, as the largest number of cases admitted were from Parel, Dadar and Matunga. Out of 55 cases admitted from outside the City a large number of cases were from Ville-Parle and Andheri. For the last four years, the disease has shown higher incidence in Parel, Dadar, Matunga and Byculla than in other areas.

TABLE NO. XIX.

(Attacks, Recoveries and Deaths by Localities).

	Fort.	Kalbadevi Mandvi.	Bhendy Bazar.	Girgaum.	Byculla- Mazagaon.	Parel Worli.	Dadar- Matunga.	Mahim	Tardeo.	Outside.	Total.
Cured ...	18	12	15	19	25	53	59	13	7	35	256
Died ...	5	3	9	6	13	33	11	2	2	20	104
Total ...	13	15	24	25	38	86	70	15	9	55	360

Caste.—Hindus, Mohamedans and Christians formed the majority of cases, Hindus predominating. A majority of them belonged to the poor labour classes.

TABLE NO. XX.

Hindus	...	252
Mohamedans	...	52
Christians	...	53
Jews and Others	...	3
Total ...		360

Clinical Features.—Out of 360 patients, 144 cases were of severe type with typical temperature, slow pulse and the characteristic typhoid state during the 3rd week associated with muttering delirium, drowsiness etc.

There were 81 cases of moderate severity where the temperature lasted on an average for 3 weeks and then gradually settled down to the normal level within the next week or two.

There were 129 cases which were mild, in that the symptoms were not well marked, and the temperature came down to normal during the 2nd week.

History of previous T. A. B. inoculation was available in 63 cases. The onset of the disease was seen within 15 days of the inoculation in 13 cases, and out of these 10 cases expired. The rest of these cases did not show any severity in the course of the disease.

There were 9 cases with meningeal symptoms and 3 cases had typical rose spot rash.

16 cases had relapses during the course of the disease.

TABLE NO. XXI.

Details of some major complications among 360 cases of Enteric Fever.

Enteric Fever.

Particulars.	No. of complica- tions.	Compli- cations Percentage.	Deaths.	Mortality Percentage.
<i>Lung Complications.</i>				
Pneumonia and Broncho-pneumonia	168	46.4	59	35.1
Bronchitis	58	16.1	...	...
Haemorrhage	29	8.0	23	79.3
Perforations and Peritonitis	10	2.6	10	100.0
Parotitis	16	4.3	...	...
Hyperpyrexia	11	2.7	8	72.7
Cystitis and Pylitis	36	10.0	...	...
Hematuria	3	0.9	3	100.0
Otitis-media	2	...	...	...
Meningisms	9	2.5	...	...
Diarrhoea	51	14.2	...	...
Tympanitis	90	25.0	...	...
Pyelephlebitis	1	...	...	...
Orchitis	2	...	...	...

Diagnosis.—Apart from clinical features, diagnosis was confirmed by laboratory tests, viz. blood counts, Widal reaction etc. Widal test was found positive for B. Typhosus in dilution of 1 in 100 or above with H & O suspension in 353 cases.

Mortality.—There were 360 cases in all admitted into the hospital with 107 deaths among them, out of which 17 died within 48 hours of their admission. Excluding these cases they being moribund ones, the mortality among treated cases was 26.2 per cent.

TABLE No XXII.

Table of admissions and mortality rate during the last 5 years.

Years.	Admissions.	Mortality rate P. C.
1937	106	29.0
1938	235	20.0
1939	202	15.0
1940	184	24.0
1941	360	26.2

4. MENINGOCOCCAL MENINGITIS.

Epidemiology.—The disease is sporadic in Bombay. 66 cases of Meningococcal Meningitis were admitted into this hospital during the year under report. The highest incidence of the disease was in the month of March.

The incidence of the disease was more amongst males and in the early period of life. The youngest patient admitted was a male child of 3 months and the oldest one was a female of 65 years age.

TABLE No. XXIII (Incidence by age).

	0 to 10 years.		10 to 20 years.		20 to 30 years.		30 to 40 years		40 onwards.	
	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.
Males	6	7	14	2	8	5	1	4	...	1
Females	6	2	1	4	...	2	...	...	1	2
Total	12	9	15	6	8	7	1	4	1	3

TABLE No. XXIV.

Table of Incidence of the disease by Caste.

Hindus	...	44
Mohomedans	...	19
Christians	...	2
Others	...	1
		—
		66
		—

A large number of cases with this disease came from Bhendi Bazar and Parel localities, which are thickly populated are as consisting mostly of hawkers, labourers and mill hands.

TABLE No. XXV (Incidence by locality).

	Fort.	Kalba- devi Mandvi	Bhendy Bazar.	Gir- gaum.	Byculla.	Parel.	Dadar.	Worli.	Out- side.	Total.
Cured	6	2	7	2	4	6	3	3	4	37
Died	2	2	6	1	4	5	3	1	5	29
Total	8	4	13	3	8	11	6	4	9	66

Out of 66 cases of the series, 20 were admitted in the very late stage of the disease in a moribund condition. The diagnosis of the cases was established by examination of their C. S. Fluid for the cell count and for organisms from smears and by cultural growths. The C. S. Fluid was found clear in 7 cases (10.6 per cent.), hazy in 28 cases (42.2 per cent.), turbid in 18 cases (27.3 per cent.) and purulent in 13 cases (19.7 per cent.).

The meningococci were found in the smears of 51 cases (77.2 per cent.), and amongst 21 cases (41.1 per cent.) out of these they were predominantly extra cellular. In 26 cases (39.2 per cent.) the organisms were detected on admission, but in 7 cases out of these, history of treatment with sulphanilamide group of drugs prior to admission was obtained.

All the cases were treated with Deganin tablets (M and B 693) and Soluseptisine. No anti-meningococcal serum was used, as in the previous year.

With the chemotherapy it was observed that the turbid C. S. Fluid becomes hazy after 4-5 days and subsequently clears up within 5 to 8 days of the commencement of the treatment.

It was found that as a result of treatment with the sulphanilamide group of drugs, smears from C. S. Fluid removed after 18 hours of treatment showed the organism in only 13 cases (19.7 per cent.), the cultural growth being positive in only 2 cases (3 per cent.). With the exception of one case no organisms were detected in the samples of the C.S. Fluid removed after 24 hours either in smears or cultures. In no case, the organism was detected in samples of C.S. Fluid removed after 36 hours of treatment with chemotherapy.

The cases that recovered by chemotherapy showed a drop in the temperature to the normal level within the first 24-26 hours of treatment. The comatose patients became semi-conscious within the first 36 hours and subsequently conscious after the following 12-24 hours of treatment.

The rigidity of neck was not seen after about 8 to 10 days and the Kernig's sign was seen to disappear after about 12-15 days.

With the exclusion of moribund cases which expired within 48 hours of their admission into the hospital, the rate of mortality amongst cases of meningococcal meningitis was 19.5 per cent.

5. MEASLES.

There were 272 cases with 7 deaths, giving a mortality rate of 2.5 per cent.

Out of 7 deaths, two occurred in 48 hours of admission. Thus excluding these moribund cases, the mortality was about 1.8 per cent.

Two children were marasmic and one was ricketic. All the children died of Broncho-pneumonia.

M and B 693 was used in a number of cases with Broncho-pneumonic signs, with satisfactory results.

The table No. 26 compares the number of Measles cases admitted and their mortality per centage during the last 5 years.

TABLE No. XXVI.

Cases of Measles showing mortality rate.

Year.	Admissions.	Deaths.	Recovered.	Mortality rate P. C.
1937	237	5	232	2.5%
1938	291	41	250	8.0%
1939	191	8	183	4.1%
1940	349	10	339	2.8%
1941	271	7	262	2.5%

6. MUMPS.

201 cases of Mumps were admitted. The incidence of the disease was more in the months of October, November and December.

45 cases of mumps were admitted from the B. J. Home, Matunga, and 17 cases from Hindu Deena Daya Sangha, Matunga.

There was no death. All the cases were discharged as cured.

7. CHICKEN-POX.

501 cases of Chicken-pox were admitted into this hospital in the year under report and all were discharged as cured.

8. SCARLET FEVER.

Two cases of scarlet fever were admitted into this hospital in the year under report, one in the month of April and the other in the month of November. Both the cases recovered.

9. FEVER WITH JAUNDICE.

9 cases of fever with Jaundice were admitted during the year under report. Bacteriological and Serological tests were carried out by the Haffkine Institute in their Leptospiral Inquiry Department. One was found to be a case of Spirochaetosis. This case recovered. Our thanks are due to the Director of the Haffkine Institute for his help in this connection.

Bacteriological and Pathological Examinations.

The following table shows the number of bacteriological examinations made at the City Fever Hospital.

(These were done by Medical Assistants).

TABLE NO. XXVII.

1. Blood films for parasites, differential counts and blood pictures	...	1,494
2. Blood Cultures	... ..	9
3. Blood for Widal Tests	... ..	554
4. Blood for Kahn's tests	... ..	52
5. Material from buboes, ulcers and abscesses etc., for microscopic and cultural examinations	... ..	30
6. Sputum for organisms	... ..	562
7. Stools for detection of Amoebae, Cysts, Ova Bacilli, Vibrios and for cultural investigations	... ..	746
8. Urine examinations by routine, chemical microscopic and cultural methods	... ..	1,416
9. Cerebrospinal fluid for microscopic and cultural examinations	...	237
10. Throat swabs for smears and cultures of B. diphtheria	...	1,255
11. Van den Berg Test	... ..	9
Total	... ..	<u>6,364</u>

34 samples of Blood, 9 of Stools, 30 of C.S. Fluid and 4 of Throat Swabs were sent to the Haffkine Institute for examination. Our thanks are due to the Director of the Haffkine Institute for carrying out the examination.

The necessity of appointing a Bacteriologist and Pathologist, along with the assistant laboratory expert staff, to direct and supervise laboratory methods of investigations and animal experiments is greatly felt at this hospital where there are large admissions of cases with different kinds of infectious fever and diseases. Proposals for the same have been already submitted in the Re-organization Scheme.

In the City at general hospitals—Municipal, Government and private, sufficient staff of bacteriologists and pathologists is appointed, as without such staff, no hospital can be said to be modern and satisfactorily equipped for proper investigations and efficient treatment. Still less can the City Fever Hospitals be said to be so for obvious reasons as in them this staff is more essential for early bacteriologists on experimental diagnosis and efficient treatment of patients with various infectious fevers and diseases.

CO-OPERATIVE CREDIT SOCIETY.

It was found necessary in the interests of the members of the staff of this hospital to start a Co-operative Credit Society and to encourage thrift among them.

The Society was registered during the year with the Registrar, Bombay Provincial Co-operative Credit Society. The response from the members of the staff is most satisfactory and a majority of them have joined the Society. The total number of members on the roll is now 90. The Corporation have been pleased to

sanction the balance of Rs. 957-4-0 from the Old Donation Box Account with interest accrued thereon for being utilized as an initial advance to this Society. The total fund including members' subscriptions and deposits etc., amounts to Rs. 1,368-15-0.

POOR BOX CHARITY FUND.

As per the Corporation Resolution No. 865, dated the 9th January 1939, the old donation boxes have been discontinued and collections from the boxes maintained at this hospital are being credited to the Poor Box Charity Fund. The following statement shows the collections made from time to time and the expenditure incurred upto 31st December 1941.

Statement of Accounts.

<i>Receipts.</i>		<i>Expenditure.</i>	
	Rs. a. p.		Rs. a. p.
Balance on 1st January 1941	... 726 14 9	Discretionary Relief to discharged patients	... 1 6 0
Donation from Indian Oxygen Co.	... 50 0 0	Newspapers for patients	... 36 2 9
Donation from Mr. F. S. Smith	... 20 0 0	Diwali sweets and games for patients	... 100 0 0
Donation from Mr. Laljibhai	... 51 0 0	Chairman, Mess Committee	... 50 0 0
Donation from Messrs. Shaw Wallace & Co.	... 100 0 0	Balance	... 2,662 3 0
Donation from Mr. F. J. Kothari	... 100 0 0		
Old Donation Box Account	... 966 0 0		
Collection from Boxes	... 835 13 0		
Total	... 2,849 11 9	Total	... 2,849 11 9

TABLE NO. XXVIII.

Showing the Infectious Fevers or Diseases and the Number of Patients Treated at the City Fever Hospitals, Arthur Road and Maratha Tuberculosis Hospital during the last twenty one years, viz., from 1921 to 1941 :—

Disease	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
Small-pox	542	84	554	1,088	452	389	726	522	1,058	1,298	29	302	2,198	171	929	721	651	1,807	211	1,172	1,411
Chicken-pox	109	72	65	82	79	53	126	79	81	296	171	177	259	414	492	416	489	593	512	814	509
Measles	77	14	25	31	60	26	66	59	98	154	71	93	88	196	196	170	231	296	199	349	271
Cholera	14	10	185	30	2	...	88	17	15	33	109	3	15	20	18	4	3	4	...	9	16
Plague	339	234	343	120	56	25	61	129	22	21	17	28	30	16	...	1	...	...	...	...	...
Relapsing fever	151	162	10	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
Mumps	64	2	11	39	26	18	31	49	48	18	57	199	11	57	301	78	88	150	308	159	201
Whooping cough	2	...	...	2	...	...	7	...	3	3	7	8	10	7	...	48	14	28	19	19	31
Erysipelas	...	...	...	5	4	13	5	3	9	15	20	24	19	19	24	14	37	12	6	9	11
Typhoid fever	...	...	...	...	...	...	1	4	1	4	3	3	8	32	3	8	106	242	228	154	360
Typhus fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	5	...
Dysentery amoebic	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	17	39	98	76	71	95
Dysentery bacillary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	53	72	86	175	382	...
Phthisis	...	...	...	...	34	329	414	532	496	747	869	941	926	1,002	1,023	1,281	1,128	1,195	1,166	1,032	1,070
Meningococcal Meningitis (Cerebro-spinal fever).	123	75	46	20	18	9	5	3	1	2	9	6	2	52	196	343	240	260	184	73	66
Scarlet fever	...	...	...	...	...	...	...	1	10	8	3	2	...	1	...	...	...	...	5	1	2
Encephalitis Lethargica	...	...	...	...	3	1	1	2	2	1	1	7	...	3	3	3	...	1	36	...	29
Diphtheria	1	...	...	4	1	1	2	21	32	30	39	58	65	100	95	63	127	208	210	221	251
Chigger	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...
Influenza	72	73	60	62	56	42	31	27	30	13	26	23	8	26	11	8	28	12	123	81	215
General diseases	513	228	214	265	276	212	257	313	267	217	285	416	397	724	368	453	405	892	2,275	1,660	1,760
Total	2,037	964	1,513	1,749	1,067	1,118	1,821	1,761	2,174	2,860	1,716	2,292	4,037	2,840	3,863	3,635	3,649	5,870	5,654	6,034	6,680

CITY FEVER HOSPITALS,
ARTHUR ROAD,
BOMBAY, 7th February 1941.

S. G. VENGSARKAR,
M.D., F.C.P.S.,
Medical Superintendent, City Fever Hospitals.

MARATHA TUBERCULOSIS HOSPITAL.

ANNUAL REPORT 1941.

I was in charge of this Hospital throughout the year.

Staff.—The present staff of the Hospital comprises one Honorary Surgeon, two Resident Medical Assistants, one Matron, six Nurses, one Clerk and one Compounder.

ACCOMMODATION.

There are five wards, each accommodating sixteen patients, the total number of beds being eighty.

Owing to a very heavy demand from the local hospital and the public for admission, the accommodation had to be increased temporarily on several occasions by putting extra beds in some of the wards and some cases had to be refused admission for want of room.

The total number of admissions during the year was 930, the daily average number of patients being 79.61.

Cost.—The average weekly cost per patient (indoor) compared with the previous three years is as follows:—

Particulars.	1938	1939	1940	1941
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Medicines ...	0 9 9½	0 10 4½	0 11 6½	0 14 7½
Diets ...	3 1 9½	3 8 8½	3 5 9½	3 10 7½
Clothings ...	0 8 5½	0 7 10½	0 6 6½	0 6 11½
Disinfectants ...	0 2 ½	0 2 9½	0 2 7½	0 3 11½
Stores ...	0 5 4½	0 5 11½	0 6 1½	0 7 7
Total ...	4 11 5½	5 3 8½	5 0 7½	5 11 9
Number of patients ...	1,199	1,104	958	930

GENERAL STATISTICS.

	Phthisis.	Other Diseases.	Total.
Patients remaining on 1st January 1941 ...	78	...	78
Patients admitted ...	926	4	930
Total treated ...	1,004	4	1,008
Discharges ...	383	4	387
Deaths ...	540	...	540
Mortality per cent. ...	53.8	...	53.6
Remaining at the 1st January 1942 ...	81	...	81

Statement showing the persons of different communities treated.

Classes.	Males.	Females.	Total.
Hindus—			
Adults	362	195	557
Children	3	...	3
Mahomedans—			
Adults	157	72	229
Children	2	1	3
Christians—			
Adults	72	54	126
Children	2	1	3
Europeans & Anglo-Indians—			
Adults	1	...	1
Children	...	...	...
Others—			
Adults	6	2	8
Children	...	...	...
	605	325	930

Patients admitted, died and discharged during each month.

Months.	Phthisis.	Other diseases.	Total.	Deaths.	Discharged.	Daily average number of patients treated.
January	66	1	67	33	33	79.06
February	71	...	71	45	30	76.71
March	82	1	83	49	31	78.74
April	91	...	91	62	31	76.3
May	97	...	97	59	39	75.0
June	78	...	78	45	33	78.7
July	77	...	77	46	25	77.9
August	67	2	69	34	34	81.09
September	65	...	65	32	32	84.43
October	84	...	84	43	38	82.94
November	69	...	69	51	26	82.3
December	79	...	79	41	35	82.2
Total	926	4	930	540	387	79.6

OTHER DISEASES.

Roadside Cases.—These cases were sent by the Police and Municipal District Officers and a few had to be admitted from the out-door dispensary. Most of them suffered from chronic diarrhoea, anaemia and extreme weakness due to starvation.

TUBERCULOSIS.

During the year 926 cases of tuberculosis were admitted in the hospital. The particulars are given below :—

Particulars.	Number.
Patients remained on 1st January 1941	78
Patients admitted during the year	926
Patients relieved	49
Patients discharged at request or otherwise	334
Patients died	540
Patients mortality per cent.	53.8
Patients remaining on 1st January 1942	81

X-Ray Examination was carried out in 180 cases at Turner Dispensary, Princess Street.

Screening was performed in 153 cases.

TREATMENT.

Drugs.—No special drugs were used as none seemed to have definite and uniformly beneficial effect.

COLLAPSE (RELAXATION) THERAPY OF LUNGS.

(1) The artificial Pneumothorax was induced in 42 cases and the total number of refills was 355.

Total No. of cases.	Improved.	Not improved.	Continued.	Discontinued for various reasons.	Became worse and died.	Percentage of improvement.
42	19	6	4	9	4	45.3

(2) Operative Treatment by Phrenic Evulsion and Theracoplasty :—

Phrenic Evulsion was done in one case for relief of symptoms and patient was discharged as relieved.

Ten cases were transferred to the J. J. Hospital during the year under report for Thoracoplasty.

OUT-PATIENTS DISPENSARY.

The out-door dispensary attendance from year to year is shown in the following Table :—

—	1936	1937	1938	1939	1940	1941
No. of Cases treated ...	5,252	4,221	3,860	4,270	3,022	2,212

The following table shows the different diseases treated in the out-patients dispensary :—

Diseases.	No. of patients treated.
Measles	1
Influenza	62
Dysentery	44
Diarrhoea	76
Malaria	139
Fever not defined	224
Bronchitis	298
Pneumonia	4
Diseases of teeth	31
Corneal Ulcer	2
Ring-worms	78
Scabies	148
Round-worm	51
Other diseases	1,054
Total	2,212

LABORATORY EXAMINATIONS.

Particulars.	No. of specimens examined.
Sputum	1,278
Urine	31
Total	1,309

Poor Box Charity Fund.

During the year under review, a sum of Rs. 30-2-9 was collected from the Charity Boxes kept in the wards at this Hospital. Also two donations amounting to a total sum of Rs. 200 were received from the Indian Oxygen and Acetylene Co., Ltd., to whom our thanks are due, during the year. Thus adding to this amount the previous year's balance of Rs. 33-9-3, the total receipts were Rs. 263-12-0. Out of this amount, a sum of Rs. 36-1-6 was spent during Diwali Holidays and a sum of Rs. 39-0-6 during X-mas Holidays for distributing sweets to the patients and purchase of gramophone records, etc., for their comfort and entertainment leaving a balance of Rs. 188-10-0 only.

This Hospital is proposed to be shifted to Sewri where new building for the purpose have been constructed by the Corporation at a cost of about Rs. 4,00,000 out of which a sum of Rs. 1,50,000 was donated by Mr. and Mrs. Manecklal Premchand.

Maratha Hospital
 Connanght Road,
 Bombay No. 27
 7th February 1942. }

S. G. VENGSARKAR,
 M.D., F.C.P.S.,
 Medical Superintendent,
 Maratha Hospital.

**REPORT OF THE WORK DONE IN THE MUNICIPAL LABORATORY DURING THE
YEAR ENDING 31st DECEMBER 1941.**

The total number of samples examined during the period under report was 18,886 (excluding Malaria Slides) as compared with 20,380 samples in the year 1940, thus exceeding the average number by 1,997 during the last quinquennium and by 4,714 during the last decennium. Of the above, 16,180 samples were examined chemically and 2,706 bacteriologically, as against 16,550 and 3,830 respectively in 1940.

Besides the above, 1,512 slides from the Municipal Dispensaries were examined for the detection of Malaria Parasites.

CHEMICAL.

Out of 16,180 samples examined chemically, the following were food-stuffs :—

Nature of samples.	Municipal and Statutory.	Private.	Total.
Milk	9,214	164	9,378
Ghee	1,506	80	1,586
Butter	1,346	3	1,349
Vegetable Product	557	...	557
Margarine	72	...	72
Tea and Tea Dust	402	...	402
Coffee	12	...	12
Flours	185	...	185
Aerated Waters	15	...	15
Turmeric	90	...	90
Curds	24	1	25
Oils	53	1	54
Other Food Stuffs :—			
Skimmed Milk Powder	23	...	23
Aerated Waters	22	...	22
Lozenges	14	...	14
Ice-Creams	12	...	12
Tinned Food-Stuffs	11	...	11
Curry Powders	5	...	5
Jam Tins	3	...	3
Preparations from Wheat	3	...	3
Creams	3	...	3
Prepared Tea	3	...	3
Arrowroot	2	...	2
Miscellaneous	31	...	31
Total	13,608	249	13,857

MILK.

Out of 9,378 samples of milk examined, 5 were sent by the Executive Health Officer, 734 by the Dean, King Edward Memorial Hospital, 6,204 by the Assistant Health Officers under the Bombay Prevention of Adulteration Act of 1925, 2,271 by different Municipal Hospitals and Maternity Homes and 164 by private individuals.

The samples from the Assistant Health Officers, showed adulteration in 1,249 instances, thus giving percentage of 20.1. Out of the samples received from private individuals 44 were found to be not-genuine.

During the year under report, 3,005 samples of milk were examined in the Laboratory, from the supplies made to the Municipal Institutions by the Municipal Milk Contractor. Out of these, 128 were in a curdled state, 23 were found to be adulterated and 176 were found to be Butter Separated.

Statement showing the samples of milk submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.	Percentage of Adulterated Samples.
Assistant Health Officer—				
A and B Wards	987	772	215	21.8
C and D Wards	1,953	1,625	328	16.8
E Ward	1,352	1,061	291	21.5
F and G Wards	1,912	1,497	415	21.7
Total	6,204	4,955	1,249	20.1

PRESERVATIVES IN MILK.

All the above mentioned 6,204 samples of milk were examined for preservatives, *viz.*, Boric Acid and Formalin, but they were not detected in any.

GHEE.

1,586 samples of ghee were examined. Out of these 1,205 were received from the Assistant Health Officers for legal purposes, 137 from the Dean, King Edward Memorial Hospital, 3 from the Executive Health Officer, 18 from the Contractor to the Superintendent, Acworth Leper Home, 143 from the Contractor to the Municipal Hospitals and Maternity Homes and 80 from private individuals.

The samples from the Assistant Health Officers showed adulteration in 61 instances, thus giving a percentage of 5.1. Those sent by the Dean, King Edward Memorial Hospital, the Contractor to the Superintendent, Leper Home, and Municipal Hospitals and Maternity Homes were found to be genuine while 26 from private individuals and 2 from the Executive Health Officer were found to be not genuine.

Statement showing the samples of ghee submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from.	Total.	Genuine.	Not Genuine.	Percentage of Adulterated Samples.
Assistant Health Officer—				
A and B Wards ...	236	222	14	5.9
C and D Wards ...	412	381	31	7.5
E Ward ...	229	224	5	2.2
F and G Wards ...	328	317	11	3.4
Total ...	1,205	1,144	61	5.1

BUTTER.

1,349 samples of butter were examined. Out of these 1,330 samples were sent by the Assistant Health Officers for legal purposes, 15 by the Dean, King Edward Memorial Hospital, 1 by the Medical Officer in charge of the Municipal Maternity Home and 3 by private individuals.

The samples from the Assistant Health Officers showed adulteration in 208 instances, thus giving a percentage of adulterated samples of 15.6, while all the samples from the Dean, King Edward Memorial Hospital, the Contractor to the Municipal Hospitals and Maternity Homes and from private individuals, were found to be genuine.

Statement showing the samples of butter submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.	Percentage of adulterated samples.
Assistant Health Officer—				
A and B Wards ...	266	219	47	17.7
C and D Wards ...	373	326	47	12.6
E Ward ...	372	315	57	15.3
F and G Wards ...	319	262	57	17.8
Total ...	1,320	1,122	208	15.8

BUTTER FOR EXCESS MOISTURE.

Of the abovementioned 1,320 samples of butter, 9 were specially examined for Excess Moisture, but the same was not detected.

VEGETABLE PRODUCT.

557 samples of Vegetables Product were received for analysis, from the Assistant Health Officers for legal purposes. Only 12 samples were found to be not genuine.

Statement showing the samples of vegetable product submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.	Percentage of Adulterated Samples.
Assistant Health Officer—				
A and B Wards ...	152	146	6	3.9
C and D Wards ...	99	99	...	...
E Ward ...	184	182	2	1.1
F and G Wards ...	122	118	4	3.3
Total ...	557	545	12	2.2

MARGARINE.

72 samples of margarine were received from the Assistant Health Officers for legal purposes and they were found to be genuine.

Statement showing the samples of margarine submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.
Assistant Health Officer—			
A and B Wards ...	2	2	...
C and D Wards ...	4	4	...
E Ward ...	21	21	...
F and G Wards ...	45	45	...
Total ...	72	72	...

TEA AND TEA-DUST.

402 samples of tea and tea-dust were received, 398 from the Assistant Health Officers for legal purposes, and 4 from the Dean, King Edward Memorial Hospital. All were, on examination, found to be genuine.

Statement showing samples of tea and tea-dust submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.
Assistant Health Officer—			
A and B Wards ...	175	175	...
C and D Wards ...	76	76	...
E Wards ...	125	125	...
F and G Wards ...	22	22	...
Total ...	398	398	...

COFFEE.

12 samples of coffee were received from the Assistant Health Officers for legal purposes, 4 from A and B Wards, 4 from C and D Wards, 2 from E Ward and 2 from F and G Wards. All the samples were found to be of pure coffee except two 1 from A and B Wards and 1 from C and D Wards which were found to be a mixture of Coffee and Chicory.

FLOUR.

185 samples of wheat flour, 60 from A and B Wards, 37 from C and D Wards, 83 from E Ward, 2 from F and G Wards and 3 from the Dean, King Edward Memorial Hospital, were received. All the samples were, on examination, found to be genuine.

AERATED WATERS.

15 samples of aerated waters, 13 from C and D Wards, 1 from E Ward and 1 from F and G Wards were received for the detection of saccharine. In 3 samples only from C and D Wards saccharine was detected within the limits, while in the remaining samples it was not present.

TURMERIC.

90 samples of turmeric, 14 from A and B Wards, 30 from C and D Wards, 37 from E Ward and 9 from F and G Wards, were received for the detection of lead. The presence of lead was detected in 2 samples, one from A and B Wards and 1 from E Ward.

CURDS.

25 samples of curds, 13 from C and D Wards, 11 from E Ward and 1 from private individual, were received. Out of these 2 from C and D Wards and 8 from E Ward were found to be deficient in fat.

OILS.

54 samples of oils were received as under, for analysis, from the Assistant Health Officers, the Dean, King Edward Memorial Hospital, the Chief Storekeeper and a private individual. All the samples except 4 from the Dean, King Edward Memorial Hospital, were found to be genuine.

Received from.	Cocoanut Oil.	Sweet Oil.	Castor Oil.	Total
Assistant Health Officer—				
C and D Wards	...	3	...	3
E Ward	...	4	...	11
The Chief Storekeeper	...	5	5	16
The Dean, King Edward Memorial Hospital	...	23	...	23
Private Individual	...	1	...	1
Total ...	13	36	5	54

OTHER FOOD-STUFFS.

132 samples of other food-stuffs were received as under :—

Nature of the Sample.	Total.	Remarks.
Skimmed Milk Powder	23	Genuine.
Aerated Waters	22	Unfit for human consumption.
Lozenges	14	Saccharine was not detected.
Ice Creams	12	Genuine.
Tinned Food-Stuffs	11	Unfit for human consumption.
Curry Powders	5	In 2 samples only the presence of lead was detected.
Jam Tins	3	Unfit for human consumption.
Preparation from Wheat	3	Do. do.
Creams	3	Genuine.
Prepared Tea	3	Saccharine was not detected.
Arrowroot	2	Not-genuine.
Miscellaneous	31	Genuine.
Total ...	132	

WATERS.

1,542 samples of water were examined as under :—

192 from Public Supply ;
1,284 from Wells and
66 from other sources.

Total ... 1,542

Out of 1,284 samples of well water examined, 1,277 were submitted by the Assistant Health Officers and 7 by private individuals. Of these 229 samples from the Assistant Health Officers and 6 from private individuals were, on examination, found to be unfit for potable purposes.

Statement showing the samples of well water received from the Assistant Health Officers :—

Received from	Total.	Fit.	Unfit
Assistant Health Officer —			
Malaria	2	2	...
A and B Wards	113	94	19
C and D Wards	817	682	135
E Ward	52	42	10
F and G Wards	293	228	65
Total	1,277	1,048	229

SAMPLES FOR DIAGNOSTIC PURPOSES.

640 samples of Urine were examined chemically, out of which 453 were sent by Municipal Authorities and 187 by private individuals.

MISCELLANEOUS.

141 miscellaneous samples were received as under :—

Nature of the sample.	Total.	Remarks.
Inks	62	Six samples of drugs were found to be below the B.P. Standard, 2 Lysol, 3 Ext. Ergot and 1 Rect. Spirit.
Chemicals	27	
Other Oils	10	
Linseed Oils	10	
Drugs	10	
Soaps	8	2 Below the Standard.
Tropical Chloride of Lime	4	
Turpentine	2	
Miscellaneous	8	
Total	141	

BACTERIOLOGICAL.

4,218 samples were examined bacteriologically, including 1,512 slides for the detection of Malaria Parasites.

WATERS.

343 samples of water were examined as under :—

158 from Public Supply;
20 „ Wells and
165 „ Other Sources.

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DISINFECTANTS.

27 samples of disinfectants were examined to determine the Rideal Walker Co-efficient.

PASTEURISED MILK SAMPLES.

Only 6 samples of Raw Milk and 6 samples of Pasteurised Milk, distributed to the Municipal School Children, were examined. None of the pasteurised-milk samples was found to be satisfactory. Raw Milk, on examination, was found to be old, impure milk.

SAMPLES FOR DIAGNOSTIC PURPOSES.

Nature of the samples.	Total.	SPECIFIC ORGANISM.		
		Present.	Absent.	
Blood for Malaria ...	1,512	247	1,365	9
Blood for Differential Counts ...	9	...	...
Sputum for T. B. ...	1,408	232	1,176	
Swabs for Diphtheria ...	677	2	675	
Urine for Gonococci ...	1	...	1	
Stool for Dysentery ...	2	...	2	
Total ...	3,609	481	3,119	9

MISCELLANEOUS.

Vaccine	...	219
Sundries	...	8
Total	...	<u>227</u>

J. H. DOCTOR,
 M.B., B.S., B.Hy.,
Municipal Analyst.

STATEMENT No. 1. (CHEMICAL)

Statement of samples received for chemical examination during the year 1941.

Received from.	WATERS.			FOOD-STUFFS.							OTHER FOOD-STUFFS.					OILS.			Urine.	Miscel- laneous.	Grand Total.
	Bombay.	Well.	Other.	Milk.	Ghee.	Butter.	Vege- table product	Marga- rine.	Tea and Tea Dust.	Coffee.	Wheat Flours	Aera- ted waters.	Tur- meric	Curds.	Mis- cella- neous.	Sweet	Cocoa- nut.	Castor			
The Hydraulic Engineer ...	120	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13	139
The Municipal Commissioner	60	60
The Executive Health Officer	1	5	3	...	...	...	...	...	...	...	...	...	39	...	...	...	...	15	63
The Assistant Health Officer, Malaria	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	3
The Assistant Health Officer, A & B Wards.	...	113	10	987	236	266	152	2	175	4	60	...	14	...	35	...	...	...	...	1	2,055
The Assistant Health Officer, C & D Wards.	...	817	13	1,953	412	373	99	4	76	4	37	13	30	13	38	3	...	...	...	3	3,888
The Assistant Health Officer, E Ward	52	12	1,352	229	372	184	21	125	2	83	1	37	11	12	4	7	...	...	2	2,506
The Assistant Health Officer, F & G Wards.	...	293	14	1,912	328	319	122	45	22	2	2	1	9	...	7	...	...	...	...	1	3,077
The Dean, King Edward Memorial Hospital.	734	137	15	...	...	4	...	3	...	...	...	...	23	...	...	...	1	917
The Chief Storekeeper	5	6	5	...	26	42
The Superintendent of Licenses	13	13
The Superintendent of Vaccination	1	1
The Election and Town Duty Officer	1	...	...	...	...	2	3
The Superintendent, Acworth Leper Home	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
The Private Individuals	7	6	164	80	3	...	...	...	...	...	...	...	1	...	1	...	...	187	1	450
The Other Municipal Authorities ...	72	...	4	2,271	143	1	...	...	...	...	...	...	...	...	...	...	...	...	453	1	2,945
Grand Total ...	192	1,284	66	9,378	1,586	1,349	557	72	402	12	185	15	90	25	132	36	13	5	640	141	16,180

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J. H. DOCTOR,
Municipal Analyst.

STATEMENT No. 2. (BACTERIOLOGICAL)

Statement of Samples received for Bacteriological examination during the year 1941.

Received from.	WATERS.			Swabs for diphtheria.	Sputum for T. B.	Malaria Slides.	Blood for differential Counts.	Stool for Dysentry	Urine for Gonococci	Dis-infectants.	MILK.		Vaccine.	Sundries.	Total.
	Bombay.	Well.	Other.								Raw.	Pasturised.			
The Hydraulic Engineer ...	86	1	117	...	...	...	...	...	...	...	...	...	...	1	205
The Executive Health Officer ...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	2
The Assistant Health Officer, Malaria ...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
The Assistant Health Officer, A & B Wards ...	...	15	9	...	...	...	...	...	...	...	6	6	...	1	37
The Assistant Health Officer, C & D Wards ...	...	1	5	...	...	...	...	...	...	...	...	...	...	3	9
The Assistant Health Officer, E Ward ...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	3
The Assistant Health Officer, F & G Wards ...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	3
The Superintendent of Vaccination ...	...	...	...	...	...	...	...	...	...	...	...	...	219	...	219
The Chief Storekeeper ...	...	...	...	...	...	...	...	...	...	23	...	...	...	...	23
Private Individuals ...	...	3	26	...	296	1	...	1	1	4	...	...	...	2	334
Other Municipal Authorities ...	72	677	1,112	1,511	9	1	3,382
Grand Total ...	158	20	165	677	1,408	1,512	9	2	1	27	6	6	219	8	4,218

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J. H. DOCTOR,
Municipal Analyst.

TABLE No. III.

CHEMICAL

Statement of Results of Bombay Waters for the year ending 31st December 1941.

Source.	January.		February.		March.		April.		May.		June.		July.		August.		September.		October.		November.		December.		
	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	
<i>Tansa Water—</i>																									
Total Solids	10.0	11.0	10.0	11.0	11.0	11.0	11.0	12.0	12.0	12.0	12.0	11.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Chlorine	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Free Ammonia	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Albuminoid Ammonia	0.010	0.008	0.009	0.010	0.010	0.012	0.009	0.009	0.006	0.009	0.007	0.007	0.007	0.007	0.008	0.009	0.007	0.007	0.008	0.015	0.005	0.004	0.004	0.007	0.007
Oxygen Absorbed at 80°F (Tidy's Process)	0.033	0.028	0.030	0.032	0.028	0.030	0.028	0.030	0.023	0.032	0.025	0.035	0.031	0.041	0.036	0.040	0.038	0.039	0.038	0.036	0.037	0.030	0.032	0.033	0.033
<i>Tuli Water—</i>																									
Total Solids	14.0	13.0	12.0	13.0	13.0	13.0	13.0	14.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	13.0	13.0	13.0	13.0	13.0
Chlorine	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.4	1.4	1.4	1.3
Free Ammonia	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Albuminoid Ammonia	0.016	0.013	0.016	0.017	0.019	0.016	0.015	0.017	0.013	0.013	0.010	0.008	0.012	0.010	0.009	0.013	0.010	0.014	0.009	0.008	0.009	0.018	0.012	0.015	0.015
Oxygen Absorbed at 80°F (Tidy's Process)	0.048	0.042	0.048	0.050	0.056	0.048	0.048	0.050	0.045	0.050	0.045	0.058	0.042	0.053	0.045	0.049	0.047	0.047	0.043	0.054	0.066	0.044	0.066	0.067	0.067
<i>Vihar Water—</i>																									
Total Solids	14.0	13.0	13.0	13.0	14.0	14.0	14.0	13.0	14.0	14.0	14.0	13.0	13.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Chlorine	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.3	1.3
Free Ammonia	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Albuminoid Ammonia	0.014	0.015	0.015	0.015	0.018	0.018	0.019	0.013	0.011	0.013	0.016	0.009	0.014	0.012	0.010	0.011	0.014	0.018	0.011	0.012	0.013	0.013	0.014	0.009	0.009
Oxygen Absorbed at 80 F (Tidy's Process)	0.050	0.052	0.054	0.052	0.056	0.060	0.062	0.050	0.059	0.053	0.050	0.070	0.052	0.065	0.058	0.054	0.059	0.060	0.058	0.066	0.087	0.088	0.096	0.066	0.066

J. H. DOCTOR,
Municipal Analyst.

TABLE No. 4.
BACTERIOLOGICAL.

Statement of Bacteriological Analysis of Bombay waters during the year ending 31st December 1941.

Lactose Fermenters

Source.	January.		February.		March.		April.		May.		June.		July.		August.		September.		October.		November.		December.	
	I.	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	II	II
Tansa water collected at Ghatkopar	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	...	...	...	...	...	...	...	...	...
	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	...	...	...	...	...	...	...	...	...
Tansa water from the Inlet at Malabar Hill Reservoir.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	+in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in
	100	100	100	100	100	100	100	100	100	50.0	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in
										50.0	50.0	50.0	50.0	100	100	100	100	100	100	100	100	100	100	100
Tansa water from 72" Tansa Main at Powai	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	...	...	...	...	...	...	...	...	...
	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	...	...	...	...	...	...	...	...	...
Tansa water from the Inlet at Bhandarwada Reservoir.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in
	100	100	100	100	100	100	100	100	100	100	100	50.0	100	100	100	100	100	100	100	100	100	100	100	100
Tansa water from 57" East Main at Bandra Cabin																c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
																—in	—in	—in	—in	—in	—in	—in	—in	—in
																100	100	100	100	100	100	50.0	100	100
Tansa water from 57" West Main at Bandra Cabin																c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
																—in	—in	—in	—in	—in	—in	—in	—in	—in
																100	100	100	100	100	100	100	100	100

Source.	January.		February.		March.		April.		May.		June.		July.		August.		September.		October.		November.		December.		
	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	
Tansa water from 48" Old Main at Sion Cabin ...																c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
																-in 100	-in 100	in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100
Tansa water from 48" New Main at Sion Cabin ...																	c.c.	c.c.		c.c.	c.c.	c.c.			
																	-in 100	-in 100		-in 100	-in 100	-in 100			
Tansa water from 32" Vehar water ...	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	-in 50.0	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	+in 20.0	-in 100	-in 100	-in 100	-in 50.0	-in 100	-in 50.0	+in 20.0	-in 100	-in 100	-in 100	-in 50.0	-in 50.0	-in 100	-in 100	-in 50.0	-in 100	
Tansa water from 24" Vehar water ...	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	
	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	+in 50.0	-in 100	+in 20.0	-in 100	-in 50.0	-in 100	-in 50.0	+in 5.0	-in 100	-in 100	-in 100	-in 100	-in 50.0	-in 100	-in 100	-in 50.0	-in 100	
Tulsi water at Santa Cruz out-let ...	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	
	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 50.0	+in 5.0	-in 100	-in 100	-in 100	+in 5.0	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	-in 100	

J. H. DOCTOR,
Municipal Analyst.

**THE ANNUAL REPORT OF THE SUPERINTENDENT OF
VACCINATION FOR THE YEAR 1941.**

The Vaccination Branch of the City was taken over from Government by the Municipality in 1909 and the practice of calf-to-arm Vaccination was continued. Glycerinated Vaccine was also continued to be prepared and used for performing Vaccination. Since 1st January 1923, the preparation of calf-lymph preserved in glycerine was discontinued and Vaccine prepared at Belgaum was used instead, after Corporation's approval, *vide* their Resolution No. 7843, dated the 4th December 1922. Since the Vaccination Act was brought into force, calf-lymph only has been used for Vaccination. The method followed in the City is that of Scarification, according to which method scratches, single or multiple, about $\frac{1}{4}$ inch long are made with the Vaccination lancet previously charged with lymph. The method secures an area of $\frac{1}{2}$ square inch in Vaccination marks recommended by the Royal Commission on Vaccination to ensure efficient protection against Small-pox.

During the year under report, I was in-charge from 1st January 1941 to 15th July 1941; from 16th July to 30th September 1941 Dr. F. Lobo was in-charge and then again I was in-charge from 1st October to the end of the year.

There are in all 24 Public Vaccination Stations in the City; out of these, 22 are worked once a week from 8 A.M. to 10-30 A.M. (S.T.); and the remaining two are daily Public Vaccination Stations, (1) at Princess Street to cater for the South of the City, open from 8-0 A.M. to 10-30 A.M. (S.T.) and 2-30 P.M. to 5-30 P.M. (S.T.) except on Sundays and Bank Holidays, when it is open from 8 A.M. to 10-30 A.M. (S.T.) only, and (2) at Central the Vaccination Depot, Parel, for the North of the City open from 7-30 A.M. to 5-30 P.M. (S.T.) except on Sundays and Bank Holidays, when it is open from 7-30 A.M. to 10-30 A.M. (S.T.) only. Besides the above, there are stations at 3 Infant Welfare Centres at Wadi Bunder, Delisle Road and Naigaum, which are kept open for one hour, once a week.

(1) Vaccine Operation with Results.—The following statement shows the number of persons primarily vaccinated during the year 1941 and the preceding nine years and the percentage of successful primary operations in each year:—

Year.	PRIMARY VACCINATION.			Number of re-vaccinations.	Total Number of persons vaccinated.
	Number of children vaccinated.	Number successful.	Percentage of successful vaccination to the total Number of vaccination results of which were known.		
1932	23,783	22,292	...	12,436	36,219
1933	33,430	27,428	...	2,43,102	2,76,541
1934	26,203	24,774	...	17,824	44,027
1935	32,729	29,189	...	1,01,531	1,34,260
1936	29,462	27,240	...	61,388	90,850
1937	35,151	32,519	...	71,957	1,07,108
1938	34,714	30,072	...	3,03,365	3,38,079
1939	32,294	29,903	...	38,890	71,184
1940	39,307	35,726	99.56	1,61,588	2,00,895
1941	35,955	31,781	99.66	2,39,201	2,75,156

Note.—The percentage of success in previous years is omitted as it shows a ratio to the total number of vaccinations which includes children removed out of the City without their results being ascertained and the ratio which was given in previous years offers no correct idea of the actual rate of all the results in the total number of primary vaccinations.

Out of the children vaccinated primarily, 25,683 were born in the City and 10,272 outside the City as against 26,232 and 13,075 respectively in the previous year.

Small-pox was prevalent in the City in epidemic form during the first five months and a large number of mass vaccinations were carried out throughout the City as a preventive measure against the spread of small-pox.

(2) **The Result of Vaccination (Primary) by Ages.**—The following table represents the results of primary vaccinations by ages :—

Results.	Under 1 year.	1-6 years.	6 years and upwards.	Total.
Successful ...	25,451	6,269	61	31,781
Unsuccessful ...	89	18	1	108
Unknown ...	3,079	979	8	4,066
Total ...	28,619	7,266	70	35,955

(3) **Inspections of Results.**—The reports of the Vaccinators were checked by the Superintendent in 5,893 cases and by the Head-Vaccinator in 6,409 cases. Details as to numbers successful, unsuccessful etc., are given in the statement below :—

Details of inspection.	By the Superintendent.	By the Head Vaccinator.
Number of cases inspected ...	5,893	6,409
Number of cases successful ...	5,891	6,396
Number of cases unsuccessful ...	2	13
Percentage of success in the inspected cases ...	99.97	99.80
Percentage of inspection to the total vaccinated	16.39	17.83

It will be seen from the above statement that care was taken to check the Municipal Vaccinators' work in a large number of cases that re-visited the stations for inspection after 7 days and that the same was found to be satisfactory. By this inspection it was also ensured that the vaccine used was of good potency.

(4) **Income.**—The following statement shows the details of income derived from the sale of lymph, fees charged for vaccinations done at private places, firms etc., for giving instruction in Vaccination and for supplying extracts from vaccination registers etc., during the year under report :—

Amount realised from sale of lymph.	Municipal moiety of the fees realised from private vaccinations.	Municipal fees (moiety only) recovered from medical and private students for receiving Vaccination instruction.	Fees realised from vaccination extracts and other miscellaneous items.	Total.
Rs. a. p. 2,769 12 0	Rs. a. p. 637 0 0	Rs. a. p. 1,157 6 0	Rs. a. p. 98 0 0	Rs. a. p. 4,662 2 0

(5) **Cost of Single Operation.**—The cost of each successful vaccine operation taking into account all the charges incurred by the Vaccination Branch was Rs. 2-8-6 as against Rs. 2-2-8 in the preceding year. If the income of Rs. 4,662-2-0 shown above is excluded from the total expenditure, the cost works out at Rs. 2-6-2 as against Rs. 2-1-1 in the previous year. If calculated against the total number of vaccine operations, i.e., both primary and re-vaccinations, the cost of each operation after deducting the income as above comes to Rs. 0-4-9 compared to Re. 0-5-10 in the preceding year.

(6) **Postponement Certificates.**—During the year under report 409 Certificates for the postponement of the vaccination of children were granted.

(7) **Prosecution.**—There were no cases of prosecution instituted for failure to bring infants for vaccination, or for failure to present them for inspection seven days after the operation.

(8) **Ill-effects from Vaccination.**—No serious ill-effects due to vaccination were observed or reported during the year.

(9) **Instruction to students.**—During the year under report 172 Civil Medical Pupils and 65 private students from the City and the mofussil attended different Public Vaccination Stations for instruction in vaccination. Besides these, 8 Lady Health Visitors of the Bombay Presidency Infant Welfare Society were given instruction in Vaccination at the request made by the Secretary of the Society.

(10) **Vaccination of Pilgrims.**—The number of pilgrims who left Bombay for 'Haj' during the year was 3,859. Of these 2,284 or 59.18 per cent. were vaccinated in the City prior to embarkation.

The following table shows the number of males and females and the number of primary vaccinations and re-vaccinations performed among the pilgrims by the special staff engaged for the work:—

	Males.	Females.	Total.
Primary Vaccinations ...	4	6	10
Re-Vaccinations ...	1,890	384	2,274
Total ...	1,894	390	2,284

(11) Vaccine Lymph was obtained from the Director, Vaccine Institute, Belgaum, and it was promptly and regularly supplied by him.

G. G. LIMAYE, M.B.B.S., B.H.Y.
Superintendent of Vaccination,
Bombay.

Table No. 1.

POPULATION BY SECTIONS IN 1941.

Ward.	Section.	POPULATION.					
		By the Census 1931.			By the Census 1941.		
		Males.	Females.	Total.	Males.	Females.	Total.
1	Upper Colaba ...	288	148	436	7,210	1,091	8,301
	Middle and Lower Colaba ...	13,628	6,326	19,954	21,513	12,007	33,520
	Fort, South ...	2,854	641	3,495	9,656	3,738	13,394
2	Fort, North ...	16,823	9,009	25,832	18,367	10,189	28,556
	Esplanade ...	9,814	4,489	14,303	11,938	6,530	18,468
3	Mandvi ...	27,050	14,656	41,706	25,411	13,503	38,914
	Chukla ...	12,031	6,006	18,037	13,986	8,068	22,054
4	Umerkhadi ...	25,588	16,006	41,594	32,567	19,715	52,282
	Dongri ...	8,101	4,927	13,028	12,680	9,082	21,762
5	Khara Talao ...	14,998	8,245	23,243	22,998	14,071	37,069
	Kumbharwada ...	19,815	12,212	32,027	18,957	10,898	29,855
6	Bhuleshwar ...	23,097	12,009	35,106	19,033	8,634	27,667
	Market ...	26,952	11,699	38,651	22,923	11,461	34,384
7	Dhobi Talao ...	27,568	16,804	44,372	29,147	17,843	46,990
	Fanaswadi ...	19,722	12,355	32,077	21,575	14,362	35,937
8	Khetwadi ...	24,350	14,957	39,307	31,229	21,455	52,684
	Tardeo ...	19,200	12,548	31,748	21,216	13,996	35,212
9	Girgaum ...	24,369	14,417	38,786	32,485	21,470	53,955
	Chowpati ...	10,091	6,106	16,197	13,670	9,082	22,752
10	Walkeshwar ...	14,523	8,211	22,734	15,354	9,797	25,151
	Mahalakshmi ...	22,948	13,621	36,569	32,254	22,368	54,622
11	Mazagon ...	28,414	14,739	43,153	28,575	15,762	44,337
	Tarwadi ...	24,678	15,660	40,338	24,210	14,659	38,869
12	1st Nagpada ...	4,672	2,551	7,223	6,350	4,740	11,090
	2nd Nagpada ...	13,368	7,694	21,032	19,635	11,055	30,690
	Kamathipura ...	23,488	14,083	37,571	26,346	16,063	42,409
13	Byculla ...	59,098	32,887	91,985	62,908	33,570	96,478
14	Parel ...	40,407	23,153	63,560	43,836	27,590	71,426
15	Sewri ...	17,376	9,380	26,756	20,625	11,239	31,864
	Naigaum ...	...	...	...	32,448	19,717	52,165
16	Matunga ...	...	...	...	25,562	18,195	43,757
	Sion ...	43,167	26,031	69,198	13,169	8,871	22,040
17	Dadar ...	...	...	...	30,727	19,885	50,612
	Mahim ...	30,048	19,196	49,244	25,566	19,139	44,705
18	Parbhadevi ...	...	...	...	37,023	21,775	58,798
	Worli ...	73,644	40,887	1,14,531	35,777	20,887	56,664
19	Chinchpokli ...	...	...	...	38,528	21,229	59,757
	Love Grove ...	...	...	...	3,386	1,313	4,699
	Harbour, Docks, Railways and ...	...	...	...	...	...	...
	Unknown ...	25,241	2,349	27,590	33,613	2,381	35,994
	Total ...	7,47,381	4,14,002	11,61,383	9,42,453	5,47,430	14,89,883

Table No. 2.

TABLE SHOWING THE AREA, DENSITY OF POPULATION, THE NUMBER OF BIRTHS, THE BIRTH-RATE AND DEATHS UNDER ONE YEAR PER 1,000 BIRTHS BY SECTIONS IN 1941.

1 Ward.	2 Sections.	3 Area in Acres.	4 Average Population per Acre calculated on the Census Population of 1941.	5 Number of Births registered.			6 No. of Births per 1,000 of Population.	7 Mean ratio of Births per 1,000 of Population during the preceding 5 years.	8 Deaths under 1 year per 1,000 Births.
				Males.	Females.	Total.			
1	Upper Colaba	605.77	13.7	62	84	146	17.6	284.4	103
	Middle and Lower Colaba	790.88	42.4	325	336	661	19.7	27.2	150
2	Fort, Southern	454.26	29.5	85	90	175	13.1	17.5	103
	Fort, Northern	89.70	318.4	487	414	901	31.6	33.3	196
3	Esplanade	648.41	28.5	287	303	590	32.0	37.6	163
	Mandvi	171.60	44.1	460	401	861	22.1	21.9	250
4	Chukla	45.16	488.3	296	304	600	27.2	34.1	133
	Umarkhadi	94.95	550.6	792	775	1,567	30.0	35.3	193
5	Dongri	296.50	673.4	375	337	712	32.7	54.1	183
	Khara Talao	57.36	646.3	336	347	683	18.4	30.7	196
6	Kumbharwada	42.05	710.0	377	369	746	25.0	24.5	249
	Bhuleshwar	43.22	640.1	541	494	1,035	37.4	29.4	210
7	Market	81.75	420.6	460	442	902	26.2	24.4	224
	Dhobi Talao	114.63	409.9	752	675	1,427	30.4	30.7	201
8	Fanaswadi	102.39	351.0	554	500	1,054	29.3	32.2	186
	Khetwadi	153.71	342.7	710	688	1,398	26.5	35.0	154
9	Tardeo	146.92	239.7	544	525	1,069	30.4	33.9	197
	Girgaum	114.42	471.5	658	689	1,347	25.0	34.7	159
10	Chowpati	106.52	213.6	345	305	650	28.6	40.7	80
	Walkeshwar	584.20	43.1	308	295	603	24.0	25.3	109
11	Mahalakshmi	680.02	80.3	664	597	1,261	23.1	30.9	156
	Mazagon	544.41	81.4	604	537	1,141	25.7	26.1	261
12	Tarwadi	359.90	108.0	543	487	1,030	26.5	36.7	236
	1st Nagpada	96.20	115.3	212	200	412	37.2	30.7	235
13	2nd Nagpada	86.53	354.7	452	450	902	29.4	24.4	196
	Kamathipura	60.32	603.1	560	515	1,075	25.3	26.9	294
14	Byculla	536.27	179.1	1,224	1,154	2,378	24.6	23.8	320
	Parel	560.59	127.4	1,154	1,010	2,164	30.3	35.3	201
15	Sewri	1,129.56	28.2	413	384	797	25.0	27.9	314
	Naigaum	425.08	122.7	864	733	1,597	30.6	...	271
16	Matunga	388.46	112.6	593	557	1,150	26.3	...	185
	Sion	2,727.89	8.2	399	439	838	38.0	40.4	175
17	Dadar	1,450.38	34.9	780	739	1,519	30.0	...	236
	Mahim	370.74	120.6	743	730	1,473	32.9	50.7	141
18	Parbhadevi	489.46	120.1	919	795	1,714	29.2	...	223
	Worli	915.11	61.9	930	915	1,845	32.6	37.0	230
19	Chinchpokli	477.31	125.2	791	670	1,461	24.4	...	225
	Love Grove	708.76	6.6	39	31	70	14.9	...	257
	Harbour, Docks, Railways and Unknown	...	...	...	...	...	...	...	...
	Total	16,761.57	88.9	20,638	19,316	39,954	26.8	31.8	211

Table No. 3.

TABLE OF POPULATION AND BIRTHS BY COMMUNITIES OR CASTES IN 1941.

Race or Caste.	POPULATION		BIRTHS				
	By the Census of 1931	By the Census of 1941	Registered in 1941			Number per 1,000.	
			Males.	Females.	Total.	1940	1941
Jains ...	12,424	33,281	719	649	1,368	31·7	24·5
Brahmins ...	75,966	1,24,438	1,682	1,528	3,210		
Lingaits ...	347	1,736	136	132	268		
Bhatias ...	5,895	6,568	154	155	309		
Banias ...	50,822	34,921	806	746	1,552		
Hindus of other Castes ...	5,53,580	7,38,751	8,476	7,858	16,344		
Scheduled class ...	1,03,251	1,21,352	2,997	2,794	5,791	54·9	47·7
Mussalmans ...	2,09,246	2,51,318	3,287	3,193	6,480	30·6	25·8
Parsees ...	57,765	59,813	518	477	995	17·7	16·6
Jews ...	8,621	10,390	210	176	386	40·0	37·2
Indian Christians ...	64,269	78,149	1,446	1,385	2,831	44·8	36·2
Anglo-Indians ...	7,039	8,797	69	77	146	17·6	16·6
Europeans ...	9,420	13,001	95	116	211	19·1	16·2
Negro-Africans ...	...	...	...	...	...	...	...
Buddhists ...	1,630	912	30	21	51	36·2	55·9
Other and unknown Castes	1,108	6,456	13	9	22	8·1	3·4
Total ...	11,61,383	14,89,883	20,638	19,316	39,954	33·4	26·8

Table No. 4.

TABLE SHOWING CASES OF INFECTIOUS DISEASES NOTIFIED FROM ALL SOURCES DURING THE YEAR 1941.

1	2	3														
		Total Number of Cases notified in each Section.														
Ward.	Sections.	Cholera.	Small-pox.	Plague.	Enteric Fever.	Diphtheria.	Typhus.	Relapsing Fever.	Kala Azar	Puerperal Fever.	Tuberculosis.	Leprosy.	Influenzal Pneumonia	Cerebro Spinal Meningitis.	Scarlet Fever.	Total.
1	Upper Colaba ...	...	2	...	4	2	8	...	...	...	11	...	...	...	...	27
	Middle and Lower Colaba ...	...	23	...	13	8	...	...	...	...	27	...	...	...	...	71
2	Fort, Southern ...	...	9	...	11	3	...	...	...	...	10	...	...	...	...	33
	Fort, Northern ...	...	53	...	65	9	1	...	...	...	32	...	...	3	...	163
3	Esplanade ...	...	34	...	33	2	1	...	...	2	63	2	...	...	...	137
	Mandvi ...	...	68	...	36	3	...	...	...	1	42	...	1	...	...	152
4	Chukla ...	...	19	...	13	5	...	...	...	1	50	...	...	2	...	90
	Umarghadi ...	...	118	...	33	8	...	...	...	1	88	...	1	5	...	254
5	Dongri ...	...	57	...	29	5	1	...	...	1	35	1	...	1	...	130
	Khara Talao ...	...	44	...	12	6	...	...	...	...	28	...	...	4	...	94
6	Kumbharwada ...	...	41	...	7	3	...	...	...	3	60	...	1	1	...	116
	Bhuleshwar ...	...	27	...	16	10	...	...	...	3	67	...	...	1	...	124
7	Market ...	...	62	...	32	6	...	...	...	...	42	...	...	3	...	145
	Dhobi Talao ...	...	115	...	47	13	...	...	...	1	68	...	1	3	...	248
8	Fanaswadi ...	...	62	...	31	2	...	...	...	1	43	...	1	1	...	141
	Khetwadi ...	...	55	...	49	7	...	...	...	2	80	1	...	1	...	195
9	Tardeo ...	...	41	...	20	6	...	...	...	...	53	...	...	2	...	122
	Girgaum ...	...	41	...	42	7	...	...	...	1	80	...	1	1	...	173
10	Chowpati ...	...	18	...	18	7	...	...	...	...	30	...	...	...	...	73
	Walkeshwar ...	...	5	...	16	5	...	...	...	1	16	...	1	...	...	44
11	Mahalakshmi ...	...	23	...	36	9	...	...	...	2	61	...	...	...	...	131
	Mazagon ...	...	118	...	36	5	...	...	...	1	53	...	...	1	...	214
12	Tarwadi ...	...	82	...	15	6	...	...	...	2	126	1	...	...	...	232
	1st Nagpada ...	...	43	...	10	1	...	...	...	...	23	...	1	1	...	79
13	2nd Nagpada ...	...	85	...	14	5	...	...	...	...	119	6	...	1	...	230
	Kamathipura ...	...	43	...	8	3	...	...	...	1	77	...	...	2	...	135
14	Byculla ...	16	248	...	106	43	...	...	...	2	153	...	1	10	...	579
	Parel ...	...	158	...	79	16	...	...	...	2	103	...	...	3	...	361
15	Sewri ...	...	48	...	11	...	...	...	...	1	24	...	...	1	1	86
	Naigaum ...	...	103	...	37	13	...	...	...	2	44	...	...	3	...	202
16	Matunga ...	...	81	...	60	15	...	...	...	2	24	...	...	...	...	182
	Sion ...	...	23	...	29	8	...	...	...	3	21	61	...	...	...	145
17	Dadar ...	...	19	...	23	12	...	...	...	...	30	...	...	5	...	89
	Mahim ...	...	19	...	48	9	...	...	...	2	41	...	...	...	...	119
18	Prabhadevi ...	...	138	...	34	6	...	...	...	1	35	...	...	4	1	219
	Worli ...	...	118	...	26	4	...	...	...	...	39	...	...	3	...	190
19	Chinchpokli ...	...	80	...	22	6	...	...	...	1	31	...	...	2	...	142
	Love Grove ...	...	2	...	2	...	...	...	...	...	1	...	...	...	...	5
	Harbour, Docks, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	17	2,325	...	1,123	278	11	...	...	40	1,930	72	9	65	2	5,872
	Average of the last 5 years.	5	1,588	...	748	198	4	...	1	45	2,438	48	28	228	3	5,333

Table No. 5.
TABLE of Cases treated at all the Municipal Dispensaries during 1941.

Description of disease	January.	February.	March.	April.	May.	June.	July.	August.	September	October.	November.	December.	Total.
Measles	4	3	3	...	1	...	2	...	...	...	1	...	14
Whooping Cough	1	1	1	3	3	2	2	1	3	2	4	8	31
Dengue	...	...	...	...	...	...	...	...	...	...	...	...	...
Influenza	1,035	752	702	726	705	628	956	946	1,851	1,590	1,852	1,114	12,857
Dysentery	81	92	186	240	192	213	395	284	159	137	145	160	2,284
Diarrhoea	322	343	476	480	362	532	935	665	416	398	458	473	5,860
Malarial Fever	95	134	88	122	118	97	141	171	255	201	176	108	1,706
Fever not defined	1,329	1,746	2,352	2,123	2,592	2,402	2,544	2,764	3,237	3,421	2,548	2,104	29,162
Bronchitis	120	101	136	99	91	104	117	119	80	145	112	103	1,327
Pneumonia	26	28	23	35	48	48	38	32	47	51	43	22	441
Diseases of the teeth	309	322	366	406	408	337	404	410	411	391	436	369	4,569
Ophthalmia	191	198	295	258	249	332	333	360	321	335	276	270	3,418
Corneal Ulcer	1	2	2	2	5	1	3	...	3	1	5	4	29
Ringworm	401	313	381	393	391	463	585	614	640	701	478	379	5,739
Scabies	1,090	949	1,194	788	832	663	922	1,055	981	959	873	823	11,129
Worms	391	385	454	384	438	342	459	473	394	436	487	415	5,058
All other diseases and injuries	8,346	8,426	9,673	9,583	9,428	8,349	9,942	10,549	10,911	10,949	9,639	8,927	1,14,722
Leprosy	...	2	1	...	...	...	...	...	1	...	...	...	4
Total new cases	13,742	13,797	16,333	15,642	15,863	14,513	17,778	18,443	19,710	19,717	17,533	15,279	*1,98,350

*Including 2,212 cases treated at the Maratha Hospital, out-door Departments, 14,122 at Dharavi Dispensary (opened on 1-7-1936) and 1,901 at Tardeo Flats Dispensary (opened on July 1938).

Note.—This Table does not include the number of patients treated at the three Dispensaries for Tuberculosis (see page 17) and at those for Women and Children. (see page 30)

Table No. 6.

DEATHS FROM ALL CAUSES BY SECTIONS AND AGE-PERIOD IN 1941.

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15	16															
													Wards.	Sections.	Under 1 year.		1 to 5 years.	5 to 10 years.	10 to 15 years.	15 to 20 years.	20 to 30 years.	30 to 40 years.	40 to 50 years.	50 to 60 years.	60 years and upwards.	Age unspecified.	TOTAL DEATHS			No. of deaths among males to 100 deaths among females.	Ratio of deaths per 1,000 of population.	
																											Males.	Females.	Persons.		1941	Mean during the previous 5 years.
1	Upper Colaba	...	15	8	1	...	3	20	15	13	2	10	...	53	34	87	153	} 11.6	22.5													
	Middle and Lower Colaba	...	99	56	15	...	5	7	41	32	37	35	71	...	207	191	398		108	7.0	9.2											
2	Fort, Southern	...	18	10	...	...	4	15	12	9	7	19	...	65	29	94	234	21.6	24.2											
	Fort, Northern	...	177	94	25	16	12	62	58	42	40	91	...	362	255	617	141	23.3	24.3													
3	Esplanade	...	96	40	7	3	8	52	64	39	60	62	...	267	164	431	162	18.5	17.5													
	Mandvi	...	215	139	34	22	29	69	48	47	41	76	...	401	319	720	125	15.9	20.4													
4	Chukla	...	80	55	5	15	10	40	28	23	36	59	...	207	144	351	143	22.8	27.5													
	Umarkhadi	...	303	183	37	29	45	123	94	92	84	202	...	652	540	1,192	120	21.1	35.7													
5	Dongri	...	130	76	24	11	8	37	47	36	23	68	...	256	204	460	125	14.1	21.8													
	Khara Talao	...	134	68	10	10	8	65	57	45	41	85	...	294	229	523	128	22.8	21.2													
6	Kumbharwada	...	186	125	24	20	23	84	50	58	43	69	...	365	317	682	111	29.4	24.4													
	Bhuleswar	...	217	118	30	19	29	88	68	64	65	116	...	460	354	814	132	18.0	14.6													
7	Market	...	202	105	25	13	23	63	43	41	47	57	...	342	277	619	130	20.5	21.6													
	Dhobi Talao	...	287	164	27	19	23	71	80	78	67	150	...	496	470	966	106	21.8	20.1													
8	Fanaswadi	...	196	160	29	16	18	69	46	51	61	137	...	414	369	783	112	18.4	23.3													
	Khetwadi	...	215	152	27	16	26	107	97	67	86	179	...	538	434	972	124	23.4	25.0													
9	Tardeo	...	211	148	14	14	24	91	86	52	52	134	...	427	399	826	107	15.7	19.6													
	Girgaum	...	214	128	18	16	32	82	59	83	63	153	...	445	403	848	110	13.0	18.8													
10	Chowpati	...	52	41	12	10	12	40	25	23	25	57	...	150	147	297	102	13.5	14.1													
	Walkeswar	...	66	51	11	4	5	21	26	32	38	87	...	182	159	341	114	15.8	25.2													
11	Mahalakshmi	...	197	108	28	15	24	83	77	73	69	190	...	472	392	864	120	21.6	22.4													
	Mazagaon	...	298	152	29	23	25	110	80	68	55	116	...	505	451	956	112	22.4	30.3													
12	Tarwadi	...	243	154	25	20	27	91	76	67	42	126	...	436	435	871	100	25.2	18.1													
	1st Nagpada	...	97	58	8	5	10	22	19	20	17	24	...	147	133	280	110	29.9	24.4													
13	2nd Nagpada	...	177	124	28	15	27	111	111	96	68	162	...	557	362	919	151	26.4	32.2													
	Kamathipura	...	316	176	23	19	31	128	119	81	72	162	...	545	574	1,119	95	26.3	25.6													
14	Byculla	...	761	398	97	48	66	278	281	180	154	273	...	1,342	1,194	2,536	112	23.7	25.4													
	Parel	...	435	267	42	30	55	217	197	144	120	186	...	974	719	1,693	135	25.2	28.1													
15	Sewri	...	250	126	32	6	16	87	79	50	39	118	...	416	387	803	108	...	...											
	Naigaum	...	432	248	40	26	39	141	117	85	68	131	...	711	616	1,327	115	13.9	...													
16	Matunga	...	213	84	26	9	14	62	44	35	34	88	...	314	295	609	106	25.6	31.9													
	Sion	...	147	101	19	12	14	44	56	60	34	77	...	329	235	564	140	21.7	...													
17	Dadar	...	359	212	26	16	22	90	86	85	49	156	...	601	500	1,101	120	18.1	36.0													
	Mahim	...	207	109	30	8	24	87	70	58	62	155	...	414	396	810	105	...	...											
18	Parbhadevi	...	382	241	59	23	31	142	105	84	68	159	...	706	588	1,294	120	23.9	33.1													
	Worli	...	425	273	50	18	34	134	115	63	78	164	...	696	658	1,354	106	22.0	...													
19	Chinchpokli	...	328	256	43	19	28	160	129	96	85	174	...	698	620	1,318	112	22.0	...													
	Love Grove	...	18	13	...	2	1	7	7	4	5	6	...	42	21	63	200	13.4	...													
	Harbour, Docks, etc.	...	47	31	7	9	22	88	149	115	78	47	...	458	136	594	836	16.5	15.4													
	Total	...	8,445	5,052	987	581	859	3,321	2,942	2,396	2,113	4,399	1	16,946	14,150	31,096	119	20.9	26.1													
	Average of five years 1936-40	...	8,653	5,506	1,016	535	864	3,371	2,872	2,293	2,000	4,153	1			31,264																

Table No. 7.
DEATHS BY CASTES AND AGES IN THE YEAR 1941.

Date.	Under 7 days		1 to 4 weeks		4 weeks to 6 months		6 to 12 months		1 to 2 years		2 to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 30 years		30 to 40 years		40 to 50 years		50 to 60 years		60 and over		Age unspecified		All ages.			Average of five years 1936-40.	
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Persons.		
Jains ...	31	22	10	15	20	26	23	38	36	35	24	28	14	13	8	5	8	12	23	37	21	8	31	6	38	10	41	24	...	...	328	279	607	642
Brahmins ...	52	46	49	33	81	60	87	98	82	80	69	52	23	38	15	19	31	39	115	113	89	72	101	50	99	55	122	133	...	...	1,015	888	1,903	1,917
Lingayats ...	14	15	11	7	28	16	24	28	21	33	19	26	10	4	1	11	2	7	13	29	12	20	8	6	8	5	25	18	...	...	196	225	421	488
Bhatias ...	3	4	3	4	4	5	7	6	4	3	4	4	5	4	7	3	6	3	4	12	5	6	8	7	13	6	31	20	...	...	104	87	191	144
Banias ...	20	23	19	19	37	29	41	52	48	41	27	34	19	17	13	8	7	16	31	50	27	29	42	20	51	12	74	47	...	...	456	397	853	837
Hindus, Other Castes ...	567	374	325	291	548	481	627	675	649	681	470	529	223	249	118	142	221	209	864	749	962	568	784	329	609	280	904	831	1	...	7,872	6,388	14,260	14,109	
Hindus, Low Castes ...	168	130	123	80	239	197	278	247	266	365	248	269	78	78	30	44	29	41	159	202	158	144	142	94	119	74	211	222	...	...	2,248	2,187	4,435	4,645
Mahomedans ...	186	111	97	75	221	192	209	151	172	196	148	166	71	81	35	81	65	107	323	370	368	236	366	132	302	130	560	377	...	...	3,123	2,405	5,528	5,645
Parsees ...	14	5	6	7	11	7	14	8	9	4	7	4	4	5	3	3	6	4	19	15	22	19	55	24	65	37	238	227	...	...	473	369	842	870
Jews ...	8	6	5	4	7	5	8	6	2	7	3	6	3	...	1	...	4	2	5	5	6	8	6	4	11	9	27	32	...	...	96	94	190	162
Indian Christians ...	60	45	43	41	114	121	54	72	45	45	39	37	22	24	15	17	20	15	83	76	61	71	93	48	100	37	107	75	...	...	856	724	1,580	1,533
Anglo-Indians ...	3	1	2	1	6	4	7	2	2	4	...	1	1	1	1	1	1	1	2	4	4	1	10	5	15	3	9	10	...	...	63	39	102	108
Europeans ...	2	4	...	...	1	3	...	...	1	...	1	2	...	...	...	...	3	...	12	3	14	5	18	3	11	11	19	11	...	...	82	42	124	100
Negro Africans
Buddhists ...	1	...	3	1	2	...	1	1	1	2	...	...	...	...	...	...	...	...	2	...	5	1	4	...	2	1	2	1	...	...	23	7	30	28
Other and unknown castes.	8	13	1	4	1	...	...	...	...	1	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	11	19	30	48
Total { Male ...	1,137	...	697	...	1,320	...	1,380	...	1,338	...	1,059	...	473	...	247	...	403	...	1,656	...	1,754	...	1,668	...	1,443	...	2,370	...	1	...	16,946	...	...	...
{ Female	...	799	...	582	...	1,446	...	1,384	...	1,497	...	1,158	...	514	...	334	...	456	...	1,665	...	1,188	...	728	...	670	...	2,029	...	...	14,150	...	31,096	...
Persons. ...	1,936	...	1,279	...	2,466	...	2,764	...	2,835	...	2,217	...	987	...	581	...	859	...	3,321	...	2,942	...	2,396	...	2,113	...	4,399	...	1	...	3,1096	...	3,1096	...	
Average per five years 1936-40.	1,894	...	1,431	...	2,417	...	2,911	...	2,989	...	2,517	...	1,016	...	535	...	864	...	3,371	...	2,872	...	2,293	...	2,000	...	4,153	...	1	...	...	...	...	31,264

Table No. 8.

THE DEATHS BY AGE AND MONTH IN 1941.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.	Average of five years 1936-40.
Under 7 days... ..	154	146	124	145	132	128	157	194	266	202	192	156	1,936	1,894
1 to 4 weeks	140	80	99	91	79	91	113	126	125	119	110	106	1,279	1,431
4 weeks to 6 months	209	223	251	228	188	189	239	216	180	189	147	207	2,466	2,417
6 months to 12 months... ..	176	188	258	280	271	275	318	280	196	193	175	154	2,764	2,911
1 to 2 years	229	246	290	307	259	255	230	236	205	193	186	199	2,835	2,989
2 to 5 years	187	216	210	238	211	173	167	183	166	183	148	135	2,217	2,517
5 to 10 years	70	112	128	96	88	69	54	94	68	68	66	74	987	1,016
10 to 15 years	47	48	53	49	49	50	44	56	53	56	31	45	581	535
15 to 20 years	64	76	92	81	73	69	72	69	53	75	73	62	859	864
20 to 30 years	279	280	328	304	303	270	246	256	274	285	260	236	3,321	3,871
30 to 40 years	247	233	265	263	247	238	230	215	250	261	255	238	2,942	2,872
40 to 50 years	198	202	193	224	185	210	193	190	222	197	193	189	2,396	2,293
50 to 60 years	176	166	198	167	163	181	166	159	184	207	161	185	2,113	2,000
60 and over	411	344	316	391	337	317	328	385	338	400	422	412	4,399	4,153
Ages Unspecified ... ..	...	...	...	...	1	...	...	...	...	...	...	...	1	1
Total	2,587	2,560	2,805	2,864	2,586	2,515	2,555	2,659	2,520	2,628	2,419	2,398	31,906	31,264
Average of five years 1936-40.	2,721	2,166	2,733	2,582	2,588	2,377	2,808	2,732	2,460	2,634	2,458	2,603	31,264	31,264

Table No. 9.

TABLE OF DEATHS BY SECTIONS AND MONTHS IN 1941.

Ward. No.	Localities	MONTHS.												TOTAL.
	Name of Sections.	Jan.	Feb.	March.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	
1.	Upper Colaba ...	4	4	9	7	4	7	10	10	6	7	7	12	87
	Middle and Lower Colaba.	22	31	35	42	37	41	29	36	33	29	38	25	398
2.	Fort, Southern ...	5	5	3	13	2	9	6	10	11	10	10	10	94
	Fort, Northern ...	45	49	56	58	47	52	47	48	43	59	53	60	617
3.	Esplanade ...	37	34	47	33	36	35	31	38	38	40	32	30	431
	Mandvi ...	55	77	76	68	52	54	49	60	60	64	42	63	720
4.	Chukla ...	40	29	23	34	30	19	25	32	21	45	21	32	351
	Umarchadi ...	109	116	116	96	100	103	103	85	93	87	87	97	1,192
5.	Dongri ...	43	44	39	43	31	43	36	34	41	38	31	37	460
	Khara Talao ...	42	51	49	42	50	34	42	54	33	42	43	41	523
6.	Kumbharwada ...	58	64	72	69	58	40	49	61	45	65	42	59	682
	Bhuleshwar ...	77	70	73	90	77	66	50	62	62	60	62	65	814
7.	Market ...	71	59	44	57	54	30	40	44	68	59	52	41	619
	Dhobi Talao ...	79	77	101	82	79	86	70	84	82	85	69	72	966
8.	Fanaswadi ...	73	64	82	71	53	68	61	42	67	79	68	55	783
	Khetwadi ...	81	74	78	92	87	85	65	74	96	79	93	68	972
9.	Tardeo ...	62	62	77	70	60	58	67	84	69	73	81	63	826
	Girgaum ...	63	66	96	77	66	64	66	84	65	80	55	66	848
10.	Chowpati ...	13	26	30	27	25	27	34	32	19	25	20	19	297
	Walkeshwar ...	23	28	18	29	23	27	30	42	28	23	39	31	341
11.	Mahalakshmi ...	62	67	77	85	83	81	77	78	77	73	52	52	864
	Mazagaon ...	108	76	95	72	60	98	72	67	90	82	71	65	956
12.	Tarwadi ...	67	81	65	64	86	81	81	76	76	71	63	60	871
	1st Nagpada ...	33	23	26	29	25	23	17	18	22	18	18	28	280
13.	2nd Nagpada ...	87	79	83	99	66	75	64	70	78	80	70	68	919
	Kamathipura...	96	75	100	104	91	80	101	93	82	107	88	102	1,119
14.	Byculla ...	237	213	230	226	233	191	208	210	202	209	196	181	2,536
15.	Parel ...	139	146	157	181	152	143	140	124	126	132	132	121	1,693
	Sewri ...	55	55	79	76	65	69	75	86	55	56	60	72	803
16.	Naigaum ...	106	110	106	130	116	105	118	144	106	91	95	100	1,327
	Matunga ...	41	49	51	49	52	40	64	77	48	50	40	48	609
17.	Sion ...	42	53	42	57	48	43	49	52	44	44	39	51	564
	Dadar ...	89	61	80	82	92	112	109	103	92	108	90	83	1,101
18.	Mahim ...	72	63	65	71	61	68	78	66	62	76	71	57	810
	Parbhadevi ...	89	95	130	143	99	109	121	102	95	90	105	116	1,294
19.	Worli ...	114	109	110	121	113	116	119	114	109	112	123	94	1,354
	Chinchpokli ...	95	101	114	118	129	109	99	119	122	108	96	108	1,318
20.	Love Grove ...	5	3	6	6	6	1	11	5	3	1	1	5	63
	Harbour, Docks, etc.	48	71	65	51	38	23	42	39	41	71	64	41	594
TOTAL ...		2,587	2,560	2,805	2,864	2,586	2,515	2,555	2,659	2,520	2,628	2,419	2,398	31,096

TABLE OF DEATHS BY CAUSES

Classification Numbers		1	2	3	4	5	6	7	8	9	10	11	12	13	13	14	15	16	17	18	19	20	21	22	23
Wards.	SECTIONS.	Typhoid and Para-Typhoid Fever (1-2).	Cerebro-Spinal Fever (6)	Scarlet Fever (8)	Whooping Cough (9)	Diphtheria (10)	Tuberculosis of Respiratory System (13)	Other forms of Tuberculosis (14-22).	Syphilitic disease (30)	Influenza (33)	Measles (35)	Acute Poliomyelitis & Polio Encephalitis (36)	Acute infectious Encephalitis (37)	Cancer of buccal cavity and Oesophagus (45, 46A) males.	Cancer of uterus (48)	Cancer of Stomach and duodenum (46B)	Cancer of breast (50)	Cancer of all other sites (45, 46A females, 46B, 47, 49, 51-55)	Diabetes (61)	Intra-Cranial Vascular Lesions (63)	Heart Disease (90-95)	Other diseases of circulatory System (96-103)	Bronchitis (106)	Pneumonia (107-109)	Other Respiratory Diseases (104, 105, 110-114)
		1	Upper Colaba ...	2	5	1	1	...	1	...	3	1	26	1
Middle & Lower Colaba, Fort, Southern ...	4		...	...	...	1	20	6	2	2	...	...	...	2	...	3	...	5	1	7	11	7	3	83	18
2	Fort, Northern ...	4	...	...	...	5	1	...	...	...	...	...	...	2	1	...	...	3	2	4	5	...	2	14	2
	Esplanade ...	8	...	...	...	1	48	4	4	...	5	...	...	2	...	1	...	3	5	6	6	4	8	87	20
3	Mandvi ...	26	1	...	...	29	8	...	2	12	...	1	...	2	...	1	...	4	4	9	8	4	3	219	24
	Chukla ...	5	1	...	...	1	32	11	...	1	...	1	...	...	...	2	...	1	3	4	12	3	2	82	19
4	Umarkhadi ...	15	3	...	...	2	60	18	4	1	3	...	...	4	...	3	1	10	6	9	17	3	14	277	78
	Dongri ...	7	1	...	...	1	19	6	3	1	3	...	...	1	1	1	...	4	4	8	9	...	13	99	17
5	Khara Talao ...	8	1	...	...	5	24	9	...	...	1	...	...	...	1	...	...	6	5	6	4	10	18	145	14
	Kumbharwada ...	7	...	...	...	45	4	2	1	6	...	...	...	1	...	...	...	2	...	3	6	2	25	221	28
6	Bhuleshwar ...	9	1	...	...	5	60	2	2	...	1	...	...	3	...	1	1	7	3	10	11	4	24	231	20
	Market ...	21	3	...	...	2	28	9	2	...	2	...	...	...	1	...	...	5	3	13	13	5	2	186	18
7	Dhobi Talao ...	23	...	...	...	2	45	13	...	2	9	...	...	1	1	3	...	10	6	24	22	6	5	243	20
	Fanaswadi ...	16	...	...	...	1	33	7	1	3	3	1	1	1	1	1	...	8	6	8	11	2	6	192	13
8	Khetwadi ...	24	3	...	1	3	54	15	3	2	6	1	1	2	1	2	2	13	13	22	22	6	19	238	36
	Tardeo ...	7	1	...	1	...	36	6	1	...	12	1	1	2	...	3	...	5	4	5	7	5	30	240	49
9	Girgaum ...	26	1	...	2	2	49	17	2	4	5	1	1	10	1	1	2	10	8	17	16	5	10	173	17
	Chowpati ...	11	...	...	...	3	21	7	...	1	1	...	...	1	...	...	...	6	3	11	9	5	2	55	11
10	Walkeshwar ...	8	...	...	...	13	4	4	1	2	...	1	3	...	2	...	10	7	13	12	2	3	58	12	
	Mahalakshmi ...	19	...	...	...	3	43	16	3	1	4	...	...	2	2	2	2	13	10	20	31	4	27	189	26
11	Mazagaon ...	14	1	...	...	2	40	7	1	1	2	...	...	...	1	3	...	2	...	5	9	2	21	371	17
	Tarwadi ...	10	...	...	...	1	56	6	...	1	6	...	...	1	...	...	...	9	2	6	5	2	9	365	21
12	1st Nagpada ...	5	...	...	...	13	1	1	...	3	...	...	...	...	...	...	...	...	2	1	7	1	4	107	11
	2nd Nagpada ...	7	...	...	...	2	57	10	2	...	7	1	...	4	1	1	...	6	2	6	9	3	13	221	69
13	Kamathipura ...	4	1	...	...	57	11	2	...	10	...	...	...	1	1	...	...	5	...	1	6	2	41	293	65
	Byculla ...	34	4	...	...	6	93	28	4	3	37	...	...	1	...	3	1	8	3	14	14	10	59	600	147
14	Parel ...	40	2	...	...	3	73	17	5	2	15	...	...	4	...	1	1	17	2	7	18	10	12	445	119
	Sewri ...	7	1	...	...	18	4	1	...	5	...	...	...	1	...	...	...	1	1	...	3	2	3	269	72
15	Naigaum ...	18	2	...	...	3	26	10	1	2	11	1	...	2	...	...	2	6	1	8	6	2	61	379	36
	Matunga ...	22	...	...	...	2	17	9	1	2	4	...	...	2	1	1	1	3	4	14	8	3	10	71	30
16	Sion ...	12	...	...	...	3	18	2	...	...	2	...	...	...	...	...	...	2	2	3	4	2	17	119	13
	Dadar ...	9	2	...	...	3	20	12	2	2	...	...	...	...	...	1	...	7	1	9	13	2	7	392	38
17	Mahim ...	16	...	...	...	4	28	10	1	5	2	...	...	2	...	...	3	8	4	14	14	5	7	228	40
	Prabhadevi ...	21	2	...	...	2	23	8	1	...	3	...	...	1	1	...	...	4	2	6	9	4	10	360	85
18	Worli ...	16	1	...	...	2	23	10	...	2	2	...	1	...	...	...	...	3	2	2	9	2	4	384	72
	Chinch pokali ...	10	2	...	...	1	23	7	1	1	13	...	1	...	...	1	...	4	2	20	5	4	9	437	69
19	Love Grove Harbour, Docks e.c.	1	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	16	3
	Total ...	554	35	...	4	70	1362	330	66	44	199	7	8	62	16	41	18	232	131	333	384	142	518	8,288	1,380

The Classification Numbers are the same and have the same application as those used in the Short List of causes of death adopted by the Registrar—

AND SECTIONS IN 1941.

24	25	26	27	28	29	30	31	32	33	34	35	36																
Ulceration of stomach or duodenum (117)	Diarrhoea (119, 120)	Appendicitis (121)	Other Digestive Diseases (115, 116, 118, 122-129)	Nephritis (130-132)	Purpural and Port abortive Sepsis (140, 147)	Other Maternal Causes (141, 146, 148-150)	Premature birth (159)	Congenital malformations, birth injury (157, 158, 160, 161)	Suicide (163-164)	Road traffic accident (170-171)	Other Violent Causes (165-169, 172-198)	OTHER DEFINED DISEASES													Deaths under Enquiry.	Still-born.	TOTAL.	Quinquennial Average (1936-40).
												A	B	C	D	E	F	G	H	J	K	L	M					
												Small-pox (34)	Plague (3)	Kala Azar (29)	Malaria (28A)	Ague and Remittent fever (28B)	Relapsing fever (31)	Fever not Defined (200, 2a)	Cholera (4)	Dysentery (27)	Leprosy (23)	Senility and old age (162)	All other causes					
...	4	1	3	...	1	...	2	7	2	2	7	1	...	...	1	...	...	...	...	2	...	2	11	...	5	87	51
1	8	3	7	4	2	2	22	32	1	3	11	11	...	...	1	...	...	5	...	5	...	31	74	...	31	398	409
...	1	3	1	1	...	1	6	4	...	...	7	5	...	...	1	...	...	1	...	1	...	1	16	...	10	94	37
1	24	4	22	3	1	3	34	40	3	3	13	26	...	...	2	6	...	18	...	6	...	38	94	...	50	617	639
1	6	...	14	6	1	2	24	25	4	4	16	5	...	...	4	4	...	2	...	6	...	16	79	...	44	431	369
1	12	...	6	5	1	3	27	42	...	3	27	43	...	...	1	11	...	4	...	16	...	50	111	...	34	720	763
2	9	1	4	1	1	4	10	18	...	...	11	9	...	...	1	4	...	1	...	3	...	22	70	...	35	351	384
1	41	1	12	8	1	1	31	78	4	2	29	45	...	...	3	44	...	5	...	14	...	104	237	...	118	1,192	1,192
...	29	1	8	1	...	2	23	19	...	1	16	32	...	...	3	8	...	2	...	4	...	34	79	...	53	460	461
1	9	2	8	...	1	2	14	31	1	...	12	15	...	...	2	11	...	11	...	3	...	60	83	...	43	523	540
1	10	2	12	6	3	3	17	60	1	2	10	31	...	...	1	6	...	4	...	2	...	32	126	...	42	682	769
1	11	1	16	2	2	3	26	55	...	1	17	15	...	...	...	11	...	2	...	8	...	88	160	...	48	814	929
...	16	...	22	5	...	3	30	47	1	...	16	40	...	...	4	1	...	7	...	4	...	22	68	...	46	619	642
1	28	2	26	8	1	5	35	76	1	3	20	66	...	...	4	3	...	11	...	11	...	59	171	...	76	966	1,006
2	21	2	35	6	1	3	25	36	2	4	11	48	...	...	...	11	...	4	...	5	...	90	162	...	46	783	719
...	25	1	27	15	1	3	29	47	3	5	30	28	...	...	3	...	...	6	...	10	...	63	187	...	62	972	972
...	20	...	8	5	...	4	14	80	3	1	16	12	...	...	1	35	...	5	...	10	...	72	124	...	63	826	869
1	26	1	39	23	1	1	42	44	...	2	19	30	...	...	2	7	...	3	...	5	...	66	156	...	86	848	817
...	9	2	9	7	...	4	5	13	...	...	2	11	...	...	1	4	...	5	...	3	...	20	55	...	26	297	312
...	12	...	11	9	1	...	11	26	...	2	13	3	...	...	...	2	...	2	...	6	...	26	62	...	25	341	344
2	28	2	19	21	1	8	21	69	3	6	9	14	...	...	...	24	...	6	...	10	...	75	129	...	78	864	908
2	18	2	6	3	1	2	30	91	2	8	21	55	...	...	5	21	...	3	...	10	...	56	121	...	76	956	969
...	12	...	7	3	4	5	15	74	1	3	9	48	...	...	3	25	...	4	...	6	...	70	82	...	71	871	1,359
...	9	1	1	1	...	...	6	21	3	1	4	22	...	...	1	15	...	2	...	3	...	9	25	...	28	280	129
...	25	1	10	4	1	7	21	57	6	10	48	30	...	...	1	34	...	...	...	7	3	79	153	...	50	919	530
...	34	2	12	4	1	4	13	141	1	1	9	24	...	...	1	69	...	...	...	19	...	86	198	...	81	1,119	1,236
2	87	2	28	8	1	1	70	344	3	4	23	109	...	...	1	115	...	16	7	21	1	190	434	...	196	2,536	2,520
1	55	1	28	10	2	8	62	144	4	10	32	102	...	...	6	30	...	8	...	13	1	63	320	...	195	1,693	1,690
...	12	...	7	1	1	2	18	81	1	1	16	39	...	...	1	42	...	3	...	1	...	57	132	...	64	803	851
1	55	1	12	6	2	2	44	141	1	10	26	56	...	...	5	42	...	9	...	19	...	104	214	...	156	1,327	...
...	76	2	11	8	1	5	16	73	1	3	17	27	...	...	4	6	...	8	...	14	3	32	97	...	58	609	...
...	34	1	7	3	2	2	13	53	...	2	10	13	...	...	4	10	...	12	...	19	52	45	83	...	51	564	2,370
1	51	1	15	4	...	3	31	127	2	1	11	16	...	...	1	11	...	2	...	16	...	104	184	...	101	1,101	...
...	34	1	15	6	3	4	27	62	2	1	16	10	...	...	3	9	...	3	...	18	...	71	134	...	84	810	1,823
...	57	...	17	3	1	3	46	142	3	2	18	110	...	...	4	7	...	6	...	37	...	84	212	...	126	1,294	...
1	28	...	10	2	...	...	50	172	5	6	11	68	...	...	4	5	...	4	...	28	...	135	290	...	124	1,354	4,007
1	22	3	6	1	1	2	40	151	2	2	10	67	...	...	3	30	...	9	...	21	...	104	233	...	116	1,318	...
...	2	1	1	...	...	...	...	9	1	...	3	3	...	...	...	4	...	...	...	2	...	1	12	...	9	63	...
1	14	1	26	7	2	2	9	11	6	12	94	4	...	...	6	1	...	3	...	12	5	15	155	...	47	594	648
27	974	49	528	210	43	109	959	2,743	73	121	690	1293	...	...	88	668	...	196	7	400	65	2276	5,353	...	2,654	31,096	31,264

General and the Local Government Board. The Number following the causes of Death are the corresponding Numbers in the Details List.

Table No. 11.

COMPARATIVE TABLE OF BIRTHS AND DEATHS FROM SOME OF THE PRINCIPAL CAUSES DURING 1941 AND THE PRECEDING 10 YEARS.

Year.	Births (excluding still-births).		Total Deaths.		Plague.		Small-pox.		Measles.		Cholera.		Influenza.		Enteric Fever.		Malaria.		Ague and Remittent Fever.		Tuberculosis.		Diarrhoea, Enteritis and Dysentery.		Deaths under 1 year.		Deaths of Children (1 to 5 years.)				
	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000 Births Registered.	No. Registered.	Percentage to total deaths.	Still-born.		
1931 ...	27,204	23.4	25,105	21.6	24	0.0	31	0.0	45	0.0	80	0.1	130	0.1	186	0.2	131	0.1	1,398	1.2	1,566	1.3	1,295	1.1	9,096	7.8	7,401	272.0	3,920	15.6	2,164
1932 ...	28,894	24.8	22,856	19.7	37	0.0	313	0.2	100	0.1	7	0.0	76	0.1	185	0.2	76	0.0	1,217	1.0	1,389	1.2	968	0.8	8,282	7.1	6,298	218.0	3,855	16.8	2,024
1933 ...	30,926	26.6	27,174	23.4	48	0.0	2,659	2.3	86	0.1	17	0.1	76	0.1	241	0.2	71	0.0	1,192	1.0	1,594	1.4	1,035	0.9	9,102	7.8	8,320	269.0	4,675	17.2	2,338
1934 ...	33,724	29.0	27,370	23.6	31	0.0	152	0.1	161	0.1	13	0.0	98	0.1	240	0.2	101	0.1	1,397	1.2	1,856	1.6	1,280	1.1	10,056	8.7	8,253	245.0	4,540	16.6	2,365
1935 ...	34,428	29.6	29,289	25.2	1	0.0	1,248	1.1	264	0.2	13	0.0	72	0.1	232	0.2	97	0.1	1,389	1.2	1,929	1.7	1,235	1.1	10,641	9.2	8,455	245.6	5,537	18.9	2,329
1936 ...	35,905	30.9	29,934	25.8	2	0.0	906	0.8	146	0.1	5	0.0	71	0.1	292	0.2	91	0.1	1,332	1.2	1,993	1.7	1,475	1.3	10,601	9.2	8,946	249.1	4,340	17.8	2,429
1937 ...	35,455	30.5	30,768	26.5	...	0.0	688	0.6	211	0.2	4	0.0	68	0.1	344	0.3	73	0.1	1,298	1.1	2,037	1.7	1,662	1.4	11,241	9.7	8,688	245.0	5,740	18.7	2,340
1938 ...	36,748	31.6	35,999	31.0	...	0.0	1,862	1.6	269	0.2	1	0.0	80	0.1	507	0.4	103	0.1	1,065	0.9	2,078	1.8	1,862	1.6	13,584	11.7	9,801	267.0	7,111	19.7	2,565
1939 ...	37,822	32.6	30,520	26.3	...	0.0	201	0.2	102	0.1	...	0.0	58	0.0	249	0.2	171	0.1	761	0.6	2,034	1.7	1,551	1.3	10,772	9.3	8,008	211.7	4,575	15.0	2,726
1940 ...	38,833	33.4	29,100	25.0	...	...	834	0.7	243	0.2	6	0.0	42	0.0	399	0.3	98	0.1	732	0.6	1,934	1.7	1,270	1.1	9,441	8.1	7,823	201.4	4,763	16.4	2,652
Average of 1931-40 ...	33,997	29.2	28,811	24.8	14	0.0	889	0.8	162	0.1	14	0.0	77	0.1	288	0.2	101	0.1	1,178	1.0	1,841	1.8	1,363	1.2	10,281	8.9	8,199	242.3	4,905	17.3	2,393
Average of 1936-40 ...	36,952	31.8	31,264	26.9	0.4	0.0	898	0.8	194	0.2	3	0.0	64	0.1	358	0.3	107	0.1	1,038	0.9	2,015	1.7	1,564	1.3	11,126	9.6	8,653	222.8	5,306	17.5	2,542
1941 ...	39,954	26.8	31,096	20.9	...	0.0	1,293	0.8	199	0.1	7	0.0	44	0.0	554	0.4	88	0.05	668	0.4	1,693	1.1	1,374	0.9	10,186	6.8	8,445	211.4	5,052	16.2	2,654

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL	
Short List.	Detailed List.															
<i>II.—Cancer and other Tumours.</i>																
13	45*	Cancer of the Buccal Cavity and Pharynx ...	...	...	...	...	...	...	...	...	1	...	...	...	1
		(a) Lips	1	2	3
			Males	1	2
			Females
			(b) Tongue	1	1	1	1	1	1	1	5	2	...	2	1	17
13		(c) Other and Unspecified sites	...	...	...	...	...	...	1	3	1	...	2	3	11
			Males ...	1	1	...	...	...	...	1	3	...	...	2	3
14	46	Cancer of the digestive organs and peritonium ...	...	...	1	...	...	...	...	...	...	...	1	1	5
			Females ...	2	1	...	...	...	...	...	...	...	...	...	...
14		(a) Oesophagus	...	2	3	3	1	...	3	5	3	2	5	3	30	
			Males ...	...	2	3	3	1	...	3	5	3	2	5	3
14		(b) Stomach and duodenum	1	3	4	5	4	2	2	7	1	3	3	5	9	
			Females ...	1	3	4	5	4	2	2	7	1	3	3	5	
16		(c) Intestines other than duodenum or rectum	1	2	3	2	2	2	1	2	...	1	1	...	17	
		(d) Rectum	1	3	1	1	1	1	1	...	2	3	...	1	15	
16		(e) Liver and biliary passages	1	2	1	2	...	...	2	...	4	3	1	3	19
		(f) Pancreas	...	...	...	...	...	1	1	...	...	...	...	...	2
16		(g) Peritonium	...	...	...	...	1	...	...	...	1	...	...	...	2
		(h) Other or Unspecified digestive organs...	...	...	1	1	...	...	...	1	1	...	1	1	6
16	47	Cancer of the respiratory system—	...	...	...	...	...	...	...	...	...	...	...	...	...
		(a) Larynx and trachea	2	2	1	...	3	5	3	5	3	7	1	7	39	
		(b) Bronchii, lung and pleural	1	...	2	1	2	1	2	1	4	...	5	...	19	
13	48	(c) Unspecified respiratory organs	...	...	...	...	...	...	...	...	...	...	...	...	...
		Cancer of the Uterus—	1	...	...	2	1	1	1	...	1	1	...	...	8
		(a) Cervix Uteri	1	...	...	1	...	...	1	1	1	...	...	2	7
16	49	(b) Other Unspecified sites	...	...	...	...	...	...	...	...	...	1	...	...	1
		Cancer of other female genital organs	1	1	...	...	1	...	3	...	1	3	1	1	12
15	50	Cancer of the breast	1	3	1	1	3	2	2	...	1	1	3	...	18	
16	51	Cancer of the male genital organs—	...	...	...	...	...	...	...	...	...	...	...	...	...
		(a) Scrotum	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Prostate	...	1	1	...	...	...	...	...	...	...	...	...	2
16	52	(c) Other or unspecified male genital organs	...	...	...	1	...	1	...	...	...	...	...	...	2
		Cancer of the male and female urinary organs	...	...	...	1	2	1	2	1	...	2	1	2	12
16	53	Cancer of the Skin (Scrotum excepted)	...	...	...	...	...	...	1	...	...	3	...	2	6
		Cancer of the brain and other parts of Nervous system—	...	1	...	...	...	...	...	...	...	...	...	...	1
16	54	(a) Glioma (not specified as benign)	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Sarcoma	...	...	...	...	...	...	1	...	...	...	...	...	1
		(c) Other or Unspecified forms included under 54	...	...	...	...	...	...	...	...	...	...	...	...	...
16	55	Cancer of other or Unspecified organs—	...	...	...	1	...	1	...	3	...	2	...	1	8
		(a) Adrenal glands	1	...	...	...	...	...	...	...	...	...	...	...	1
		(b) Bones	1	...	...	...	...	1	...	1	1	...	...	...	4
		(c) Thyroid gland	...	...	1	...	1	...	...	...	...	...	...	...	2
		(d) Others included under 55	4	1	8	4	3	3	4	3	7	4	1	2	44	

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL.	
Short List.	Detailed List.															
		<i>Tumours.</i>														
	56	Non-malignant Tumours	...	...	2	1	1	1	5	3	...	2	1	1	17
		(a) Ovaries	...	...	...	...	...	...	...	...	...	...	...	...	..
		(b) Uterus	...	...	...	...	...	...	...	...	...	...	...	...	...
		(c) Other female genital organs	...	...	...	...	...	...	...	...	...	...	...	...	...
		(d) Brain and other parts of Nervous system	...	...	...	...	...	...	...	...	...	...	...	...	...
		(e) Other and Unspecified organs	...	...	...	...	...	...	...	...	...	...	...	...	...
	57	Tumours of Undetermined Nature	...	...	...	...	...	...	...	...	...	...	...	...	...
		(a) Ovaries	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Uterus	...	...	...	...	...	...	...	...	...	...	...	...	...
36		(c) Other female genital organs	...	...	...	1	...	...	...	...	...	...	...	...	1
		(d) Brain and other parts of Nervous system	...	...	...	...	...	...	...	...	...	...	...	...	...
		(e) Other and Unspecified organs	...	...	...	...	...	...	...	...	...	...	...	...	...
		<i>III.—Rheumatism, Diseases of the Nutrition and of the Endocrine glands and other General Diseases.</i>														
	58	Rheumatic fever	...	2	1	2	2	1	3	1	2	1	2	3	1	21
	59-1	Rheumatoid Arthritis	...	...	...	1	...	...	...	1	...	2	...	...	4
	59-2	Other Chronic articular Rheumatism	...	...	...	...	...	...	...	...	...	...	...	...	...
	59-3	Other forms of Chronic Rheumatism	...	...	...	...	...	...	...	...	...	...	...	...	...
	60	Gout	...	...	...	...	...	...	...	...	...	...	...	...	...
17	61	Diabetes Mellitus—	...	9	4	9	12	10	15	20	19	7	13	5	8	131
36	62	Diseases of the Pituitary gland—	...	...	...	...	...	1	...	...	...	...	...	...	1
		(1) Hyperpituitarism	...	...	...	...	...	...	...	...	...	...	...	...	...
		(2) Hypopituitarism	...	...	...	...	...	...	...	...	...	...	...	...	...
		(3) Other disease included under 62	...	...	...	...	...	...	...	...	...	...	...	...	...
	63	Diseases of the Thyroid and Parathyroid glands—	1	...	...	...	...	...	...	...	...	...	...	...	1
		(a) Simple Goitre	1	1	...	...	1	...	...	...	...	...	...	...	3
		(b) Exophthalmic Goitre	...	2	...	1	2	...	...	...	...	...	...	...	5
		(c) Myxoedema, Critinism	...	1	...	...	...	...	...	...	...	...	...	...	1
		(d) Other diseases of thyroid glands	...	...	...	...	...	...	...	...	...	...	...	...	...
		(e) Diseases of the parathyroid glands	...	...	...	...	...	...	...	...	...	...	...	...	...
	64	Diseases of the Thymus	1	...	...	...	...	...	...	...	...	...	...	...	1
36	65	Diseases of the adrenal glands (not specified as Tuberculosis)	2	...	...	...	...	...	...	...	...	...	...	...	2
	66	Other General diseases—	...	...	...	...	...	...	...	...	...	...	...	...	...
		(a) Osteomalacia	...	...	...	...	...	1	...	1	...	...	...	...	2
		(b) Other Diseases included under 66	1	3	...	...	1	...	...	...	...	...	...	...	5
		(1) Pink Disease	...	...	...	...	...	...	...	...	...	...	...	...	...
		(2) Idiopathic Steatorrhoea (Sprue etc.)	1	1	2	4	1	1	2	7	5	2	2	...	28	
		(c) Other diseases included under 66(b)	4	...	2	...	5	3	4	3	2	2	2	3	32	

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
Short List.	Detailed List.														
	67	Scurvy	...	1	...	...	...	...	...	...	...	...	...	...	1
	68	Beri-Beri	...	...	...	...	...	...	...	...	...	...	1	2	3
	69	Pellegra	...	...	...	1	...	...	1	...	1	1	...	...	4
	70	Rickets	73	65	74	80	80	80	87	100	89	90	72	65	955
	71	Other Vitamin Deficiency Diseases	...	...	...	...	1	1	...	...	...	...	...	...	2
		<i>IV.—Diseases of the blood and blood forming Organs.</i>													
	72	Haemorrhagic Conditions—													
		(a) Primary Purpura	...	3	...	1	...	...	...	...	...	2	...	...	6
		(b) Haemophatia	...	...	...	...	1	...	...	...	...	...	...	...	1
		(c) Other diseases included under 72	...	...	...	...	...	...	...	...	...	...	...	...	...
	73	Anaemia—													
		(a) Pernicious anaemia	8	4	2	9	3	4	1	5	5	4	4	8	57
		(b. c. d.) Other anaemias and chlorosis	159	155	162	207	143	156	141	166	182	183	175	167	1,996
	74 (a)	Leukaemia	...	...	2	1	1	...	...	...	...	3	...	1	8
	74 (b)	Aleukaemia	...	...	...	...	...	...	...	...	...	...	...	...	...
	75	Diseases of the Spleen	...	...	...	...	...	...	...	...	2	1	...	...	3
	76	Other diseases of the Blood and Blood forming organs	...	...	...	...	...	...	...	...	...	1	...	...	1
		<i>V.—Chronic Poisoning and Intoxication.</i>													
36	77	Alcoholism (Acute or Chronic)—													
		(a) Acute Alcoholism	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Chronic Alcoholism	...	...	...	...	...	...	...	...	...	...	...	...	...
		(c) Unspecified Alcoholism	...	...	...	...	...	...	...	...	...	...	...	...	...
	78	Lead Poisoning—													
		(a) Specified as occupational	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Not specified as occupational	...	...	...	...	...	...	...	...	...	...	...	...	...
	79	Chronic poisoning by other mineral and organic substances—													
		(a) Occupational poisoning (not lead)	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Poisoning by narcotic and Sopofic drug	...	...	...	...	...	...	...	...	...	...	...	...	...
		(c) Other non-occupational chronic poisoning	...	...	...	...	...	...	...	...	...	...	1	1	2
		(1) Mercury	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Other non-occupational chronic poisoning	...	...	...	...	...	...	...	...	...	...	...	...	...
		(d) Unspecified poisoning	...	...	...	...	...	...	...	...	...	...	...	...	...
		<i>VI.—Diseases of the nervous system and sense organs.</i>													
	80	Encephalitis (non-epidemic)—									1	...	...	...	1
		(a) Intra Cranial abscess	...	...	...	1	...	...	1	...	1	...	3	2	9
		(b) Other diseases included under 80	6	6	6	7	9	6	...	...	...	12	7	6	93

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
Short List.	Detailed List.														
		<i>VI.—Diseases of the nervous system and sense organs.</i>													
36	81	Meningitis (non-meningococcal) ...	12	6	13	10	6	2	5	4	6	4	4	6	78
	82	Diseases of Medulla and Spinal cord, ...	1	...	...	1	1	...	1	2	...	...	1	1	8
18	83	Intracranial Lesions of Vascular origin—													
		(a) Cerebral Haemorrhage ...	9	8	8	8	11	13	6	19	14	13	9	10	128
		(b) Cerebral Embolism and Thrombosis ...	1	6	3	5	5	5	7	4	2	4	1	2	45
		(c) Softening of Brain ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(d) Memiplegia and other paralysis unstated origin ...	18	14	11	15	11	13	14	14	15	13	12	7	157
	(e) Other Intra-Cranial effusions ...	...	...	...	1	...	...	...	1	...	1	...	...	3	
37	84	Mental Disorder and Deficiency—													
		(a) Mental deficiency ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Schizophrenia (dementia proccox) ...	...	...	...	1	...	...	...	...	...	...	...	...	...
		(c) Manic-depressive Psychosis ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(d) Other mental disorder included under 84 ...	...	...	1	...	...	...	...	...	...	...	...	...	1
		(1) Confusional Psychosis, Acute delirium, ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(2) Delusional Psychosis ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(3) Mania ...	...	...	...	...	...	...	...	...	...	...	1	...	1
		(4) Malancholia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(5) Stupor ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(6) Dementia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(7) Other or unspecified conditions included under 84d ...	...	...	...	...	...	...	1	...	...	...	1	...	2	
	85	Epilepsy ...	2	...	1	...	...	3	3	2	1	1	4	2	19
	86	Convulsions in children under 5 years of age ...	47	38	57	56	47	34	37	53	38	60	32	53	552
	87	Other Diseases of the Nervous System—													
		(a) Choria ...	...	...	...	...	...	...	...	1	...	...	...	...	1
		(b) Neuritides (non-Rheumatic) ...	...	1	...	...	...	...	...	...	1	...	...	...	2
		(c) Paralysis agitans ...	1	...	...	...	...	...	...	...	...	...	...	1	2
		(d) Dessiminated Sclerosis ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(e) Other diseases included under 87 ...	1	...	...	...	...	1	...	1	...	...	...	...	3
		(1) Convulsions of undetermined origin (age 5 and over) ...	...	1	...	...	...	...	...	...	...	1	...	1	3
		(2) Other diseases included under 87(e) ...	...	1	...	2	...	...	...	...	2	...	...	...	5
	88	Diseases of the organs of Vision ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	89	Diseases of the Ear and of the Mastoid Antrum—													
		(a) Otitis and other diseases of the Ear ...	...	...	1	...	1	...	...	...	...	...	...	...	2
		(b) Diseases of the Mastoid Antrum ...	1	...	...	...	1	2	...	...	1	...	...	...	5

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
Short List.	Detailed List.														
		<i>VII.—Diseases of the Circulatory System.</i>													
19	90	Pericarditis ...	1	1	...	...	1	2	2	1	1	3	...	...	12
	91	Acute Endocarditis ...	...	2	1	...	...	1	...	...	...	1	...	...	5
	92abc	Chronic Affections of the valves and endocardium ...	7	15	5	8	8	11	11	5	8	12	8	6	104
	93a	Acute Myocarditis ...	1	...	...	...	...	...	...	...	1	...	...	...	2
	93b	Chronic Myocarditis specified as Rheumatic ...	...	...	1	...	...	...	...	...	...	...	...	...	1
	93c	(1) Cardio Vascular degeneration ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(2) Myocardial degeneration described as Fatty ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(3) Other Myocardial degeneration ...	...	2	1	5	1	2	...	3	2	2	1	...	19
	93d	Myocarditis (not distinguished as acute or chronic) ...	2	...	1	2	2	1	2	1	3	2	3	3	20
	94	Diseases of the Coronary Arteries Angina Pectoris ...	16	13	12	15	9	9	10	8	18	14	17	24	165
	95	Other Diseases of the Heart—													
		(a) Functional heart disease (without mention of organic lesion) ...	...	1	...	1	...	1	...	1	2	...	2	...	8
		(b) Heart Disease specified as Rheumatic but otherwise ill defined ...	...	...	...	...	1	...	...	...	1	...	...	...	2
		(c) Other diseases included under 95 ...	7	3	2	1	6	4	8	2	3	3	4	3	46
	96	Aneurysm (except of Heart and Aorta) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	97	Arterio Sclerosis (excluding Coronary or Enal Sclerosis or Cerebral Haemorrhage) ...	1	...	2	...	2	1	...	1	1	2	...	1	11
	98	Gangrene ...	3	4	...	2	1	4	2	1	6	...	2	3	28
	99	Other Diseases of the arteries ...	3	2	1	2	...	1	2	1	1	1	...	...	14
	20	100	Diseases of the Veins—	...	...	...	...	1	...	...	...	...	...	...	...
		(a) Varices ...	...	...	2	...	...	...	1	1	1	...	2	1	8
		(b) Other diseases of the Veins ...	...	...	...	...	...	...	...	...	...	...	...	...
101	Diseases of the Lymphatic system ...	1	...	...	...	1	...	...	...	1	...	...	...	3	
102	High Blood Pressure (Idiopathic) ...	8	9	5	5	4	3	4	2	6	4	11	5	66	
103	Other Diseases of the Circulatory system ...	1	2	1	...	...	...	...	1	4	...	2	...	11	
		<i>VIII.—Diseases of the Respiratory System.</i>													
23	104	Diseases of the Nasal Fossae and Annexa ...	...	...	...	1	...	...	...	1	...	...	...	...	2
	105	Diseases of the Larynx ...	...	...	...	...	2	...	...	3	...	1	1	...	7
21	106A	Acute Bronchitis ...	2	1	...	2	4	3	1	2	...	1	1	1	18
	106B	Chronic Bronchitis ...	28	40	43	35	16	16	30	31	22	28	18	23	330
	106C	Bronchitis (not distinguished as acute or chronic) ...	18	13	18	6	10	22	10	14	19	15	7	18	170
107	Broncho Pneumonia ...	433	415	475	527	466	504	507	498	408	409	391	385	5,418	
22	108	Lobar Pneumonia ...	14	14	14	16	23	12	10	18	12	23	16	11	183
	109	Pneumonia (Unspecified) ...	195	196	251	288	263	224	187	155	227	239	230	232	2,687

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL.	
Short List.	Detailed List.															
23	110A	Empyema ...	3	2	2	1	5	1	3	1	2	3	1	...	24	
	110B	Other or Unspecified forms of Pleurisy ...	2	3	1	...	2	3	1	3	1	3	2	2	23	
	111	Congestion Oedema Haemorrhagic infection and Thrombosis of Lungs ...	14	10	5	12	7	13	11	9	10	9	12	5	117	
	112	Asthma ...	101	94	107	110	94	108	83	72	73	119	100	100	1,161	
	113	Pulmonary Emphysema ...	...	...	1	2	1	...	...	1	...	...	...	1	6
	114A	Silicosis and other occupational Pneumo Conioses ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	114B	Other occupational Respiratory Diseases ...	...	...	1	...	1	...	...	1	...	...	1	...	4
	114C	Gangrene of Lung ...	1	1	1	...	1	...	1	...	1	...	1	1	8	
	114D	Abscess of Lung ...	3	3	...	2	4	1	2	3	2	1	1	2	24	
	114E	Other Diseases included under 114 not specified as occupational ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(1) Chronic interstitial Pneumonia not indicated as occupational ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(2) Other Diseases included under 114(E). <i>IX.—Diseases of the Digestive System.</i>	1	...	...	...	...	...	...	1	1	...	1	...	4
	27	115a	Diseases of the teeth and gums	2	1	1	4
		115b	Septic sore throat—													
		(1) With mention of tonsillectomy ...	...	...	...	...	...	1	...	1	...	...	1	...	3
		(2) Others with mention of tonsils ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(3) Other diseases included under 115(b) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
115c		Other Diseases of the Pharynx and tonsils ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(1) With mention of tonsillectomy ...	...	1	1	...	1	1	1	...	...	1	...	1	7
		(2) Others with mention of tonsils ...	1	...	1	1	1	...	1	...	...	...	...	...	5
		(3) Other Diseases included under 115(c) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		115d Other diseases included under 115 ...	...	...	...	1	...	...	...	...	1	1	...	...	3
24	116	Diseases of the Oesophagus ...	...	...	...	1	...	...	...	1	...	...	...	...	2
	117	Ulcer of the stomach or duodenum —														
		(a) Ulcer of the stomach ...	3	1	2	...	3	1	1	...	4	1	...	...	16
	(b) Ulcer of the duodenum ...	...	1	1	...	2	5	...	...	...	...	1	1	11	
27	118	Other diseases of the stomach ...	3	8	3	...	1	2	2	2	2	1	...	2	26	
25	119-120	Enteritis and Diarrhoea ...	64	39	69	89	70	69	166	160	61	73	56	58	974	
26	121	Appendicitis ...	3	3	5	6	5	4	4	2	6	3	3	5	49	
27	122a	Hernia ...	1	3	6	...	...	2	3	1	2	2	...	2	22
	122b	Intestinal Obstruction ...	8	3	3	1	5	4	...	3	6	3	3	1	40	
		(1) Intussuception ...	...	...	...	...	2	1	...	...	...	...	1	1	5
		(2) Paralytic ileus without stated cause ...	1	...	1	3	1	3	...	2	...	...	3	1	15
		(3) Other or Unspecified forms of Intestinal obstruction ...	...	...	...	1	...	...	1	...	...	...	...	...	2
	123	Other Diseases of the intestines ...	1	1	2	...	1	2	2	2	1	1	3	1	17	

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL.
	<i>IX—Diseases of the Digestive System— (Contd.)</i>													
27	124 Cirrhosis of Liver ...	15	14	12	15	10	13	9	15	19	7	15	21	165
	125A Acute yellow atrophy (not associated with pregnancy) ...	...	1	1	...	1	...	...	...	...	...	...	...	3
	125B Other Diseases of the Liver ...	9	4	2	12	8	12	9	8	8	12	7	8	99
	126 Biliary Calculi ...	...	...	1	...	2	1	2	1	...	1	1	2	11
	127 Other Diseases of the Gall Bladder and Bile Ducts ...	3	...	3	3	...	2	1	...	...	2	...	3	17
	128 Diseases of the Pancreas (other than diabetes) ...	...	...	1	...	...	...	1	...	...	...	1	3	6
	129 Peritonitis without stated cause ...	10	9	5	3	6	7	6	6	7	5	4	8	76
	<i>X.—Diseases of the Urinary and Genital System.</i>													
	<i>(Not Venereal or connected with Pregnancy or the Puerperium)</i>													
28	130 Acute Nephritis ...	3	1	3	5	1	...	...	4	2	1	...	1	21
	131 Chronic Nephritis ...	4	2	2	3	3	4	3	2	1	3	1	5	33
	132 Nephritis not stated to be Acute or Chronic... 17	9	14	14	7	10	8	20	19	12	14	12	156	
	133 Other Diseases of the Kidney and Ureters ...	4	4	2	3	6	6	1	3	2	3	2	4	40
	134 Calculi of the Urinary Passages ...	...	...	...	...	1	...	1	1	...	1	...	1	5
	135A Cystitis ...	...	...	1	...	2	...	...	1	2	...	1	...	7
	135B Other Diseases of the Bladder ...	...	1	1	1	...	...	...	2	1	...	...	...	6
	136A Stricture of Urethra ...	...	...	...	...	1	...	...	...	...	...	...	...	1
	136B Other Diseases of the Urethra, etc. ...	...	...	...	...	...	1	1	...	...	...	1	1	4
36	137 Diseases of the Prostate ...	...	...	2	2	...	1	2	2	4	2	...	...	15
	138 Diseases of other male genital organs ...	1	...	1	1	1	...	...	1	1	...	1	...	7
	139 Diseases of female genital organs—													
	(a) Diseases of the ovary fallopian tube and Parametrium ...	...	...	...	1	...	...	...	...	...	...	1	1	3
	(b) Diseases of Uterus ...	...	...	...	...	...	...	1	1	...	...	...	...	2
	(c) Diseases of the breast ...	1	...	...	...	...	...	...	...	...	...	...	...	1
	(d) Other Diseases of the female genital organs ...	1	...	...	...	1	...	...	...	...	...	...	...	2
	<i>XI.—Diseases of Pregnancy, Child-Birth and the Puerperal State.</i>													
29	140 Post-abortive Sepsis ...	...	...	...	...	1	...	...	...	...	3	1	...	5
	141 Abortion without mention of septic conditions ...	...	...	...	2	1	1	2	1	1	1	...	...	9
	142 Ectopic Gestation ...	...	2	2	...	...	1	...	...	...	...	...	...	5
	143 Haemorrhage of Pregnancy ...	...	2	2	...	...	...	...	2	...	...	...	...	6
30	144 Toxaemia of Pregnancy ...	2	1	...	1	4	2	1	4	2	2	3	3	25
	145 Other Diseases and Accidents of Pregnancy... 1	1	1	...	...	...	...	...	1	...	5	2	...	10

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL.	
Short List.	Detailed List.															
29	146	Haemorrhage of child-birth and Puerperium—														
		(a) Placenta Praevia (with child-birth) ...	...	...	...	...	1	...	3	...	...	...	...	1	5
		(b) Premature Separation of Placenta (with child-birth)
		(c) Other Haemorrhages of child-birth
30	147	(d) Other Haemorrhages after child birth	4	3	...	1	1	1	2	3	1	...	...	...	16
		Infection during child birth and the Puerperium ...	3	1	4	1	5	6	2	4	4	4	2	2	38	
		148 Puerperal Toxaemia—	1	...	1
		(a) Puerperal eclampsia	1	1
36	149	(b) Puerperal Albuminuria and Nephritis ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(c) Acute yellow atrophy of liver (Post-Partum) ...	...	...	...	...	...	...	...	...	...	...	1	...	1
		Other accidents of child birth ...	2	1	2	1	2	2	4	2	3	5	1	2	27	
36	150	Other or Unspecified conditions of child birth and Puerperal state ...	...	1	...	...	...	...	...	...	...	1	1	...	3
		<i>XII.—Diseases of the Skin and Cellular Tissue</i>														
		151 Carbuncle, Boils ...	...	1	...	...	1	4	3	3	2	...	2	1	17
		152 Cellulitis, Acute Abscess ...	2	4	4	...	7	4	2	2	5	2	...	4	36	
36	153	Other Diseases of the Skin and Cellular Tissues ...	...	1	2	...	2	3	1	3	3	2	...	1	18
		<i>XIII.—Diseases of the Bones and Organs of Movements</i>														
		154 Osteomyelitis and Periostitis ...	1	1	...	...	1	1	1	...	...	4	...	1	10
		155 Other diseases of the bones ...	...	...	1	1	1	...	...	...	...	1	...	...	4
32	156	Diseases of the joints and other organs of movements. ...	1	2	1	...	2	...	...	...	1	...	1	...	8
		<i>XIV.—Congenital Malformation</i>														
		157 Congenital Malformations ...	5	2	6	5	5	6	3	5	6	6	5	3	57	
<i>XV.—Diseases peculiar to the First Year of Life</i>																
32	158	Congenital Debility ...	222	165	175	178	185	181	227	237	249	242	212	199	2,472	
31	159	Premature Birth ...	90	79	67	75	64	60	72	105	113	77	88	69	959	
32	160	Injury at Birth ...	4	...	...	1	3	3	...	2	1	6	2	11	33
		161	Other diseases peculiar to the first year of life—	1	1	1	1	1	1	...	1	...	7
			(a) Asphyxia during or after birth, Atelectasis. ...	3	3	9	10	3	4	10	10	9	8	12	9	90
		(b) Intoxication due to maternal toxaemia, Antinatal toxaemia. ...	...	...	...	...	2	...	...	...	...	...	...	2	

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
Short List.	Detailed List.														
		<i>XV.—Diseases Peculiar to the First Year of Life—(Contd.)</i>													
		(c) Infections of the New born ...	2	...	...	...	2	1	2	...	1	...	...	...	8
		(1) Infections of the Umbilicus ...	1	...	1	...	...	...	...	...	...	...	...	...	2
		(2) Pemphigus neonatorum ...	...	...	...	...	...	2	3	...	1	...	...	...	6
		(3) Other or Unspecified infections included under 161(c) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(d) Other specified diseases included under 161. ...	1	6	8	3	...	4	7	8	5	4	14	6	66
		<i>XVI.—Senility, Oldage</i>													
	162A	Oldage ...	1	...	...	...	...	...	1	4	2	9	12	11	40
	162B	Senility with mention of senile dementia ...	...	...	...	...	...	...	...	...	...	1	...	...	1
	162C	Senility without mention of senile dementia...	211	158	151	195	163	172	164	204	183	194	227	213	2,235
		<i>XVII.—Deaths from Violence Suicide (163-164)</i>													
	163	Suicide by Poisoning ...	1	...	...	2	1	...	...	...	1	1	...	...	6
		(a) Suicide by solid or liquid toxic or corrosive substances. ...	...	1	5	...	...	1	...	1	...	...	...	2	10
		(1) By Corrosive substances ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(2) By analgesic and narcotic drugs ...	...	...	...	...	...	...	...	...	1	...	1	...	2
		(3) By Soporific drugs ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(4) By other solid or liquid poisons ...	...	...	...	...	...	...	2	1	2	3	2	2	12
		(b) Suicide by poisonous gas ...	...	...	...	...	...	...	1	...	...	...	...	...	1
		(1) By Coal gas ...	...	...	...	...	...	...	...	1	...	...	...	...	1
		(2) By Motor exhaust gases ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(3) By other poisonous gas ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	164	Other forms of suicide—													
		(a) Suicide by hanging or strangulation ...	...	1	...	1	...	1	...	4	1	2	...	1	11
		(b) Suicide by drowning ...	...	...	...	1	...	1	...	...	...	...	1	...	3
		(c) Suicide by fire arms and explosives ...	1	...	...	1	1	2	3	...	1	...	...	...	9
		(d) Suicide by cutting or piercing instruments. ...	...	...	...	1	1	...	...	...	...	...	3	1	6
		(e) Suicide by Jumping from high places. ...	...	...	1	1	...	...	...	...	...	...	...	...	2
		(f) Suicide by crushing—													
		(1) Suicide on railways ...	1	...	...	1	...	...	...	...	...	2	...	...	4
		(2) Other suicide by crushing, suicide by jumping before vehicles other than trains. ...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(g) Suicide by other or Unspecified means... 1 2 ...	1	2	...	...	...	...	...	...	...	...	...	...	3
		<i>Homicide (165-168)</i>													
	165	Infanticide (Infants under 1 year) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	166	Homicide by Firearms ...	...	...	...	1	2	...	...	...	...	...	...	2	5
	167	Homicide by cutting or piercing instruments. ...	1	2	2	9	30	32	5	10	6	18	5	6	126

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AN MONTHS IN 1941—Contd.

Classification No.		SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
Short List.	Detailed List.														
35	168	Homicide by other or Unspecified means ...	2	1	1	3	4	1	...	...	1	2	1	1	17
		Accidental Deaths (or deaths not known to be due to suicide or Homicide (169-195), and other violent deaths (196-198).	...	...	...	...	...	...	...	...	...	...	...	...	...
	169	Railway accidents (any cause of death except war.)	7	8	6	4	4	2	6	3	4	9	7	3	63
34	170	Motor Vehicle Accidents (any cause of death except war.)	10	10	9	8	8	10	4	6	9	7	10	11	102
		(a) Collisions with trains	...	...	...	1	...	...	...	...	...	...	...	...	1
		(b) Collisions with tram	...	...	...	...	...	...	...	...	...	...	...	...	...
		(c) Other accidents included under 170	...	...	...	...	...	...	...	...	...	1	...	...	1
34	171	Other Road Transport Accidents (any cause of death except war.)	...	...	...	...	...	...	...	...	...	...	...	...	...
		(a) Tramway accidents on roads	...	1	...	...	...	...	2	2	...	...	1	1	7
		(b) Other accidents included under 171	1	...	3	...	...	...	...	...	3	2	...	1	10
	172	Water Transport accidents (any cause of death except war.)	1	...	...	...	...	...	...	...	...	...	...	...	1
	173	Air Transport Accidents (any cause of death except war.)	...	...	...	...	...	...	...	...	...	...	...	...	...
	174	Accidents in mines and quarries (any cause of death except war.)	...	...	...	...	...	...	...	...	...	...	...	...	...
	175	Agricultural and Forestry Accidents (any cause of death).	...	...	1	...	...	2	...	...	...	...	...	...	3
		(a) Accidents from Farm, etc., Machinery and Vehicles.	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) (1) By Venomous animals	...	...	...	...	...	...	...	...	...	...	...	...	...
		(2) By other animals	...	...	...	...	...	...	...	...	...	...	...	...	...
		(c) Other Accidents included under 175	...	...	...	...	...	...	...	...	...	...	...	...	...
	176	Accidents caused by Machinery (any cause of death).	...	...	1	...	...	...	...	...	...	...	...	...	1
35	177	Food poisoning	...	...	...	...	...	3	...	3	3	1	...	...	10
	178	Accidental Absorption of Poisonous gas—	...	...	...	...	...	...	...	...	1	...	...	...	1
		(a) Carbon Monoxide	...	...	...	...	...	...	...	...	...	3	...	1	4
		(b) Marsh gas or sewer gas	1	...	...	...	...	...	...	...	...	...	...	...	1
		(c) Chloroform	...	...	...	...	...	...	...	...	...	...	...	...	...
		(d) Accidental absorption of any other irrespirable or poisonous gas included in 178.	...	...	...	...	...	...	...	...	...	...	...	...	...
	179	Other acute Accidental poisoning (not by gas)	...	1	3	2	4	...	1	...	...	1	...	...	12
		(a) Salvarsan and other organic preparations of arsenic.	...	...	...	...	...	...	...	...	...	...	...	...	...
		(b) Other acute accidental poisoning not by gas included in 179.	...	...	...	...	...	...	...	1	1	...	...	2	4
	180	Conflagration	...	...	...	...	...	...	...	...	...	...	...	...	...
	181	Accidental Burns (conflagration excepted)	15	8	12	5	5	7	5	4	6	9	8	13	97
	182	Accidental Mechanical Suffocation	1	...	2	...	...	1	...	...	...	1	...	...	5

Table No. 12—Concl'd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1941—Concl'd.

Classification No.		SPECIFIC CAUSES OF DEATH	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
Short No.	Detailed List.														
		<i>XVIII.—Ill-Defined causes of Deaths.</i>													
36	199	Sudden Death	...	...	...	...	...	...	...	...	1	...	...	1	2
36	200	Causes of Death unstated or Ill-defined	...	...	...	...	...	...	...	...	...	...	...	...	...
		(a) Ill-defined Causes—	...	...	...	...	...	...	...	1	...	...	...	...	1
		(1) Heart failure	58	60	62	57	57	40	43	38	48	60	64	64	651
		(2) Fever not defined	5	6	21	15	14	24	21	16	17	25	15	17	196
		(3) Other ill-defined causes	12	16	26	19	20	14	20	16	28	19	15	20	225
		(b) Found, dead, Cause unknown	1	5	1	1	...	1	1	1	3	3	1	1	19
		(c) Other deaths from Unknown or Un-specified cause	1	4	1	2	1	...	1	...	...	1	2	...	13

Table No. 13.

DEATHS AMONG INFANTS BY CAUSES MONTHS AND AGES IN 1941.

Cause of Deaths.	Total.	MONTHS.												AGES.			
		Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Under 1 week.	1 to 4 weeks.	4 weeks to 6 months.	6 to 12 months.
38a Malaria ...	11	...	1	...	1	1	1	1	1	...	3	2	...	1	1	3	6
38b Ague and Remittent Fever ...	8	...	1	1	1	...	2	...	...	1	...	...	2	...	...	1	7
6 Small-pox ...	283	39	78	74	36	26	12	6	1	1	1	3	6	...	11	114	158
7 Measles ...	81	4	13	14	22	7	4	8	1	1	3	1	3	1	3	35	42
8 Scarlet Fever ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 Whooping Cough ...	2	...	1	1	...	...	...	...	...	...	...	...	...	...	...	2	...
10 Diphtheria ...	7	1	...	1	2	1	...	1	...	1	...	...	...	...	...	3	4
11 Influenza ...	9	...	1	...	1	1	2	...	...	2	2	...	...	1	1	4	3
12 Cholera ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13 Dysentery ...	50	4	4	3	6	2	6	8	10	1	2	...	4	1	2	16	31
14 Plague ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18 Cerebro-Spinal Fever ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23 Tuberculosis of Respiratory system ...	6	1	1	1	...	...	...	1	2	...	...	...	...	...	...	2	4
24-32 Other Tuberculosis Diseases ...	14	1	2	2	2	2	3	...	2	...	...	...	...	...	...	2	12
34 Syphilis ...	12	2	...	1	1	1	...	3	1	...	...	3	...	3	4	4	1
63 Rickets ...	89	6	3	7	3	6	11	12	...	4	16	8	13	2	...	18	69
86a Convulsions ...	385	28	42	45	42	36	22	26	27	10	42	21	44	99	60	128	98
106 Bronchitis ...	44	4	1	4	6	3	9	4	4	2	3	2	2	...	2	19	23
107-109 Pneumonia (all forms) ...	2,843	189	188	254	281	243	295	296	267	220	212	201	197	44	66	1,076	1,657
104, 105, 110-114 Other Respiratory Diseases ...	31	1	6	3	1	3	6	2	2	1	3	2	1	8	2	12	9
118-1 Gasteritis ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
119-120 Diarrhoea and Enteritis ...	501	33	14	29	44	44	38	101	84	30	33	33	28	19	69	200	213
157 Congenital Malformation ...	2,629	214	171	187	177	187	187	248	248	275	268	237	230	876	837	647	269
...
159 Premature-Birth ...	959	90	79	67	75	64	60	72	105	113	78	88	68	815	134	10	...
160 Injury at Birth ...	4	...	...	...	1	1	...	...	...	2	...	...	...	4	...	...	...
161a Atelectasis ...	35	...	3	6	7	1	1	...	10	2	1	2	2	35	...	...	...
200-2b Suffocation Over-Lying ...	2	...	...	...	...	1	1	...	...	...	...	...	...	2	...	...	...
200-2a G Fever not defined	72	...	3	9	8	8	5	11	3	4	11	2	8	9	12	26	25
Other Causes ...	366	62	25	23	27	32	18	27	48	37	35	29	15	16	75	144	133
Total ...	8,445	679	637	732	744	670	683	827	816	707	703	624	623	1,936	1,279	2,466	2,764

DEATHS BY CAUSES BY

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	CASTES.													
			Jains.		Brahmins.		Lingaits.		Bhatias.		Banias.		Hindus of other Castes.		Hindus scheduled class.	
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.
1	1-2	Typhoid and Para Typhoid Fever	21	9	65	31	...	...	15	6	27	11	167	57	6	6
2	6	Cerebro-Spinal Fever	...	...	1	1	...	...	...	...	...	...	7	4	2	2
3	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	9	Whooping Cough	...	...	1	...	...	...	...	...	...	...	...	1	...	...
5	10	Diphtheria	4	2	4	6	...	...	1	...	...	1	13	10	5	1
6	13	Tuberculosis of Respiratory System	6	10	39	36	4	9	5	2	16	10	399	260	25	34
7	14-22	Other forms of Tuberculosis	4	8	16	16	1	1	1	1	6	9	70	65	7	17
8	30	Syphilitic Diseases	2	...	4	...	...	...	1	...	...	...	22	8	4	2
9	33	Influenza	...	...	4	3	...	...	...	...	1	...	14	6	2	1
10	35	Measles	2	...	6	7	1	...	...	1	2	3	43	56	20	15
11	36	Acute Poliomyelitis and Polioencephalitis	...	...	...	...	...	...	...	...	...	...	3	1	...	1
12	37	Actute infectious Encephalitis	...	...	1	...	...	...	...	...	...	...	2	1	...	...
13M	45-46A	Cancer of buccal cavity and oesophagus (Males)	4	...	5	...	...	...	...	...	5	...	24	...	1	...
13F	48	Cancer of Uterus	...	1	...	3	...	...	...	...	...	...	...	4	...	...
14	46B	Cancer of stomach and duodenum	...	1	1	2	...	...	...	...	...	2	6	2	...	...
15	50	Cancers of breast	...	...	...	2	...	...	...	...	...	1	1	5	...	...
16	45-46A Females 46 c-h, 47, 49, 51, 55	Cancer of all other sites	9	1	19	11	...	...	3	...	4	6	44	21	3	5
17	61	Diabetes	3	2	12	8	...	...	1	2	3	2	10	7	1	1
18	83	Intra-cranial Vascular lesions	10	4	19	19	...	1	2	3	8	5	64	40	5	4
19	90-95	Heart Disease	7	1	17	19	2	1	4	2	13	3	90	28	11	5
20	6-103	Other diseases of Circulatory System	5	5	9	1	...	...	...	1	8	3	24	15	4	3
21	106	Bronchitis	5	...	5	20	4	6	1	1	3	4	157	77	56	43
22	107-109	Pneumonia	78	87	222	214	80	70	14	20	124	101	2,173	1,782	832	831
23	104, 105, 110-114	Other Respiratory Diseases...	15	2	23	12	9	8	4	1	10	5	413	281	115	83
24	117	Ulceration of the stomach for duodenum	...	...	1	...	...	...	...	...	...	1	12	2	...	1
25	119-120	Diarrhoea and Enteritis	12	7	46	23	4	1	2	1	10	10	217	178	63	61
26	121	Appendicitis	1	...	3	3	...	...	1	1	2	...	11	...	2	...
27	115, 116, 118, 122-129	Other Digestive Diseases	16	14	41	22	1	1	3	3	22	15	137	76	13	10
28	130-132	Nephritis	3	4	17	9	...	...	1	...	9	6	40	20	5	3
29	140-147	Puerperal and Post abortive Sepsis	...	2	...	4	...	...	...	1	...	1	...	22	...	4
30	14, 146, 148, -150.	Other Maternal Causes	...	3	...	11	...	...	...	1	...	2	...	52	...	5
31	159	Premature Birth	15	16	41	28	3	1	3	4	16	13	254	176	77	63
32	157, 158, 160, 161	Congenital Malformation, Birth injury	14	16	46	44	28	30	4	2	25	21	723	641	307	229
33	163-164	Suicide	1	...	...	4	...	...	...	...	1	1	33	7	3	...
34	170-171	Road traffic accidents	2	...	1	1	1	...	...	...	...	...	59	15	9	3
35	165-169, 172-198	Other Violent Causes	5	12	42	6	...	2	1	3	14	10	251	90	19	10
36	34	(A) Small-pox	9	9	50	34	9	20	1	...	10	13	457	336	71	69
	3	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	29	(C) Kala Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	28a	(D) Malaria	...	...	4	3	...	...	...	...	...	...	...	...	...	...
	28b	(E) Acute and Remittent Fever	1	4	10	14	8	10	...	...	1	1	31	15	2	2
	31	(F) Relapsing Fever	...	...	...	...	...	...	...	...	6	2	163	125	60	69
	200-2a	(G) Fever not defined	4	3	9	18	...	...	2	...	1	...	...	...	...	...
	4	(H) Cholera	...	...	...	...	...	...	...	1	5	4	54	22	9	8
	23	(I) Dysentery	2	1	13	12	2	4	1	...	...	...	3	3	...	...
	162	(J) Leprosy	5	120	70	22	24
	(L) Senility and old age	11	9	30	59	13	13	10	13	25	29	35	442	10	2	...
	(M) All Other Causes	57	46	188	182	26	47	23	17	77	97	1084	1,238	329	421	
	Stillborn	37	19	87	70	22	18	6	8	36	37	648	565	222	176	
	Total															
		Males	328		1015		196		104		456		7,872		2,248	
		Females		279		888		225		87		397		6388		2187

SEX AND CASTE IN 1941.

CASTES.																	Total.	Persons
Mussalmans.	Parsees.		Jews.	Indian Christians.	Anglo-Indians.	Europeans.	Buddhists.	Other and unknown Castes.		SEX.								
Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
44	20	8	9	3	1	28	11	1	1	5	...	1	1	...	...	391	163	554
10	3	...	1	1	1	2	...	...	...	...	...	...	...	...	...	23	12	35
...
...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	3	1	4
8	4	1	1	1	1	3	3	...	...	...	1	...	...	...	...	40	30	70
217	131	16	1	4	1	59	65	8	2	2	1	...	...	...	...	800	562	1,362
31	37	3	5	...	2	10	17	...	1	1	1	...	...	...	...	150	180	330
12	1	5	...	1	...	3	...	...	...	1	...	...	...	...	...	55	11	66
4	1	2	3	...	...	2	1	...	...	...	...	...	...	...	...	29	15	44
15	16	1	4	1	1	3	2	...	...	...	...	...	...	...	...	94	105	199
2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	2	7
1	1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	5	3	8
10	...	4	...	1	...	6	...	2	...	...	...	...	...	...	...	62	...	62
...	4	...	2	...	...	...	2	...	...	...	...	...	...	...	...	...	16	16
11	1	3	...	...	...	4	3	...	1	3	1	...	...	...	...	28	13	41
...	3	...	4	...	2	...	...	...	...	...	2	...	...	...	...	1	17	18
28	14	11	19	2	1	10	6	3	1	5	3	3	...	...	...	144	88	232
10	11	26	13	2	1	10	2	...	2	...	2	...	...	...	...	78	53	131
34	15	30	20	3	3	18	22	...	1	...	3	...	...	...	...	193	140	333
58	12	32	22	6	2	24	9	6	2	6	1	1	...	...	...	277	107	384
20	4	4	6	...	...	14	6	3	...	5	2	...	...	...	...	96	46	142
60	42	5	4	1	1	14	8	...	...	...	1	...	...	...	...	311	207	518
689	579	43	24	21	18	126	139	6	1	3	2	3	1	1	4	4,415	3,873	8,288
213	121	12	12	4	4	23	5	...	...	3	...	2	...	...	...	846	534	1,380
6	...	...	1	...	...	3	...	...	...	...	...	...	...	...	...	22	5	27
99	46	14	16	2	3	64	72	4	8	4	4	1	1	...	1	542	432	974
9	2	5	...	...	...	5	1	...	...	3	...	...	...	...	...	42	7	49
48	24	19	12	4	1	23	16	1	...	4	1	1	...	...	...	333	195	528
16	11	36	14	1	1	3	5	2	2	2	...	...	...	...	...	135	75	210
...	5	...	...	...	...	...	3	...	...	...	1	...	...	...	...	...	43	43
...	21	...	5	...	1	...	6	...	1	...	1	...	...	...	...	...	109	109
88	55	8	5	5	6	35	41	...	...	1	4	...	...	...	1	546	413	959
240	172	14	6	8	1	87	68	4	1	1	1	3	1	2	4	1,506	1,237	2,743
9	4	3	...	...	...	2	1	...	...	3	...	1	...	...	...	56	17	73
11	7	4	1	...	...	5	...	...	1	1	...	...	1	...	...	93	28	121
128	14	17	7	...	3	21	9	2	1	12	2	...	...	4	5	516	174	690
81	42	2	3	...	1	37	35	...	2	2	...	...	...	...	...	729	564	1,293
...
8	6	1	...	1	1	4	4	1	2	...	1	...	...	...	...	53	35	88
72	111	1	1	...	...	6	4	...	1	...	...	...	...	...	...	327	341	668
14	6	5	3	...	...	14	15	...	...	...	...	...	...	...	...	116	80	196
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	3	7
50	14	13	7	1	2	20	9	1	1	1	1	...	1	...	...	249	151	400
8	1	...	...	...	...	5	2	1	1	...	...	...	...	...	...	51	14	65
287	264	44	71	9	20	23	28	1	2	1	1	...	...	...	2	1,052	1,224	2,276
471	580	79	66	14	15	139	104	17	4	13	5	7	1	4	2	2,528	2,825	5,353
243	213	23	30	5	5	61	78	...	3	3	3	...	...	17	19	1,410	1,244	2,654
3,123	...	473	...	96	...	856	...	63	...	82	...	23	...	11	...	16,496	...	...
...	2,405	...	369	...	94	...	724	...	39	...	42	...	7	...	19	...	14,150	31,096

Table No. 15.

TABLE SHOWING BY RACE THE RATE OF MORTALITY PER 1,000 OF POPULATION FROM DIFFERENT CAUSES OF DEATHS IN 1941.

Race and Caste.	Small-pox.	Measles.	Plague.	Scarlet fever.	Kala-Azar.	Enteric fever.	Malaria.	Ague and Remittent fever.	Relapsing fever.	Influenza.	Cholera.	Diarrhoea and Enteritis.	Dysentery.	Tuberculosis.	Respiratory diseases.	Accidents.	All other causes.	Total
Hindus (scheduled class)	1.1	0.29	...	...	...	0.1	0.03	1.06	...	0.02	...	1.02	0.38	0.68	16.15	0.36	15.2	36.5
Hindus of all other Castes	1.01	0.13	...	...	...	0.44	0.06	0.37	...	0.03	0.006	0.5	0.2	1.05	6.5	0.6	8.6	19.2
Hindus all Castes	1.0	0.1	...	...	...	0.4	0.05	0.4	...	0.03	0.005	0.6	0.26	1.02	7.53	0.57	9.2	21.3
Mussalmans	0.4	0.12	...	...	...	0.25	0.06	0.73	...	0.02	...	0.54	0.25	1.66	6.78	0.69	14.7	25.9
Parsees	0.08	0.08	...	...	...	0.28	0.02	0.03	...	...	...	0.5	0.33	0.42	1.67	0.54	10.0	14.0
Jews	0.1	0.19	...	...	...	0.38	0.19	0.13	...	...	...	0.48	0.29	0.67	4.72	0.29	10.9	18.2
Christians	0.92	0.06	...	...	...	0.5	0.1	0.11	...	0.04	...	1.74	0.37	1.93	4.03	0.49	11.1	20.2
Anglo-Indians	0.23	...	...	...	...	0.23	0.34	...	...	...	...	1.36	0.23	1.25	0.8	0.45	6.5	11.5
Europeans	0.15	...	...	...	...	0.38	0.08	...	...	...	...	0.62	0.15	0.38	0.69	1.38	5.6	9.5
Bhuddhists	...	...	...	...	...	2.19	...	...	...	...	...	2.19	1.1	...	6.58	1.1	19.7	32.8
Other and unknown Castes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0.77	1.39	2.3	4.6
Total	0.94	0.14	...	...	...	0.38	0.06	0.45	...	0.03	0.001	.63	0.27	1.09	7.15	0.59	9.8	20.9

DEATHS IN DIFFERENT HOSPITALS FROM PRINCIPAL

Year.	Month.	Day.	1	2	3	4	5	6	7	8	9	10	11	12	13 M.	13 F.	14	15	16	17	18	19	20	21	22	23	24	25	
HOSPITALS.			Typhoid and Paratyphoid (1, 2).	Cerebro-Spinal Fever (6).	Scarlet Fever (8).	Whooping Cough (9).	Diphtheria (10).	Tuberculosis of Respiratory System (13).	Other Forms of Tuberculosis (14-22). -	Syphilitic Disease (30)	Influenza. (33).	Measles (35).	Acute Poliomyelitis & Polioencephalitis (36)	Acute Infectious Encephalitis (37)	Cancer of Buccal Cavity & Oesophagus (45, 46 A)	Cancer of Uterus (48)	Cancer of Stomach & Duodenum (46 B)	Cancer of Breast (50)	Cancer of all other sites (45, 46A Females : 46 C-H 47 49, 51-55)	Diabetes (61).	Intra-cranial Vascular Lesions (83)	Heart Disease (90-95).	Other Diseases of Circulatory system (96-103)	Bronchitis (106).	Pneumonia (107-109).	Other Respiratory Diseases, (104, 105, 110-114).	Ulceration of the stomach or duodenum (117)	Diarrhoea (119-120).	
Adams Wylie Memorial Hospital	5	...	...	...	...	2	2	2	...	...	...	...	...	...	...	2	...	2	1	...	11	12	1	...	5		
Albless Cama Hospital	8	...	...	...	...	3	8	1	...	...	...	...	1	...	...	...	3	...	3	2	1	2	28	2	...	28	
Arthur Road Hospital	51	22	...	2	58	5	26	...	1	51	...	...	...	...	...	...	...	...	4	...	...	10	42	...	...	19	
Bai Jerbai Wadia Hospital for Children	9	...	...	...	2	...	19	3	...	...	...	...	...	...	...	...	...	...	...	...	4	3	62	7	1	44	
Bai Motlabai and Sir D. M. Petit Hospital	4	5	...	...	...	...	...	2	1	2	1	6	...	2	1	1	...	9	2	...	5	
Bai Yamunabai L. Nair Hospital	11	...	...	...	...	6	8	...	...	...	1	...	1	...	1	...	5	3	5	3	1	1	18	1	2	9	
Bhatia General Hospital	8	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	2	4	2	1	...	...	7	...	...	1	
B. D. Petit Parsee General Hospital	13	...	...	...	1	7	1	...	1	...	...	1	2	1	2	1	6	12	13	9	4	1	19	16	...	8	
Byramji Jijeebhoy Hospital for Children	7	...	...	...	...	14	21	2	...	...	...	...	...	...	5	...	...	...	2	...	3	...	59	6	1	33	
Combined General Hospital (Military) Colaba	2	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	1	1	2	1	2	...	6	1	1	1	
Goculdas Tejpal Hospital	17	2	...	...	...	44	17	6	3	...	...	...	4	2	1	1	9	8	11	14	9	16	71	17	1	18	
King Edward VII Memorial Hospital	52	4	...	...	...	36	43	9	1	...	1	2	5	1	4	2	16	16	26	21	34	35	121	51	2	31	
Matunga Leper Asylum
Maratha Hospital	540
Masina Hospital	1	4	3	1
Municipal Maternity Homes
Nowroji Wadia Maternity Home	3	...	...	...	39	2	...	29	
Other Private Maternity Hospitals	1	...	1	...	2	1	...	...	6	...	...	4	
Other Private Hospitals	16	1	...	...	4	5	6	5	2	3	2	1	2	...	...	...	3	9	4	3	2	...	31	8	1	12	
Parsee Lying in Hospital
Police Hospitals	1	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	2	...	...	...
Sir Harkisandas Narottamdas Hospital	41	...	...	...	...	3	16	...	...	...	...	2	1	3	2	6	5	6	9	2	...	32	8	1	2		
Sir J. J. Hospital	29	3	...	...	...	151	23	7	2	...	1	2	6	3	4	3	31	9	38	18	17	8	115	21	3	26	
St. Joseph's Foundling Home	2	6	1	3	...	...	...	...	...	...	...	...	...	...	...	1	4	...	...	16	
St. George's Hospital	11	...	...	...	...	5	4	...	...	...	...	2	1	2	...	...	6	4	9	5	2	1	21	3	...	7	
Total	281	32	...	2	65	830	203	41	11	57	5	6	27	10	25	10	97	76	134	89	82	89	707	147	13	298	

CAUSES IN THE CITY OF BOMBAY DURING THE YEAR 1940.

26	27	28	29	30	31	32	33	34	35	36													
Appendicitis (221)	Other digestive diseases (115, 116, 118, 122, 129)	Nephritis (130-132)	Puerperal & Post abortive Sepsis (140, 145)	Other Maternal Causes (141-146-148, 150)	Premature Birth (159)	Congenital Malformation, Birth, injury (157, 158, 160, 161)	Suicide (163-164)	Road Traffic Accidents (170, 171)	Other Violent Causes (165-169, 172-198)	OTHER DEFINED DISEASES.											Still-born.	Total.	
										A.	B.	C.	D.	E.	F.	G.	H.	J.	K.	L.			M.
										Small-pox (34)	Plague (3)	Kala-Azar (29)	Malaria (28a)	Ague and Remittent Fever (28b)	Relapsing Fever (31)	Fever not defined (200-2a)	Cholera (4)	Dysentery (27)	Leptosy (23)	Senility & Old Age (162)	All other Causes		
..	..	2	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2	..	..	8	1	58
..	7	5	4	24	69	119	..	..	2	1	..	..	1	..	..	4	..	1	..	..	32	364	359
..	..	..	..	..	1	6	..	..	..	322	..	..	..	..	..	..	7	16	..	..	22	3	665
..	9	2	..	..	6	19	..	..	3	2	..	..	1	..	..	3	..	22	..	..	46	1	267
..	8	2	5	11	35	47	..	..	..	..	..	..	1	..	..	1	..	1	..	1	16	146	169
2	6	3	..	2	..	5	..	..	1	..	..	..	..	..	..	..	..	1	..	2	31	19	129
1	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	1	7	7	39
1	8	16	1	2	1	6	..	1	8	..	..	..	1	..	..	1	..	3	..	6	28	2	201
..	13	4	..	..	3	17	..	..	..	..	..	..	..	..	..	2	..	13	..	..	31	..	236
..	2	2	..	..	..	..	1	1	2	..	..	..	1	..	..	4	1	..	..	..	3	7	38
3	24	8	1	1	..	..	..	..	2	..	..	..	4	..	..	..	..	6	3	4	46	..	373
8	48	19	2	4	1	6	1	9	21	..	..	..	16	..	..	3	..	43	..	9	757	3	1,460
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	32	..	2	..	34
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	540
..	2	..	1	1	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	3	1	5	19
..	..	..	..	1	12	71	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9	197	93
..	6	..	8	31	61	35	..	..	..	..	..	..	2	1	..	2	..	1	..	..	37	467	257
..	2	..	3	7	42	67	..	..	..	..	..	..	..	..	..	2	..	..	..	..	23	311	161
5	12	7	1	2	9	38	..	2	4	..	..	..	3	2	..	3	..	2	2	4	108	92	324
..	1	..	..	1	2	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	13
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
2	12	6	2	3	2	12	..	..	..	..	..	..	1	..	..	7	..	3	..	3	51	21	243
4	28	21	..	..	..	3	..	3	9	..	..	..	5	..	..	4	..	31	2	14	731	3	1,375
..	1	..	..	..	7	18	..	..	..	2	..	..	..	..	..	5	..	..	..	..	4	2	70
1	4	2	..	3	2	9	..	..	3	..	..	..	2	..	..	2	..	1	..	1	18	7	131
27	194	99	28	93	253	490	2	16	55	327	..	..	39	3	..	43	7	147	39	48	2,013	1,663	7,260

Table No. 17.

TABLE OF DEATHS BY AGES, SEXES AND CAUSES IN 1941.

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	Under 7 days.		1 to 4 weeks.		4 weeks to 6 months.		6 to 12 months.		1 and 2 years.		2 to 5 years.		5 to 10 years.		10 to 15 years.		15 to 20 years.						
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.					
2	1-2	Typhoid and Para Typhoid Fevers	...	...	...	...	2	...	1	1	5	3	10	5	26	19	41	29	53	36	
3	6	Cerebro Spinal Fever	...	...	...	...	...	...	...	1	2	2	...	3	1	3	2	2	2	2
4	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	9	Whooping Cough	...	...	...	...	2	...	...	1	...	...	1	...	...	...	...	...	...	...
6	10	Diphtheria	...	...	...	...	...	...	3	4	10	6	12	8	8	10	2	...	...	1
7	13	Tuberculosis of Respiratory System	...	...	...	...	2	...	3	1	3	5	7	10	8	7	1	32	31	46	
8	14-22	Other forms of Tuberculosis	...	...	...	...	1	1	8	4	14	17	20	18	15	10	8	12	3	18	
9	30	Syphilis disease	2	1	2	2	...	4	...	1	...	...	2	...	...	...	...	...	...	...
10	33	Influenza	...	1	1	...	3	1	2	1	...	...	2	...	1	1	...	...	1	...	
11	35	Measles	...	1	2	1	15	20	20	22	32	21	15	28	9	8	2	...	...	1			
12	36	Acute Poliomyelitis and Polioencephalitis	...	...	...	...	1	...	...	1	...	...	1	...	...	...	...	...	...	...
13M	37	Acute infectious encephalitis	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...
13F	45-46A	Cancer of buccal cavity and Oesophagus (Males.)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	48	Cancer of Uterus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	49B	Cancer of Stomach and duodenum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	50	Cancer of breast	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	45-46A females	Cancer of all other Sites	...	...	...	...	...	1	...	...	...	...	...	1	1	1	1	1	1	1
17	46 c-h,47,49,51,55	Diabetes	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
18	61	Intra cranial Vascular Lesions	2	3	...	...	1	...	...	...	...	...	2	1	1	...	1	1	1	2
19	83	Heart diseases	...	...	...	...	...	...	...	1	1	2	2	1	1	2	4	2	6	1
20	90-95	Other diseases of Circulatory system	...	1	...	...	2	1	...	...	...	...	3	2	1	...	...	...	...	...
21	96-103	Bronchitis	...	...	2	...	13	6	13	10	23	13	16	26	8	4	2	4	4	4			
22	104,105,110,114	Pneumonia	27	17	39	29	571	505	806	851	748	890	468	511	179	204	54	98	90	85					
23	107-109	Other Respiratory diseases	4	4	2	...	8	4	5	4	4	2	4	6	5	3	2	...	...	5			
24	110,114	Ulceration of the Stomach or duodenum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25	117	Diarrhoea	9	10	35	34	110	90	104	109	87	60	24	40	6	14	5	2	6	1					
26	119,120	Appendicitis	...	...	...	...	1	...	...	1	...	1	...	...	...	...	2	...	...	...		
27	121	Other digestive diseases	5	4	3	1	2	7	5	8	24	31	38	24	9	10	9	5	5	5					
28	129	Nephritis	...	...	1	...	...	2	...	...	3	...	4	4	4	3	3	4	1	3
29	130-132	Puerperal and Post Abortives Sepsis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
30	140-147	Other Maternal Causes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
31	141-146,148-150	Premature birth	479	336	62	72	5	5	...	...	...	...	...	...	...	...	...	...	...	...
32	151-159	Congenital Malformation, injury at birth	511	365	470	367	336	311	130	139	48	41	10	14	...	...	...	...	...	3
33	160,161	Suicide	...	...	...	...	1	1	...	...	...	3	2	9	7	7	1	3	1	1
34	163-164	Road Traffic Accidents	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
35	165-169,172-198	Other Violent Causes	3	7	...	1	2	2	2	1	4	4	17	21	20	7	14	3	22	19					
36	34	(A) Small pox	...	...	6	5	56	58	84	74	70	85	99	101	52	50	25	26	63	37			
	3	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	29a	(C) Kala Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	28a	(D) Malaria	1	...	1	2	1	1	2	4	1	4	2	3	5	1	2	1	5	3					
	28b	(E) Ague and Remittent Fever	...	...	...	1	...	...	3	4	8	16	22	17	20	24	13	30	22	30
	31	(F) Relapsing Fever	3				
	4	(G) Fever not defined	4	5	5	7	16	10	9	16	9	9	5	5	5	5	1	3	3				
	27	(H) Cholera	1	1				
	23	(J) Dysentery	...	1	2	...	10	6	16	15	22	28	30	30	11	11	5	3	8	1					
	162	(K) Leprosy	1				
		(L) Senility and Old Age				
		(M) All other causes	90	43	65	62	157	110	164	114	219	257	245	277	64	107	39	73	65	120					
		Under Enquiry				
	All ages	Males	1137	697	1,320	1,380	1,338	1,059	1,158	473	247	403	456	1936	1279	2466	2764	2835	2217	987	581	859			
		Females	799	582	1,146	1,384	1,497	1,158	514	334	456	1936	1279	2466	2764	2835	2217	987	581	859	27.2	16.3	2.9	1.9	2.8

Table No. 17—Contd.
TABLE OF DEATHS BY AGES, SEXES AND CAUSES IN 1940—contd.

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	20 to 30 years.		30 to 40 years.		40 to 50 years.		50 to 60 years.		60 and over.		Age unspecified.		Total		Persons	No. in Short List.	Average for 5 years 1936 to 1940				
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.							
1	1-2	Typhoid and Para Typhoid Fevers	142	33	58	21	31	10	13	2	9	4	...	...	391	163	554	1	358		
2	6	Cerebro-Spinal Fever	5	3	2	...	4	2	...	...	1	...	...	...	23	12	35	2	130
3	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	1
4	9	Whooping Cough	...	...	...	...	...	...	...	...	...	...	...	...	3	1	4	4	10
5	10	Diphtheria	2	...	1	...	1	1	1	...	...	...	...	...	40	30	70	5	58
6	13	Tuberculosis of Respiratory System	202	205	244	131	161	69	94	30	44	26	...	...	800	562	1362	6	1708		
7	14-22	Other forms of Tuberculosis	21	55	29	22	17	11	8	7	6	5	...	...	150	180	330	7	307		
8	30	Syphilis diseases	5	1	16	...	18	...	6	...	6	...	...	...	55	11	66	8	...	
9	33	Influenza	2	2	3	2	3	1	3	1	6	5	...	...	29	15	44	9	64		
10	35	Measles	1	2	...	...	...	...	...	...	...	1	...	...	94	105	199	10	194
11	36	Acute Polomyelitis and Polioencephalitis	2	1	...	...	...	...	...	...	...	...	...	...	5	2	7	11	35
12	37	Acute infections encephalitis	1	...	...	...	2	1	1	...	1	...	...	...	5	3	8	12	9
13M	45-46A	Cancer of buccal cavity and Oesophagus (Males)	2	...	6	...	20	...	18	...	16	...	...	...	62	...	62	13	} 301	
13F	48	Cancer of Uterus	...	1	...	4	...	...	4	...	1	...	...	...	...	16	16	13	
14	46B	Cancer of Stomach and duodenum	1	1	1	...	10	4	5	4	11	4	...	...	28	13	41	14			
15	50	Cancer of breast	...	1	...	1	...	1	2	...	6	...	...	...	1	17	18	15		
16	45-46A females	Cancer of all other Sites	1	3	14	12	43	25	41	24	43	20	...	...	144	88	232	16			
17	46 ch, 47, 49, 51, 55	Diabetes	2	4	4	1	15	11	23	12	31	23	...	...	78	53	131	17	111		
18	83	Intra cranial Vascular Lesions	10	8	21	6	29	16	43	23	84	79	...	...	193	140	333	18	336		
19	90-95	Heart disease	20	9	42	10	77	9	61	15	69	50	...	...	277	107	384	19	352		
20	96-103	Other diseases of Circulatory system	8	6	11	6	23	6	18	9	30	14	...	...	96	46	142	20	151		
21	106	Bronchitis	19	16	34	29	57	19	58	33	62	43	...	...	311	207	518	21	673		
22	107-109	Pneumonia	343	242	345	154	303	102	236	86	208	101	...	...	4415	3873	8288	22	9059		
23	104, 105, 110, 114	Other Respiratory Diseases	70	49	93	52	147	76	230	122	262	202	...	...	846	534	1380	23	1397		
24	117	Ulceration of the Stomach or duodenum	7	1	6	1	5	...	3	1	1	2	...	...	22	5	27	24	29		
25	119-120	Diarrhoea	28	11	28	11	35	12	33	7	32	31	...	...	542	432	974	25	1054		
26	121	Appendicitis	11	...	7	1	11	1	4	1	5	1	...	...	42	7	49	26	44		
27	115, 116, 118, 122, 129	Other diseases of liver, etc.	37	32	55	21	66	19	42	15	33	13	...	...	333	195	528	27	342		
28	130 132	Nephritis	11	7	13	12	14	11	24	8	57	21	...	...	135	75	210	28	256		
29	140-147	Puerperal and Post Abortive Sepsis	...	21	...	10	...	...	...	...	...	...	...	...	...	43	43	29	52
30	146-146, 148-150	Other Maternal Causes	...	58	...	33	...	9	...	...	...	...	...	...	109	109	109	30	122
31	159	Premature birth	...	...	...	...	...	...	...	...	...	...	...	...	546	413	959	31	} 3585
32	157, 158, 160, 161	Congenital Malformation, injury at birth	1	...	...	...	...	...	...	...	...	...	...	1506	1237	2,743	32		
33	163-164	Suicide	19	7	13	5	11	...	8	1	2	1	...	...	56	17	73	33	102		
35	170-171	Road Traffic Accident	24	4	13	3	12	3	11	1	10	5	...	...	93	28	121	34	...		
	165-169, 172-198	Other Violence	130	29	151	26	85	16	36	18	29	20	...	...	516	174	690	35	678		
	34	(A) Small-pox	181	88	73	21	11	8	6	7	3	4	...	...	729	564	1293	...	698		
	3	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
	29a	(C) Kala-Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	28a	(D) Malaria	6	8	14	5	9	...	1	2	3	2	...	...	53	35	88	...	107		
	28b	(E) Ague and Remittent Fever	67	90	73	68	67	39	21	19	10	4	...	...	327	341	668	...	1038		
	31	(F) Relapsing Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
36	200-2a	(G) Fever not defined	17	4	11	4	9	3	4	3	19	5	...	...	116	80	196	36	184		
	4	(H) Cholera	...	1	3	1	1	...	...	...	...	...	...	...	4	3	7	...	3
	27	(J) Dysentery	38	21	36	7	28	3	23	11	20	14	...	...	249	151	400	...	510		
	23	(K) Leprosy	2	...	15	5	17	4	11	2	4	3	...	...	51	14	65	...	42		
	162	(L) Other defined diseases	...	...	1	3	3	73	56	976	1164	...	...	...	1052	1224	2276	...	2165
		(M) All other causes	218	641	319	502	322	228	284	142	279	149	...	...	2528	2825	5353	...	4714		
		Under Enquiry	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		All ages	Males		1,656	1,754	1,668	1,443	2,370	1	16,946	31,096	Females		1,665	1,188	728	670	2,029	14,150	31,096	31,096	31,264
			Males		3,321	2,942	2,396	2,113	4,399	1	31,096	31,096	Females		3,321	2,942	2,396	2,113	4,399	1	31,096	31,096	31,264
			Males		10.7	9.5	7.7	6.8	14.2				Females		10.7	9.5	7.7	6.8	14.2				

Table

DEATHS BY CAUSES AND

Number of	Order.	Groups.	Nature of Occupation.	CAUSES OF							
				1-200	13	45-55	58	60	61	77	78 (1)
				All causes.	Tuber- culosis of res- piratory system.	Cancer, Malign- ant Disease.	Rheu- matic Fever.	Gout.	Diabetes.	Alcohol- ism.	Plumb- ism (Lead Poison- ing).
			PRODUCTION OF RAW MATERIALS— CLASS A (I AND II).								
1		1-16	Pasture, agriculture, farm labourers, etc.	145	3	7	1	...	1	...	...
2		17-18	Fishing and hunting	30	...	...	...	...	...	...	...
3		19-21	Mines, metallic minerals, coal, etc., and petroleum wells ....	...	...	...	...	...	...	...	...
4		22	Quarries of hard rocks	4	...	...	...	...	...	...	...
5		23-24	Salt works, extraction of saltpetre, alum, etc. ....	...	...	...	...	...	...	...	...
			III.—INDUSTRY.								
6		25-27	Textiles, cotton mills, workers in cotton	106	4	2	...	...	...	...	...
		28	Jute spinning, weaving, etc.	5	...	...	...	...	...	...	...
		29-30	Rope, twine, and string making, workers in other fibres ....	...	...	...	...	...	...	...	...
		31-33	Woollen mills, blankets, carpets, etc.	4	...	...	...	...	...	...	...
		34-36	Workers in silk and hair (camel, horse, etc.)	6	1	1	...	...	...	...	...
		37	Dyeing, bleaching, calico printing, etc.	9	...	...	...	...	...	...	...
		38	Other textiles and millhands, weavers, etc., insufficiently described	892	42	...	...	...	...	...	...
7		39-42	Furriers workers in leather, bone, etc.	45	3	6	...	...	...	...	...
8		43-45	Sawyers, carpenters, basket makers, etc.	140	14	...	...	...	...	...	...
9		46-48	Workers in iron, makers of guns, etc.	32	2	4	...	...	...	...	...
		49	Workers in brass, copper and bell metal	16	3	2	...	...	...	...	...
		50	Workers in lead, quicksilver and other metals	24	2	1	...	...	1	...	...
		51	Workers in mints, die-sinkers, etc.	13	...	2	...	...	...	...	...
10		52-57	Workers in ceramics, glass, pottery, porcelain, bricks, etc.	7	...	3	...	...	...	...	...
11		58	Making of matches and explosives	2	...	...	...	...	...	...	...
		59	Making of aerated waters and ice	5	...	...	...	...	...	...	...
		60	Making of dyes, paints and ink ....	...	...	...	...	...	...	...	...
		61-62	Making, refining vegetable and mineral oils	10	...	...	...	...	...	...	...
		63	Making of paper, papier mache, etc.	2	...	...	...	...	...	...	...
		64	Making of soap, candles, perfumes, drugs	4	...	...	...	...	...	...	...
12		65-72	Bakers, butchers, fish-curers, flour-grinders, makers of other food	37	2	3	...	...	...	...	...
		73-74	Brewers, distillers, toddy drawers ....	...	...	...	...	...	...	...	...
		75	Making of tobacco, opium and ganja	75	8	2	...	...	...	...	...
13		76-79	Tailors, etc., makers of umbrellas, boots, hats and other articles of dress	172	25	10	1	...	1	...	...
		80	Washing, cleaning and dyeing clothes	85	4	2	1	...	1	...	...
		81-82	Barbers and other industries connected with the toilet	54	3	4	...	...	1	...	...
14		83-84	Furniture, cabinet, tent-makers, carriage painters, uphol- sterers, etc.	35	5	3	...	...	1	...	...
15		85-88	Building industries, lime burners, excavators, stone cutters, etc.	59	5	2	...	...	1	...	...
		89	House decorators, builders, painters, plumbers, tilers, etc.	38	4	1	...	...	...	...	...
16		90-92	Makers of vehicles, ships, aeroplanes, etc.	4	...	...	...	...	...	...	...
17		93	Gas works and electric light	38	3	2	...	...	...	...	...
		94	Printers, lithographers, engravers, etc.	49	4	3	...	...	...	...	...
18		95-97	Book-binders, makers of musical instruments, clocks, etc.	30	3	1	...	...	...	...	...
		98-100	Workers in jewellery, necklaces, toys, etc.	38	2	2	...	...	...	...	...
		101-102	Employees (not actors) in theatres, race-courses, contractors, etc.	15	3	2	...	...	...	...	...
		103	Sweepers, scavengers, etc.	154	9	8	...	...	1	...	...
			IV.—TRANSPORT.								
19		104	Persons (not makers) concerned with aerodromes and aero- planes	2	...	...	...	...	...	...	...
20		105-110	Persons employed in transport by water	110	7	4	...	...	...	...	...
21		111-112	Persons employed on construction, etc., of roads and bridges	15	1	2	...	...	1	...	...
		113-114	Managers and employers connected with vehicles	85	5	3	...	...	2	...	...
		115-116	Bullocks, ass, etc., owners and drivers	68	1	2	...	...	1	...	...
		117	Porters and messengers	17	2	3	...	...	...	...	...
22		118	Railway employees (other than labourers)	84	1	3	...	...	3	...	...
		119	Labourers and coolies of railways	76	3	2	...	...	1	...	...
23		120	Post, telegraph and telephone services	37	1	...	...	...	2	...	...

No. 18.

OCCUPATIONS IN 1941—

DEATH.

80-89	90-95	96	97-103	104-114	122A.	124-125	115-129	130-132	133-139	163-164	165-198		Death rate per 1,000 of actual workers by the Census of 1931.	Population by the Census of 1931		
Disease of the Nervous System.	Valvular Disease of the Heart.	Aneurism.	Other diseases of the circulatory *system.	Disease of the respiratory system.	Hernia.	Disease of the Liver.	Other Diseases of the digestive system*.	Bright's Disease.	Other Diseases of the urinary system.	Suicide.	Accidents.	All other Causes.		Actual workers.		
1	4	...	...	47	...	6	1	1	2	...	15	56	17.6	8,237
2	1	...	...	9	...	...	...	...	...	...	6	11	12.2	2,453
...	...	...	...	1	...	...	...	...	...	...	...	2	181.8	86
...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
...	...	...	...	...	...	...	...	...	...	...	...	...	...	969
3	2	...	...	62	...	1	2	...	...	...	3	27	8.8	114,959
...	1	1	1	2			77	
...	1	2			82	
1	1	1	2			24	
1	2	...	1	1	1	2			12	
...	3			934	
9	5	...	10	401	3	4	42	5	4	...	28	339			445	
2	1	...	6	12	5	10			33.2	1,354
3	2	...	4	57	1	5	7	3	3	38			21.8	6,418
...	14	...	1	2	8			20.6	1,550
1	...	...	...	3	...	...	1	...	...	...	...	1	56.7	282
3	2	...	3	6	...	1	...	1	...	...	...	4	18.0	1,330
1	1	...	2	2	...	...	1	...	...	...	...	3	254.9	51
...	...	...	...	1	...	...	...	...	...	...	...	2	10.5	667
1	...	...	...	1	...	...	...	...	...	...	...	1	20.8	96
...	...	...	...	1	...	...	1	...	...	...	...	1	70.4	71
...	...	...	...	3	...	...	1	...	...	...	...	...	...	16
...	...	...	...	1	...	...	...	...	...	...	...	5	625.0	16
1	...	...	1	1	...	...	...	...	...	...	...	1	25.0	240
1	...	...	1	10	...	1	2	1	...	...	4	12	16.1	2,299
...	...	...	...	...	...	...	...	...	...	...	...	...	...	422
4	2	...	1	29	...	1	1	...	...	1	1	25	198.9	377
2	3	...	3	61	1	1	2	1	1	...	3	57	10.6	16,192		
3	2	...	3	34	...	2	3	1	...	1	2	26	15.2	5,588		
2	1	...	5	18	1	1	1	1	1	...	...	15	17.6	3,068
1	1	...	2	9	...	2	2	1	...	...	...	8	29.7	1,179
2	1	...	2	20	...	1	2	...	...	...	...	23	28.8	3,371
...	...	...	...	15	...	...	...	...	...	...	...	18		
1	...	...	...	1	...	...	1	...	...	...	...	1	5.2	771
3	...	...	4	12	1	1	1	1	1	...	1	8	31.5	1,205
2	2	...	3	14	...	1	4	1	1	...	...	14	22.6	2,171
3	3	...	...	12	...	...	...	...	...	...	...	8	32.8	914
2	2	...	...	16	...	...	...	...	...	...	...	14	16.4	2,316
2	...	...	...	3	...	...	...	...	...	...	...	5	7.9	1,889
4	2	...	...	65	...	...	2	...	...	...	5	58	25.7	5,996
1	...	...	...	1	...	...	...	...	...	...	...	...	44.4	45
...	2	...	3	35	...	1	5	2	1	...	2	47	5.2	20,996		
1	1	...	...	4	...	...	1	...	...	...	1	4	12.2	1,222
1	1	...	1	36	...	1	6	...	...	...	4	25	965.9	88
3	1	...	...	32	...	1	2	...	...	...	2	23	7.8	8,714
1	...	...	...	6	...	...	...	...	...	...	...	5	3.4	4,953
8	2	...	...	31	...	...	3	...	...	...	4	29	8.2	10,152
5	...	...	...	36	...	...	1	...	...	...	3	24	23.8	3,192
3	...	...	...	14	...	1	1	1	...	...	2	12	27.0	1,366

* Excluding intervening numbers in preceding columns.

Table
DEATHS BY CAUSES AND

Number of		Nature of Occupation.	CAUSES OF							
			1-200	13	45-55	58	60	61	77	78 (1)
Order	Groups.		All Causes.	Tuber- culosis of res- piratory system.	Cancer Malign- nant Disease.	Rheu- matic Fever.	Gout.	Diabetes.	Alcohol- ism.	Plumb- ism (Lead Poison- ing).
V.—TRADE.										
24-25	121-122	Bank managers, money-lenders, brokers, agents, etc., and employees	120	2	3	...	...	...	...	...
26-31	123-128	Traders (not makers) in various wares	135	4	5	...	...	4	...	...
32	129-130	Vendors of wine, liquors, aerated waters, hotel managers and servants	294	22	14	...	...	9	...	...
33	131-139	Dealers in food-stuffs, fish, milk, oil, sugar, etc.	301	8	6	...	...	7	...	...
34-36	140-143	Trade in clothing, toilet, furniture, building materials	59	2	2	...	...	2	...	...
37	144-146	Trade in means of transport, hirers of horses, etc.	14	1	...	...	...	1	...	...
38	147	Dealers in firewood, charcoal and other fuel	26	1	...	...	...	1	...	...
39	148-150	Dealers in jewellery, bangles, books, stationery, etc.	24	...	1	...	...	...	...	...
40	151	Dealers in rags, stable refuse, etc.	5	...	1	...	...	...	...	...
	152-153	Store and shopkeepers not defined, pedlars and hawkers	273	31	5	...	...	...	...	...
	154	All other trades	48	...	4	...	...	4	...	...
VI.—PUBLIC FORCE.										
41	155-156	Army	20	...	...	...	...	...	...	...
42	157	Navy	8	...	...	...	...	...	...	...
43	158	Air force	5	...	...	...	...	...	...	...
44	159-160	Police and village watchmen	36	3	2	...	...	...	...	...
VII.—PUBLIC ADMINISTRATION.										
45	161-164	Service of the State, Indian, Foreign and Municipal not assigned to any other group	97	3	5	...	...	4	...	...
VIII.—PROFESSIONS AND LIBERAL ARTS.										
46	165	Priests, ministers, etc.	46	2	1	...	...	2	...	...
	166	Religious mendicants, inmates of monasteries, etc.	32	1	1	...	...	...	...	...
	167-168	Church and mission, temple, burial or burning ground service	11	1	...	...	...	...	...	...
47	169-170	Lawyers, all kinds and their clerks	25	...	1	...	...	1	...	...
48	171	Medical practitioners, all kinds of veterinary surgeons, dentists	38	2	3	...	...	2	...	...
	172	Midwives, vaccinators, compounders, nurses	15	2	4	...	...	1	...	...
49	173-174	Professors, teachers and educational clerks	65	4	5	...	...	...	...	...
50	175-179	Scribes, architects, authors, editors, music composers, etc.	38	1	2	...	...	...	...	...
IX.—PERSONS LIVING PRINCIPALLY ON THEIR INCOME.										
51	180	Persons living on rent, watsans, pensions, etc.	189	4	6	...	...	...	...	...
X.—DOMESTIC SERVICE.										
52	181-183	Cooks, doorkeepers, grooms, motor drivers, etc.	345	45	2	...	...	2	...	...
XI.—INSUFFICIENTLY DESCRIBED OCCUPATIONS.										
53	184	Manufacturers, businessmen unspecified	68	6	1	...	...	1	...	...
	185	Cashiers, accountants, clerks otherwise unspecified	194	11	1	...	...	8	...	...
	186	Mechanics otherwise unspecified	76	9	2	...	...	3	...	...
	187	Labourers and workmen otherwise unspecified	954	65	3	...	...	5	...	...
XII.—UNPRODUCTIVE.										
54	188	Inmates of jails, asylums, hospitals and alms houses	8	...	...	...	...	1	...	...
55	189	Beggars and vagrants	119	12	...	...	...	3	...	...
	190	Procurers and prostitutes	10	...	...	...	...	1	...	...
	191	Other unclassified unproductive occupation	5	1	...	...	...	...	...	...
		Children and others following no occupation	24,515	944	197	18	...	56	...	...
Total			31,096	1,362	369	21	...	131	...	...

No. 18.

OCCUPATIONS IN 1941—concluded.

DEATH.														Death rate per 1,000 of actual workers by the census of 1931.	Population by the Census of 1931.
80-89	90-95	96	97-103	104-114	122A.	124-125	115-129	130-132	133-139	163-171	165-198					Actual workers.
Disease of the Nervous System.	Valvular Disease of the Heart.	Aneurism.	Other Diseases of the circulatory system*.	Disease of the respiratory System.	Hernia.	Disease of the Liver.	Other Diseases of the digestive system.*	Bright's Disease.	Other Diseases of the urinary system.	Suicide.	Accidents.	All other Causes.			
7	...	...	...	45	...	1	1	1	...	1	5	54	14.0	8,523
8	8	...	1	39	...	2	2	3	1	3	7	48	53.6	2,516	
27	7	...	1	83	...	2	5	3	2	5	28	86	28.8	10,183	
38	10	...	1	87	1	...	8	1	1	4	31	98	23.9	12,549	
7	5	...	1	10	...	3	...	1	1	3	5	17	27.3	2,160	
2	1	...	1	2	...	1	1	...	...	1	1	2	36.4	384
1	2	...	...	13	...	...	1	...	...	...	1	8	48.8	532
...	...	...	...	11	...	...	...	...	...	...	...	10	24.7	970
...	6	...	...	3	...	...	...	...	...	...	...	1	333.3	15
...	4	...	...	89	...	...	...	...	...	...	12	130	6.0	45,323
2	...	...	...	20	...	...	1	...	...	1	2	10	26.3	1,819
...	2	...	...	12	...	...	...	...	...	...	...	6	6.5	3,053
...	1	...	...	3	...	...	...	...	...	...	...	4	11.8	674
1	5	...	...	2	...	...	...	...	...	...	...	2	312.5	16
1	...	...	...	15	...	...	...	...	...	...	1	9	7.1	5,099
8	12	...	...	34	...	...	5	...	...	4	7	19	3.0	32,284
3	1	...	2	14	1	2	3	1	...	1	2	11	39.8	1,155	
...	3	...	...	17	...	...	...	...	...	...	...	10	38.2	836
1	1	...	...	3	...	...	...	...	...	...	1	4	13.6	804
4	1	...	1	6	...	...	4	...	...	...	...	7	14.4	1,731
3	1	...	...	12	...	...	2	...	...	1	2	10	18.2	2,080
1	2	...	...	3	...	...	1	...	...	...	...	2	8.9	1,684
7	1	...	...	24	...	...	1	...	...	...	2	21	16.5	3,937
3	2	...	1	13	...	1	3	...	...	1	3	8	4.9	7,749
12	14	...	...	49	1	2	9	2	1	2	5	82	101.9	1,854
17	9	...	4	89	...	3	25	3	2	3	19	122	8.5	40,259	
9	3	...	...	15	1	2	10	1	1	1	6	11	10.2	6,630
8	4	...	6	53	...	5	8	...	...	2	17	71	2.0	52,424
7	2	...	3	25	...	1	3	...	...	1	1	20	15.2	4,985
38	14	...	1	354	1	3	25	1	1	1	85	357	15.3	61,956	
1	1	...	...	2	...	...	1	...	...	...	1	1	38.4	208
...	2	...	1	...	...	...	1	...	...	...	9	92	23.3	5,104
1	1	...	...	1	...	...	1	1	...	...	...	1	8.6	1,150
816	214	...	59	7,895	10	204	1,085	172	69	36	465	12,275	40.7	5,98,341	
1121	384	...	142	10,186	22	267	1,311	210	93	73	811	14,593	20.9	11,61,383	

* Excluding intervening numbers in preceding columns.

Table No. 19.

TABULATION BY SECTION OF VACCINATIONS DONE DURING THE YEAR 1941.

Ward No.	SECTIONS.	PRIMARY VACCINATIONS.																			TOTAL No. of					
		SEX.		CASTE.					AGE.				RESULT.						Total.	Excess.	Re-vaccinations.	Insertions made.	Insertions Successful.			
		Male.	Female.	Christian.	Hindu.	Musalman.	Parsi.	Other Caste.	Under 6 months.	6 to 12 months.	1 to 6 years.	6 years and upwards.	Under 1 year.			1 to 6 years.								6 years and upwards.		
Success-ful.	Failed.	Un-known.	Success-ful.	Failed.	Un-known.	Success-ful.	Failed.	Un-known.																		
1	1 Upper Colaba ...	169	165	74	219	22	11	8	160	127	44	3	252	...	35	37	...	7	3	...	334	...	...	...	...
1	2 Middle and Lower Colaba ...	94	101	57	121	11	4	2	86	72	37	...	149	...	9	34	...	3	...	...	195	...	...	...	...
	3 Fort, Southern	128	109	22	198	5	8	4	106	101	30	...	188	...	19	29	...	1	...	...	237	...	...	...	...
2	4 Fort, Northern	465	432	212	565	68	49	3	352	391	152	2	705	1	37	143	...	9	1	...	897	...	...	...	...
	5 Esplanade ...	194	190	47	290	40	6	1	172	149	63	...	273	...	48	54	...	9	...	...	384	...	...	...	...
3	6 Mandvi ...	400	354	...	494	254	...	6	227	337	190	...	486	2	76	160	...	30	...	...	754	...	...	...	...
	7 Chukla ...	268	302	...	222	348	...	...	219	249	101	1	426	2	40	89	1	11	1	...	570	...	...	...	...
4	8 Umarkhadi	531	604	108	366	622	...	39	351	496	286	2	747	3	97	231	1	54	2	...	1,135	...	...	...	...
	9 Dongri ...	454	427	12	431	407	...	31	329	319	233	...	572	...	76	206	...	27	...	...	881	...	...	...	...
5	10 Khara Talao	267	307	...	187	387	...	...	246	236	92	...	435	2	45	73	...	19	...	...	574	...	...	...	...
	11 Kumbharwada	352	376	1	708	18	...	1	264	277	187	...	488	...	53	171	...	16	...	...	728	...	...	...	...
6	12 Bhuleshwar	491	544	18	812	205	...	...	315	427	291	2	677	2	63	256	1	34	2	...	1,035	...	...	...	...
	13 Market ...	471	516	87	749	138	13	...	360	384	240	3	661	5	78	203	...	37	3	...	987	...	...	...	...
7	14 Dhobi Talao	742	769	361	989	88	72	1	564	576	368	3	1,020	4	116	289	3	76	2	...	1,511	...	...	...	...
	15 Fanaswadi	558	534	42	1,034	6	10	...	407	411	274	...	730	2	86	248	...	26	...	...	1,092	...	...	...	...
8	16 Khetwadi	744	697	28	1,313	51	49	...	574	556	309	2	1,024	...	106	272	...	37	2	...	1,441	...	...	...	...
	17 Tardeo ...	398	447	65	572	89	114	8	368	361	116	...	662	1	66	110	...	4	2	...	845	...	...	...	...
9	18 Girgaum ...	683	648	12	1,295	10	12	2	423	628	280	...	990	5	56	265	1	14	...	...	1,331	...	...	...	...
	19 Chowpati ...	250	233	16	437	15	15	...	188	224	71	...	383	2	27	68	...	3	...	...	483	...	...	...	...
10	20 Walkeshwar	289	282	17	518	24	11	1	262	195	113	1	413	...	44	107	...	6	1	...	571	...	...	...	...
	21 Mahalakshmi	612	518	61	955	49	65	...	483	413	234	...	784	1	111	201	...	33	...	...	1,130	...	...	...	...
11	22 Mazagon ...	524	520	173	637	179	10	45	369	417	257	1	721	1	64	207	2	48	1	...	1,044	...	...	...	...
	23 Tarwadi, South	502	505	55	826	85	34	7	403	395	208	1	722	1	75	174	...	34	1	...	1,007	...	...	...	...
12	23a Tarwadi North	40	34	5	67	1	1	...	22	43	9	...	56	...	25	7	...	2	...	...	74	...	...	...	...
	24 1st Nagpada	183	170	117	101	121	1	13	150	162	41	...	285	2	25	39	...	2	...	...	353	...	...	...	...
13	25 2nd Nagpada	242	255	19	244	169	...	65	203	200	92	2	352	2	49	81	1	10	...	2	497	...	...	...	...
	26 Kamathipura	555	436	85	670	226	2	8	334	556	200	1	656	7	127	145	1	54	1	...	991	...	...	...	...
14	27 Byculla ...	952	854	146	1,244	302	18	96	616	789	326	5	1,275	7	193	247	3	76	5	...	1,806	...	...	...	...
	28 Parel ...	862	887	46	1,610	71	13	9	680	775	294	...	1,248	11	196	258	...	36	...	...	1,749	...	...	...	...
15	29 Sewri ...	319	307	4	588	33	...	1	247	233	145	1	437	1	42	128	...	17	1	...	626	...	...	...	...
	30 Naigaum ...	748	777	78	1,302	116	25	4	594	700	231	...	1,188	4	102	202	...	29	...	...	1,525	...	...	...	...
16	31 Matunga ...	588	505	19	1,024	43	6	1	471	387	229	6	768	1	89	194	...	35	5	...	1,093	...	...	...	...
	32 Sion ...	383	323	62	524	78	41	1	263	274	156	13	480	4	53	138	1	17	13	...	706	...	...	...	...
17	33 Dadar ...	711	729	101	1,227	76	33	3	507	639	288	6	1,047	...	99	270	...	18	5	...	1,440	...	...	...	...
	34 Mahim ...	806	755	182	1,039	327	10	3	549	749	263	...	1,142	3	153	228	1	34	...	...	1,561	...	...	...	...
18	35 Parbhadevi North	503	437	29	877	34	...	...	346	408	186	...	657	1	96	153	...	33	...	...	940	...	...	...	...
	35a Parbhadevi South	78	73	5	137	5	4	...	54	69	28	...	97	...	26	25	...	3	...	...	151	...	...	...	...
19	36 Worli ...	847	797	56	1,474	106	4	4	611	674	344	15	1,108	6	171	312	...	32	12	...	1,644	...	...	...	...
	37 Chinchpokli	578	595	27	1,087	56	1	2	384	606	183	...	878	6	106	160	...	23	...	...	1,173	...	...	...	...
	38 Love Grove Harbour, Docks, Railways, and Unknown...	42	34	3	68	5	...	...	23	33	20	...	49	...	7	18	...	2	...	...	76	...	...	...	...
	Total ...	18,233	17,722	2,498	27,452	4,957	674	374	13,509	15,110	7,266	70	25,451	89	3,079	6,269	18	979	61	1	8	35,955	...	2,39,201	1,48,575	1,29,060

Table No. 21.

TABLE OF BIRTHS REGISTERED AND OF VACCINATIONS UNDER ONE YEAR OF AGE
PERFORMED IN THE YEAR 1941.

Ward.	Sections.	Total number of births exclusive of still-born.	Deaths under one year.	Number of infants surviving.	Number of infants vaccinated under one year.	Percentage of vaccinations to births registered.
1	Upper Colaba ...	146	15	131	287	19.65
	Middle and Lower Colaba ...	661	99	562	158	23.90
2	Fort Southern ...	475	18	157	207	118.28
	Fort Northern ...	901	177	724	743	82.46
3	Esplanade ...	590	96	494	321	54.40
	Mandvi ...	861	215	646	564	65.50
4	Chukla ...	600	80	520	468	78.00
	Umarkhadi ...	1,567	303	1,264	847	54.05
5	Dongri ...	712	130	582	648	91.01
	Khara Talao ...	683	134	549	482	70.57
6	Kumbharwada ...	746	186	560	541	72.52
	Bhuleshwar ...	1,035	217	818	742	71.69
7	Market ...	902	202	700	744	82.48
	Dhobi Talao ...	1,427	287	1,140	1,140	79.88
8	Fanaswadi ...	1,054	196	858	818	77.60
	Khetwadi ...	1,398	215	1,183	1,130	80.82
9	Tardeo ...	1,069	211	858	729	68.19
	Girgaum ...	1,347	214	1,133	1,051	78.02
10	Chowpati ...	650	52	598	412	63.38
	Walkeshwar ...	603	66	537	457	75.78
11	Mahalakshmi ...	1,261	197	1,064	896	71.05
	Mazagon ...	1,141	298	843	786	68.88
12	Tarwadi South ...	1,030	243	787	863	83.78
	Tarwadi North ...					
13	First Nagpada ...	412	97	315	312	75.72
	Second Nagpada ...	902	177	725	403	44.67
	Kamathipura... ..	1,075	316	759	790	73.48
14	Byculla ...	2,378	761	1,617	1,475	62.02
15	Parel ...	2,164	435	1,729	1,455	67.23
16	Sewri ...	797	250	547	480	60.23
	Naigaum ...	1,597	432	1,165	1,294	81.02
17	Matunga ...	1,150	213	937	858	74.60
	Sion ...	838	147	691	537	64.09
18	Dadar ...	1,519	359	1,160	1,146	75.44
	Mahim ...	1,473	207	1,266	1,298	88.11
19	Parbhadevi North ...	1,714	382	1,332	877	51.16
	Parbhadevi South ...	1,845	425	1,420	1,285	69.64
20	Worli ...	1,461	328	1,133	990	67.76
	Chinchpokli ...		70	18	56	56
	Love Grove ...					
	Harbour, Docks, Railways and Un-known ...		47	52	329	550.00
	Total ...	39,954	8,445	31,509	28,619	71.62

Table No. 22.

SUMMARY OF SANITARY INSPECTIONS MADE AND SANITARY IMPROVEMENTS
SECURED BY THE S. M. I'S, J. M. I'S AND MEDICAL ASSISTANTS IN 1941.

	No. of Inspections, etc., by	
	S. M. I's and J. M. I's.	Medical Assistants.
<i>A—Nature of Inspection or premises visited—</i>		
1. Dwelling Houses ...	8,512	31,325
2. Milch Cattle Stables ...	1,522	4,245
3. Other Stables ...	1,053	3,061
4. Dairies and Milkshops ...	4,280	5,098
5. Eating Houses ...	8,199	18,829
6. Other premises where food is sold ...	4,767	6,555
7. Aerated Water Works ...	92	113
8. Other Workshops and Factories ...	5,899	13,598
9. Accumulations of Refuse ...	1,472	3,911
10. Building Works ...	...	...
11. Drains and Fittings ...	4,773	11,258
12. Other Inspections and Inquiries ...	10,348	32,205
Total No. of Inspections ...	50,917	1,30,206
<i>B—Works, etc., completed—</i>		
1. Dwellings—		
(a) Limewashed ...	930	2,737
(b) Water supply provided ...	3	11
(c) Overcrowding abated ...	1	1
(d) Insanitary dwellings evacuated ...	167	567
2. Stables—		
(a) Paved and drained ...	80	98
(b) Cleaned and refuse removed ...	69	124
(c) Licence cancelled ...	1	1
3. Eating Houses, Dairies, etc.—		
(a) Regulations enforced ...	564	1,687
(b) Licences cancelled ...	...	8
4. Factories and Workshops—		
Limewashing, etc., carried out ...	23	86
5. Drains, etc., repaired ...	1,501	3,676
6. Privies abolished ...	14	172
7. New W. Cs. provided ...	116	294
8. Accumulation of Refuse removed ...	440	1,376
9. Other Works completed ...	1,045	2,567
Total Sanitary Work completed ...	4,954	13,405

Table No. 23.

METEOROLOGICAL DATA (GOVERNMENT OBSERVATORY, COLABA), LATITUDE 18°-53'-36" NORTH LONGITUDE 72°-48'-56" EAST.

Months.	WIND.		TEMPERATURE.						HUMIDITY AT 8 HOURS.		RAINFALL.						
	Direction.	Mean Velocity in Miles per hour.	Mean Maximum Temperature.	Departure from Normal.	Highest in month.	Mean Minimum Temperature.	Departure from Normal.	Lowest in month.	Mean.	Departure from Normal.	Total rainfall in the month.	Departure from Normal.	Heaviest fall in one day.		Minimum fall in one day.		Numbers of rainy days.
													Inches.	Date.	Inches.	Date.	
1941.			°	°	°	°	°	°	%	%	"	"					
January	N.	6.3	83.0	+0.4	91.5	67.1	+0.7	58.9	67	-1	0.07	+0.02	0.07	9th	0.07	9th	1
February	N. N. W.	5.2	85.2	+2.4	91.9	70.7	+3.7	67.2	72	+4	0.00	-0.06	...	...	...	...	...
March	N. W.	5.9	87.3	+1.6	91.6	74.2	+2.6	70.4	72	0	0.00	-0.04	...	...	...	...	...
April	N. W.	6.2	91.2	+2.8	98.6	78.4	+2.6	75.1	73	-1	0.00	-0.04	...	...	...	...	...
May	W.	4.9	92.0	+1.3	94.4	80.8	+1.6	77.1	72	-2	0.00	-0.68	...	...	...	...	...
June	W. S. W.	12.4	91.2	+3.0	94.2	82.1	+3.8	77.3	76	-5	8.09	-11.59	4.14	7th	0.01	12th, 17th & 30th 20th & 26th	13
July	W. S. W.	14.4	86.8	+1.6	89.4	78.2	+1.9	73.9	81	-4	14.03	-9.92	4.11	1st	0.01	20th & 26th	27
August	W. S. W.	11.2	86.7	+1.9	89.3	78.3	+2.6	75.9	82	-2	5.83	-7.38	0.71	20th	0.01	24th & 26th	26
September	W. N. W.	4.9	87.8	+2.8	89.5	77.6	+2.3	74.8	80	-3	6.17	-4.12	2.22	4th	0.02	14th	11
October	N.	4.6	92.1	+3.5	96.7	77.8	+2.6	71.1	76	-2	1.62	-0.44	1.13	3rd	0.17	4th	3
November	N. N. E.	6.0	93.1	+4.1	97.1	74.5	+2.5	69.4	63	-7	0.00	-0.39
December	N.	5.4	87.7	+1.3	93.1	70.3	+1.8	66.2	68	0	0.00	-0.05

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PART III.
MUNICIPAL CHIEF AUDITOR'S
REPORT.

MUNICIPAL CHIEF AUDITOR'S REPORT.

No. MCA/1351/I of 1942-43.

Bombay, 14th October 1942.

FROM

R. C. MEHTA Esq. F.S.A.A., R.A.,

MUNICIPAL CHIEF AUDITOR,

BOMBAY.

To

THE MUNICIPAL SECRETARY,

BOMBAY.

Sir,

In compliance with the provisions of Section 137 (3) of the Bombay Municipal Act, I have the honour to forward herewith my report on the accounts of the Bombay Corporation for the year 1941-42 for submission to the Standing Committee and the Corporation.

I have the honour to be

Sir,

Your most obedient servant,

R. C. MEHTA,

Municipal Chief Auditor.

ACCOMPANIMENTS.

MAIN REPORT WITH SCHEDULES I AND II.

SCHEDULE I—Detailed Report on the Municipal Accounts.

Division A—Explanatory with Audit remarks on the Municipal Accounts.

Division B—Statements of Accounts relating to the Municipality and the Improvement Schemes.

SCHEDULE II—Detailed Report on the Schools Committee's Accounts.

REPORT OF THE MUNICIPAL CHIEF AUDITOR ON THE ACCOUNTS OF THE MUNICIPAL CORPORATION OF THE CITY OF BOMBAY FOR THE YEAR 1941-42.

PREFATORY REMARKS.

In compliance with the provisions of Section 137 (3) of the Bombay Municipal Amendment Act (Bombay Act No. II of 1938), the Municipal Chief Auditor submits herewith to the Standing Committee and the Corporation his audit report upon the Municipal Accounts for the year ending 31st March 1942, that is to say upon the accounts of the income and expenditure of the Corporation including those of the Improvement Schemes and the Schools Committee, their Capital Accounts, Accounts of the Sinking and Special Funds, Debts, Deposits and Advances and the Liabilities and Assets of the Corporation as deduced from balances recorded in their books.

The Municipal Chief Auditor and his Assistant and his staff have kept themselves busy continuously throughout the year test-auditing the Accounts of the Corporation and the result has been embodied in this report.

This Audit Report is divided into two parts (1) Report on the Municipal Accounts (Schedule I) and (2) Report on the Schools Committee's Accounts (Schedule II). Schedule I, Division A summarises in brief the several kinds of Accounts maintained, describes the system of accounting in general followed by the Departments concerned and concludes with a brief statement of the method and nature of the audit test applied to the various sections of the accounts together with the Municipal Chief Auditor's general remarks on the result of that audit. Schedule I, Division B, contains statements of receipts and payments and the balances of Revenue and Capital Accounts indicating the final position of the Revenue, Capital, Sinking and Special Funds of the Municipal Accounts (proper), Improvement Schemes Accounts, Advances and Investments, loans contracted and cash and securities on account of various funds. Appendices A and B are attached to Schedule I showing the charges met from the Municipal Commissioner's discretionary contingencies and balances of Stores. Schedule II contains a detailed report on the Schools Committee's Funds and Accounts.

The Municipal Chief Auditor's general remarks on the result of the Audit of the Accounts may shortly be recapitulated as under:—

MUNICIPAL ACCOUNTS.

Expenditure.

The internal control of the Accounts from the Head Office over expenditure in respect of sanctions, grants, observance of rules and regulations for payments made etc., was on the whole fairly satisfactory. A summary of objections raised during the year is given in the body of the main Audit Report.

Budget.

The Revenue Budget originally sanctioned was for Rs. 367.81 lakhs for Municipal Accounts, and Rs. 103.53 lakhs for Improvement Schemes Account. The transfers and additions made in the Budget during the year were to the extent of Rs. 4.04 lakhs and Rs. 5.98 lakhs respectively in the Municipal and Improvement Accounts, there being 340 items of transfers and 55 of additional grants.

A number of these transfers and additions which practically alter all sanctioned allotments in the Original Budget, relate to Establishment grants also. These transfers of establishment grants are mainly due to the lax practice of omitting all charges for leave allowances, whilst calculating the Budget provisions, which presupposes supplementing of grants by transfers and additions during the course of the year. This practice does not lead to economy. On the contrary the budget control is loosened as the controlling officers carry an impression that the grants are supposed to be supplemented as a matter of routine. Budget control consists in making as far as possible a fair and full provision for all anticipated charges. If this is so done, the number of items coming in for transfers and additional grants would be reduced to a minimum and the controlling authorities would feel greater responsibility for keeping the expenditure within the sanctioned allotments. It is accordingly suggested that in the Municipal Budget the practice of making a full and fair provision for all such anticipated expenditure should be made as far as possible as is done in Government Budgets.

For Capital Works Budget there seems to be a tendency to provide for many items of works for which no sanctioned plans and estimates have been approved by the Corporation. Although throughout the year estimates are being prepared for works after works, and got approved by the Corporation, it appears that the departments are not able to definitely fix their programme of Capital Works for the year, even a few months before the preparation of the Budget. It is accordingly suggested that in the budget specific provision should be made for such works only, the plans and estimates of which may have been made and approved and that for unexpected works a lump sum may be set apart for use in case of emergency.

Works done by Contracts.

There is a practice of paying bonus to the contractors if they complete the works before the periods fixed for their completion and the contractors are often found making profits out of this provision in the contracts by completing the works much earlier than the periods fixed for completion. If, according to the Engineering estimates, a fixed minimum time is necessary for the proper construction and stabilisation of the works, it is difficult to understand why it is desirable to induce the contractors by payment of bonus to complete them

earlier, when it is always in the interest of the contractors themselves to finish the works early so as to release the Capital and some other establishment charges.

In the recent Bombay House Collapse Enquiry Case, it was suggested by a witness that one of the possible reasons for the collapse might be undue hurrying of the work. It is accordingly for consideration if this practice of giving allowance should not be stopped in the cases of premature completion of the works.

There also appears a tendency of making many alterations in the contracts works, which sometimes change the whole character of the original contracts, by showing savings under contracted items and making corresponding additions of uncontracted items which are termed "Extras". Such additions for unforeseen and unexpected changes should be rare and not usual.

Miscellaneous.

It is necessary to be more careful to prevent waste which appears to occur in the departments in the utilisation and disposal of stock of articles purchased for maintenance of works, etc. In a case which passed through audit 33 road lighting lamps costing Rs. 50 to Rs. 130 each, were found in the scrap collected by the Conservancy Branch when it was taken out for sale. Out of these 33 lamps 21 were found repairable. Presumably the road lighting lamps are being tampered with by the road side miscreants, who after removing valuable parts leave them in the katchra, and the Health Department staff collect them in the course of their usual work. It would have saved some additional expenditure to the Municipality, if the Health Department had been careful to intimate to the City Engineer the collection of these lamps as and when made by them.

In another case of the Hydraulic Engineer's Department, which annually purchases paints for the Tansa Pipe Line, it could not furnish an account of the empty drums of paints supposed to have remained with the department when called for by Audit. An actual count of drums was therefore taken and they were found short by 882. When the fact was brought to the notice of the Commissioner by Audit, he got a recovery of Rs. 100 made from the contracting firm, to whom 800 drums were said to have been returned by the department without obtaining the price. The department could not also furnish the area of painting work done on the ground that no register showing the area covered was maintained. The necessity of keeping proper records of the work done for the money spent cannot be overemphasised in a public department like the Municipality.

Income.

It has already been pointed out in the previous reports, that with regard to the revenues of the Corporation inter-departmental control was not found satisfactory; the co-ordination of the departmental accounts and of the accounts kept by the Chief Accountant was found wanting; and there was no internal check of the Accounts Department over the departmental accounts, and that with a view to have adequate control and a safeguard against possible omissions and irregularities in the accounts of such a vast organisation as the Bombay Municipal Corporation, the forms of registers of the Miscellaneous Departments were revised from 1st April 1939, on the basis of demand, collection and arrears for each source of income, to be tallied and reconciled with the figures of collection shown in the Chief Accountant's books at the end of each quarter by means of quarterly returns. The staff of the Chief Accountant was also strengthened for the internal verification of the departmental demand registers.

Audit has been making continuous efforts to have these registers properly written up, completed and reconciled in time by the departments. The Commissioner has also been exerting all due pressure on the departments by issuing circulars and orders on the audit notes. Still, however, some of the major departments e.g., the City Engineer, the Hydraulic Engineer, the Executive Health Officer and the Superintendent of Markets lag behind much in time in the work of submission of quarterly returns, as has already been reported to the Standing Committee from time to time, and lastly on 4th May 1942 under letter No. M.C.A./2790-V to the Standing Committee (*vide* Standing Committee Resolution No. 228, dated the 13th May 1942). Thus the revenue returns for all the four quarters of the year under report have not been received except in the case of some small departments; and accordingly the accounts of the Miscellaneous revenue shown in Appendix 3 of the Chief Accountant's Report lack the requirement of due yearly reconciliation with the demand registers of the Departments as on 31st March 1942.

Off and on cases are noticed, where the revenue demands are found omitted from the Revenue Registers and the deposits received in respect thereof during the past several years have remained unadjusted to revenue. The work of taking all these outstanding demands of the previous years on the demand registers and of adjusting the deposits thereagainst thus remains yet incomplete.

Certain registers of the Major departments like the Engineering department, Water department, and Markets Department etc., are also not completely checked by the Chief Accountant, e.g., Stall Board and ground rent Registers in the City Engineer's department, stallage registers in the market department etc.,

As regards the Assessment Department, long delay occurring in taking legal action in respect of taxes left un-recovered after service of demand notices or execution of warrants has proved a sort of encouragement to the habitual defaulters who do not take serious notice of the Municipal demand, knowing well the present Municipal practice which takes years before a suit is filed and adopt a variety of delaying tactics. To end this state of affairs, it is suggested that a time limit should be set, after the service of notices or execution of warrants, after which the bills left unrecovered should be taken out of the hands of the bill collectors and put into the hands of the Legal Assistant for demanding payment, so that even if Court action were required to be taken for non-payment afterwards, the cases may not get complicated by the properties changing hands or for any other reason.

Audit has come across cases where valuations of properties were almost more than doubled in one single year, although there were no additions or alterations or changes in the properties. Presumably the properties remained undervalued for the past several years. Some cases of temporary structures (C.I. Sheds) left unassessed in the past also came to notice. Two cases of lands formerly valued at Rs. 4 and Rs. 65 were found increased recently to Rs. 750 and Rs. 975 respectively. In view of this, the work of examining valuations annually by the staff cannot be considered to be satisfactory. Such cases of rented premises undervalued and continued by the Department year after year should undergo full investigation at the hands of the Municipal Commissioner or Deputy Municipal Commissioner.

The practice of leaving the registers like ward ledgers untotaled and unbalanced at the end of the year, or of summarising the figures of registers on loose sheets should be discarded. For instance the figures of property taxes due from Government shown in the last annual report by working the figures on loose sheets from the file of papers was Rs. 15,17,725-14-10. When the Department was called upon by Audit to note the bills issued and recovered in the Bills Register and strike a balance, the figure came to Rs. 15,36,125-11-10.

The figures of collections shown in the Assessment Bill books as reconciled by the Chief Accountant with his books are not received by Audit and accordingly the figures of receipts from taxes shown in Appendix No. 3 of the Chief Accountant's report lack the requirement of due yearly reconciliation with the demand registers (Bill books) of the department as on 31st March 1942.

In the case of Estate Agent's Department, regular month to month recoveries of rents, watching of vacancies and quick action in filing suits, execution of decrees etc. are the main points to be looked into for proper collection of revenue. As will be seen from the past reports, Audit has been making persistent efforts since the year 1938-39 to check the tendency of allowing the arrears to accumulate by issue of audit notes. Delay in taking timely action against defaulters in the initial stages in the past, accounts for the large amounts of arrears against some individual tenants in respect of vacated tenancies. In some cases the departmental officers reported the parties, like firms etc., to be untraceable but Audit traced out their addresses, either by reference to Telephone Directory or to letting papers and requested the Department for clearance of their arrears. In one such case, recovery has been made, but several other references still remain uncleared. These arrears of vacated tenancies do not seem to receive as much attention of the Departmental staff as they ought to, although some control has been brought over the current cases. The Deputy Municipal Commissioner (Improvements) has also been strenuously pressing the Departmental Officers and staff by circulars, instructions and warnings where necessary, to attend to and to avoid recurrences of the cases pointed out by Audit and as a result some improvement has been noticed in that respect.

The reconciliation of figures of collections as shown in the Demand Registers of the Estate Agent's Department with those of the Chief Accountant's registers for the year ending 1941-42 has not been received from the Chief Accountant and therefore the figures shown in Appendix 23 of the Chief Accountant's abstract of accounts lack the requirements of due reconciliation and agreement with the revenue registers of the Estate Agent.

Liabilities and Assets.

1. The balances shown under the liabilities and assets in the Balance Sheet are as shown in the books of the Accounts Department the details of which are given in the various appendices attached to the Chief Accountant's annual abstract of accounts.

2. No details are available for the sum of Rs. 45,37,835-11-11, shown against unbooked property in Capital Balance Sheet (Appendix No. 7).

3. The property and assets under Loan Funds as shown at original cost in Appendix No. 8 are being replaced from time to time or disposed of as surplus Municipal land for which credit goes to Revenue at present but they are shown at the original cost plus the new cost without deducting the values for those assets which have been scrapped or disposed of and thus are no longer in existence.

4. In the schedule of assets are also included donations or grants-in-aid given to institutions not belonging to the Municipality and, therefore, it cannot be said that the Municipality is holding assets to this extent. If such items are to be shown in the Balance Sheet at all, they should be shown under a separate head.

5. In this connection I may mention that after years of insistence by the Corporation for preparation of an inventory of the assets belonging to the Corporation, an interim report showing the number of properties and their estimated present value has been recently submitted by the Municipal Commissioner to the Corporation (Corporation Resolution 68 of 13th April 1942). The inventory is incomplete in so far as it does not give properties outside the City and the sources from which they were purchased, constructed or acquired.

6. The desirability of showing these matters in a proper form and at the proper valuations so as to represent a true position of affairs in the Balance Sheet was pointed out in my previous report. Necessary steps should be taken to remedy these defects at an early date.

Arrears of Rates and Taxes.

The gross demand and outstandings in respect of the Property Taxes and Tax on vehicles and animals were Rs. 324.84 lakhs and Rs. 39.59 lakhs respectively. The percentages of these gross outstandings to the demands were 12.12 in connection with the Property Taxes and 13.76 in connection with the Wheel Tax. As suggested in my report No. M.C.A./1510/IV, dated the 19th November 1940 on the books of the Assessment Department for the year 1939-40, the Assessor & Collector has worked out the figures of demand and outstandings

from private parties (excluding mills) at Rs. 230.00 lakhs and Rs. 10.75 lakhs showing the percentage of these outstandings of demand at 4.7 which may be said to be the responsibility of the subordinate collecting staff. The figure of the outstandings of Rs. 10.75 lakhs does not include sums of Rs. 5,00,000 and Rs. 70,000 involved in suits filed and to be filed and the claims payable by the Court Receiver and the Official Assignee.

Arrears of Rent.

The percentages of arrears to demand in respect of permanent and temporary lettings of *ex-Trust* properties were 14.49 and 20.80 respectively, the write off in connection with the temporary revenue was Rs. 24 lakhs against the gross demand of 24.94 lakhs.

Permanent Revenue.—The necessity of reducing the arrears of some of the building tenants who were found accumulating rents for over three quarters was brought to the notice of the Deputy Municipal Commissioner (Improvements) and due to his efforts the amount of arrears which was Rs. 6.97 lakhs on 31-3-39 and Rs. 6.03 lakhs on 31-3-40 has now been reduced to Rs. 5.44 lakhs.

Temporary Revenue.—Vigorous efforts are still needed to reduce the past accumulated arrears by execution of decrees wherever they are obtained and by tracing out the parties in arrears, who in some instances as reported by audit were companies and firms. Similarly in order to check future arrears early action is needed in filing suits for ejectments and recovery of arrears of the parties who generally heap up the arrears before action is taken and then become untraceable.

SCHOOLS COMMITTEE'S ACCOUNTS.

During the year under review the Budget of the Schools Committee remained unsettled till March 1942. The procedure enjoined to be followed by the Schools Committee in the matter of their Budget under the Bye-laws framed under Section 461 of the Municipal Act may be re-iterated here as under :—

“ The Budget estimate shall be prepared on or before the 10th day of October and the Schools Committee shall inform the Municipal Commissioner on or before the fifteenth day of October of the amount of contribution required from the Municipal fund to enable the Committee, with the other receipts, to make up the total amount of income required for the purposes of the budget and the Municipal Commissioner shall as far as the finances of the Municipality permit, include such amount in his estimate of expenditure to be laid before the Standing Committee under Section 125(a) of the Act. As soon as may be, after the adoption by the Corporation of 'Budget Grant' for primary education, the Budget Estimates shall be reconsidered and passed by the Schools Committee and a copy thereof shall be forwarded to the Municipal Secretary and the Municipal Commissioner. (*Vide* Bye-law No. 10).”

In the year under report however the Schools Committee approved as usual their Budget for the year 1941-42 on 16th October 1940 and applied for a grant of Rs. 43,41,176. Against this demand, the Commissioner made a provision of Rs. 41,91,000 which was reduced to Rs. 40,00,000 by the Corporation under their Resolution No. 1203, dated the 17th February 1941 on recommendation of the Standing Committee, on account of certain suggestions of retrenchment in the Schools Committee's expenditure which were then pending before the Corporation. At this stage the proper procedure for the Schools Committee was to adjust the grants within the limit of Rs. 40,00,000 sanctioned by the Corporation and to forward a copy of the re-cast budget to the Municipal Secretary for the information of the Corporation, and then to apply for any additional grant either separately or simultaneously which in their opinion was necessary. Instead the budget was re-cast on 30th July 1941 by the Schools Committee on the assumption that the total Municipal contribution for the year 1941-42 would be sanctioned at Rs. 42,00,000 and was forwarded to the Corporation under Secretary's letter dated the 14th August 1941 as a result of which an additional grant of Rs. 1,50,000 was sanctioned, making up a total budget figure of Rs. 41,50,000. On the basis of this figure together with the figures of renewed grants and other additional grants sanctioned by the Corporation, the Schools Committee sanctioned their final budget allocations at the fag end of the financial year on 4th March 1942.

It may be observed here that the stages of preparation, submission, reconsideration etc., of the budget are specially so timed, as to facilitate the work of the Commissioner's Department to preserve budgetary equilibrium by final settlement of grants before the commencement of the official year and also to enable the Department of the Secretary, Schools Committee to incur expenditure against the sanctioned grants in the budget. However owing to the unsettled conditions of the Budget upto 4th March 1942 the Secretary's Office was not in a position to show the sanctioned budget grants in their books practically for the whole year. This practice does not satisfy the requirements of the control of expenditure through budget grants and therefore it is advisable in the interests of better administration to avoid such irregularities in the future.

The Budget of the Schools Committee is also not being prepared and presented in a manner to facilitate control over details of expenditure like salaries, allowances, and such other items according to the usual budget methods. It is also not on the standard adopted and followed by all other sister departments. Suggestions for the standardisation of the budget, preparation of the Establishment Schedule and the Servants' List on the lines adopted by the Commissioner have already been made in my report for the year 1940-41 to which an early attention is requested.

It will be seen from the audit observations in the previous as well as this audit report that the irregularities in the Committee's accounts are of the following kinds :—

- (1) Clerical errors of omission and commission.
- (2) Technical breaches of rules and regulations.
- (3) Measures involving waste or non-observance of propriety in expenditure.

Due to the persistent efforts made by Audit by issue of audit notes and instructions and occasional reports made to the Standing Committee, the irregularities of the nature described in Items 1 and 2 are being brought under some control, but the third one which affects economy in expenditure or prevention of waste needs greater care and control. There are instances of premature increments upto maxima of the grades given to some members of the staff for benefitting them in pension ; of irregular grants of allowances ; or of conveyance and special duty allowances paid during vacations and leave periods, which when objected to in Audit are technically regulated by amendment of resolutions, which do not help the discontinuance of the irregularities in the future.

Besides as a measure of economy the directions given by the Corporation to the Schools Committee to bring down the number of teachers to the scale adopted by Government i.e., 1 teacher to 40 students to check the daily growing expenditure of the Committee, is not adopted even in the present financial condition of the Corporation.

Such expenditure, though legally authorised, should be avoided in the interest of economy.

The discrepancies in the Provident Fund Accounts mentioned in the previous Audit Reports still continue, although the offices of the Secretary, Schools Committee and the Chief Accountant, have finally settled the figures of adjustments and a report thereof has been submitted to the Schools Committee.

General Remarks.

It may be repeated that the present system of keeping the Municipal Accounts was designed years ago though some formal changes were made in it from time to time. Since then the finances of the Municipality have considerably expanded and the accounts have become more complicated and with the advance of times, the method of Public Account Keeping has also undergone a considerable change. It is therefore necessary that the present system of accounts keeping be overhauled and brought upto the present day requirements.

The want of an Accounts Code or Manual in this Municipality appears to me also a great handicap in the enforcement of uniformity in procedure or apportionment of faults, as the departments are left to put their own interpretations, and arguments in justification of their actions. Therefore the preparation of an Accounts Code as recommended by the Retrenchment Adviser in para 49 of his report dated the 25th June 1924 appears to me imminent.

Financial Position Of The Corporation.

The position of the Revenue Accounts and the balances of the different accounts of the Municipal General Fund can be seen from the following brief summary of each of the several accounts (in which the figures given are in lakhs of rupees).

Actual Revenue realised from the following important sources :—	Rs. in lakhs.	
1. General Tax	139.20	margin against the Budget Estimates of Rs. 359.73, Revised Estimates of Rs. 357.99 and previous year's actuals Rs. 356.31. The realisation was thus better by Rs. 7.93 as compared with the original Budget Estimates and more by Rs. 11.35 as compared with the actuals of the previous year. It may also be noted that the
2. Water Tax	86.29	
3. Halalkhore Tax	37.56	
4. Fire Tax	6.33	
5. Wheel Tax	14.70	
6. Licences for trades, land conveyance and music	2.33	
7. Town Duties	18.48	
8. Return from property and miscellaneous	62.77	
Total	367.66	

budgetted sum of Rs. 359.73 included Rs. 6.00 proposed to be transferred from Net Premium Fund to Revenue partly to meet the budgetted deficit of Rs. 14.08. This sum was not required to be transferred owing to better realisation of revenue receipts and therefore the actual revenue receipts were better by Rs. 13.93 than the budgetted figures.

Actual expenditure charged to Revenue under the following important heads :—		Rs. in lakhs.
1. General Superintendence	...	5.11
2. Assessment and Collection	...	7.63
3. Fire Brigade	...	3.40
4. Public Works (Engineering)	...	62.17
5. Public Health	...	31.75
6. Plague Expenses	...	.75
7. Education	...	41.55
8. Medical Relief	...	19.35
9. Public Gardens	...	1.65
10. General Stores	...	.76
11. Pensions, Gratuities and Provident Fund	...	12.73
12. Contribution to Improvement Schemes	...	36.89
13. Miscellaneous	...	8.63
14. Debt	...	126.84
Total	...	359.21

The Revenue Fund at the end of the year stood at Rs. 63.45 and after deducting the amounts used in the purchase of stores, plant and machinery and miscellaneous advances the free balance of Revenue Fund at the end of the year was Rs. 34.11. This balance at the beginning of the year was Rs. 26.92 and it stood at Rs. 34.11 at the close of the year, showing a rise of Rs. 7.22. A reference to the statement of Assets and Liabilities of the Revenue Fund will show that the actual amount of cash and securities held in the Revenue Fund Account was Rs. 142.32 (inclusive of Rs. 63.34 of Depositors' Account).

The actual income in the Improvement Schemes account amounted to Rs. 103.55 as detailed in the

Actual income of the Improvement Schemes Account realised from the following main sources :—		Rs. in lakhs.
1. Rent and other sources of properties	...	52.27
2. Contribution from Municipal Corporation	...	36.89
3. Receipts on account of tobacco duty	...	10.00
4. Interest and Profits on investments	...	4.08
5. Miscellaneous Receipts	...	.31
Total	...	103.55

Total expenditure charged to Improvement Schemes General Account under the following important heads :—

		Rs. in lakhs.
A. Maintenance of properties and streets	...	17.73
B. Cost of Management and Establishment	...	7.06
C. Proportionate cost on account of Municipal Supervision	...	.85
		7.91
Less—Charged to General Account and Capital Account	...	7.91
D. Debt Charges	...	79.95
Total	...	97.68

required to be renewed for expenditure during 1942-43.

The Schools Fund Account started with an opening balance of Rs. .20. The income

INCOME :—		Rs. in lakhs.
Contribution from Municipal General Fund	...	40.71
Fees	...	.27
Interest on investments of Trust and other funds.	...	.06
Miscellaneous	...	.01
Total	...	41.05
EXPENDITURE :—		
Administration of Municipal Schools	...	38.92
Repairs to Municipal School Buildings	...	.11
Grant-in-aid to Schools	...	1.90
Reading Rooms and Libraries	...	.12
Total	...	41.05

Government during the year was Rs. 9.49.

The Capital Account (Municipal) started with an opening balance of Rs. 10.48. Additional funds made available during the year were Rs. 28.77 by raising new loan to the extent of Rs. 28.00 and by taking an

Similarly the actual expenditure charged to revenue was Rs. 359.21 as shown in details in the margin as against the Budget Estimates of Rs. 367.81, Revised Estimates of Rs. 370.10 and previous year's actuals of Rs. 359.18. It thus resulted in saving of Rs. 8.60 over the budgetted amount, but exceeded the previous year's actuals by Rs. 0.03. The year's working left a surplus of Rs. 8.45 as against the budgetted deficit of Rs. 14.08 (Rs. 8.08 + Rs. 6.00).

margin as against the Budget Estimates of Rs. 102.96, the Revised Estimates of Rs. 102.50 and the previous year's actuals of Rs. 98.07. The realisation was thus more by Rs. .59 as compared with the original Budget Estimates and by Rs. 5.48 as compared with the actuals of the previous year. The actual expenditure was Rs. 97.68 as shown in the margin as against Budget Estimates of Rs. 103.53, Revised Estimates of Rs. 104.33 and previous year's actuals of Rs. 101.95. It was thus Rs. 5.85 less than the original estimate and Rs. 4.27 less than the actuals of the previous year. This left a surplus of Rs. 5.87 at the end of the year. Against this Surplus a sum of Rs. 5.41 being the unexpended balance of grants for the year 1941-42 is

amounted to Rs. 41.05 as detailed in the margin against which the actual expenditure booked during the year came to Rs. 41.05 leaving a balance of Rs. .20 on 31st March 1942. It might be mentioned here that the expenditure of Rs. 41.05 is exclusive of other payments made directly out of the Municipal General Fund on account of Debt Charges, New Works, Secretary's Office and Aided Institutions, and Medical inspection. Adding this, the total expenditure on the Primary Education of the City works out to Rs. 44.05. Against this the amount of contribution received from

advance of Rs. .77 from the Municipal Special Funds. The actual expenditure booked was Rs. 27.83 against the Revised Estimates of Rs. 51.74 leaving an unspent balance of Rs. 11.42. The actuals fell short of the Revised Estimates by Rs. 46.2 per cent. This shows a large disparity between the estimated and actual expenditure. This was mainly due to certain works having not been carried out to the extent estimated in the Budget.

Similarly the Capital Account (Improvements) started with an opening balance of Rs. 71.36. Receipts during the year including the surplus of the General Account were Rs. 21.63. Against this actual expenditure on schemes was Rs. 6.75. The balance left in the Capital Funds at the end of the year was thus Rs. 86.24.

The balances of the Special Funds (including Employees' Provident Fund) on 1st April 1941 were Rs. 334.11. Credits during the year amounted to Rs. 32.10. The debits booked during the year amounted to Rs. 20.90 leaving a total amount of Rs. 345.31 in the Funds out of which Rs. 279.45 were invested in cash and securities and Rs. 65.86 consisted of outstanding advances granted for Capital Works and other purposes mentioned in the report. Net accretions of the Special Funds during the year were Rs. 11.20.

The balances of the Sinking Funds, Municipal and Improvement Schemes Accounts, amounted to Rs. 369.77 and Rs. 293.47 respectively at the book value of securities.

The total balances of all the Funds forming part of the Municipal General Fund on 31st March 1942 held in the Office Treasury, Banks and Public Securities amounted to Rs. 1,186.56.

There was a net decrease in the loan liabilities under the Municipal Account and the Improvements Account during the year by Rs. 7.37 and 4.75 respectively. Excluding the balances and liabilities of the Special Funds which have been shown in details in the body of the report and which are covered by recoverable advances and by liquid assets in the form of earmarked cash and securities, the gross liabilities of the Corporation for loans and advances for Capital Works amounted to Rs. 1,549.83 for Municipal Account (Proper) and Rs. 1,632.79 for Improvements Account, total Rs. 3,182.62. Against this the Sinking Fund accumulations at book value of securities amounted to Rs. 369.77 in the Municipal Account and Rs. 293.47 in the Improvements Account, total Rs. 663.24.

At present the average debt charges of the Municipal Account are nearly 35 per cent., of the total expenditure of the Corporation and still large projects of water and other works estimated to cost several lakhs of rupees are under consideration. If, therefore, the present tendency of putting additional burden on capital is not effectively checked by fixing restricted programmes of works, a time might come when the Corporation would be faced with the same financial difficulties which arose after the last war as a result of uncontrolled capital expenditure undertaken at the end of that war.

The expenditure during the year under different service heads in the Municipal account recorded a small increase of Rs. 0.03 while in the Improvements account there is a decrease of Rs. 4.27 as compared with the figures of the preceding year. This shows that the annual rising trend of the expenditure that was observed during the last four years has, atleast, been arrested during the year under report. This check in the rise of expenditure is, however, more apparent than real, as it is only temporary and principally due to the prevailing war conditions under which, owing to difficulties of obtaining materials, the repairs and maintenance works have not been fully carried out. Besides it is doubtful whether it will be possible to maintain this improved position in future in view of the expenditure which is being incurred for the Civil Defence Works in addition to the payments for the dearness allowance and the increased cost of essential materials etc., unless stricter vigilance is exercised for economic management.

MUNICIPAL OFFICES,
BOMBAY, 14th October 1942.

R. C. MEHTA,
Municipal Chief Auditor

SCHEDULE I.

Report on the Municipal Accounts including Improvement Schemes Account.

DIVISION A.

Explanatory.

Main divisions of Accounts :—

There are three main divisions of Municipal Accounts :—

- I—Municipal Accounts (Proper).
- II—Improvement Schemes Accounts.
- III—School Fund Accounts.

Accounts of the receipts and expenditure of the Corporation which are known as Municipal Accounts (Proper) may be sub-divided into :—

- A—Revenue Account.
- AI—Suspense Account.
- B—Capital Account.

Revenue Account deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. Capital Account deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object of carrying out permanent works for services to the City. Suspense Account comprises debts, deposits, advances, sinking and other special funds and their investments, etc., pending final adjustments or payments.

Accounts of all the property vested or vesting in the Corporation and of all receipts and expenditure of the Corporation on account of the Improvement Schemes, which have to be kept under a separate head in the Municipal Account under Section 123A of the Municipal Act are known as the Improvement Schemes Accounts, and they are divided into :—

- (i) General Account.
- (ii) Capital Account.

The General Account comprises receipts of rents from properties and other sources of revenue from Improvement Schemes, and expenditure therefrom, the net result of which represents the Revenue Surplus or Deficit for the year, such surplus or deficit being transferred to the Capital Account. Capital Account includes expenditure incurred in extending the Improvement Schemes and cost of making good revenue deficits, advancing loans, etc., under the Act.

The contributions made out of the Municipal Fund to the Schools Committee under Section 39 of the Municipal Act are debited under the head of Primary Education in the Municipal Revenue Accounts. But the Schools Committee keeps separate accounts of these receipts and of all other income, such as fees and other sources and of expenditure therefrom and they are known as the School Fund Accounts.

Sections and Heads of Accounts.

Within each of the above divisions the transactions are grouped into sections which are further sub-divided into certain sub-heads of accounts arranged and designated according to administrative convenience and services, as shown in the abstracts of Accounts of the Corporation published in the Bombay Government Gazette from week to week.

THE ACCOUNTING SYSTEM.

(a) GENERAL.

(i) Transactions.

The transactions of income, expenditure, deposits, advances etc. originate in the executive departments concerned where primary records are maintained. The entries in the books of the Accounts Department are those of actual cash received and payments made. In addition to this the Accounts Department maintains primary records in connection with various funds and their investments and loan transactions. The investments of surplus Municipal Funds are made in public securities as defined in Section 3(O) of the Act or in deposits (fixed or current) with the local banks selected by the Standing Committee with the approval of the Corporation under Section 122 of the Act. With exception of two loans contracted by the late City Improvement Trust the interest on which is paid through the agency of :—

- (a) Hongkong and Shanghai Banking Corporation.
- (b) Chartered Bank of India, Australia and China, London,

the transactions of all other loans are looked after by the Imperial Bank of India who have been appointed agents of the Corporation and are entrusted with the work of payment of interest to Debenture Holders, renewal, consolidations and sub-divisions of debentures and repayment of loans on maturity, and they do this work subject to certain necessary checks by the Chief Accountant and his Department.

(ii) *Service Heads.*

The method of budgeting and keeping and presentation of accounts is arranged according to administrative functions which have been sub-divided into service heads, the income and expenditure relating to each such head being kept separate under that head.

(iii) *Receipts.*

Collection of Municipal dues from taxes, rents of buildings and lands, sale of rights licence and other fees etc., are made by the Staff engaged in the different departments. These collections are to be remitted daily to the Municipal Treasury under a remittance slip signed by the Heads of Departments. Sometimes payment of dues is made by the parties at the Chief Accountant's Office direct. These amounts are taken on the Main Accounts (in the Main Ledgers) through the Day Books and in the subsidiary registers under each Minor Budget Head. The dues are collected by the different departments from numerous small sources of income. In addition to this certain amounts due from Government for tax on public conveyances, deposits from the contractors, etc., are received direct in the Chief Accountant's Office. The collection of Town duties by the two Railways and the Bombay Port Trust and interest on securities collected by the Bank are credited direct into the Bank Account with the Imperial Bank of India and the Accounts Department takes them to their accounts on receipt of Bank slips.

(iv) *Payments.*

All bills of establishment, contingencies, works, supplies, etc. received from the departments are checked in the Accounts Department mainly in respect of sanctions, arithmetical accuracy, rates, proper certifications by Heads of Departments and Budget grants and are then passed for payment. Bills for Rs. 100 or less are paid in cash and the rest are paid by means of cheques drawn on the Imperial Bank of India. To cover cash payments, cheques of amounts not exceeding Rs. 1,000 are drawn on the Imperial Bank of India in favour of the Chief Accountant. As already stated payment of interest of Municipal and Trust Debentures is made through the Imperial Bank of India and in case of two loans of the Trust through Hongkong and Shanghai Banking Corporation and Chartered Bank of India, Australia and China, London.

(b) DAILY ACCOUNTING.

The day-to-day transactions of receipts, payments and adjustments are introduced into the main accounts through Day Books. In case of expenditure prior to passing bills for payment, the bills are entered in the subsidiary books, i.e. tabulations and registers of works recording the progress of expenditure against each minor head of Budget Grants. In case of income similar arrangement exists for entering all income in the subsidiary registers against the Budget Head of Income recording progress of collections after Day Books are written up. As regards miscellaneous advances, deposits, etc. similar subsidiary registers are maintained for individual accounts, the receipts and payments whereunder are posted up subsequently from Day Books.

(c) WEEKLY ACCOUNTS.

The progressive weekly receipts and expenditure as recorded in the main accounts are taken on the weekly abstract which is published in the Bombay Government Gazette from week to week under the signature of the Municipal Chief Auditor and two members of the Standing Committee (*vide* Section 135 (1)).

(d) ANNUAL ACCOUNTS.

The receipts and expenditure progressing from week to week ultimately appear under various appendices in the Chief Accountant's Annual Report.

(e) NATURE OF AUDIT CHECK APPLIED.

Accordingly in conformity with the above system the accounts of receipts and payments have been test-examined from day to day by comparing the vouchers, etc., with the corresponding entries in the Day Books and the weekly abstracts specified in this report in the Chief Accountant's Office. The weekly progressive balances of the audited accounts which in turn are based on the daily accounts are duly and punctually published in the Bombay Government Gazette every week. The balances of cash and Government securities belonging to or deposited with the Corporation are verified by an examination of Bank Pass Books, safe custody receipts, deposit receipts, and the cash and Government Promissory Notes in the Chief Accountant's Office. The balances of the assets and liabilities in the Balance Sheets are checked with the current year's adjustments to the last year's closing balances. Any irregularities observed in the course of audit are brought to notice and got rectified.

GENERAL REMARKS ON THE RESULT OF AUDIT.

Municipal Accounts.

Expenditure.

The transactions covered by Audit (test) were in respect of Revenue Accounts of several departments and Expenditure Account of the Chief Accountant's Department. The internal control of the Accounts Department over the expenditure accounts was found fairly satisfactory. Errors and omissions noticed during audit were pointed out and got rectified. As regards the watching of recoveries and adjustments under the head 'Advance' a separate report is being submitted as usual.

Some of the typical errors and omissions noticed during the year under report are summarised as under :—

(1) *Outstanding entries in the Objection Book.*

Advance payments are made to the Legal Assistant, Municipal Solicitors, Government, Railway, Insurance Companies or private individuals for expense to be incurred by them on behalf of the Municipality pending receipt of detailed accounts or acknowledgments from them or recoveries from third parties liable for the same. Notes of such payments are taken on "Objection Books" so as to watch the settlement of accounts by way of acknowledgments recoveries or submission of detailed accounts by the parties. Out of 31 cases amounting to Rs. 38,111-1-9 (i.e., 27 cases amounting to Rs. 10,101-1-9 and 4 cases amounting to Rs. 28,010) left uncleared at the end of the year 1940-41 (as stated in my report for that year) 19 cases have been cleared during the year 1941-42 leaving 12 cases amounting to Rs. 30,923-5-8 still uncleared. In some of the uncleared cases papers were sent by the Chief Accountant for information.

During the year 1941-42, a further list was sent to the Chief Accountant for taking necessary action to clear off 35 additional cases of advances amounting to Rs. 34,364-15-0 for the period ending 31st March 1940 out of which two cases amounting to Rs. 1,100-0-0 have been cleared during the same year leaving 33 cases amounting to Rs. 33,264-15-0 still uncleared. Thus the total outstanding cases are 45 amounting to Rs. 64,188-4-8.

(2) *Excess or wrong payments and errors and Omissions.*

(a) The following cases of excess or wrong payments and omissions of recoveries or short remittances were noticed and recoveries were got made in respect thereof :—

Serial No.	Case No. and Date.	Amount.	Particulars.
1	M.C.A. 1959/I of 28-4-1941 ...	Rs. a. p. 0 7 0	Excess payment of wages in 7 cases.
2	M.C.A. 2145/I of 24-7-1941 ...	0 9 0	Excess payment made in 3 cases on account of grain compensation allowance.
3	M.C.A. 2071/I of 19-6-1941 ...	14 13 0	Excess payment of leave salary.
4	M.C.A. 2110/I of 5-7-1941 ...	3 9 0	Excess payment of salary and grain compensation.
5	M.C.A. 1950/I of 28-4-1941 ...	0 12 0	Excess payment made in 12 cases on account of grain compensation allowance.
6	M.C.A. 1953/I of 28-4-1941 ...	2 9 0	Unaffected recovery on account of interest on contributions for leave salary, etc., not paid in time.
7	M.C.A. 2285/I of 27-9-1941 ...	0 6 0	Excess payment made on account of grain compensation allowance.
8	M.C.A. 2321/I of 8-10-1941 ...	2 0 0	Short remittance into the Municipal Treasury on account of unpaid salary by Paymaster.
9	M.C.A. 2338/I of 19-10-1941 ...	0 6 0	Excess payment made on account of grain compensation allowance.
10	M.C.A. 2537/I of 8-1-1942 ...	4 13 0	Payment made as cycle allowance which was not admissible as no
11	M.C.A. 2642/I of 9-3-1942 ...	12 0 0	Payment made on account of house rent allowance which admissible.
	Total	42 4 0	

(b) The following are the cases in which errors and omissions were brought to the notice of the Departments and got rectified or instructions were issued for future guidance :—

Serial No.	Case No. and Date.	Particulars.
1	M.C.A. 1934/I of 21-4-1941 ... M.C.A. 1997/I of 15-5-1941 ... M.C.A. 1887/I of 7-4-1941 ... M.C.A. 2185/I of 7-8-1941 ...	Bills passed without proper certificates from the officers concerned.
2	M.C.A. 2615/I of 17-2-1942 ...	A bill passed for 12 valves actually received but on the indent only 3 valves were satated to have been received.
3	M.C.A. 1909/I of 15-4-1941 ...	Discrepancies of figures due to clerical errors in the Bank's Pass Book (Statement) for February 1941.
4	M.C.A. 1952/I of 28-4-1941 ...	Sanction obtained for a monthly pension of Rs. 41-7-0 instead of the correct amount of Rs. 41-6-0.
5	M.C.A. 1954/I of 28-4-1941 ... 1994/I of 14-5-1941 ... 1881/I of 7-4-1941 ... 2557/I of 20-1-1942 ...	Payments made without obtaining proper discharges from the parties.
6	M.C.A. 1974/I of 5-5-1941 ... 2098/I of 30-6-1941 ... 2315/I of 8-10-1941 ... 2662/I of 2-3-1942 ... 2701/I of 25-3-1942 ...	Mistakes in Calreulations of leave of omissions or Possings in the leave accounts
7	M.C.A. 2057/I of 14-6-1941 ...	Omission to recover instalment of Provident Fund Advance.
8	M.C.A. 2166/I of 28-7-1941 ... 1826/I of 1-4-1941 ... 2534/I of 7-1-1942 ...	Amounts not allocated to proper budget grants.

Serial No.	Case No. and Date.	Particulars.
9	M.C.A. 2178/I of 31-7-1941 ...	Short interest by Rs. 6-4-0 allowed on Provident Fund Account of a subscriber
10	M.C.A. 2239/I of 28-8-1941 ...	Average pay allowed at Rs. 61-9-0 instead of at the correct amount of Rs. 71-11-0 per month to an employee.
11	M.C.A. 2304/I of 3-10-1941 ...	Register of moneys sent by Money Orders in Chief Accountant's Office not properly maintained.
12	M.C.A. 2444/I of 28-11-1941 ...	Discrepancy in the amount of gratuity sanctioned to be paid to an employee.
13	M.C.A. 2524/I of 23-12-1941 ...	Excess interest of Rs. 5-9-0 allowed in Provident Fund Account.
14	M.C.A. 2672/I of 10-3-1942 ...	Excess recovery of Provident Fund Subscriptions made from an employee from month to month for 10 months

(3) Rules, Procedure, etc.

(1) Provident Fund claim of Rs. 1,21,141-7-0 was paid to a Municipal Officer in England through a Bank without obtaining a receipt in advance. The Chief Accountant, to whom the reference was made, replied that such a receipt in advance is not necessary when the payment was made in England through any foreign bank and that there was no rule to obtain a receipt in advance in such cases. However, the Chief Accountant was advised that in such cases where receipts in advance are not forthcoming, payments should be made through the bankers named by the party.

(2) Purchase of some rubber letters and figures costing Rs. 86-4-0 was made by the Election and Town Duty Officer by a verbal order. It was pointed out to the Chief Accountant that the procedure followed was irregular and that if the matter was urgent, the verbal order should have been followed by a written order, which was noted by the Department concerned for future guidance.

(3) Under the Standing Committee Resolution No. 3118 dated the 18th August 1915 a uniform scale of overtime allowance at $1\frac{1}{2}$ times the ordinary rate of wages was adopted for payment to the labour staff of the Water Works Department. This benefit was further extended to the Employees of the Roads, Drainage, Workshops and Water Works Departments whose total emoluments did not exceed Rs. 200 per month (*vide* Standing Committee Resolution No. 10799, dated the 14th December 1919). Later on the question being raised by the Municipal Auditors the Commissioner Mr. Kirpalan recommended abandonment of the uniform scale previously sanctioned under Standing Committee Resolution No. 10799, dated the 14th December 1919 and fixed the nature and places of works for the grant of overtime allowance at $1\frac{1}{2}$ times the wages as per his report No. C.E. 851 dated the 29th September 1933 underlying Standing Committee Resolution No. 5606, dated the 4th October 1933.

In this report the Commissioner did not include the staff of Maintenance Branch of the Bombay Division of the Water Works Department allowing them overtime allowance, at $1\frac{1}{2}$ times the ordinary rates of wages, and yet it is being allowed overtime at that scale.

It was pointed out by audit that as the Maintenance staff, Bombay Division, did not fall within the purview of Standing Committee Resolution No. 5606, dated the 4th October 1933 they were not entitled to overtime at the rate of $1\frac{1}{2}$ times the wages. In reply the Chief Accountant argued that—

- (1) The fixing of the scale of overtime allowance for particular nature of work to be done was made with the sanction of the Standing Committee and the Corporation as the case may be and once that was done it rested with the Commissioner to make the scale applicable to different classes of employees, and;
- (2) Municipal Commissioner's statement underlying Standing Committee's Resolution No. 5606, dated the 4th October 1933 was not an exhaustive one and was not submitted with the idea of obtaining fresh orders but was sent to the Standing Committee for information.

If as argued by the Chief Accountant the statement underlying Standing Committee Resolution No. 5606, dated the 4th October 1933 was not submitted for any fresh orders, the original Standing Committee Resolution No. 10799 dated the 10th December 1919 would stand unmodified. Then the present practice of paying to some employees overtime at $1\frac{1}{2}$ times the pay and to others at the ordinary rates of pay for different kinds of works is irregular, as under Standing Committee Resolution No. 10799 dated the 10th December 1919 a uniform scale of overtime allowance was sanctioned for all the employees whose emoluments did not exceed Rs. 200 per month.

This clearly points out that in practice the statement underlying Standing Committee's Resolution No. 5606 dated the 4th October 1933 is treated as orders of the Standing Committee. As per that statement payment of overtime allowance at $1\frac{1}{2}$ times the wages is payable to the staff attending to cases of bursts only on the pipe line outside the City and not in the City proper.

The Commissioner being requested to place the matter before the Standing Committee reported that he had passed orders to allow overtime at $1\frac{1}{2}$ times the ordinary wages for carrying out emergent works during non working days and hours to all the staff, *i.e.* Inspectors, Sub-overseers, labour etc., whether working in the city or outside Divisions. The report has been recorded by the Standing Committee under their Resolution No 635 dated the 29th July 1942.

- (4) The original contract for the construction of an open storm water channel from Hains Road to Love Grove Channel was for Rs. 1,12,187 and the period during which the contractor should complete the work was fixed at 7 months. Subsequently additional work estimated to cost Rs. 35,540 was entrusted to the same contractors and the contract period was extended from 7 months to 8 months and 27 days. The work was completed at the actual cost of Rs. 1,44,892 in 6 months and 29 days against the extended period of 8 months and 27 days and a bonus of Rs. 2,059-0-0 was paid to the Contractors for completing the work earlier.
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| M.C.A./2030/1 | |
| 28-5-1941. | |
| & | |
| M.C.A./2146/1 | |
| 24-7-1941. | |

In another case the work of construction of a school building was completed in 6 months and 6 days against the estimated period of 10 months resulting in payment of bonus of Rs. 3,659-6-0 to the Contractors.

Such cases of wide gaps between the estimated contracted periods and actual periods of completion resulting in payment of bonuses to the contractors are coming off and on to the notice of audit. Therefore the system of granting bonuses to the contractors at present prevailing in the Municipal Departments, and which does not appear to exist in the Government Departments requires examination and consideration. For that purpose a statement of bonuses granted to the contractors during the year 1941-42 has been called for from the City Engineer which is awaited.

- (5) A Sub-Overseer of Hydraulic Engineer's Department was on prolonged leave and was also granted "Leave not due" in advance as there was no balance in his leave account. On expiry of his leave he resumed duty and immediately resigned from Municipal service. His leave record shows that he took leave off and on at short periods and lastly from 10th May 1940 to 8th February 1941 out of which the last two months and 18 days from 22nd November 1940 to 8th February 1941 were granted as "leave not due".
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| M.C.A./2137/1 | |
| 17-7-1941. | |

"Leave not due" may in no case be granted unless there are reasonable prospects of the employee returning to duty and earning the leave granted to him in advance.

Mr. Ramchandra Pandurang resumed duty but immediately took Leave Without pay and resigned although he was not certified as incapacitated for further service under the Municipality by the Municipal Medical Examiner. The advance leave granted to him could not therefore thus be recouped by active service. The papers in connection with his leave and the record show a wilful misuse of the rule on the part of the employee. The Chief Accountant was therefore asked why the cost of the balance of advance leave granted to the employee should not be recovered from him. The Chief Accountant replied that the Municipal Service Regulations do not contemplate recovery when the leave is once granted.

It may be considered whether the Municipal Service Regulations should not be adequately amended so as to prevent such kind of misuse of the rules by employees.

- (6) Two employees in the City Engineer's Department were taken up for doing the work of draftsmen and they were not required to do any out-door work. Conveyance allowance was, however, paid to them giving incorrect certificate in the paysheets. The City Engineer explained that the allowance of Rs. 15 was granted to them as men of the required calibre could not be had at the prescribed minimum salary for draftsmen. The matter was reported to the Standing Committee and the Corporation. The Standing Committee requested the Municipal Commissioner to see that the Municipal Chief Auditor's suggestion regarding the issue of certificates based on actual facts in respect of the conveyance allowances charged in each pay-bill was carried out in future (vide Standing Committee Resolution No. 654 of 29-8-1941 and Corporation Resolution No. 519 of 2-10-1941).
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| M.C.A./2217/1 | |
| 19-8-1941. | |

- (7) A Municipal employee governed by the revised leave rules for new entrants was allowed while on maternity leave, average pay instead of full pay admissible under Rule 107 of the Municipal Service Regulations. The Chief Accountant agreed that his office was not correct in allowing average pay to the employee. Further enquiries when made as to whether the supplementary pay bill for the difference due to the employee has been passed for payment, the supplementary pay-bill was called from the Department and the payment made to the employee.
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| M.C.A./2284/1 | |
| 1-11-1941. | |

- (8) An Inspector of the Market Department was asked to look after the work of the Head Inspector during the latter's absence on leave in addition to his own. The conveyance allowance attached to the Head Inspector's post is Rs. 20 per month. For the additional work the Inspector preferred periodically travelling charges bills without particulars of the actual travelling done and the bills were paid out of imprest account by the Superintendent of Markets. The calculations of the charges were based on Rs. 20 per month.
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| M.C.A./2350/1 | |
| 27-10-1941. | |

Ordinary sanction of the Standing Committee is necessary under Rule 56 of the Municipal Service Regulations for making such combined appointments and for allowing the employee to draw conveyance allowance attached to the other post.

The Municipal Commissioner was requested to direct the officer concerned to see that in future necessary sanction of the Standing Committee was obtained to such arrangements instead of avoiding it by round about methods.

- (9) Certain books for examination of Head Clerks were printed in 1930 and as the cost was recoverable by sale etc., it was debited, in the first instance, to an advance account. As the cost of books amounting to Rs. 412-12-0 could not be realised the books having gone obsolete, the amount was written off in 1941 by transfer to the Printing Grant of the Municipal Commissioner. This was objected to by audit on the ground that the Printing Grant was not intended for writing off such losses and sanction of the Standing Committee and the Corporation was necessary to write off
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| M.C.A./2468/1 | |
| 3-12-1941. | |

the value with a special grant obtained under Section 131(1) of the Act. As, however, the Department did not agree to the procedure suggested the matter has been reported to the Standing Committee under this Office letter No. M.C.A. 2468/I, dated the 1st May 1942. (*Vide* Standing Committee Resolution No. 227, dated the 13th May 1942.)

(10) It was suggested to the Chief Accountant to consider the advisability of not effecting adjustments pertaining to previous year's revenue credited to wrong heads of accounts in the next year's account, as such adjustments create confusion and complications in the reconciliation of books of the Accountant's Department and of the other Municipal Departments to which he has agreed.

M.C.A./2474/I
5-12-1941.

(11) Purchases of apparatus required by the Municipal Analyst were sanctioned by the Executive Health Officer under two separate orders on the same date the aggregate amount of which exceeded Rs. 500. The purchases were also made from the same firm and paid out of the same budget grant. Audit objected to this procedure of splitting up the orders so as to bring the purchases within the competence of the Head of the Department. Such splitting up of the orders results in circumventing the requirements of Section 69 of the Municipal Act under which before any order is placed for the purchases sanction of the Municipal Commissioner is required and a report to the Standing Committee is necessary within 15 days of the placing of the order if the cost exceeds Rs. 500. The Chief Accountant stated in reply that the actual expenditure was less than Rs. 500 and report to the Standing Committee was not necessary.

M.C.A./2576/I
14-2-1942.

The actual expenditure on receipt of the articles was by chance less than Rs. 500 but the procedure followed in placing the orders, the estimated cost of which exceeded Rs. 500 without sanction or report was not correct.

Necessary instructions have been issued by the Deputy Municipal Commissioner to the Officers concerned in the matter.

(12) It was noticed that in one case though the work orders were not issued to the contractors upto May 1941, the cost was met from the renewed balances of the previous year, contrary to the instructions contained in para 3 of the report of the Sub-Committee of the Standing Committee approved and adopted under Standing Committee Resolution No. 6482, dated the 22nd September 1926 and also to the Municipal Commissioner's Circular No. A.E./456, dated the 2nd February 1933 under which 'works sanctioned in particular years if not undertaken in the course of those years were required to be treated entirely as new items of expenditure and embodied in the subsequent year's Budget Estimates, if the provision of funds for them was considered necessary.' The case was brought to the notice of the Municipal Commissioner who issued instructions to the Chief Accountant and the Departments to see that the above orders were duly observed in future while certifying proposals for renewal of grants.

M.C.A./2585/I
9-2-1942.

(13) The purchase of a table from an outside agency for the use of the Welfare Organizer was sanctioned by the Executive Health Officer without obtaining orders of the Municipal Commissioner. Attention of the Department was drawn to the Municipal Commissioner's orders in this behalf which required sanction of the Municipal Commissioner if the orders for articles of furniture are not placed with the Municipal workshops. Under instructions from the Deputy Municipal Commissioner, the Executive Health Officer has now issued a circular to officers concerned in the matter.

M.C.A./2600/I
11-2-1942.

(14) Effective certificates on the pay-bills of the Municipal Commissioner and the Deputy Municipal Commissioner are signed by them before the expiry of the month to which they relate. The desirability of furnishing effective certificates by them on the last date of the month, as is uniformly done for the whole Municipal Establishment, was pointed out to the Commissioner. The Commissioner however, stated that in view of the long standing practice followed by his office and the practice prevalent in the Government Offices of signing effective certificates on pay-bills prior to the last date of the month, no effective reports seem necessary in the case of the Municipal Commissioner and the Deputy Municipal Commissioner at the end of the month.

M.C.A./2759/I
6-2-1942.

The Commissioner was informed that there were no special reasons for making exceptions to the practice followed in respect of all other Municipal employees.

4 Internal Check.

(1) The certificates of the existence of Plant and Machinery as on 31st March 1940 received by the Chief Accountant from the Departments were called for audit.

M.C.A./1519/I
12-5-1941.

In some cases the remarks made by the Heads of Departments were "Out of Use" while in some other cases there were no remarks as to the existence or otherwise of the machinery. A list of such items was sent to the Chief Accountant, enquiring as to what was proposed to be done with such unserviceable machinery and whether any steps were taken for their disposal and with what results. Certain items of machinery in the Mechanical Engineer's Department were also found in excess of those shown in the list furnished by the Chief Accountant. The excess could not be explained by the Mechanical Engineer as he was not aware of the sources from which the excess articles were purchased. Similarly there may be machinery in other Departments purchased in the past from sources other than the Advancers. It was therefore suggested to the Chief Accountant that the Departments may be asked to list out annually such machinery with their approximate value and the use to which it is put. The Chief Accountant replied that the statements of Plant and Machinery revised upto 31st March 1941 were sent to the Departments for verification and certificate.

It was pointed out to the Chief Accountant that the former method of charging depreciation having been changed to the straight line method, the form in use of the Plant and Machinery Depreciation Register had gone out of date and it was necessary to design a new form to suit the present method. New register has accordingly been introduced by the Chief Accountant.

Under the present system the scrap value of the machinery as well as the interest received on the depreciation fund is credited to revenue and therefore the only disturbing factor that would require adjustment in the machinery account is the replacement of machinery out of the Depreciation Fund at a cost higher or lower than the original, or replacements effected in exchange of the old machinery. The advance account as well as the account of the accumulations should therefore be adjusted for the differences of the nature stated above at the end of each year so that the advance account of machinery and the Depreciation Fund account would represent correct position of affairs in the Municipal Books and the Balance Sheet.

(2) As stated in my last year's report a reference was made to the Municipal Commissioner in the case of the Medical Officer in Charge of Dispensary for combating Venereal Diseases, that he had made purchases of non-scheduled medicines practically every month from one firm with the Executive Health Officer's sanction. The total amount of these purchases during the year came to Rs. 3,378-14-0. This required the sanction of the Commissioner and a report to the Standing Committee under Section 69(d) of the Municipal Act. The report has since been made to the Standing Committee (*vide* Standing Committee Resolution No. 563, dated the 8th August 1941).

Necessary orders have been issued by the Executive Health Officer for future guidance.

(3) As stated in my report for the previous year it was arranged at the instance of audit that the B. E. S. & T. Co. would take meter-readings for billing purposes in the presence of the Station Officers of the Mechanical Engineer's Department so that the Officers could verify the consumption shown in the bills before passing them on to the Chief Accountant for payment.

As this procedure was not followed by other Municipal Departments, the Chief Accountant was requested to advise them to follow the same procedure. However, as the B. E. S. & T. Co. found it difficult to send men exactly at the time intimated by the different Departments, the procedure suggested could not be adopted by other Departments. It was therefore suggested that the different Municipal Officers will be asked to maintain a record of their own readings preferably on the last working day of the month and report the same to the Chief Accountant. In case a large variation was noticed in the readings received from the Company and those taken by the respective officers from time to time the matter would be taken up with the Company. This procedure is to be given a trial for 6 months and therefore a report on the result is awaited.

(4) On inspection of the levelling, metalling loose-leaf Registrars maintained by the City Engineer's Office for private parties' individual accounts, it was noticed that some of them were not signed by the Assistant Engineer and the closing balances of claims for principal and interest, the noting of sanctions and waiving interest claims in some cases, were not duly attested. In many cases the interest claims were not even worked out upto the end of the year. The City Engineer was advised to do the needful in the matter and he has agreed to comply with the instructions with effect from 1st April 1942.

(5) A peon of the Market Department who was allowed a Residential Railway Season Ticket (permissible only to the peons, residing in Municipal Chawl) was also found to have been allowed to draw house rent through monthly paybills. Recovery on account of house rent allowance amounting to Rs. 12 at the rate of Rs. 4 per month for the months of December 1941 to February 1942 was effected at the instance of Audit. The Chief Accountant was also requested to explain as to what check was exercised by his Department to prevent the issue of Residential Railway Season Tickets to the peons who were allowed house rent through paybills. His reply is awaited.

5. Imprest Accounts.

The amount of petty cash advance with the various Municipal Departments as on 31st March 1942 was Rs. 19,691-9-6, which is the approximate sum spent through petty cash by the Departments each month, and recouped from the Chief Accountant by preferring lump sum bills. Details of the charges are not shown in the bills but vouchers for Rs. 10 and above are attached thereto. The internal check of The Chief Accountant is lacking in this respect.

It will be seen from the following cases that strict observance of economy in petty cash payments for conveyance etc. is lacking in the Departments. Strict supervision in this respect of the Heads of Departments, and by the Chief Accountant is therefore desirable.

(a) Miscellaneous Departments.

During the year surprise test check of Imprest Accounts of various departments was effected in 42 cases. Defects of common nature noticed in the Imprest Accounts are summarised as under.

- (1) Payments made without obtaining proper sanctions on the vouchers.
- (2) Sanctions not recorded in the respective registers for postage and revenue stamps affixed on receipts.
- (3) Payments made without obtaining proper discharge on the vouchers from payees. (In some vouchers even the usual declarations were not signed by payees).

- (4) Certain cash purchases not supported by cash memo.
- (5) Full and detailed particulars of journeys performed not given in the conveyance vouchers.
- (6) Bills though not paid entered in the petty cash book.

Some typical instances of irregularities noticed are given below :—

It appeared from certain conveyance bills that the Superintendent of Licenses allowed a uniform rate of Rs. 2-4-0 for gharry hire to Court Clerks for attending Mazagaon Police Court against the Rule (Municipal Service Regulation No. 173) of allowing only the actual expenses incurred by them. The uniform rate was also excessive as compared with the maximum charge of Rs. 1-4-0 allowable under the Schedule of Public Conveyances fixed by the Commissioner of Police. The Superintendent of Licenses was called to explain this irregularity through the Commissioner as a result of which the Deputy Commissioner has passed orders to discontinue this practice in future.

A temporary peon whose services were terminated as from 21st November 1939 did not pay back the railway season ticket deposit of Re. 1 which was being shown throughout in the contingent register of the Assistant Engineer, Architect, as deposit with the railway. The City Engineer whose attention was called to this discrepancy has issued orders to his office to recover the amount when the peon comes in to receive his provident fund amount. It may be remarked that if the amount is not recovered within a reasonable time it will have to be written off with the sanction of the Standing Committee. To avoid such defects in the future it would be advisable to ascertain the actual number of the running Season tickets and compare them with the amounts shown as deposits with the railways in the register, when the balances are drawn in the contingent account books every month.

In the last annual Audit Report it was mentioned that a head inspector was supplied with railway season tickets on two railway lines at Municipal expense to detect contrabandists, in addition to a conveyance allowance of Rs. 20 per month for visiting all private and Municipal Markets in his section, and that the reply of the Superintendent of Markets was awaited. From the papers sent by the Department it was noticed that necessary sanction of the Standing Committee, as required by Municipal Service Regulation No. 162, was not obtained to the issue of season tickets. This has now been done. (vide Standing Committee Resolution No. 981, dated the 5th November 1941).

A payment of Rs. 14 was made out of the imprest account of the Welfare Organizer for repairs to a gramophone. This was objected to by audit on the ground that imprest cash was given to the Departments for meeting small day to day expenses and not for works of this nature which ought to have been got done at the competitive rates through dealers who should have preferred the bills for payments through the Chief Accountant. Reply is awaited.

In Superintendent of Vaccination's office scheduled items under contracts for medicines etc. were purchased locally instead of indenting them from the Store-keeper or from the contractors. Repairs to furniture were also carried out through outside agency without obtaining previous orders. The procedure being objected to by Audit, the Executive Health Officer has issued necessary instructions in the matter.

The work of preparing a wooden partition for the office of Medical Inspection and Dental Clinic, costing more than Rs. 50 was done departmentally, and the cost of material purchased was paid out of the imprest. The labour charges amounting to Rs. 62-10-0, of a carpenter and a begari of the Conservancy Department, who carried out the work, were also not charged to the job of the Health Department, apparently to avoid the necessity of obtaining sanction of the Commissioner as the total expenditure exceeded Rs. 50. It may be remarked that Imprest moneys given to the Departments are for meeting day to day contingent expenses, and not for carrying out such works and making purchases direct from the market. However after the audit objection the Commissioner's sanction was obtained, and necessary adjustment in respect of labour charges was carried out, by the department concerned.

Washing and toilet soaps were being purchased directly from local vendors every month by the Municipal Analyst's Office instead of indenting the same from the Store-keeper as the items are provided in the annual contract schedule. The Health Officer stated that the soaps required by the Municipal Analyst's Department are of high quality. It was pointed out to the Commissioner that to allow Departments to go in for purchases outside on the ground of superior quality etc. was not desirable and that if particular make was thought necessary by a Department it should be included in annual schedule. The Commissioner has since passed necessary orders in the matter.

In Executive Health Officer's Office it was noticed that:—(1) annas two were posted in the register against the payment of anna one; (2) the amount of deposits with the railways was shown as Rs. 4 in the petty cash book against Rs. 5 shown in the season ticket register, (3) cash in hand was in excess by Rs. 0-15-0; (4) an employee was paid 2nd class train fare which is not admissible to him as per Municipal Service Regulations, and (5) Victoria fare paid in a case was in excess of the scale fixed by the Police Commissioner. Reply is awaited.

In Assistant Health Officer, A and B Wards' Office it was noticed that (1) season ticket register was not maintained; (2) conveyance charges were prepared and paid for journeys from place to residence and back for attending court, instead of from Head quarters; (3) conveyance charges were debited to the grant of food and milk samples instead of to Contingencies; (4) Some conveyance bills were paid after a lapse of more than a year and (5) the acknowledgements of sub-advances made to S. M. Inspectors and J. M. Inspectors etc. were not obtained. The Health Officer's reply is awaited.

In the Imprest Account of M. O. Turner Sanatorium it was noticed that the cost of residential pass issue to a peon was charged to the contingent grant instead of to allowances, and that deposits for season tickets were booked as items of expenditure and recouped. The season ticket deposits booked as expenditure and recouped have since been paid back into the Treasury, and an adjustment was also carried out to set right the wrong allocation.

M.C.A./2730/V
7-4-1942.

In the imprest account of the Assistant Engineer Maintenance (Water Work.) it was noticed that incorrect train fares were charged by a cooly and a Sub-overseer, in the conveyance bills preferred by them. Such cases are likely to raise doubt whether the persons concerned actually travelled or not. The Hydraulic Engineer obtained explanations of the persons concerned and expressed that their explanations could be accepted in view of the fact that each work was reported on its completion and therefore whether the person had been on site or not, could not be left in doubt, as his work was confirmed in writing by all persons concerned.

M.C.A./2412/V
15-11-1941.

It was noticed from the conveyance bills of Inspectors, Chawiwallas and others of the Hydraulic Engineer's Department that separate and independent taxi charges were recovered by each of them for attending to fire calls from their Head Quarters to the places of Fires. The Hydraulic Engineer was asked whether these persons starting from one station could not go by one taxi. In reply he explained, that in the cases pointed out to him the chawiwallas and the Inspectors could not start at the same time for certain reasons. However it may be said that it is desirable to have some check over this expenditure and therefore the Hydraulic Engineer should see that more than one taxi hire is not sanctioned unless plausible reasons in writing are given by the staff for hiring separate taxis.

M.C.A./2027/V
27-5-1941.

An Assistant Engineer of the Hydraulic Engineer's Department who drew an allowance of Rs. 40 per month for maintaining a motor-cycle was found to have charged in addition, Rs. 51-6-0 for taxi fares in the month of February 1941 alone, for attendances at fires. Various discrepancies were also noticed in his bills. Moreover it is doubtful whether he can be allowed taxi-fares in addition to the allowance paid to him for maintenance of a motor-cycle. The matter was reported in the last year's Audit Report and although over a year has passed, the information and the explanations called for from the Department are not received.

M.C.A./1906/V
9-4-1941.

(b) Assessor and Collector's Department.

Errors and omissions of a clerical nature noticed while test checking the Imprest Accountant were brought to the notice of the Assessor and Collector requesting him to do the needful.

M.C.A./2781/IV
1-5-1942.

(c) Estate Agent's Department.

The nature of discrepancies noticed was as under:—

(1) A bill of conveyance expenses was prepared by a Chawl Superintendent for serving summons a day previous to the day on which he actually went for serving summons. It is not understood on what basis he prepared the bill when only the actual out of pocket expenses are chargeable.

M.C.A./2403/III
13-11-1941.

(2) A Rent Collector served summons on different parties on 11th June 1941 with the bailiff but the bill of Conveyance was preferred on 18th June 1941 which date was also subsequently found changed to 7th July 1941. Reasons for delay and change are not understood.

(3) A Rent Collector took the bailiff to serve summons on 11th August 1941 and submitted the conveyance bill on 3rd September 1941. Such delay in preferring bills would not facilitate proper verification of the amounts charged for the travelling done.

The Estate Agent is requested to do the needful.

(6) Miscellaneous.

(1) The recoveries of fines levied by the Courts under various sections of the Municipal Act, were being paid into the Municipal Treasury by Government upto 31st March 1939. The fines levied from 1st April 1939 are being credited to Government Account as per Government Resolution No. 792/4 dated the 29th April 1939, and in lieu thereof, a lump sum contribution is being paid annually, by Government to the Municipality. Accordingly, the fines levied upto 31st March 1939 which were in arrears on 1st April 1939 are creditable to the Municipal Treasury as and when recovered by the Court in addition to the annual contribution. The Chief Accountant was requested, to call for a statement of cases, wherein recoveries of these arrears were effected after 1st April 1939 by the Courts. The Chief Accountant had, accordingly, written to the Chief Presidency Magistrate to furnish a statement of such recoveries; but it does not appear to have been received. As over three years have already expired, and the recoveries of arrears have not been accounted for, it is essential to settle the matter early with the Government authorities.

M.C.A./1967/I
30-4-1941.

(2) The following irregularities pertaining to the Hydraulic Engineer's Department were pointed out to the Municipal Commissioner the explanation to which is still awaited.

M.C.A./2051/I
10-6-1941.

(1) The drums of paints supplied under the contract approved under Standing Committee Resolution No. 639, dated the 7th August 1940 after being emptied, were returned to the contractors without receiving any rebate therefor under clause 22 of the specifications accompanying the tender.

An Inspection at Kapurbawdi, Ghatkopar and Pawai was made and the following further irregularities were noticed :—

(a) There were 1,500 drums of paints and after allowing of 72 in stocks, the number of empty drums to be accounted for was 1,428. No account of these drums was maintained. However, 172 drums were found lying at Pawai. It was stated by the Assistant Engineer in charge that 374 drums were returned to one of the contractors. Still an account of 882 empty drums was wanting.

(b) At Pawai the position of stock of unused drums as compared with the register was as under :—

	Red Drums.	Grey Drums.
Balance on 1st April 1941 as per Register	... 30	29
Issue upto 12th May 1941	... 20	26
	—	—
Balance	... 10	3
Actual on counting	... 9	1
	—	—
Deficiency not explained	... 1	2
	—	—

(c) Pucca Musters of the labour staff at Ghatkopar were to be posted every day evening and it was noticed even at 4 P.M. (Bombay Time) on 29th May 1941 that the muster of 28th May 1941 of temporary labour was not posted. No information and explanation is yet received from Hydraulic Engineer in this connection.

Necessary information and papers were also called for in connection with the work of repainting etc. 72" and 57" Tansa Mains from Tansa to Bandra etc. but no information is yet received in this connection also.

After issue of a number of reminders, the case has been reported to the Standing Committee who under their Resolution No. 310, dated the 27th May 1942 have requested the Commissioner to report on the matter at an early date.

(3) Errors and omissions found in the Register of Securities of Municipal Employees were brought to the M.C.A./2073/I notice of the Chief Accountant and got rectified.

21-6-1941.

(4) By-Laws, Manuals, Forms, Price-Schedules etc. are being printed by the Departments to which they relate and copies thereof are issued to other Departments for guidance. These publications are also required by the Municipal Commissioner's Department from time to time for its own use and for issue to public bodies, Government, etc. The cost of printing these publications is debited in the first instance to the grants of the Departments which print them, and when copies are issued to other Departments, the cost of such copies is adjusted by debit to the expenditure grants of the Departments to which they are issued crediting the Printing grants of the issuing Departments.

This rule was not found uniformly followed by all Departments. In some cases amounts were found credited to Revenue Heads and in others to printing grants. In some cases no adjustment of costs was also made.

Moreover the publications are not necessarily printed and issued by the Departments in the same official year. Some of them may have been printed in the previous years. Therefore the practice of crediting the amounts to the grants is not free from the objection that the year's grants are likely to be inflated by credits received on account of the publications printed in the previous years.

The Chief Accountant whose attention was invited to these inconsistencies states that steps are being taken to get all such amounts uniformly credited to the printing grants of the Departments and that care will be taken to see that credits on account of previous years are not made available for expenditure in the following years.

In this connection it should be noted that the Municipal Departments including the Municipal Commissioner's Office require these publications only in connection with the administration of the Departments which print them out of their printing grants and for no other purpose and there seem to be no necessity of making all these book adjustments for transferring the cost of the publications from the grants of the issuing Departments to the grants of the receiving Departments.

The Chief Accountant whose attention was also called to this fact states that the allocation of grants to the Departments is made on the basis of the requirements of the particular Department and therefore it is necessary that service rendered or charges incurred by one Department on behalf of another Department should be adjusted by debiting the grant of the Departments receiving the services etc.

I am however still of opinion that no such adjustments are necessary firstly in view of the fact that the publications are required by other Departments only in connection with the affairs of the Departments which print them and secondly in view of the unnecessary clerical labour which is being undergone at present. Moreover the practice is not free from faults of omissions and commissions. One more instance of omission of adjustment has been pointed out to the Chief Accountant, with reference to his note that the cost should be adjusted to the grants of the Departments.

(5) In respect of certain loans raised by the *Ex-Improvements Trust*, it is noticed that the theoretical sums of collections shown against each loan as on 31st March 1941, together with their future improvements in the sanctioned scales of contributions fall short of the amounts required for repayment of the loans on maturity. A reference has been made to the Chief Accountant requesting him to look into the matter.

M.C.A./2238/I

28-8-1941.

Reply is awaited.

(6) Depreciation for the year 1940-41 was not found charged to revenue in respect of 34 items in the Plant and Machinery Registers. The Chief Accountant was asked to explain the reasons and to state how it was proposed to make up the amount during the remaining life of the Machinery.

M.C.A./2312/I

7-10-1941.

The Chief Accountant explained that the provisions for depreciation were not allowed by the Standing Committee and hence no adjustments could be made and that the instalments on account of depreciation for these items had been revised since 1941-42.

This means that the liability on account of the use of the Machinery is put off to the future years.

(7) The discharged interest rupee coupons paid by the Hongkong and Shanghai Banking Corporation are pasted on the sheets of paper. In certain blank cages unattested remarks "Paid and lost" were made in pencil regarding the payment of interest. Attention of the Chief Accountant was drawn to this and needful has been done in the matter.

M.C.A./2529/I

23-12-1941.

(8) For the interest paid by the London Office of the Chartered Bank of India, Australia & China no register showing the amount of interest paid by the Bank is maintained by the Chief Accountant's Office similar to that maintained for the interest paid by the Hongkong and Shanghai Banking Corporation. The discharged coupons are also not pasted on the sheets of paper as is being done in the case of the Hongkong Bank. The Chief Accountant in reply to the reference stated that no useful purpose was likely to be served by pasting the coupons as they number about 8,996 for each half year and also as these coupons were not being received from the Bank who had instructions to retain them for the period of war. The register for interest is however promised to be maintained.

M.C.A./2523/I

23-12-1941.

(9) The cost of a temporary post of a servant, created in connection with the work of training candidates for Auxiliary Nursing Service, was to be recovered from Government and it was, in the first instance required to be debited to Advances. It was, however found debited to the grant for Labour and Grain Compensation. The Chief Accountant was therefore advised to effect necessary adjustment of cost to the proper head of Advances for effecting recovery from Government.

M.C.A./2586/I

9-2-1942.

Reply is awaited.

(10) While auditing paybills in February 1942, it was noticed that the telephone clerk working at the Arthur Road Hospital in the temporary post was allowed to draw pay for the months of November 1941 to January 1942 but the post was not included in the monthly statements submitted by the Municipal Commissioner to the Standing Committee for sanction. The Chief Accountant explained that the post remained to be included in the monthly list of temporary posts reported to the Standing Committee inadvertently, though the continuance of the appointment was sanctioned by the Municipal Commissioner on 3rd October 1941 and that the same was subsequently included in the statement for February 1942 sanctioned by the Standing Committee under their Resolution No. 41, dated the 8th April 1942.

M.C.A./2601/I

11-2-1942.

(11) The Municipal Clearing Agents were asked to remove C. I. Pipes from Byculla. Goods Shed to the Municipal Store Yard. The Clearing Charges being including a sum of Rs. 130-4-0 for crane charges paid by the Clearing Agents to the G. I. P. Railway was sanctioned under Standing Committee Resolution No. 1768, dated the 4th March 1942. In the Commissioner's letter No. AE 15155, dated the 27th February 1942 underlying the aforesaid Resolution it was stated that the charges were in accordance with the contract rates.

M.C.A./2708/I

28-3-1942.

Clause 4 of the contract provided that the contractors were to provide at their own expense all labour, material implements and things necessary and proper for the due performance of the said work etc. Audit therefore objected to the recovery of crane charges by the Contractors from the Municipality. The Chief Accountant explained that the contract related only to clearing of goods from the docks, while the crane charges recovered by the Contractors were in connection with goods removed from the Railway Station and so they were outside the contract.

This fact should have been made clear to the Standing Committee while obtaining their sanction to the charges.

Assessment Department.

This is the main revenue earning Department of the Corporation. Rules and Regulations for the assessment and collection of revenue have been embodied in the Assessment Manual. Since the question of delay occurring in the processes of recoveries was taken up by Audit in the year 1938-39, improvement is noticed in the presentation of bills and serving of demand notices but much delay still occurs in subsequent legal action and arrears are piled up for several years before a case reaches the Court of Law. This longstanding practice of delay is a sort of encouragement to the habitual defaulters to adopt a variety of delaying tactics by correspondence or otherwise and to make the suit cases much more complicated due to future insolvencies, changes in ownerships etc., sometimes involving entire loss of the dues to the Municipality. It is therefore advisable to devise means to take swift action in this respect, in order to avoid the tendency to pile up arrears on the part of the defaulting tax-payers.

Instead of allowing unduly long time to run, it is very desirable that a time limit should be set, say three months after the service of notice, after which all the unpaid and unrecovered (after execution of warrants) bills should be transferred immediately for legal action after taking the necessary sanctions. It is not suggested that the Department should run blind-foldedly to Law Courts after the expiry of this period without discretion but taking out the bills from the hands of the bill collectors and putting them into the hands of the Municipal Solicitors and threatening the defaulters with immediate court action by the Municipal Solicitor (or the Legal Assistant) will have a salutary effect on those who sit secure at present with an idea that it is very easy to pass years after years under the present procedure followed by the Municipality. It may even increase some work of the Legal Assistant's Department in the beginning but the temporary increase in work will be amply compensated by the psychological effect it is likely to make, in the minds of those rate-payers who do not take serious notice of the Municipal demands.

The number of bills left outstanding in respect of property tax and wheel tax as on 31st March 1942 was 16,584 aggregating to Rs. 29,79,877-14-10 as against 17,440 aggregating to Rs. 31,03,478-5-6 in the previous year. The outstanding of Rs. 29,79,877-14-10 is inclusive of the Urban Immovable Property Taxes amounting to Rs. 7,12,812-2-9.

Filing of suits.

Following is the extract from the last year's Audit Report showing undue delays occurring in obtaining M.C.A./1836/IV sanctions and filing of suits for the recovery of taxes:—

1-4-1941.

"The Assessor and Collector was asked to state the number of cases already sanctioned by the Standing Committee for filing suits and the number of cases for which the suits were filed. In reply he stated on 21st April 1941 that out of 33 cases for 1939-40 for which sanction of the Standing Committee was obtained, only two suits had been filed and 31 suits were still to be filed. Similarly out of 55 cases sanctioned during 1940-41, not a single suit was filed. In addition there were 27 cases for the years prior to 1939-40 for which also suits were not filed. He was therefore requested to state the causes of delay in filing suits. × × ×.

It may be observed that generally the question of obtaining Standing Committee's sanction for filing suits is not taken up until the arrears are piled up for some years. During the audit of outstanding bills as on 31st March 1941 about 1,500 bills were found enfaced for payment of water-tax only and nearly 500 bills for other taxes. In some cases the enfacements of part-payments of bills are more than one on each single bill. The part-payments naturally delay the legal action to be taken against the party by the Municipality until the remaining taxes have accumulated for some years. Even after the Court action is sanctioned by the Standing Committee it is noticed that the suits are not filed for a long period. It is advisable that proper action should be taken at early stages in such cases."

The information called for from the Department for delay in each case has not yet been received although over a year has passed. The Department is again reminded through the Commissioner.

ACCOUNTS.

(1) *Notice and Warrant Fees.*

No account of demand, collections and outstandings of notice and warrant fees was kept by the Department. The Department was advised to keep this account in a proper manner in the bill books. The matter was also reported to the Standing Committee in the yearly report on books and ledgers for the year 1940-41 and as a result necessary changes have been made in the bill books from 1st April 1942.

The Ward Collection Books in charge of each Ward Inspector are not being balanced and tallied at the end of each year as indicated in Form No. 16 of the Assessment Manual. A report showing the omissions and irregularities in these registers in respect of notice and warrant fees which remained undisclosed due to the books being not closed at the end of the year has been made to the Standing Committee under No. M.C.A.2513/IV dated the 17th June 1942 (*vide* Standing Committee Resolution No. 449, dated the 24th June 1942).

(2) *Reconciliation of Books.*

One of the important points of control and safeguard against omissions and irregularities is the proper balancing and reconciling of books. The bill books of the Assessment Department are important revenue registers and the total of the collections shown therein at the end of the year should tally pie to pie with the account of the receipts of taxes kept by the Chief Accountant in order to prove the accuracy of the bill books. This tally is not properly effected.

Another item is of refunds. Periodical lists of the refund certificates issued to the parties showing the amounts thereof are forwarded by the Assessor and Collector to the Chief Accountant. The payments made by the Chief Accountant against the certificates shown in these lists are recorded in a separate account of refund passed in his office. No account showing the total sum of the refund lists forwarded by the Assessor and Collector during the year, the total sum paid thereagainst and the total sum outstanding as appearing in the lists is made up at the end of the year, in order to test the accuracy of the refunds passed and posted in the lists and to ascertain the outstanding liabilities for the certificates left in the hands of the public. Since the year 1939-40 audit is persistently pressing these Departments to effect proper tally and reconciliation of these accounts but nothing has so far been done in the matter. The Department in its latest report argued that the reconciliation is likely to entail more work and more staff. In this connection a report has been made to

the Standing Committee showing that if the Departments pay some attention towards adjustment of details by weeding out unnecessary duplication of work wherever it exists and to recording of transactions in a systematic manner, the work is likely to be reduced and reconciliation made more easy (*vide* Standing Committee Resolution No. 449 dated the 24th June 1942). The matter is now before the Finance and General Sub-Committee.

(3) Account of Government Bills.

Government pay their property tax bills in arrears. Moreover they have deferred payment of bills from year to year from 1934-35 in respect of their Medical and Educational Institutions for which a reference is pending in the High Court. No account of these outstandings was maintained by the department in any books of accounts and for the annual report they worked out the outstandings on a loose sheet of paper from the file of the case papers. Audit, being not satisfied with this method of working under which no reliable figures were available to audit in any books of accounts, asked the department to open an account of all the bills issued to Government, payments received thereagainst and amounts outstanding in the regular bill books of the department. Accordingly an account of the outstandings opened in the Register of 1942-43 shows a sum of Rs. 15,36,125-11-10 as outstanding on 31st March 1941 against the figure of Rs. 15,17,725-14-10 given by the department in the annual report of 1940-41. Thus there was a discrepancy of Rs. 18,399-13-0 which was brought out by opening a regular account in the books.

It is therefore strongly advisable for the department to discontinue the present method of preparing accounts on loose sheets.

Drawbacks.

An allowance for drawback of 1/5th part of the General Tax is granted in the property tax bills for a half-year in respect of a building, any floor or floors of which are let to more than one tenant, when the loss of rent to the owner of the building on account of vacancies during the six months preceding the three calendar months before the commencement of the half-year to which the claim relates, is not less than 5 per cent. of the rateable value.

Audit has come across certain cases, which were rejected on the ground of the losses being less than 5 per cent. of the rateable value, but were admitted for drawback claims on the strength of the duplicates of the bill books produced by the owners showing higher losses.

In case No. M.C.A.2292/IV dated the 29th September 1941, the loss ascertained by the Municipality was Rs. 384. Against this, the owner produced his account books showing a loss of Rs. 3,024 and the drawback claim was admitted although it appears from the remarks on the case papers that certain records in the accounts of the party for May and June 1940 were missing and hence the accounts produced were not reliable.

Production of bill books without the relative account books in support of their drawback claims and its acceptance by the Municipality as sufficient proof of the vacancies against the findings of the departmental officers had become almost a routine. Audit therefore suggested to the Municipal Commissioner that the drawback rules sanctioned by the Standing Committee should be amended making it obligatory on the part of the owners to prove their claim only by production of regular books of accounts maintained in a recognised form. The Municipal Commissioner has accordingly put up proposal for such an amendment (*vide* Standing Committee Resolution No. 1304 dated the 10th December 1941) which awaits sanction of the Standing Committee.

The Deputy Municipal Commissioner has also passed orders in the meanwhile in the above quoted case that in all such cases, parties should be warned that the drawback claims may be withheld if proper books of accounts are not maintained and adequate evidence to prove vacancies not produced.

Audit references in this matter during the last two years and the orders issued thereon by the Municipal Commissioner appear to have been partially effective but in order to have a complete check on drawback claims, a very strict application of the rules proposed to be incorporated in the drawback rules seems necessary.

Refunds.

In case of property bearing A Ward No. 225 (23B) the Department was asked to supply details of monthly rents of different tenements of the property on the basis of which the rateable value was fixed so as to enable the rates of refunds being checked. The Assessor and Collector replied that the rateable value was fixed in 1935-36 and the particulars of rents were not available. It is not desirable that refunds for the different tenements should be passed without properly ascertaining the rental value of the tenements fixed for the purpose of settling the rateable value on which the tax is recovered.

In April 1940, the party applied to the Assessor and Collector for the grant of refund for the half year ending 31st March 1940. The Department however took this application, which was in Gujarati, to be a notice of vacancy for the 1st half year of 1940-41 and allowed refund therefor, although the party had not given due notice. This being pointed out by Audit, the payment of refund passed by the Chief Accountant was withheld.

In case of premises bearing C Ward No. 775, the notice of demolition was received on 20th December 1940 but the refund of taxes over-collected was allowed by the Department from 26th August 1940 instead of from 20th December 1940 involving a loss of Rs. 60-8-0 to the Municipality. To an audit query the Department explained that the irregularity occurred inadvertently but the loss was made up by higher valuation fixed in case of another property of the same party. The Deputy Municipal Commissioner warned the staff that the provisions of Section 153 should be strictly followed.

Property bearing F Ward No. 6353 stands in the name of the Textile Engravers, Ltd., and has been subdivided in two parts. One is a factory building valued at Rs. 4,250 and another is described as land and valued at Rs. 1,225. The land is said to be used for gardening purposes forming an amenity to the factory building. However, the land was treated as without beneficial occupation and refund was granted in respect thereof.

There is another case of Tata Oil Mills, where also the land which formed an amenity to the factory building has been treated as vacant for the purpose of allowing refund.

The Assessor and Collector had been asked to explain as to how the said lands can be treated as without beneficial occupation for allowing refund.

Reply is awaited.

The original valuation of the property bearing C Ward No. 5687-88 was Rs. 14,850 according to the M.C.A./2514/IV rent fixed for the different tenements in the property. The valuation, however, has been reduced from 1st March 1940 to Rs. 14,015 and yet refunds granted for the half-year ending 20-12-1941. . . . 31st March 1940 in respect of ground floor shop and block No. 42 are on the basis of the rents fixed for the original valuation of Rs. 14,850. The details of the reduced monthly rents have been called for from the Department and are awaited.

M.C.A./2347/IV

A number of refund cases was noticed to have been passed for the subsequent half-year before disposing off the cases for the previous half-year in connection with the same properties. Municipal Commissioner's attention was drawn to this, who has passed orders that subsequent cases should not be passed unless the previous ones are disposed off.

24-10-1941.
M.C.A./2456/IV

1-12-1941.
M.C.A./2491/IV

13-12-1941.
M.C.A./2230/IV

25-8-1941.
M.C.A./2344/IV

17-10-1941.
M.C.A./2497/IV

16-12-1941.

Valuations.

The properties bearing G (G.P.R.) Ward Nos. 1229(2), 1230(2), 1237(1), 1238(1) and 1238(2) representing Podar Ayurvedic College and Hospital at Worli which are said to be working from 17th July 1941 and 14th January 1942 respectively, have not yet been assessed in the Assessment Book. Only a special Halalkhore Tax in respect of the College has so far been levied from 17th July 1941. The Assessor and Collector being asked in the matter replied that the necessary information called for from the Government has not yet been received.

The valuation of the land in this case was found increased from Rs. 4 to Rs. 750 per annum. To an audit query as to why it was allowed to continue on the Municipal books so long at such a low figure as Rs. 4, the Assessor and Collector explained that this land formed part and parcel of an extensive area of marshy and undeveloped land near the salt pans at Wadala and was not useful in any way and without boundary lines to indicate portions owned by several parties and when it was sold, the correct valuation could be ascertained.

This indicates that valuations of such open lands should periodically undergo proper examination by the officers of the Department.

Certain temporary structures (C.I. Sheds) erected by the Indian Silk Mills Co., Ltd., since 15th April 1935 on the land leased to them by the B.P.T. were found assessed for the first time at Rs. 2,015 and Rs. 590 under A Ward Nos. 253 (4A, 4B, 4D, 4E) and 253(4C) respectively with effect from 1st April 1940. It appears that the structures which should have been assessed against the lessees since 1935 escaped taxation upto 31st March 1940.

Similar cases of temporary sheds standing for long periods and escaping taxation have come to the notice of Audit.

When new structures are erected, completion certificates are granted by the City Engineer's Department and necessary information is supplied by that officer to the Assessor and Collector but cases of such omissions still come to notice. Inquiry was therefore made from the City Engineer as to the exact procedure adopted with regard to the completion certificates for temporary structures and the information supplied to the Assessment Department in that connection.

Reply is awaited.

In the course of audit, the rateable values of certain premises were found abnormally increased from 1st April 1942 on the ground that portions of premises were being used for hotels. Audit requested the License Department to state the dates from which the premises were licensed for hotels. The reply received from that Department shows that the licenses for hotels were issued for different portions on different dates between the years 1929-30 and 1941-42. As portions of

M.C.A./2573/IV
2-2-1942.

some premises were licensed years before for hotels, the increase in their valuations should have been brought on the Assessment Books from the years in which the user was changed. It appears that in the year 1938-39 the proposals for small increases in the valuations were made by the ward staff as cases of rise in rents. The increases were, however, not given effect to on receipt of the complaint from the parties. The following figures will show that the valuations were kept to the original figures upto 1st April 1942 although the portions of the premises were licensed for hotels in earlier years.

Ward No.	Rateable value during 1938-39.	Increase proposed from 1-4-1939 under T.W.R. No.	Rateable value fixed on complaint as from 1-4-1939.	Rateable value fixed as from 1-4-1942 under T.W.R. No.	Reasons for increase from 1-4-1942.	Date from which the premises were licensed for hotels.
	Rs.	Rs.	Rs.	Rs.		
3353 (1E)	2,295	2,500 (T.W.R. No. 260) 15-11-38	2,240	6,085 (T.W.R. No. 172) 15-11-41	Portions used as hotels.	1934-35
3353 (1B)	4,275	4,845 (do. No. 258) 15-11-38	4,290	6,650 (do. No. 175) 15-11-41	Do. Do.	24-9-1935 } 19-1-1940 } 1933-34 }
3366 (1)	5,110	6,130 (do. No. 262) 15-11-38	5,130	7,910 (do. No. 176) 15-11-41	Do. Do.	1929-30 } 1-1-1932 }
3366 (2)	5,005	5,410 (do. No. 263) 15-11-38	5,025	9,065 (do. No. 177) 15-11-41	Do. Do.	1-6-1941
3366 (3)	6,935	8,120 (do. No. 264) 15-11-38	6,960	12,400 (do. No. 178) 15-11-41	Do. Do.	1-9-1937

There were no additions or alterations in the premises and for mere change of user which also seems to have commenced long since, the valuations were almost doubled in one single year. This does not but give a strong impression that the premises remained under-valued for some years past, inspite of the procedure under which the premises in the city are supposed to undergo inspection in respect of their valuations by the ward staff every year. The valuations are also test checked by the Ward Superintendents and the Assistant Assessors. Even small increases proposed by the ward staff in 1938-39 were not adopted on hearing of the complaints and the valuations were kept up almost at the original figures. It is not known how in all these cases the parties could disprove the official figures obtained on actual inspection of the premises in 1938-39 and again on 1st April 1942, when valuations were almost doubled, no complaints were received from the parties. It is therefore strongly advisable that cases of this type require thorough investigation in order to avoid recurrences in other cases.

There were also cases of temporary structures (C.I. Sheds) left out unassessed for a number of years.

The Assessor and Collector has therefore been requested to state the circumstances under which the cases of increases or new assessment could not be brought on the Assessment books earlier inspite of their annual inspections.

Reply is not yet received.

The valuation of the property bearing E Ward No. 6497(2) was proposed by the Ward Superintendent M.C.A./2604/IV at Rs. 2,445 and was reduced to Rs. 1,780 by the Assistant Assessor on the ground that the monthly rent according to him came to Rs. 175 as against Rs. 240 ascertained by the Ward Superintendent. The Assessor and Collector explained that two shops were being used as residences and their rents were lower than those estimated by the Superintendent. The Deputy Municipal Commissioner however got further inquiries made as a result of which the valuation has again been proposed to be increased from Rs. 1,780 to Rs. 2,190. In explaining the increase the Assessor and Collector stated that the shops used as residences were again being used as shops.

Water by meter measurement.

Property bearing E Ward No. 3585-88 was charged water by meter measurement upto 19th September M.C.A./2160/IV 1940 on which date the meter was removed but the water tax on value was not levied for the remaining period of the year 1940-41. No water tax was also found levied during 26-7-1941. 1941-42 upto 26th July 1941. In reply to audit query the Assessor and Collector explained that he had no intimation of the removal of meters from the Hydraulic Engineer. The Assessor and Collector accordingly obtained Municipal Commissioner's sanction for charging water tax on value with effect from

1st April 1941 and the tax in respect of the period 20th September 1940 to 31st March 1941 was lost to the Municipality.

The property bearing F Ward Nos. 538-39 consists of a private market valued at Rs. 7,025 per annum and residential portion valued at Rs. 1,700 per annum but the whole property was charged water tax on value during 1940-41 and 1941-42, although the market portion was required to be charged by meter measurement as per clause 5 of rule No. 1(a) of the Water Charges Rules.

The explanation called for from the Department is awaited.

In the case of the property bearing C Ward No. 3839, the water tax on value was sanctioned to be levied with effect from 1st October 1940 (instead of by meter measurement) but no water-tax on value was charged in the bills for two half-years from 1st October 1940 to 30th September 1941. Audit reference being made to the Department, the Assessor and Collector obtained sanction of the Commissioner to levy water-tax on value with effect from 1st April 1941. Thus the omission resulted in a loss of Rs. 19-1-0 to the Municipality.

In another case of the property bearing E Ward No. 6480, although the meter was reported to have been removed from 13th May 1941, the water tax on value does not seem to have been levied with effect from that date.

Reply of the department is awaited.

M.C.A./2039/IV	The errors and omissions noticed in the Meter Reading Register were of the following kinds:—
4-6-1941.	
M.C.A./2040/IV	(1) In 55 cases the figures of consumption of water were not found filled in when the registers were examined by Audit after they were sent by the Hydraulic Engineer to the Assessor and Collector for issue of bills.
7-6-1941.	
M.C.A./2047/IV	(2) In 19 cases, though the consumption was filled in, the bills were not issued.
9-6-1941.	
M.C.A./2048/IV	(3) In 11 cases, the bills for meter hire were not issued.
9-6-1941.	
M.C.A./2049/IV	(4) Receipt numbers and dates for recoveries of meter hire received for broken periods for new meters fixed during the year were not posted in the register.
9-6-1941.	
M.C.A./2114/IV	
5-7-1941.	
M.C.A./2115/IV	
5-7-1941.	
M.C.A./2121/IV	
8-7-1941.	
M.C.A./2122/IV	
8-7-1941.	
M.C.A./2155/IV	
24-7-1941.	
M.C.A./2156/IV	
24-7-1941.	
M.C.A./2157/IV	
24-7-1941.	
M.C.A./2371/IV	
5-11-1941.	
M.C.A./2489/IV	
13-12-1941.	
M.C.A./2560/IV	
21-1-1942.	
M.C.A./2589/IV	
10-2-1942.	

For omissions mentioned in item No. 1 the usual reasons given for not filling in the consumption in the registers are "Dial dirty; meter found slow; or spare meters or parts out of stock etc."

At the end of each month readings have to be taken and if any meter has gone out of order in the first month of the half-year, it would come to notice at the end of that month. This leaves five or six months to fix a new meter and determine the consumption of the half-year.

The delay of two to three months for replacement of meters and taking of averages of the consumption for the period during which the meters are defective may be reasonable but the delay of over six months occurring in this connection seems to be excessive.

Miscellaneous.

M.C.A./1926/IV	Different kinds of clerical errors in the tabulated ward reports were brought to the notice and got rectified.
17-4-1941. M.C.A./1927/IV	
17-4-1941. M.C.A./2229/IV	
25-8-1941. M.C.A./2540/IV	
10-1-1942. M.C.A./2541/IV	
10-1-1942. M.C.A./2561/IV	
21-1-1942. M.C.A./2565/IV	
26-1-1942.	

Discrepancies noticed in the outstanding bills in the hands of the Ward Offices as on 31st March 1941 were got duly corrected. In several cases the bills were certified to have been put up as exhibits in the courts and some of them were merged in the decrees obtained. References have been made to Department inquiring whether the decrees so obtained are executed.

Reply is awaited.

Wheel Tax.

The lists of vehicles and animals standing in the name of each party are maintained in the wheel tax registers in the Assessment Department for each ward. In addition to this, the Department has got its Motor Branch where motor registers are kept showing the names of the parties, transfers effected from time to time, weights etc. Up-to-date information as regards new motors, transfers of ownership etc., is daily obtained by the clerks who are posted in the Police Commissioner's Office for this work, and notes taken in the registers. These changes are also intimated immediately to the Ward Offices in order to enable them to verify the conveyances and include them in the quarterly statements to be submitted by them. The Ward Superintendents report, after the close of each quarter, the vehicles and animals to be taxed for the quarter and bills are issued on the 20th of the month following the quarter. The procedure described above is designed to give day to day information to the Ward staff as regards changes of ownership etc., and they have to complete the inquiries regarding each vehicle during their inspections in the sub-wards allotted to them. However, vehicles remaining to be reported due to special difficulties are expected to be dealt with within a reasonable time, that is to say, cases for the quarter ending 30th June may be completed latest by 30th September next. Accordingly audit undertakes test-checking of these registers for each quarter after a lapse of nearly one quarter.

The vehicles reported by audit as untaxed during the years 1939-40 and 1940-41 were 1,411 and 2,225 respectively out of which 311 and 1,155 cases still remain to be settled. During 1941-42 the number of vehicles reported as untaxed etc. were 2,187 as shown below, out of which only 960 cases were settled upto the time of writing the report.

1. Not taxed and no remarks.	...	1,146
2. Transferred to other owners but no remarks whether taxed under other schedules	...	2
3. Sold or removed but no remarks whether taxed under other schedules	...	733
4. Kept on jacks	...	132
5. Weight not quoted	...	103
6. Under-charged	...	12
7. Partial repairs	...	17
8. Miscellaneous	...	42
(Details are given in Statement "A")	...	2,187

Audit test-checks only 25 per cent. cases each quarter and if the whole volume of work is checked, it may be presumed that the figure of untaxed vehicles to be reported would be much more.

There are Departmental Orders to the effect that necessary remarks should be made in the registers against the concerns for which no bills have been preferred and the schedule numbers under which vehicles are taxed should be shown in cases of vehicles which are transferred from one Ward to another. It was observed in the course of audit that these orders were not strictly followed and therefore proper attention should be paid to them by the department in the future.

The undermentioned audit notes issued during 1939-40, 1940-41 and 1941-42 remained uncleared upto 30th June 1942 :—

Serial No.	Ward.	Audit Note No. and Date.	Particulars of Objections.	Reply received or not.	Further reference made.
1	G	M.C.A. 815/16 of 19-7-1939 ...	Inquiry in respect of cars Nos. W 2209 and X 5114.	Ad-interim	8-12-1939
2	A	M.C.A. 1203 of 28-6-1940 ...	Calling for papers in connection with property bearing A Ward No. 1307(6), etc.	Do.	7-5-1941
3	G	M.C.A. 1206 of 28-6-1940 ...	Calling for papers in connection with property bearing G Ward No. 1107(4).	Do.	30-11-1940
4	General	M.C.A. 1209 of 1-7-1940 ...	Treatment of bills in payment of which cheques were received but were dishonoured.	No.	...
5	A	M.C.A. 1409 of 1-10-1940 ...	Refund passed by C. A. without A. C.'s sanction.	No.	...
6	General	M.C.A. 1425 of 3-10-1940 ...	Books of A. C.'s Department not checked by C. A.'s Department.	No.	...
7	D	M.C.A. 1468 of 16-10-1940.	Refund allowed in respect of property bearing D Ward No. 3451(2).	No.	...
8	D	M.C.A. 1583 of 18-12-1940.	Refund of U. I. P. Tax wrongly calculated in respect of property bearing ward No. 2653(2-5)	No.	...
9	A	M.C.A. 1587 of 21-12-1940.	A bill for water by meter measurement wrongly issued for Rs. 173-14-0 instead of Rs. 174-4-0.	No.	...
10	General	M.C.A. 1606 of 10-1-1941 ...	Posting of receipt nos. and dates in respect of bills for meter hire issued by Hydraulic Engineer in the Meter Reading Register.	No.	...
11	F	M.C.A. 1614 of 15-1-1941 ...	Figures of consumption of water not filled in, in one case of entry No. 286 at page 9 of the Meter Reading Register.	No.	...
12	A (G.P.R.)	M.C.A. 1623 of 21-1-1941 ...	Bill for water charges not issued in one case.	No.	...
13	C	M.C.A. 1694 of 14-2-1941 ...	Distress warrants not executed in respect of A.G.T. Bills.	No.	...
14	G	M.C.A. 1764 of 12-3-1941 ...	Levy of compounded water tax in respect of sanatorium bearing Ward No. 5244(2).	No.	...
15	D	M.C.A. 1808 of 20-3-1941 ...	Refund in respect of property bearing D Ward Nos. 2408 and 2409(1-2).	No.	...
16	D	M.C.A. 1829 of 1-4-1941 ...	Writing up of wheel tax registers	Ad-interim.	26-1-1942
17	General	M.C.A. 1836 of 1-4-1941 ...	Filing of suits for recovery of taxes	Do.	26-5-1941
18	D	M.C.A. 1962 of 29-4-1941 ...	Audit of outstanding bills	Do.	27-9-1941
19	B	M.C.A. 2004 of 20-5-1941 ...	Do. do.	Do.	5-6-1942
20	Trust	M.C.A. 2039 of 4-6-1941 ...	Meter Reading Register for 2nd half of 1940-41.	No.	...
21	E	M.C.A. 2097 of 30-6-1941 ...	Halalkhore tax in respect of property bearing Ward No. 8212(2) (4), etc.	Ad-interim.	9-5-1942
22	E	M.C.A. 2155 of 24-7-1941 ...	Meter hire bills for 1941-42	Do.	15-9-1941
23	E	M.C.A. 2160 of 26-7-1941 ...	Non-levy of water-tax in respect of property bearing Ward No. 3585 to 88.	Do.	18-11-1941
24	G.P.R.	M.C.A. 2242 of 28-8-1941 ...	Assessment of properties bearing G Ward Nos. 1229(2), 1230(2), 1237(1), etc.	Do.	20-2-1942
25	General	M.C.A. 2251 of 1-9-1941 ...	Levy of U. I. P. Tax and grant of refund	Do.	25-3-1942
26	B	M.C.A. 2286 of 27-9-1941 ...	Refund of water-tax on value in respect of property bearing Ward No. 2693.	Do.	13-12-1941
27	D	M.C.A. 2301 of 2-10-1941 ...	Collection of property tax bill No. 14039 for the year 1939-40 and notice fees.	No.	...
28	F	M.C.A. 2306 of 4-10-1941 ...	Assessment of Dadar Private Market	Ad-interim.	30-10-1941
29	C	M.C.A. 2340 of 16-10-1941 ...	Distraigned goods in C Ward Office	Do.	13-12-1941
30	C	M.C.A. 2371 of 5-11-1941 ...	Meter hire bills for 1941-42	Do.	2-5-1942
31	B	B.R.R. 244 of 6-11-1941 ...	Calling for refund cases	Do.	16-3-1942
32	F	M.C.A. 2454 of 1-12-1941 ...	Refund Case No. 728 for 1st half of 1940-41	Do.	12-3-1942

Serial No.	Ward.	Audit Note No. and Date.	Particulars of Objections.	Reply received or not.	Further reference made.
33	E	M.C.A. 2489 of 13-12-1941.	Meter Reading Register for 1940-41 ...	Ad-interim	16-3-1942
34	B	M.C.A. 2501 of 18-12-1941.	Property Tax Bills in respect of properties bearing Ward No. 3809.	Do.	6-1-1942
35	B	M.C.A. 2503 of 18-12-1941.	Property Tax Bills in respect of properties bearing Ward Nos. 1515 to 1518 and 1578.	Do.	Do.
36	E	M.C.A. 2504 of 18-12-1941.	Property Tax bills in respect of properties bearing Ward Nos. 14 to 20, 412 to 416, 433 and 679 to 683.	Do.	12-2-1942
37	C	M.C.A. 2514 of 20-12-1941 ...	Refund cases Nos. 227 to 229 for the 2nd half of 1939-40.	No.	...
38	General	M.C.A. 2515 of 20-12-1941 ...	Bill Books of A. C. for 1940-41 ...	No.	...
39	A	M.C.A. 2571 of 30-1-1942 ...	Assessment of property bearing Ward No. 253 (4A-4E)	Ad-interim	20-7-1942
40	A	M.C.A. 2573 of 2-2-1942 ...	Portions of properties used as hotels ...	Do.	16-6-1942
41	F	M.C.A. 2587 of 10-2-1942 ...	Calling for refund cases ...	Do.	18-5-1942
42	E	M.C.A. 2604 of 11-2-1942 ...	T.W.R. No. 138 of 30-9-1941 ...	Do.	1-4-1942
43	D	M.C.A. 2621 of 20-2-1942 ...	Meter Reading Register for 1940-41 ...	No.	...
44	B	B.R.R. 1 of 23-2-1942 ...	Calling for refund cases for 1st half of 1941-42.	No.	...

Serial No.	Case No. and Date.	Number of uncharged etc. concerns reported.	Number of concerns settled.	Number of concerns remaining unsettled.
1	M.C.A. 280 of 28-4-1939	...	59	9
2	M.C.A. 284 of 28-4-1939	...	1	1
3	M.C.A. 286 of 28-4-1939	...	57	9
4	M.C.A. 514 of 7-8-1939	...	55	17
5	M.C.A. 552 of 1-9-1939	...	29	4
6	M.C.A. 554 of 1-9-1939	...	15	5
7	M.C.A. 703 of 22-11-1939	...	1	1
8	M.C.A. 742 of 15-12-1939	...	30	2
9	M.C.A. 743 of 15-12-1939	...	104	104
10	M.C.A. 744 of 15-12-1939	...	15	2
11	M.C.A. 746 of 15-12-1939	...	10	6
12	M.C.A. 753 of 15-12-1939	...	2	2
13	M.C.A. 760 of 21-12-1939	...	42	21
14	M.C.A. 776 of 6-1-1940	...	31	6
15	M.C.A. 778 of 8-1-1940	...	24	2
16	M.C.A. 782 of 10-1-1940	...	25	3
17	M.C.A. 805 of 25-1-1940	...	35	3
18	M.C.A. 818 of 1-2-1940	...	26	26
19	M.C.A. 837 of 9-2-1940	...	38	4
20	M.C.A. 838 of 9-2-1940	...	13	13
21	M.C.A. 904 of 13-3-1940	...	25	3
22	M.C.A. 920 of 18-3-1940	...	3	3
23	M.C.A. 927 of 19-3-1940	...	41	3
24	M.C.A. 929 of 19-3-1940	...	29	6
25	M.C.A. 944 of 28-3-1940	...	2	29
26	M.C.A. 945 of 28-3-1940	...	23	2
27	M.C.A. 947 of 28-3-1940	...	24	3
28	M.C.A. 951 of 28-3-1940	...	49	8
29	M.C.A. 977 of 5-4-1940	...	50	17
30	M.C.A. 978 of 5-4-1940	...	69	22
31	M.C.A. 997 of 12-4-1940	...	85	69
32	M.C.A. 1183 of 25-6-1940	...	1	18
33	M.C.A. 1185 of 25-6-1940	...	14	1
34	M.C.A. 1190 of 26-6-1940	...	25	3
35	M.C.A. 1191 of 26-6-1940	...	25	2
36	M.C.A. 1193 of 26-6-1940	...	2	9
			1	1

Serial No.	Case No. and Date.	Number of uncharged etc. concerns reported.	Number of concerns settled.	Number of concerns remaining unsettled.	
37	M.C.A. 1202 of 28-6-1940	...	1	...	1
38	M.C.A. 1208 of 29-6-1940	...	9	6	3
39	M.C.A. 1308 of 12-8-1940	...	404	...	404
40	M.C.A. 1311 of 13-8-1940	...	31	14	17
41	M.C.A. 1320 of 15-8-1940	...	103	...	103
42	M.C.A. 1326 of 21-8-1940	...	16	12	4
43	M.C.A. 1327 of 21-8-1940	...	10	4	6
44	M.C.A. 1362 of 12-9-1940	...	14	11	3
45	M.C.A. 1363 of 12-9-1940	...	47	36	11
46	M.C.A. 1364 of 12-9-1940	...	33	27	6
47	M.C.A. 1365 of 12-9-1940	...	50	45	5
48	M.C.A. 1367 of 12-9-1940	...	27	20	7
49	M.C.A. 1369 of 12-9-1940	...	161	...	161
50	M.C.A. 1505 of 15-11-1940	...	90	69	21
51	M.C.A. 1558 of 7-12-1940	...	7	6	1
52	M.C.A. 1562 of 13-12-1940	...	9	7	2
53	M.C.A. 1563 of 13-12-1940	...	19	10	9
54	M.C.A. 1571 of 16-12-1940	...	10	9	1
55	M.C.A. 1574 of 17-12-1940	...	27	18	9
56	M.C.A. 1575 of 17-12-1940	...	10	...	10
57	M.C.A. 1576 of 17-12-1940	...	9	7	2
58	M.C.A. 1577 of 17-12-1940	...	17	15	2
59	M.C.A. 1579 of 17-12-1940	...	9	6	3
60	M.C.A. 1580 of 17-12-1940	...	12	10	2
61	M.C.A. 1588 of 21-12-1940	...	17	13	4
62	M.C.A. 1589 of 21-12-1940	...	13	9	4
63	M.C.A. 1590 of 21-12-1940	...	18	9	9
64	M.C.A. 1592 of 21-12-1940	...	15	13	2
65	M.C.A. 1642 of 25-1-1941	...	1	...	1
66	M.C.A. 1643 of 25-1-1941	...	10	6	4
67	M.C.A. 1644 of 25-1-1941	...	14	...	14
68	M.C.A. 1645 of 25-1-1941	...	17	10	7
69	M.C.A. 1646 of 25-1-1941	...	15	7	8
70	M.C.A. 1647 of 25-1-1941	...	16	...	16
71	M.C.A. 1648 of 25-1-1941	...	21	5	16
72	M.C.A. 1649 of 25-1-1941	...	20	14	6
73	M.C.A. 1656 of 7-2-1941	...	12	7	5
74	M.C.A. 1658 of 7-2-1941	...	24	21	3
75	M.C.A. 1663 of 7-2-1941	...	9	6	3
76	M.C.A. 1664 of 7-2-1941	...	18	...	18
77	M.C.A. 1665 of 7-2-1941	...	2	...	2
78	M.C.A. 1669 of 7-2-1941	...	5	4	1
79	M.C.A. 1670 of 7-2-1941	...	15	11	4
80	M.C.A. 1671 of 7-2-1941	...	12	9	3
81	M.C.A. 1673 of 7-2-1941	...	13	8	5
82	M.C.A. 1675 of 7-2-1941	...	16	...	16
83	M.C.A. 1684 of 7-2-1941	...	19	15	4
84	M.C.A. 1686 of 13-2-1941	...	15	12	3
85	M.C.A. 1687 of 13-2-1941	...	17	15	2
86	M.C.A. 1688 of 13-2-1941	...	15	10	5
87	M.C.A. 1689 of 13-2-1941	...	13	3	10
88	M.C.A. 1700 of 17-2-1941	...	14	4	10
89	M.C.A. 1753 of 10-3-1941	...	25	20	5
90	M.C.A. 1763 of 13-3-1941	...	14	10	4
91	M.C.A. 1787 of 19-3-1941	...	1	...	1
92	M.C.A. 1791 of 20-3-1941	...	12	10	2
93	M.C.A. 1792 of 20-3-1941	...	3	...	3
94	M.C.A. 1799 of 20-3-1941	...	19	13	6
95	M.C.A. 1800 of 20-3-1941	...	6	...	6
96	M.C.A. 1801 of 20-3-1941	...	12	10	2
97	M.C.A. 1803 of 20-3-1941	...	4	2	2
98	M.C.A. 1804 of 20-3-1941	...	1	...	1
99	M.C.A. 1814 of 23-3-1941	...	34	30	4
100	M.C.A. 1610 of 24-3-1941	...	10	7	3
101	M.C.A. 1611 of 24-3-1941	...	31	18	13
102	M.C.A. 1828 of 1-4-1941	...	2	...	2
103	M.C.A. 1830 of 1-4-1941	...	33	28	5

Serial No.	Case No. and Date.	Number of uncharged etc. concerns reported.	Number of concerns settled.	Number of concerns remaining unsettled.	
104	M.C.A. 1831 of 1-4-1941	...	24	20	4
105	M.C.A. 1832 of 1-4-1941	...	24	...	24
106	M.C.A. 1833 of 1-4-1941	...	3	...	3
107	M.C.A. 1835 of 1-4-1941	...	10	9	1
108	M.C.A. 1866 of 7-4-1941	...	1	...	1
109	M.C.A. 1869 of 7-4-1941	...	18	8	10
110	M.C.A. 1870 of 7-4-1941	...	15	9	6
111	M.C.A. 1871 of 7-4-1941	...	25	22	3
112	M.C.A. 1872 of 7-4-1941	...	8	6	2
113	M.C.A. 1876 of 7-4-1941	...	13	8	5
114	M.C.A. 1877 of 7-4-1941	...	9	6	3
115	M.C.A. 1879 of 7-4-1941	...	24	...	24
116	M.C.A. 1880 of 7-4-1941	...	3	...	3
117	M.C.A. 1892 of 7-4-1941	...	6	...	6
118	M.C.A. 1893 of 7-4-1941	...	16	8	8
119	M.C.A. 1895 of 7-4-1941	...	10	...	10
120	M.C.A. 1896 of 7-4-1941	...	9	...	9
121	M.C.A. 1897 of 9-4-1941	...	34	25	9
122	M.C.A. 1902 of 9-4-1941	...	23	11	12
123	M.C.A. 1908 of 15-4-1941	...	5	...	5
124	M.C.A. 1917 of 16-4-1941	...	29	18	11
125	M.C.A. 1918 of 16-4-1941	...	33	29	4
126	M.C.A. 1919 of 16-4-1941	...	16	...	16
127	M.C.A. 1947 of 25-4-1941	...	25	18	7
128	M.C.A. 1948 of 25-4-1941	...	28	...	28
129	M.C.A. 1963 of 29-4-1941	...	22	...	22
130	M.C.A. 1964 of 29-4-1941	...	5	...	5
131	M.C.A. 2005 of 20-5-1941	...	1	...	1
132	M.C.A. 2061 of 14-6-1941	...	12	6	6
133	M.C.A. 2075 of 23-6-1941	...	8	5	3
134	M.C.A. 2090 of 30-6-1941	...	6	3	3
135	M.C.A. 2093 of 30-6-1941	...	9	6	3
136	M.C.A. 2094 of 30-6-1941	...	22	14	8
137	M.C.A. 2095 of 30-6-1941	...	13	10	3
138	M.C.A. 2140 of 19-7-1941	...	10	7	3
139	M.C.A. 2144 of 24-7-1941	...	17	11	6
140	M.C.A. 2153 of 24-7-1941	...	16	...	16
141	M.C.A. 2169 of 28-7-1941	...	9	5	4
142	M.C.A. 2218 of 19-8-1941	...	28	16	12
143	M.C.A. 2219 of 19-8-1941	...	16	14	2
144	M.C.A. 2220 of 19-8-1941	...	10	8	2
145	M.C.A. 2221 of 19-8-1941	...	34	29	5
146	M.C.A. 2228 of 25-8-1941	...	25	20	5
147	M.C.A. 2245 of 29-8-1941	...	6	5	1
148	M.C.A. 2246 of 29-8-1941	...	14	10	4
149	M.C.A. 2290 of 29-9-1941	...	10	6	4
150	M.C.A. 2356 of 29-10-1941	...	14	9	5
151	M.C.A. 2360 of 29-10-1941	...	14	8	6
152	M.C.A. 2361 of 29-10-1941	...	20	11	9
153	M.C.A. 2362 of 29-10-1941	...	17	11	6
154	M.C.A. 2363 of 30-10-1941	...	13	7	6
155	M.C.A. 2364 of 30-10-1941	...	13	5	8
156	M.C.A. 2365 of 30-10-1941	...	32	25	7
157	M.C.A. 2366 of 30-10-1941	...	19	18	1
158	M.C.A. 2367 of 30-10-1941	...	23	20	3
159	M.C.A. 2372 of 5-11-1941	...	10	6	4
160	M.C.A. 2373 of 5-11-1941	...	29	20	9
161	M.C.A. 2375 of 5-11-1941	...	5	...	5
162	M.C.A. 2378 of 5-11-1941	...	13	11	2
163	M.C.A. 2379 of 5-11-1941	...	14	11	3
164	M.C.A. 2380 of 5-11-1941	...	12	10	2
165	M.C.A. 2381 of 5-11-1941	...	4	2	2
166	M.C.A. 2385 of 10-11-1941	...	27	18	9
167	M.C.A. 2386 of 10-11-1941	...	30	23	7
168	M.C.A. 2387 of 10-11-1941	...	21	...	21
169	M.C.A. 2388 of 10-11-1941	...	2	...	2
170	M.C.A. 2390 of 11-11-1941	...	21	15	6
171	M.C.A. 2396 of 13-11-1941	...	2	...	2
172	M.C.A. 2397 of 13-11-1941	...	4	...	4
173	M.C.A. 2398 of 13-11-1941	...	6	5	1

Serial No.	Case No. and Date.	Number of uncharged etc. concerns reported.	Number of concerns settled.	Number of concerns remaining unsettled.
174	M.C.A. 2399 of 13-11-1941	43	24	19
175	M.C.A. 2400 of 13-11-1941	2	...	2
176	M.C.A. 2401 of 13-11-1941	12	6	6
177	M.C.A. 2402 of 13-11-1941	17	14	3
178	M.C.A. 2416 of 18-11-1941	12	8	4
179	M.C.A. 2417 of 18-11-1941	17	11	6
180	M.C.A. 2418 of 18-11-1941	11	4	7
181	M.C.A. 2421 of 18-11-1941	19	11	8
182	M.C.A. 2422 of 18-11-1941	7	5	2
183	M.C.A. 2434 of 26-11-1941	20	9	11
184	M.C.A. 2435 of 26-11-1941	26	17	9
185	M.C.A. 2440 of 26-11-1941	23	14	9
186	M.C.A. 2441 of 26-11-1941	4	2	2
187	M.C.A. 2442 of 26-11-1941	8	...	8
188	M.C.A. 2450 of 1-12-1941	27	16	11
189	M.C.A. 2451 of 1-12-1941	15	6	9
190	M.C.A. 2452 of 1-12-1941	18	13	5
191	M.C.A. 2453 of 1-12-1941	30	10	20
192	M.C.A. 2490 of 13-12-1941	3	...	3
193	M.C.A. 2581 of 9-2-1942	8	...	8
194	M.C.A. 2582 of 9-2-1942	13	...	13
195	M.C.A. 2584 of 9-2-1942	13	...	13
196	M.C.A. 2588 of 10-2-1942	1	...	1
197	M.C.A. 2590 of 10-2-1942	43	...	43
198	M.C.A. 2591 of 10-2-1942	12	...	12
199	M.C.A. 2592 of 10-2-1942	4	...	4
200	M.C.A. 2593 of 10-2-1942	6	...	6
201	M.C.A. 2594 of 10-2-1942	7	...	7
202	M.C.A. 2595 of 10-2-1942	2	...	2
203	M.C.A. 2596 of 10-2-1942	27	...	27
204	M.C.A. 2597 of 10-2-1942	18	...	18
205	M.C.A. 2598 of 10-2-1942	14	...	14
206	M.C.A. 2603 of 11-2-1942	18	...	18
207	M.C.A. 2608 of 14-2-1942	15	...	15
208	M.C.A. 2609 of 14-2-1942	35	...	35
209	M.C.A. 2610 of 14-2-1942	20	...	20
210	M.C.A. 2613 of 17-2-1942	20	...	20
211	M.C.A. 2614 of 17-2-1942	2	1	1
212	M.C.A. 2622 of 20-2-1942	29	...	29
213	M.C.A. 2624 of 20-2-1942	13	...	13
214	M.C.A. 2625 of 20-2-1942	15	...	15
215	M.C.A. 2626 of 20-2-1942	13	...	13
216	M.C.A. 2627 of 20-2-1942	7	...	7
217	M.C.A. 2628 of 20-2-1942	12	...	12
218	M.C.A. 2629 of 20-2-1942	7	...	7
219	M.C.A. 2630 of 20-2-1942	2	...	2
220	M.C.A. 2631 of 20-2-1942	17	...	17
221	M.C.A. 2632 of 20-2-1942	5	...	5
222	M.C.A. 2633 of 20-2-1942	18	...	18
223	M.C.A. 2634 of 20-2-1942	2	...	2
224	M.C.A. 2637 of 21-2-1942	11	...	11
225	M.C.A. 2638 of 21-2-1942	4	...	4
226	M.C.A. 2639 of 21-2-1942	14	11	3
227	M.C.A. 2640 of 21-2-1942	13	...	13
228	M.C.A. 2643 of 23-2-1942	10	...	10
229	M.C.A. 2658 of 28-2-1942	26	...	26
230	M.C.A. 2659 of 2-3-1942	20	...	20
231	M.C.A. 2660 of 3-3-1942	30	...	30
232	M.C.A. 2665 of 5-3-1942	10	...	10
233	M.C.A. 2668 of 10-3-1942	1	...	1
234	M.C.A. 2669 of 10-3-1942	8	...	8
235	M.C.A. 2673 of 11-3-1942	10	...	10
236	M.C.A. 2674 of 11-3-1942	16	...	16
237	M.C.A. 2675 of 11-3-1942	14	...	14
238	M.C.A. 2676 of 11-3-1942	5	...	5
239	M.C.A. 2688 of 16-3-1942	3	...	3
240	M.C.A. 2699 of 23-3-1942	13	...	13

In the following cases, recoveries were got effected for excess refunds or short or omitted charges.

Serial No.	Ward.	Case No. and Date.	Particulars of Objections.	Difference recovered.
1	E	M.C.A. 2043 of 7-6-1941	Page No. Item No. 12 40 The total of consumption of water should be 4,87,600 gallons and not 4,87,000. 14 419 The total of consumption of water should be 14,400 gallons and not 14,100. 16 507 The correct charge to be calculated should be Rs. 15-7-0 and not Rs. 15-5-0.	0 8 0 0 5 0 0 2 0
2	A	M.C.A. 1182 of 25-6-1940	Under charge in respect of concern No. K 4738 under Schedule No. 363.	10 0 0
3	C	M.C.A. 1194 of 20-6-1940	Under charge of respect of concern No. Y 1790 under Schedule No. 256.	70 0 0
4	F	M.C.A. 1755 of 10-3-1941	Bill for compounded water tax in respect of property bearing No. 1023(1).	405 2 0
5	A	M.C.A. 1612 of 24-3-1941	Under charge in respect of concerns Nos. BMW 2938 and 7180 under Schedule No. 280.	5 0 0
6	E	M.C.A. 1834 of 1-4-1941	Under charge in respect of concern No. BMT 2410 under Schedule No. 784.	10 0 0
7	D	M.C.A. 1907 of 15-4-1941	Under charge in respect of concern No. BMW 2287 under Schedule No. 2729.	5 0 0
8	G	M.C.A. 2376 of 5-11-1941	Under charge in respect of concern No. BMW 8630 under Schedules Nos. 1554 of 1940-41 and 1193 of 1941-42.	15 0 0
9	D	M.C.A. 2620 of 17-2-1942	Under charge in respect of concern No. BMW 8920 under Schedule No. 1995.	5 0 0
10	D	M.C.A. 2635 of 20-2-1942	Under charge in respect of concern No. BMW 2242 under Schedule No. 614.	20 0 0
11	D	M.C.A. 2636 of 20-2-1942	Under charge in respect of concern No. BMW 9178 under Schedule No. 862.	5 0 0
12	E	M.C.A. 766 of 3-1-1940	Under charge in respect of concern No. K 4430 under Schedule No. 686.	16 11 0
13	D	M.C.A. 293 of 1-5-1939	Under charge in respect of concern No. X 1204 under Schedule No. 1060.	16 11 0
14	D	M.C.A. 2419 of 18-11-1941	Under charge in respect of concern No. BMX 402 under Schedules Nos. 3864 of 1940-41 and 2685 of 1941-42.	15 0 0
15	C	M.C.A. 2040 of 7-6-1941	Water-tax in respect of property bearing Ward No. 3839 not charged from 1-4-1941 to 30-9-1941.	19 1 0
16	E	M.C.A. 2160 of 26-7-1941	Recovery of water-tax on value in respect of properties bearing Ward Nos. 3585-88 from 1-4-1941 to 31-3-1942.	154 0 0

The following cases of excess refunds or short or omitted recoveries were noticed and reported for which no replies have so far been received.

Serial No.	Ward.	Case No. and Date.	Objection.	Amount.
1	D	M.C.A. 978 of 5-4-1940	Short charge in respect of car No. T 5296 under Schedule No. 2094.	10 0 0
2	E	M.C.A. 1202 of 28-6-1940	Under charge in respect of concern No. W 635 under Schedule No. 405 for the quarters previous to the quarter ended 31-3-1940.	5 0 0 (Foreach quarter.)
3	B	M.C.A. 1320 of 15-8-1940	Under charge in respect of concern No. W 6145 under Schedule No. 19.	15 0 0
4	B	Do. do.	Under charge in respect of concern No. W 271 under Schedule No. 617.	5 0 0
5	G	M.C.A. 1369 of 12-9-1940	Under charge in respect of concern No. W 809 under Schedule No. 21.	25 0 0
6	G	Do. do.	Under charge in respect of concern No. BMW 1830 under Schedule No. 711.	5 0 0
7	A	M.C.A. 1587 of 21-12-1940	Under charge under entry No. 390 at page 13 of the Meter Reading Register for the year 1939-40.	0 6 0
8	B	M.C.A. 1656 of 7-2-1941	Under charge in respect of concern No. 605 under Schedule No. 412 for the quarters previous to the quarter ended 30-9-1940.	5 0 0 (Foreach quarter.)
9	E	M.C.A. 2155 of 24-7-1941	Water tax in respect of the property bearing Ward No. 6480 not charged from 13-5-1941 to 30-9-1941.	18 5 0
10	D	M.C.A. 1892 of 7-4-1941	Under charge in respect of concern No. BMW 1260 under Schedule No. 2212.	10 0 0
11	D	M.C.A. 2441 of 27-11-1941	Under charge in respect of concern No. BMW 7676 under Schedule No. 2332.	5 0 0 (Foreach quarter.)

STATEMENT "A"

List of vehicles which were reported by audit shown as untaxed etc., in Wheel Tax Registers.

Serial No.	Case No. and Date.	Number of concerns reported.	Serial No.	Case No. and Date.	Number of concerns reported.	
1	M.C.A. 1828 of 1-4-1941	...	2	65 M.C.A. 2231 of 25-8-1941	...	13
2	M.C.A. 1829 of 1-4-1941	...	7	66 M.C.A. 2245 of 29-8-1941	...	6
3	M.C.A. 1830 of 1-4-1941	...	33	67 M.C.A. 2246 of 29-8-1941	...	14
4	M.C.A. 1831 of 1-4-1941	...	24	68 M.C.A. 2290 of 29-9-1941	...	10
5	M.C.A. 1832 of 1-4-1941	...	24	69 M.C.A. 2291 of 29-9-1941	...	1
6	M.C.A. 1833 of 1-4-1941	...	3	70 M.C.A. 2356 of 29-10-1941	...	14
7	M.C.A. 1834 of 1-4-1941	...	1	71 M.C.A. 2360 of 29-10-1941	...	14
8	M.C.A. 1835 of 1-4-1941	...	10	72 M.C.A. 2361 of 29-10-1941	...	20
9	M.C.A. 1866 of 7-4-1941	...	1	73 M.C.A. 2362 of 29-10-1941	...	17
10	M.C.A. 1868 of 7-4-1941	...	1	74 M.C.A. 2363 of 30-10-1941	...	13
11	M.C.A. 1869 of 7-4-1941	...	18	75 M.C.A. 2364 of 30-10-1941	...	13
12	M.C.A. 1870 of 7-4-1941	...	15	76 M.C.A. 2365 of 30-10-1941	...	32
13	M.C.A. 1871 of 7-4-1941	...	25	77 M.C.A. 2366 of 30-10-1941	...	19
14	M.C.A. 1872 of 7-4-1941	...	8	78 M.C.A. 2367 of 30-10-1941	...	23
15	M.C.A. 1873 of 7-4-1941	...	1	79 M.C.A. 2372 of 5-11-1941	...	10
16	M.C.A. 1874 of 7-4-1941	...	1	80 M.C.A. 2373 of 5-11-1941	...	29
17	M.C.A. 1875 of 7-4-1941	...	1	81 M.C.A. 2375 of 5-11-1941	...	5
18	M.C.A. 1876 of 7-4-1941	...	13	82 M.C.A. 2376 of 5-11-1941	...	2
19	M.C.A. 1877 of 7-4-1941	...	9	83 M.C.A. 2378 of 6-11-1941	...	13
20	M.C.A. 1878 of 7-4-1941	...	39	84 M.C.A. 2379 of 6-11-1941	...	14
21	M.C.A. 1879 of 7-4-1941	...	24	85 M.C.A. 2380 of 6-11-1941	...	12
22	M.C.A. 1880 of 7-4-1941	...	3	86 M.C.A. 2381 of 6-11-1941	...	4
23	M.C.A. 1884 of 7-4-1941	...	1	87 M.C.A. 2385 of 10-11-1941	...	27
24	M.C.A. 1892 of 7-4-1941	...	6	88 M.C.A. 2386 of 10-11-1941	...	30
25	M.C.A. 1893 of 7-4-1941	...	16	89 M.C.A. 2387 of 10-11-1941	...	21
26	M.C.A. 1895 of 7-4-1941	...	10	90 M.C.A. 2388 of 10-11-1941	...	2
27	M.C.A. 1896 of 7-4-1941	...	9	91 M.C.A. 2390 of 11-11-1941	...	21
28	M.C.A. 1897 of 9-4-1941	...	34	92 M.C.A. 2396 of 13-11-1941	...	2
29	M.C.A. 1902 of 9-4-1941	...	23	93 M.C.A. 2397 of 13-11-1941	...	4
30	M.C.A. 1907 of 15-4-1941	...	1	94 M.C.A. 2398 of 13-11-1941	...	6
31	M.C.A. 1908 of 15-4-1941	...	5	98 M.C.A. 2399 of 13-11-1941	...	43
32	M.C.A. 1917 of 16-4-1941	...	29	96 M.C.A. 2400 of 13-11-1941	...	2
33	M.C.A. 1918 of 16-4-1941	...	33	97 M.C.A. 2401 of 13-11-1941	...	12
34	M.C.A. 1919 of 16-4-1941	...	16	98 M.C.A. 2402 of 13-11-1941	...	17
35	M.C.A. 1944 of 25-4-1941	...	2	99 M.C.A. 2416 of 18-11-1941	...	12
36	M.C.A. 1945 of 25-4-1941	...	28	100 M.C.A. 2417 of 18-11-1941	...	17
37	M.C.A. 1947 of 25-4-1941	...	25	101 M.C.A. 2418 of 18-11-1941	...	11
38	M.C.A. 1948 of 25-4-1941	...	28	102 M.C.A. 2419 of 18-11-1941	...	7
39	M.C.A. 1963 of 29-4-1941	...	22	103 M.C.A. 2421 of 18-11-1941	...	19
40	M.C.A. 1964 of 29-4-1941	...	5	104 M.C.A. 2422 of 18-11-1941	...	7
41	M.C.A. 2005 of 20-5-1941	...	1	105 M.C.A. 2434 of 26-11-1941	...	20
42	M.C.A. 2006 of 20-5-1941	...	2	106 M.C.A. 2435 of 26-11-1941	...	26
43	M.C.A. 2059 of 14-6-1941	...	5	107 M.C.A. 2440 of 26-11-1941	...	23
44	M.C.A. 2060 of 14-6-1941	...	1	108 M.C.A. 2441 of 26-11-1941	...	4
45	M.C.A. 2061 of 14-6-1941	...	12	109 M.C.A. 2442 of 26-11-1941	...	8
46	M.C.A. 2074 of 23-6-1941	...	1	110 M.C.A. 2450 of 1-12-1941	...	27
47	M.C.A. 2075 of 23-6-1941	...	8	111 M.C.A. 2451 of 1-12-1941	...	15
48	M.C.A. 2080 of 25-6-1941	...	1	112 M.C.A. 2452 of 1-12-1941	...	18
49	M.C.A. 2090 of 30-6-1941	...	6	113 M.C.A. 2453 of 1-12-1941	...	30
50	M.C.A. 2091 of 30-6-1941	...	1	114 M.C.A. 2490 of 13-12-1941	...	3
51	M.C.A. 2093 of 30-6-1942	...	9	115 M.C.A. 2531 of 9-2-1942	...	8
52	M.C.A. 2094 of 30-6-1942	...	22	116 M.C.A. 2582 of 9-2-1942	...	13
53	M.C.A. 2095 of 30-6-1942	...	13	117 M.C.A. 2584 of 9-2-1942	...	13
54	M.C.A. 2139 of 19-7-1941	...	16	118 M.C.A. 2588 of 10-2-1942	...	1
55	M.C.A. 2140 of 19-7-1941	...	10	119 M.C.A. 2590 of 10-2-1942	...	43
56	M.C.A. 2144 of 24-7-1941	...	17	120 M.C.A. 2591 of 10-2-1942	...	12
57	M.C.A. 2153 of 24-7-1941	...	16	121 M.C.A. 2592 of 10-2-1942	...	4
58	M.C.A. 2169 of 28-7-1941	...	9	122 M.C.A. 2593 of 10-2-1942	...	6
59	M.C.A. 2218 of 19-8-1941	...	28	123 M.C.A. 2594 of 10-2-1942	...	7
60	M.C.A. 2219 of 19-8-1941	...	16	124 M.C.A. 2595 of 10-2-1942	...	2
61	M.C.A. 2220 of 19-8-1941	...	10	125 M.C.A. 2596 of 10-2-1942	...	27
62	M.C.A. 2221 of 19-8-1941	...	34	126 M.C.A. 2597 of 10-2-1942	...	18
63	M.C.A. 2222 of 19-8-1941	...	5	127 M.C.A. 2598 of 10-2-1942	...	14
64	M.C.A. 2228 of 25-8-1941	...	25	128 M.C.A. 2602 of 11-2-1942	...	2

Serial No.	Case No. and Date.	Number of concerns reported.	Serial No.	Case No. and Date.	Number of concerns reported.
129	M.C.A. 2603 of 11-2-1942	18	150	M.C.A. 2637 of 21-2-1942	11
130	M.C.A. 2608 of 14-2-1942	15	151	M.C.A. 2638 of 21-2-1942	4
131	M.C.A. 2609 of 14-2-1942	35	152	M.C.A. 2639 of 21-2-1942	14
132	M.C.A. 2610 of 14-2-1942	20	153	M.C.A. 2640 of 21-2-1942	13
133	M.C.A. 2613 of 17-2-1942	20	154	M.C.A. 2643 of 23-2-1942	10
134	M.C.A. 2614 of 17-2-1942	2	155	M.C.A. 2658 of 28-2-1942	26
135	M.C.A. 2620 of 17-2-1942	1	156	M.C.A. 2659 of 2-3-1942	20
136	M.C.A. 2622 of 20-2-1942	29	157	M.C.A. 2660 of 3-3-1942	30
137	M.C.A. 2624 of 20-2-1942	13	158	M.C.A. 2665 of 5-3-1942	10
138	M.C.A. 2625 of 20-2-1942	15	159	M.C.A. 2668 of 10-3-1942	1
139	M.C.A. 2626 of 20-2-1942	13	160	M.C.A. 2669 of 10-3-1942	8
140	M.C.A. 2627 of 20-2-1942	7	161	M.C.A. 2673 of 11-3-1942	10
141	M.C.A. 2628 of 20-2-1942	12	162	M.C.A. 2674 of 11-3-1942	16
142	M.C.A. 2629 of 20-2-1942	7	163	M.C.A. 2675 of 11-3-1942	14
143	M.C.A. 2630 of 20-2-1942	2	164	M.C.A. 2676 of 11-3-1942	5
144	M.C.A. 2631 of 20-2-1942	17	165	M.C.A. 2688 of 16-3-1942	3
145	M.C.A. 2632 of 20-2-1942	5	166	M.C.A. 2699 of 23-3-1942	13
146	M.C.A. 2633 of 20-2-1942	18			
147	M.C.A. 2634 of 20-2-1942	2			
148	M.C.A. 2635 of 21-2-1942	1			
149	M.C.A. 2636 of 21-2-1942	1			
				Total	2,187

Miscellaneous Departments.

The following Departments are in charge of the collection of miscellaneous revenue :—

(1) Municipal Commissioner's Office; (2) Town Duty Refund and Election Office; (3) Central Stores; (4) Legal Assistant's Office; (5) Municipal Secretary's Office; (6) Hydraulic Engineer's Department; (7) Victoria and Albert Museum; (8) Public Health Department including Analyst's Office; (9) Health Department A and B Wards Office; (10) Health Department C and D Wards Office; (11) Health Department E Ward Office; (12) Health Department F and G Wards Office; (13) Malaria Department; (14) Office of the Superintendent of Vaccination; (15) K. E. M. Hospital and G. S. M. College; (16) Conservancy Department; (17) City Engineer's Central, Building and Architectural Branches; (18) City Engineer's Works and Maintenance Branches; (19) Mechanical Engineer's Department; (20) Fire Brigade Office; (21) License Department; (22) Gardens Department; and (23) Markets and Slaughter Houses.

Revenue Returns.

As per Commissioner's letter No. M.C.A. 765, dated the 27th January 1939, underlying Standing Committee Resolution No. 1534, dated the 10th February 1939, the forms of Revenue Registers of these Departments were revised as from 1st April 1939, for maintaining accounts on the basis of demand, collections and arrears for each source of income, and for tallying of these accounts and comparing them with those maintained in the Chief Accountant's Office.

In this connection reference is invited at the outset to the following remarks appearing in the Audit Report for 1940-41 :—

"The revised forms were introduced with effect from 1st April 1939, but the work of completion of quarterly accounts and submission of revenue and deposit returns is slack. In this connection, attention is invited to my remarks in the Audit Report for 1939-40, at page 401 of the Commissioner's Administration Report.

During the year 1940-41 attention of the Commissioner was also drawn to the non-submission of Revenue and Deposit returns by the Heads of the Departments for the years 1939-40 and 1940-41 (under Nos. M.C.A. 1598/V, dated the 3rd January 1941, and M.C.A. 1496/V, dated the 11th January 1941) after waiting upto January 1941. As these returns were not still received except in a few cases, the matter was reported to the Standing Committee under No. M.C.A. 1496/V dated the 3rd April 1941, which has been forwarded by the Committee to the Commissioner for immediate inquiry and report under their Resolution No. 53, dated the 9th April 1941."

The references mentioned in the above quoted remarks for the years 1939-40 and 1940-41 are still pending with the Commissioner. Although, it appears, from the office orders and circulars issued to the Departments that the Commissioner is strenuously pressing the Departments for completion of this work, there has been no appreciable change in the position during the year under review and therefore the matter had to be reported again to the Standing Committee under M.C.A. 2790/V, dated the 4th May 1942 (*vide* Standing Committee Resolution No. 228, dated the 13th May 1942).

Hereunder is a list showing the offices and the quarters upto which the returns are received for audit through the Chief Accountant. They have been checked with relevant registers of respective Departments and also with the Chief Accountant's books.

Serial No.	Name of the Department.	Period upto which the quarterly revenue returns checked.	Period upto which the quarterly deposit returns checked.	REMARKS.
1	Municipal Commissioner's Office ...	31-12-1941	31-12-1941	
2	Town Duty and Election Office ...	31-12-1941	31-12-1941	
3	Central Stores	31-12-1941	31-12-1941	
4	Municipal Secretary's Office ...	31-3-1942	31-3-1942	
5	Hydraulic Engineer's Department ...	(a) 30-6-1940	Not received.	(a) Received on 5-8-1942 and it is being checked.
6	Victoria and Albert Museum ...	31-3-1942	No deposit.	
7	Public Health Department including Analyst's Office ...	31-12-1939	Not received.	
8	A. H. O. A. & B Wards Office ...	31-12-1939	Do.	
9	A. H. O. C & D Wards Office... ..	30-9-1941	31-3-1941	
10	A. H. O. E Ward Office ...	(b) 31-12-1939	Not received	(b) This has been checked and returned under No. M.C.A. 1668/V of 7-2-1941.
11	A. H. O. F & G Wards Office ...	(c) 31-3-1941	31-3-1940	(c) Revenue returns for the three quarters ending 31-12-1940 are returned under M.C.A. 2018/V of 18-5-1942 and hence the return for the quarter ending 31-3-1941 has been kept unchecked.

Serial No.	Name of the Department.	Period upto which the quarterly revenue returns checked.	Period upto which the quarterly deposit returns checked.	REMARKS.
12	A. H. O. Malaria	31-12-1941	31-12-1941	
13	Superintendent of Vaccination's Office	(d) 31-3-1941	30-9-1941	(d) Revenue returns for the quarters ending 30-6-1940, 30-9-1940, and 31-3-1941 are returned under M.C.A. 2835/V of 18-5-1942. Returns for the quarters ending 31-12-1940, and 30-6-1941 are not received and hence the return for the quarter ending 30-9-1941 has been kept pending unchecked.
14	K. E. M. Hospital	30-9-1941	(e) 31-12-1941	(e) It is being checked.
15	G. S. M. College	10-10-1941	31-12-1941	
16	Conservancy Department	31-3-1941	31-12-1940	
17	City Engineer's (Buildings Branch)	31-3-1941	Not received.	
18	City Engineer's (Works Branch)	31-3-1941	Do.	
19	Fire Brigade	30-9-1941	30-9-1941	
20	License Department	(f) 31-12-1941	31-12-1941	(f) Being checked.
21	Gardens Department	(g) 30-9-1941	(g) 31-12-1941	(g) Returns are being checked.
22	Markets and Slaughter Houses	31-3-1941	31-3-1941	

It will be seen from the above that the work of rendering accounts by the Departments upto 31st March 1942 and of checking and reconciling them by the Chief Accountant's staff with his books has remained incomplete. It may, accordingly, be mentioned for the information of the Standing Committee and the Corporation that the figures of revenue receipts under departments published in Appendix No. 3 of the Annual Report of the Chief Accountant are not the figures reconciled with those appearing in the books of the other departments whose returns upto 31st March 1942 are not received.

Departmental Registers.

Inspection of the Departmental Registers at the time of writing the report showed incomplete character of writing, balancing and checking of books upto 31st March 1942. In some cases totals were either not taken or left out in-pencil. In the Departments like those of the Hydraulic Engineer, the City Engineer and the Superintendent of Markets, where the number of receipts from stall-boards, weather-frames, meter hire, stallage rents, etc., is large, the postings in the demand registers are not completely checked by the Chief Accountant's staff.

It may be remarked here that improvements are still necessary in the maintenance of upto-date, clear and balanced accounts almost in all the major departments. The following audit reference No. M.C.A. 2705/V dated the 27th March 1942 issued to the City Engineer quoted hereunder in extenso, will show the kinds of defects still existing:—

Audit Note to the City Engineer.

No. M.C.A. 2705/V of 27-3-1942.

"Four revenue returns for the year 1940-41 were received for audit from C.A. in the last week of January 1942. The year 1941-42 has also almost expired now and yet no return has so far been received.

Audit examination of the accounts of a period should be as early as possible after the expiry of the period to secure its proper benefit. However, in the circumstances mentioned above the audit is obliged to go over the accounts of 1940-41 at the end of the year 1941-42, and offer remarks on the defects of one year back, the correction of which, would not but disturb the current work. The defects noticed in the accounts of 1940-41 are principally as under:—

(1) The revenue collected by the City Engineer's Works Branch is not only under the Revenue Head 8.—Roads, Drains and Sewers but also under some other heads like 1.—General Tax etc., Law Charges; 2.—Water Works—Compounded tax through the Hydraulic Engineer; Improvement Schemes Account—V.—Miscellaneous Receipts etc. These heads are operated by other Departments also and the sum total of the revenue returns of all the Departments should be agreed with the total revenue collected and credited under these heads in the Chief Accountant's Office. The returns submitted by the City Engineer, are, however, only in respect of revenue under 8.—Roads, Drains and Sewers and there is no mention even in the correspondence as between the Chief Accountant and the City Engineer as to the returns required to be submitted in respect of other Revenue Heads. This means there is no attempt to get the accounts agreed all round under all the heads on the part of the Departments, and the Chief Accountant. It is not sufficient for the Chief Accountant merely to verify and forward whatever is submitted to him but to examine the books under other heads as well, and to call for complete accounts after making a searching enquiry of each item of receipt falling under a particular Department.

(2) In the reconciliation statements the figures of difference between the books of the Chief Accountant, and the Department are explained to be due to the supervision and other charges of Departmental and Private Works credited to Revenue. Particulars of these figures are not available in the City Engineer's books. In this connection a note was addressed to the Chief Accountant under No. M.C.A. 2225/V, dated the 20th August 1941 to which there is no reply so far, and although the City Engineer remarks in the reconciliation statement that steps are being taken to show demand and recoveries in this respect in the registers from the 1st April 1941, there is not a single entry made so far in the current year's register.

(3) In the demand register No. II for miscellaneous revenue figures are not shown separately under each minor heads, and demands are noted in the register without giving necessary particulars such as sanction numbers, months, quantities, rates, etc.

(4) The sum total of the collections shown in the Demand Registers is required to be agreed with the total amount of cash collected as per sectional cash book, and the amounts of adjustments put through during the period. There is no adjustment register showing the amount of such adjustments, and it is not understood how this agreement of figures has been made.

(5) A demand of Rs. 48 from the B. E. S. T. & Co. Ltd., for stop sign posts for the 4th quarter of 1940-41, has not been taken on the books of that year and shown outstanding.

(6) In the sectional cash book recoveries pertaining to Expenditure and Advance Heads are also mixed up under the Revenue Head (*vide* page 1). Similarly the recoveries under VIII. Roads,—5 Contingencies are shown at two places once on page 215 under advances personal account of officers and again on page 249 under the proper head. The book should be written up under the proper account heads without which agreed results cannot be obtained.

(7) The Department takes on the books the recoveries made on the last day of the month on the day following *i.e.*, on the 1st day of the next month on which the collection is forwarded to the Chief Accountant and consequently the revenue collected and receipted for by the Department on the last day of the month or quarter is shown outstanding in the next month or quarter. This is not correct. In this respect different Departments follow different practices, some taking it on the very day on which the receipts are passed and some on the next day. It is necessary to advise all Departments to follow a uniform practice of taking the receipts on the books on the day on which they are received in their Head Offices. The differences arising on account of this as between the books of the Chief Accountant and the Department can be explained in the reconciliation statements.

(8) The dates of collection posted in the demand register under each receipt number are the dates of remittance to Head Office by the Wards, and not the dates of receipts. Dates of receipts should be posted.

(9) In demand register the reasons for arrears are not shown in the remarks columns as required by the Municipal Commissioner's circular No. SR/10407, dated the 11th October 1940.

(10) Certain demands, in respect of which deposits have been received, are found taken on books only when the adjustments are booked in the Chief Accountant's Office. Sometimes such adjustments are carried out after a year or so, and till then the demands are omitted from the registers and not shown as outstanding. In this connection scrutiny of the deposit register of the City Engineer's Office shows that several items of deposits received since the year 1921-22 in respect of items such as hire of rollers, royalties, scaffolding, occupation for house building materials, etc. have remained unadjusted to Revenue and in the absence of any demand in the registers and also the papers of such long periods, such deposits may happen to be refunded to the parties. The Departments still appear to be under the impression that writing of demands in the register is a mere formality but they should realize that it is not a formality but an essential factor in bringing under proper control, the revenues to be realised. In absence of such demands no insistence has been made on the Departments and the Chief Accountant to adjust out the deposits which are due to be credited to Revenue all these past years.

The defects pointed out above show that the whole scheme of agreeing the Departmental accounts with those of the Chief Accountant's Office and of exercising proper control over every source of revenue of each Department is not properly carried out.

It is therefore desirable to issue proper instructions by Circular to the Departmental staff as well as to the internal audit staff of the Chief Accountant, who carry out day to day verification of the Departmental books, and are always available to the Departments for consultation and advice."

Delay in Replies to Audit Notes.

As laid down in Schedule EE of the Municipal Act and paragraph 9 of the Municipal Audit Procedure Rules, sanctioned under the Corporation Resolution No. 4787, dated the 4th September 1939, every query or observation made by audit has to be promptly disposed of by the Officers concerned, but replies to only 8 audit

notes out of 17 outstanding audit references of the year 1940-41 have so far been received, and out of 163 audit notes issued during 1941-42, 120 notes have been replied to, leaving the following 43 notes outstanding :—

Serial No.	Department.	Case No. and Date.	Particulars.	Reply received or not.	No. of reminders issued.	Remarks.
1	M. C.	M.C.A.2193/V of 12-8-1941.	Stock account of bye-laws and manuals in Municipal Commissioner's Office.	No.	11	
2	M. C.	M.C.A.2194/V of 12-8-1941.	Account of bye-laws and manuals in Municipal Commissioner's Office.	No.	11	
3	M. C.	M.C.A.2208/V of 14-8-1941.	Acceptance of money without passing official receipt.	No.	11	
4	H. E.	M.C.A.2130/V of 15-7-1941.	Outstanding extra water charges bills of the year 1939-40.	No.	12	
5	H. E.	M.C.A.2172/V of 30-7-1941.	Account books of Hydraulic Engineer's Department.	No.	12	
6	H. E.	M.C.A.2173/V of 30-7-1941.	Writing of meter hire demand.	No.	12	
7	H. E.	M.C.A.2181/V of 2-8-1941.	Outstanding cases in which extra water charge bills have not been preferred.	No.	11	
8	H. E.	M.C.A.2382/V of 6-11-1941.	Outstanding Deposits ...	No.	8	
9	H. E.	M.C.A.2706/V of 27-3-1942.	Missing pages from the receipt book of Bhandarwada Reservoir.	No.	4	
10	H. O.	M.C.A.2666/V of 6-3-1942.	Imprest Account of Health Officer's Office.	No.	5	
11	H. O.	M.C.A.2063/V of 16-6-1941.	Poor Box Charity Account and demand entries.	No.	13	
12	A. H. O. A & B Wards.	M.C.A.2314/V of 7-10-1941.	Irregularities in the accounts ...	No.	10	
13	A. H. O. A & B Wards.	M.C.A.2383/V of 6-11-1941.	Disinfection of clothing sent by Port Health Officer, Bombay.	No.	9	
14	A. H. O. A & B Wards.	M.C.A.2508/V of 19-12-1941.	Revenue Registers of Assistant Health Officer, A & B Wards Office.	No.	7	
15	A. H. O. A & B Wards.	M.C.A.2270/V of 17-9-1941...	B. P. A. A. Licenses issued by Assistant Health Officer, A & B Wards Office.	Yes.	...	Referred to the Health Officer under Case No. M.C.A. 2270/V of 20-7-1942.
16	A. H. O. C & D Wards.	M.C.A.2389/V of 10-11-1941.	Chow shop at Sheikh Memon Street.	No.	8	
17	A. H. O. E Ward.	M.C.A.2258/V of 9-9-1941. ...	Accounts of Assistant Health Officer E Ward Office.	No.	10	
18	A. H. O. F & G Wards.	M.C.A. 2018/V of 23-5-1941.	Three Quarterly revenue returns for the period ending 31-12-40	Yes.	2	Referred to the Municipal Commissioner under No. M.C.A.2018/V of 18-5-1942.
19	A. H. O. F & G Wards.	M.C.A.1900/V of 9-4-1941.	Account books maintained by Assistant Health Officer, F & G Wards Office.	No.	15	
20	A. H. O. F & G Wards	M.C.A.2269/V of 17-9-1941.	Revenue receipts accounts of Assistant Health Officer, F & G Wards	No.	9	
21	K. E. M. Hospital.	M.C.A.2493/V of 13-12-1941.	Deposit and Revenue Statements for the quarter ending 30-9-1941.	Yes.	4	Referred to the Dean under No. M.C. A.2493/V of 10-4-1942.
22	H. S.	M.C.A.2555/V of 19-1-1942.	Demand registers of rents for chawls occupied by halalkhore and scavenging staff.	No.	6	
23	C. E. (Buildings).	M.C.A.2056/V of 13-6-1941.	Municipal plot of land at Stable Street, Kamathipura let to Cricket Clubs.	Yes.	2	Referred to the City Engineer under Case No. M.C.A.2056/V of 18-5-1942
24	C. E. (Buildings.)	M.C.A.2393/V of 11-11-1941.	Short recovery of fee in respect of two stall-boards at City Building, Hornby Road.	No.	8	

Serial No.	Department.	Case No. and Date.	Particulars.	Reply received or not.	No. of reminders issued.	Remarks.
25	C. E. (Works.)	M.C.A.1891/V of 7-4-1941.	Deposit Registers of City Engineers' Works Branch,	Yes.	11	Referred to the City Engineer through the Chief Accountant under Case No. M.C.A. 1891/V of 4-8-1941.
26	C. E. (Works.)	M.C.A.2705/V of 27-3-1942.	Revenue returns of 1940-41 of City Engineer's Works Branch	No.	3	
27	M. E.	M.C.A.2277/V of 22-9-1941.	Rent Registers of chawls at the Love Grove Pumping Station.	Yes.	...	Referred to the Chief Accountant under Case No. M.C.A.2277/V of 2-7-42
28	M. E.	M.C.A.2307/V of 4-10-1941.	Outstanding deposits of Mechanical Engineer's Department.	Yes.	...	Referred to the Mechanical Engineer under Case No. M.C.A.2307/V of 27-6-1942.
29	S. L.	M.C.A.2052/V of 10-6-1941.	Outstanding deposits for advertisement fees.	No.	13	
30	S. L.	M.C.A.2250/V of 30-8-1941.	Write off of advertisement permit fees due from Mr. S. E. Badri.	Yes.	...	Referred to the Dy. Municipal Commissioner under case No. M.C.A.2250/V of 17-7-1942.
31	S. L.	M.C.A.2569/V of 27-1-1942.	Stock Register of license fee schedules.	Yes.	4	Referred to the Superintendent of Licenses through the Chief Accountant under Case No. M.C.A. 2569/V of 11-4-1942.
32	S. L.	M.C.A.2671/V of 10-3-1942.	Non-inclusion of demand in the proper quarter.	Yes.	...	Papers sent to the Department along with Case No. M.C.A. 2860/V of 1-6-1942.
33	S. M.	M.C.A.1941/V of 22-4-1941.	Daily recoveries effected from certain shop-owners of Ferguson Road Market.	No.	15	
34	S. M.	M.C.A.2138/V of 18-7-1941.	Papers of Case No. M. 6357 regarding letting of stall No. 6 of Bhuleshwar Market.	Yes.	4	Referred to the Chief Accountant and the Superintendent of Markets under Case No. M.C.A.-2138/V of 19-5-1942.
35	S. M.	M.C.A.2174/V of 30-7-1941.	Irregularities in showing rent arrears for space No. 51 of Kamathipura Market.	No.	12	
36	S. M.	M.C.A.2487/V of 13-12-1941	Power of signing receipts passed for the moneys received at Bandra Slaughter Houses.	Yes.	4	Referred to the Test Audit Officer under Case No. M.C.A.1987/V of 19-5-42
37	S. M.	M.C.A.2492/V of 13-12-1941.	Omissions, etc., in posting of miscellaneous revenue demand register of 1941-42.	No.	7	
38	A. H. O. A & B Wards.	M.C.A.2276/V of 22-9-1941.	Imprest account of Assistant Health Officer, A & B Wards Office.	No.	10	
39	S. M.	M.C.A.2623/V of 20-2-1942.	Levy of slaughter and import fees for animals removed from Bandra Slaughter Houses.	Yes.	3	Referred to the Test Audit Officer under Case No. M.C.A.2623/V of 13-3-1942.
40	S. M.	M.C.A.2509/V of 19-12-1941	Arrears of stall-holders of Erskine Road (Old) Vegetable Market.	No.	7	
41	S. M.	M.C.A.2533/V of 6-1-1942.	Arrears of stallage rents relating to notice period.	Yes.	2	Referred to the Municipal Commissioner under case No. M.C.A.2533/V of 5-6-1942.
42	S. M.	M.C.A.2486/V of 13-12-1941	Charging of proportionate fee for license.	Yes.	...	Further reference made to the Municipal Commissioner and the Chief Accountant under No. M.C.-A.2486/V of 20-7-1942.
43	S. L.	M.C.A.2546/V of 13-1-1942.	Squatters' fee account of the Superintendent of Licenses's Office.	Yes.	3	Further reference made under No. M.C.A.2546/V 25-4-1942.

Irregularities and omissions noticed in some of the quarterly returns were duly pointed out to the Departments and got rectified. Some typical instances of errors and omissions are given below :—

Municipal Commissioner's Office.

In the stock register of Bye-laws, Manuals, etc. maintained by the office, the issues on account of sale or for office use were not properly noted and the accounts of books were not balanced and tallied with the stock on hand. This was pointed out by Audit, and as a result, a new stock register was written up with proper columns so as to give complete information about receipts and issues.

M.C.A./2193/V
12-8-1941.

Chief Accountant's Office.

Demand and recoveries in respect of supervision charges etc., included in the departmental and private works bills, were found not recorded in the revenue registers of various departments. The Chief Accountant on being asked in the matter, explained that the departments were since instructed to note monthly demands on account of supervision charges in the demand registers as from 1st April 1942, and post up thereagainst adjustments on the basis of advices sent to them by his office from time to time, and that advices of variation in demand due to conversion of private works bills into departmental ones and *vice versa* would also be sent by his office to departments for noting. This is necessary for the purpose of balancing and reconciling the books of the departments with those of the Chief Accountant's Office.

M.C.A./2225/V
20-8-1941.

In the last Annual Report it was mentioned that all the Municipal chawls and staff quarters in charge of various departments were not brought on their respective demand registers (whether occupied rent free or not); that in some cases the demands were shown on cash basis where the recoveries were effected from the employees through paysheets, and that a circular instructing the departments was issued by the Chief Accountant on 9th June 1941 in that connection. However, the registers were not properly opened by all the departments, and the Chief Accountant has again been written to in the matter. Reply is awaited.

M.C.A./1762/V
12-3-1941 &
2-10-1941.

Town Duty and Election Branch.

Demands for supervision charges recoverable from Lissa Sugar Factories, of the City were not shown in the demand register as and when the supervision charges were determined but after the amounts were adjusted from the parties' deposits. Demands are created and noted in the register in order to watch recoveries. Noting of demand after recovery is therefore meaningless and frustration of the principle of demand register. Attention of the Town Duty Officer being called to it he has agreed to follow proper procedure in future.

M.C.A./2001/V
7-5-1941.

Unserviceable records and waste papers of the Department were sold to waste paper contractor in August 1941 for Rs. 525. The sale was found effected without obtaining previous sanction of the Standing Committee as required under Section 92(b) of the Municipal Act. This being pointed out by Audit, necessary sanction was obtained under the Standing Committee Resolution No. 164, dated the 16th May 1942.

M.C.A./2619/V
20-2-1942

Legal Assistant's Department.

Incompleteness of the demand registers in respect of the Legal Assistant's professional fees, etc., and non-submission of revenue returns were reported in the last Audit Report. From the papers received by Audit during the year it appears that correspondence between the Chief Accountant and the Legal Assistant is still going on but the main work of bringing out the arrears by balancing and tallying receipts with the Chief Accountant's books is not done. It is high time that the Chief Accountant's Office and the Legal Assistant's Department should complete the work by proper co-ordination and put the books on proper lines.

M.C.A./449/V
22-1-1941.

In course of checking the current postings of receipts in the demand registers erroneous postings of demand and collections were noticed, and quarterly demands were also not attested by a responsible person. The Department also used single coated carbon while passing receipts. These irregularities were pointed out and needful was done in the matter.

M.C.A./2195/V
12-8-1941.

Hydraulic Engineer's Department.

Several extra water charges bills issued during 1939-40 were found outstanding and the Hydraulic Engineer was requested to explain the circumstances under which these bills remained unpaid. His reply is awaited.

M.C.A./2130/V
15-7-1941.

Demand of a 3/4" size meter fixed in the name of Manager, Deval Circus, was shown in the demand register for a month instead of for two months, and only a month's meter hire was recovered from the party. The Hydraulic Engineer explained that the meter rent due for the other month was since adjusted from the party's deposit.

M.C.A./2141/V
21-7-1941.

Five cases of lettings comprising both of annual and monthly tenancies were found running in arrears though the rent is payable in advance. The Hydraulic Engineer explained that in four cases the rents were since recovered and in the remaining one the party was ejected as he neither paid rent nor did he vacate the plot occupied by him.

M.C.A./2152/V
24-7-1941.

Ten bills for meter hire and water consumption issued during 1939-40, were found outstanding, and the Hydraulic Engineer being referred to in the matter, explained that five bills were recovered, that the amount of one bill was being adjusted from party's deposit, and that steps were being taken for the recovery of other four bills.

M.C.A./2154/V
24-7-1941.

Figures of extra water charges demand and their totals in the demand register were found altered after they were checked by Audit. The Department explained that due to alteration in the extra water charges bills subsequent corrections were made in the register. This procedure was objected to by Audit, and the Test Audit Officer issued necessary instructions to the Department in the matter.

M.C.A./2167/V
28-7-1941.

Bill books for meter hire and water sold by meter measurement contained bills in duplicate without printed consecutive numbers. Some pages in the middle of a bill book were left blank, a few of which bore facsimile signature of the Assistant Engineer, 1st Grade. This was pointed out and the blank pages were got cancelled. Bill books with pages serially marked have also been brought in use from 15th November 1941.

M.C.A./2168/V
28-7-1941.

The demand and deposit registers for the year 1940-41 were found incomplete and rent demand register in respect of staff quarters and chawls in charge of the Department was not written even after the expiry of the 1st. quarter of 1941-42. The Hydraulic Engineer's reply to the audit reference is awaited.

M.C.A./2172/V
30-7-1941.

Meter hire demand is recorded in the demand register partly from the bills issued and partly from the recoveries made in advance without issue of bills. In absence of a procedure of issuing bills in all cases on fixation of meter and of writing the demand therefrom in the register there is no safeguard against any possible omission of demand and recovery. In one case the demand was shown twice, and in several instances meters were found fixed months after the recovery of rent. The Hydraulic Engineer was requested to regularise the procedure and his reply is awaited.

M.C.A./2173/V
30-7-1941.

In two cases demands for extra water charges were shown outstanding in the demand registers of 1940-41 and 1941-42 although the amounts in-connection therewith were adjusted in 1939-40 from parties' deposits. It was explained by the Department that intimations of adjustments were received from the Chief Accountant in August 1941 and hence postings of recoveries were made in that year.

M.C.A./2177/V
31-7-1941.

In the extra water charges demand registers entries in respect of an amount of a dis-honoured cheque were not properly made, and the monthly tallying of figures of receipts in the demand registers with that of the main cash book was not done in the Department. This being pointed out to the Department, the needful was done.

M.C.A./2180/V
2-8-1941.

In 117 cases extra water charges bills were found not preferred although notices were issued, or applications were received from the parties for use of water for building purposes since the year 1937-38. The Hydraulic Engineer's reply to audit reference is awaited.

M.C.A./2181/V
2-8-1941.

Among other things it was noticed that the collections made at the Malabar Hill Reservoir for sale of flowers etc. from 10th January 1941 to 14th April 1941 were remitted on 16th April 1941 in Head Office instead of the next day. The Hydraulic Engineer stated that orders were issued to remit collections, however small, within 24 hours.

M.C.A./2351/V
27-10-1941.

In 17 cases deposits lodged by parties during past years as far back as the year 1905 in connection with water charges are shown as outstanding in Hydraulic Engineer's deposit registers, and it is not known whether the Municipal Revenue claims in respect of these deposits were preferred and recovered from the parties concerned. The Hydraulic Engineer's reply to audit reference is awaited.

M.C.A./2382/V
6-11-1941.

Health Department.

Poor Box Charity collections received by the Department are held under deposits. Their account was kept in separate books instead of in the deposit registers of the Department. The demands in respect of fines levied by the Commissioner on milk contractors for adulteration of milk were also found noted in demand registers only when the amounts were collected and not when the orders were passed. The Executive Health Officer's reply to the audit reference is awaited.

M.C.A./2063/V
16-6-1941.

In the Poor Box collection book of the Turner Sanitorium it was noticed that the Poor Box was opened on 1st April 1941, and the collections amounting to Rs. 17-2-0 were remitted to Head Office on 5th April 1941. The Medical Officer explained that the Poor Box was opened on 4th April 1941 and that a mistake was committed in writing the date in the Register. The Commissioner has however, issued instructions that these boxes may be opened on the last day of the month and the collections sent to Head Office the next day.

M.C.A./2323/V
9-10-1941.

Test check of the returns for three quarters ending 31st December 1940 received from the Assistant Health Officer, F and G Wards through the Chief Accountant showed several discrepancies. These were got corrected. The registers in respect of these returns were also not checked by internal audit staff of the Chief Accountant. Attention of the Commissioner has therefore been drawn to the omissions in checking details for which the internal audit staff is maintained. Reply to the reference is awaited.

M.C.A./2018/V
23-5-1941 &
18-5-1942.

Several irregularities in the matter of issuing licenses; renewal notices and their accounting were noticed in all the ward offices of the Department. Instances of these irregularities are summarised as under:—

M.C.A./2196/V

12-8-1941.
M.C.A./2258/V

9-9-1941.
M.C.A./2269/V

17-9-1941.
&
M.C.A./2357/V

15-10-1941.

- (a) Duplicates of B. P. A. A. notices issued to the parties were removed from the bound book.
- (b) Endorsements on counterfoils for renewal of B. P. A. A. licenses were not attested by the Assistant Health Officers.
- (c) Licenses issued on loose printed forms instead of from duly bound and numbered books with perforated counterfoils.
- (d) Consecutive running numbers of licenses were not maintained.
- (e) Delay in issue of notices in the beginning of a year.
- (f) License notices pertaining to the previous years but issued in the subsequent year were shown in the demand register as arrears of the previous years.

These are material omissions from the point of control over the Inspectorial staff charged with the duty of collection of license fees, as well as over the accounts. Separate references for each ward offices have been made though the Commissioner and it appears from the replies received that the Ward Offices have been instructed to follow strictly the uniform procedure suggested by audit. It is the duty of the Assistant Health Officers in-charge of the Wards to see that the instructions are strictly complied with in the interest of revenue.

A license under B. P. A. Act for keeping butter was not renewed for the year 1940-41 although the proprietor of a dairy farm conducted business upto 30th April 1940. The business was however taken over by another person to whom a fresh license for the year 1940-41 was issued. The matter was referred to the Assistant Health Officer who explained that it was not possible to issue notice against the previous owner in April 1940 and when the orders for issuing notices were passed the business had changed hands and it was very difficult to recover renewal fees from the previous owner.

M.C.A./2337/V

15-10-1941 &
3-11-1941.

Licensing of vegetable products etc., shops were first started in the year 1939-40 under B.P.A. Act. The number of licenses covered is comparatively small, however, it was noticed that in some cases notices calling upon the traders to pay licenses fees for 1939-40 were issued in the latter half of the year and for remaining cases in 1940-41. Similarly notices for the year 1940-41 were issued in a majority of cases at the fag end of the year and notices for the year 1941-42 were not found issued upto 17th September 1941. Certain cases for the year 1940-41 were found in which renewal notices were not prepared and where the notices were prepared they were not served on the parties. Cases were also found where notices for 1939-40 were issued but the fees were not recovered. This state of affairs was pointed out to the Commissioner who instructed the Department to set right early the irregularities of the nature pointed out by Audit. From some of the papers received as a result of Audit note it is observed that the license fees were lost to the Municipality simply for the reason that no steps were taken to issue notices and recover fees in time. It is hoped that recurrences of such cases will be avoided in future.

M.C.A./2270/V

17-9-1941 &
20-7-1942.

Among other irregularities the account books of the Assistant Health Officer A and B Wards Office for the year 1940-41 were not completed in all details. The demand registers were also not checked by the internal audit staff of the Chief Accountant. Reply to audit reference is awaited.

M.C.A./2314/V

7-10-1941.

Demand in respect of a bill for Rs. 168 preferred against the Port Health Officer, Bombay for disinfecting 112 bundles of Hammocks was shown in the Revenue Demand Register at Rs. 83 and the balance of the amount of the bill recovered from the party was credited to deposit account. The Assistant Health Officer A and B Wards was asked to explain why a part of the fee recovered as revenue under the schedule of fees was taken credit for under deposit account. His reply is awaited. It is undesirable to give direct credits to deposits in such cases as the amounts taken under deposits are likely to be diverted towards expenses which should invariably be met only from the grant sanctioned for carrying out such activities.

M.C.A./2383/V

6-11-1941.

One Mr. Ranglal Brijmohanlal was doing wholesale business of ghee at 35, Sheikh Memon Street during 1939-40, but license notice under B.P.A. Act was not issued and fee was not recovered for that year. He transferred his business to Mr. Charanjilal Surega during 1940-41, but neither license notice was issued nor fee recovered from the transferee for the year. Reply to audit reference is awaited.

M.C.A./2389/V

10-11-1941.

Vaccination Department.

A piece of Municipal land in the Central Vaccination compound was leased to Mr. R. S. Dhabar, a Municipal employee, for a motor garage from January 1934 at a monthly rent of Rs. 3 exclusive of property taxes. In August 1939, when Mr. Dhabar retired from the Municipal service, revision in rent was proposed and the rent was fixed at Rs. 5 exclusive of taxes, but the Commissioners' sanction to continue the lease on revised rent was not obtained. The original papers laying down the conditions under which the land was leased were also not available.

M.C.A./1928/V

17-4-1941.

The Assessor and Collector was not informed of this lease till 23rd December 1939, and the property taxes during the whole period of the lease upto 31st March 1939 remained unrecovered. The matter was brought to the notice of the Commissioner who issued orders to charge Mr. Dhabar at the rate of Rs. 5 exclusive of taxes from 1st July 1941, and desired the Health Officer to warn the staff to be very careful in future. As a property can be assessed at the earliest day of the official year, the shed could be assessed to property taxes only with effect from 1st April 1939 and the property taxes for the period prior to that date were lost.

K. E. M. Hospital and G. S. M. College.

It was noticed in the G. S. M. College Gymkhana Accounts for the year ending 31st March 1941 that rents amounting to Rs. 1,100 received from the lettings of a plot of land at Naigaum to two circuses during the year were taken under Miscellaneous revenue of the Gymkhana. This plot has been given rent free for the use of the College Gymkhana, on condition to vacate it on a month's notice and not leased to Gymkhana with a right to let, and therefore the revenue derived from its lettings duly belonged to the Municipal Fund. This was pointed out to the Dean who refunded the amount into the Municipal Treasury on 21st January 1942. The Commissioners' formal sanction for letting of the plot to the circuses as required under Section 92(a) of the Municipal Act.

M.C.A./2531/V

5-1-1942.

Conservancy Department.

It was mentioned in the last Audit Report that the rent demand registers of staff quarters and chawl of the Conservancy Department were opened from 1st April 1941, and that the work of writing the initial entries of demand was to be completed soon. On inspection of these registers in January 1942 in the Head Supervisor's Office it was noticed that they were not written up and completed even for a single month from April 1941 to December 1941. The Executive Health Officer's reply is awaited. It may be mentioned here that the number of care takers was increased by three for this purpose in the Establishment Schedule of the Department and yet the state of affairs is the same.

M.C.A./2555/V

19-1-1942.

City Engineer's Department (Building Branch).

Out of the gallery projections etc. sanctioned during the period 1937 to September 1940, 36 cases were noticed in which permits were not issued and fees not recovered. Three more cases (2 of 1919 and 1 of 1934) were also outstanding. On the matter being referred to the City Engineer in June 1941, fees in 25 cases amounting Rs. 26,520-3-0 were adjusted either from the parties' deposits or from the set back claims. In five cases fees are proposed to be adjusted from set back claims. One case was cancelled with the Commissioner's sanction. In the remaining 8 cases either the buildings are stated to be under construction or building proposals are not received. In one case of 1919 the City Engineer reported that he had taken up the matter with the party's Architect and in the other one as the papers were not traceable copies of correspondence were being obtained from the party's Architect and the matter was being dealt with. It is advisable for the Department to scrutinise such cases once a year and effect adjustments and recoveries wherever possible and reduce the outstandings to a minimum.

M.C.A./2045/V

7-6-1941.

Municipal plot of land at Stable Street in Kamatipura has been let to three cricket clubs on a monthly rental of Re. 1 each. Rents of these lettings were found in arrears over a year, and in one case rents received under deposit were not adjusted. The City Engineer explained that in two cases rents were since recovered upto date and the amount under deposit was since proposed for adjustment towards rent and that in one case where the party failed to pay the rent a warning letter was issued to the President of the club.

M.C.A./2056/V

13-6-1941.

Annual ground rents in respect of 27 cases were in arrears for different dates beginning from 1st April 1934. The City Engineer on being asked to explain these long outstandings stated that recoveries had since been effected in 13 cases; that in one case the Municipal dues were since written off with the Standing Committee's sanction; and that in the remaining cases papers were sent to the Legal Assistant for doing the needful.

M.C.A./2106/V

3-7-1941.

As per Inspector's report two stall-boards at Gaity Building, Hornby Road were removed on 30th April 1941 by the party but the fees recovered in respect thereof on 30th April 1941 were for a period upto 31st March 1941. This was pointed out to the City Engineer and his reply is awaited.

M.C.A./2392/V

11-11-1941.

Set back land at 15-17, Yacub Street was leased for a period of 10 years on a nominal rent of Re. 1 per annum. Though the lease period expired on 30th September 1939, demand for rent was continued to be shown in the demand register and no recovery was effected. The City Engineer explained that arrangements were being made to take possession of the land as the structure over the set back has since been removed, and that the outstanding rent from 1st October 1939 would be recovered from the compensation payable to the party in respect of the set back.

M.C.A./2457/V

1-12-1941.

29 items of deposits received in connection with the revenue demands during the period of past ten years or so are still outstanding while the corresponding demands are not recorded in the demand registers. It is necessary to clear off these deposits by transfer to revenue after ascertaining from papers the dues against which they were received, and if there are no dues outstanding steps should be taken either to refund them or transfer them to revenue as unclaimed dues and deposits. Reply of the Department is awaited.

M.C.A./2464/V

2-12-1941.

It will be seen from the audit reports of 1939-40 and 1940-41 that heavy arrears of renewal fees in respect of permits for stall-boards and weather frame projections used to remain on registers. In a number of cases the demands on the registers for such arrears were found cancelled on the strength of the inspection reports received from the staff months after the expiry of the renewal periods. It is difficult to understand how the accuracy of the dates of removal of stall-boards or weather-frames could be vouched on inspections made by the staff long time after the expiry of the periods. Attention of the City Engineer was drawn to this state of affairs through the Commissioner. The City Engineer informs Audit that he has issued strict instructions to the staff to see that for arrears action is not delayed for more than a month in cases of stall-boards and two months for weather-frames. The Assistant Engineer, Inspectors etc. have also been instructed to see that the stall-board Sub-overseers do effect recoveries or take action in time. Results are being watched.

On examination of the demand register of the City Engineer's Office in respect of weather-frame projections at Falkland Road in C Ward no recoveries of fees were found for a number of items outstanding for periods over one year. The City Engineer being asked in the matter got the registers posted and replied that the fees were recovered. It may be remarked that if the postings of recoveries are delayed for three months, the Department cannot say which of the renewal fees are outstanding and cannot exercise the necessary check over the collecting staff for taking timely action.

City Engineer's Department (Works Branch)

The demand registers for ground rents etc. for the year 1940-41 were not completed in their various details. They were also left unchecked by the internal audit staff of the Chief Accountant. The Departments were referred to in the matter through the Commissioner and the registers were got completed.

Various defects in the systematic recording of the accrual of demands from quarter to quarter were noticed. Cases of long omissions of demands and recoveries were also noticed. In one case a monthly rent of Rs. 20 was found left out to be recovered since 1st May 1932 from Messrs. Turner Hoare & Co. for erection of a petrol installation. The omission was detected by the Department only when the installation was removed on 7th May 1940, and after a good deal of correspondence a sum of Rs. 1,922-4-0 was recovered and taken on the demand register. Cases of such long omissions in different departments are coming to the notice of Audit. It is therefore essential that the primary rule of taking a charge on the demand registers as soon as sanctions are accorded should be followed by all the subordinate officers of the department who are responsible for such details.

Irregularities of the type mentioned below in writing demand registers were brought to the notice of the City Engineer through the Commissioner:—

M.C.A./2182/V
2-8-1941.

- (a) Omission in postings of recoveries.
- (b) Recovery posted against different person.
- (c) Posting of recoveries in other months.
- (d) Wrong allocation of recovery.
- (e) Wrong receipt numbers noted in the demand register against collections.
- (f) Periods of demand either omitted or incorrectly shown.
- (g) Receipt passed for subsequent months keeping arrears of previous period in tact.

The registers were also not checked by the internal audit staff of the Chief Accountant. The mistakes were rectified and the Commissioner has strongly warned the staff concerned to be alert and careful in writing the registers. No explanation has been received from the Chief Accountant for leaving the registers unchecked.

Under Improvements Committee Resolution No. 500, dated the 1st October 1940 the Warden Insurance Co. Ltd., were given permission to lay footings of their basement walls underneath the foot-path for a fee of Rs. 100 per annum. It was noticed that the fee was not paid by the Company and necessary agreement was also not executed. The City Engineer explained that originally a nominal ground rent of Re. 1 was proposed to the party as usual in such cases, to which the Company agreed but the Improvements Committee raised the fee to Rs. 100 per annum; that the Company's Architect requested him to reduce the fee within reasonable limits and the matter was being dealt with by the Legal Assistant. The Department was however asked to recover the fee early as sanctioned by the Improvements Committee. The rent has since been recovered on 8th July 1942.

The right of access to Tulsi Pipe Line was exercised by the Dadar Education Society's Girls School from 19th June 1941 but the demand in respect of the fee was not shown in the monthly ground rent register. Only a note for granting of the right was found in the Annual Ground Rent Register. The City Engineer stated that a deposit of Rs. 97 was received in this case; that the party stopped using the land from 18th December 1941; that monthly bills are not prepared for such temporary occupations but a bill would be sent in this case when the building work was over; and that in order to facilitate recoveries, cases of similar nature monthly or annual tenancies were grouped together and taken on the annual ground rent register. It was pointed out to the Department that a demand should be recorded in every case as it occurs from time to time in the register in order to watch the recovery of

dues and should not be postponed till the dues are adjusted from party's deposit account; and that the annual and monthly tenancies should be shown in their respective registers. Necessary demand was since shown.

Mechanical Engineer's Department.

In four cases ground rent was found not paid though the same was payable in advance. This was pointed out and recoveries were since effected from the parties concerned.

M.C.A./2209/V
16-8-1941.

The rent demand register for 1940-41 of chawls at the Love Grove Pumping Station was not properly written and balanced. Authorities for rents fixed and charged were not noted in the register. Entries of demand and collections were also not attested by any responsible person and the register was not checked by the Chief Accountant's staff. Six rooms of the chawls let to the Schools Committee for a Marathi School were not shown in the register and the rent of these rooms was found credited to the Revenue Head 1.—General Supervision etc. by the Estate Agent's Office, whereas the rents realized through the department for the rest of the rooms were being credited to the revenue head 9.—Mechanical etc. Cash recoveries effected in respect of some rooms were also found noted in the Miscellaneous demand register. Thus the register which should show precisely all the tenements in the chawls and their letting values, were incomplete and the main point of control was lacking. The Test Audit Officer has been written to to get matters regularized and his reply is awaited.

M.C.A./2277/V
22-9-1941 &
2-7-1942.

Although the rent of a room of chawls at the Love Grove Pumping Station was received under deposit the same was found posted as revenue receipt in the rent demand register of 1939-40. This was pointed out by Audit and the amount kept under deposit was since adjusted to revenue and necessary notes taken in the rent demand register.

M.C.A./2299/V
2-10-1941.

Several deposits in respect of revenue demands pertaining to the year 1935 and onwards were found outstanding in the Deposit Register and relative demands were not shown in the demand register. A reference was made to the Mechanical Engineer in this connection who stated that in absence of relative papers it was not possible to take due notes in the revenue demand registers and that attempts were being made to adjust these outstanding deposits and take necessary notes in the demand register. Since then only seven items are found adjusted. The Mechanical Engineer has been written to again in the matter. His reply is awaited.

M.C.A./2307/V
4-10-1941 &
27-6-1942.

Fire Brigade.

Fees for giving training in the Fire Brigade course were found in three cases kept under deposit since 1935 and they were not shown as outstanding in the deposit register of the Department. In the demand register fees due from the parties were also not shown outstanding. This was pointed out to the Department and the deposits were got adjusted to revenue after creating new demands in the register.

M.C.A./2079/V
24-6-1941.

A bill for Rs. 486-1-0 preferred against the Indian Motion Picture Silver Jubilee Exhibition in June 1939 for rendering fire brigade services was not taken in the demand register and recoveries amounting to Rs. 460 in respect thereof stood credited to deposits and unadjusted. This being pointed out by Audit a demand was raised in the current years' books and the amount laying under deposits was adjusted.

M.C.A./2082/V
27-6-1941.

A bill of Rs. 193 for transportation charges of the fire engines for rehearsals and displays was issued in April 1940 to the Chairman of the Bombay Presidency Red Cross Fund Entertainment Committee but the demand in respect thereof was not shown in the demand register. The amount received in respect of the bills stood credited to deposit and unadjusted. This being pointed out by Audit, the needful was done.

M.C.A./2117/V
7-7-1941.

License Department.

In two license notices issued during 1940-41 the particulars of area were not correctly shown and in another case a notice was prepared and issued after three months' delay. The Superintendent of Licenses got necessary corrections made in the two notices and explained the procedure which led to the delay in issuing the third notice.

M.C.A./1989/V
10-5-1941.

In several receipts passed by the Encroachment Branch it was noticed that amounts were corrected in words, figures or in both, dates and amounts of receipts were changed by overwriting, and the amounts in figures and words did not agree. A reference was made to the Superintendent of Licenses in this connection, who seemed to think that the mistakes were superficial and technical. The Chief Accountant has however since issued instructions to the Superintendent of Licenses for being followed by his staff in passing receipts.

M.C.A./2019/V
23-5-1941.

Nine license notices of 1940-41 were found outstanding and the Superintendent of Licenses was asked to give the reason therefor. He explained that in three cases the license fees were since adjusted from parties' deposits and in the remaining cases they were cancelled either owing to prosecutions launched against the parties or because of objections received from the Health

M.C.A./2033/V
30-5-1941.

Department.

It was observed that composition was not being charged and recovered for delay in payment of advertisement permit fees, from certain advertisers who had lodged standing deposits with the Municipality. The Superintendent of Licenses was requested to send sanction papers for this procedure and also to state the basis on which the amount of permanent deposit was fixed. He explained that in the year 1929 the Publicity Society of India Ltd., was allowed to pay permit fees in the succeeding months and the composition was waived on account of the standing deposits approximating a monthly average of fees, lodged by the company with the Municipality; that the papers of the case were not traceable; that the same practice was extended to four other Cinema advertisers, and that the standing deposit was regarded as a sort of advance payment and hence Commissioner's sanction was not thought necessary. However the Commissioner has issued instructions that new cases should be brought to his notice by the Department.

Deposits lodged by several Municipal councillors and others in respect of permit fees for advertisements displayed during the elections of 1939, were found outstanding and a list of these deposits was sent to the Superintendent of Licenses on 10th June 1941 for stating reasons why they were not adjusted. His reply is still awaited.

Audit observations on the method followed in recording demand, collections and arrears of advertisement permit fees and desired improvements for reconciling and balancing of registers were fully set out in the Audit Report for the year 1940-41. However it was found from the returns submitted by the Department for the two quarters ending 30th September 1940 and the usual argumentative replies received from the Department that they were unable to adjust themselves to the required changes necessitated by the method of accounts introduced on the line of demand, collection and arrears as against the former method under which mere cash collections were being accounted for. The fundamental requirement of accounting for the permits actually issued by proper balancing of the register after taking into account the cases of fees received for which permits remained to be issued or cases for which permits were issued but the fees were not adjusted to revenue from deposit, has not been carried out. However I am assured by the Superintendent of Licenses and the Test Audit Officer that they have since introduced a summary register for the same and would satisfy Audit by rendering reconciled accounts as from the third quarter of 1941-42 on the lines suggested by Audit. I am not sure whether the proposed method will work satisfactorily. However a trial is given to their proposal and am awaiting further quarterly returns.

Several deposits received for license fees during 1938-39 and 1939-40 were found unadjusted to Revenue. As a result of the Audit note issued to the Department they were either refunded or adjusted and cleared off the Deposit Account.

Carbon impression was found on the back of a duplicate receipt of the Encroachment Branch. The Superintendent of Licenses stated that the same was due to misplacement of carbon underneath the duplicate receipt, in haste by a Supervisor under the extenuating circumstances of being required to do double duty; that he interviewed the hawker to whom the receipt was issued in order to verify if there was anything fishy and he was satisfied about the bonafides of the Supervisor, and that the Supervisor was warned to be more careful in future.

53 cases of deposits received from the year 1937-38 to 1940-41 in respect of advertisement permit fees- (including two large amounts of Rs. 12,956-6-0 and Rs. 9,831-9-8 for advertisements displayed on tram cars, buses, etc. during 1939-40 and 1940-41 respectively) were found outstanding. The Superintendent of Licenses was asked to explain reasons why permits were not issued in all these cases and the amounts were kept under deposit account. The deposits have since been adjusted excepting seven cases which are either referred to the Legal Assistant or proposed to be adjusted to Miscellaneous Revenue. The practice of keeping the amounts under deposit has the effect of showing incorrect position of revenue of a particular year and also short demand in the revenue demand register.

A sum of Rs. 524-8-0 due from one Mr. S. E. Badri in respect of advertisement fees including composition was written off as irrecoverable without obtaining necessary sanction of the Standing Committee. On this being objected to by Audit, necessary sanction was obtained (*vide* Standing Committee Resolution No. 1613, dated the 11th February 1942).

Sanction for auction sales of perishable articles removed by the Lorry Supervisor in April 1941 was not found noted in the register even upto November 1941. The papers were therefore called for wherein it was noticed that the sanction was obtained in October 1941 *i.e.*, six months after the actual sales were effected, and that the Chief Accountant had issued instructions to the Department to obtain such sanctions as expeditiously as possible.

Moneys on account of sale proceeds of abstracts of the Shops and Establishments Act were found very often remitted late in the office of the Superintendent of Licenses by the Head Clerk of Shops and Establishments Branch. This being pointed out by Audit, the Commissioner warned the Head Clerk and directed him to remit the amounts to the Cashier in the License Superintendent's office within 24 hours.

For reserved areas in different parts of the city for squatters, each supervisor is required to maintain a register showing the places reserved, their occupants and the fees chargeable for each space each month. When the squatters' license cards are issued and the fees are collected there-against, necessary postings have to be made in the monthly columns provided in the register. Test check of these registers showed several gaps in the monthly columns for collection of fees in some cases extending over three to four months, and the collection columns were also not totalled and tallied with cash collected by supervisors during the month. The gaps do not necessarily mean that the fees

were outstanding. They may be due to actual vacancies existing for over the whole period. However for the purpose of maintaining internal control over the collecting staff, it is necessary to put remarks of vacancies immediately they occur in the monthly columns. To explain the implication of this clearly it may be stated that a supervisor may go on collecting fees without issue of cards and if his superior officer happens to visit the place and finds the space occupied, the explanation would be "in arrears", if on the other hand, no such inspection takes place till the end of the month, the remark "vacant" can easily be put without any fear of detection. To safeguard against this kind of fraud the column should not be allowed to be kept open if the space is really vacant. If, therefore the columns are blank the presumption is that the fees are in arrears. The orders of the Commissioner in this connection are that if the fees are not paid before the 10th day of a month by the squatters, their goods are liable to be seized and their places are also liable to be given to others (*vide* item 90 on page 431 of the Manual of Office Orders and Circulars). The Superintendent of Licenses' attention was called to this condition of registers, but he lightly explained that for want of time the remarks "vacant" were left out to be put in the registers and that since the fees collected are accounted for against issue of cards, there was no further need to exercise additional check of totalling and tallying collections which would require more staff. This kind of argument cannot be accepted by Audit as this is not an additional check but the primary one which every supervising officer is expected to enforce strictly in order to guard against fictitious entries of collections in the register. Moreover the supervisor who maintains the register is bound to keep it properly and put timely remarks, and no question of additional staff arises. The Commissioner has therefore been requested to look into the matter, and issue necessary instructions to the Department against any neglect on this point of maintaining proper registers.

Several license notices were found issued for broken periods in the middle of the year although it was indicated on each of them that the place was licensed in the previous year and the trade commenced some years back. The Superintendent of Licenses explained that in each case the place was being licensed for many years but the original licensee had vacated and a new comer had occupied the place from the period for which notice was issued.

Cases of advertisement permits issued in the first two quarters of 1941-42 and not taken in the demand for that period were noticed. The Superintendent of Licenses was asked to explain the omissions. He stated that in each of these cases the party had paid a lump sum deposit against which permits were issued from time to time, and that the permits issued would be shown as demand when the whole amount of deposit was wiped out by adjustments. This method of omitting postings of demand arising each month against the permits issued till the whole lump sum deposit was adjusted is not correct. As a result of the audit note, the Test Audit Officer has since passed instructions to the Superintendent of Licenses that no such irregularity should occur from the 3rd quarter of 1941-42 for which the figures for returns were to be submitted under the new method, and that for the past quarters nothing needs to be done.

Gardens Department.

In five cases varying amounts were recovered in respect of hire of christmas trees, but the rate and number of days for which the trees were hired, were not shown in the receipts. The Superintendent of Gardens explained that the trees were let on hire at Rs. 2 per day, and Rs. 5 per week. As the rates were not sanctioned by the Commissioner necessary sanction has since been obtained.

Market Department.

It was mentioned in the last Audit Report that in order to have a check on the large number of vacancies existing in the Municipal markets, a suggestion was made to the Commissioner to call for vacancy reports (showing total loss in rent for vacancies tallied with the amount of vacancies in the quarterly returns) certified by the persons in charge and scrutinised by the Superintendent of Markets and the Test Audit Officer, and submitted to Audit along with the quarterly revenue returns. Although a year and a half has since expired no vacancy report is received by Audit. It also appears from the papers received that upto June 1942 the only vacancy report prepared by the Department and submitted to the Test Audit Officer was for the period ending 30th June 1941, and that too was found by him as incomplete. No further vacancy reports appear to have been submitted by the Department to the Test Audit Officer. These vacancy reports have time value and should be prepared and submitted without delay to enable the Test Audit Officer or any other officer to verify their accuracy. The Deputy Commissioner has however warned the Department against such dilatory practice, and it is hoped that the matter will be regularised with the same promptness as is being done by the Estate Agent's Department which has to deal with hundreds of vacancies.

It was mentioned in the last year's Audit Report that the license fees of the past years amounting to Rs. 98,459-12-0 in respect of different private markets were held under deposit and not adjusted to revenue on the ground that the owners had represented for reduction in license fees or that the question of transfer of a license from one party to another was pending. The Department was asked to clear them off the deposit account as the periods for which these fees were paid had already expired and mere representation for reductions in license fees or the question of a transfer of license to another party should not preclude the amounts being taken credit for under revenue. It appears, that the Department has not yet completely cleared off these items. The report of the Department through the Chief Accountant and the Commissioner is still awaited.

Cases of non-recovery of Municipal dues for decrees obtained from the Court against some parties were sent to the Department. It was explained that in some cases recoveries were since made and in others steps were taken either to recover the amounts or to write-off the claims. In this connection it may be stated that in one case a decree for Rs. 471-2-0 was obtained against one Mr. F. M. Avie on 26th February 1940 and the decretal amount was ordered to be paid by instalments of

Rs. 40 per month, and accordingly the whole amount was recoverable within a year. However upto the time of writing the note to the Department on 7th April 1941, i.e., after a period of one year and one month only a sum of Rs. 160 was recovered, and as a result of further steps then taken by the Department, recoveries amounting to Rs. 100 were effected till April 1942. In another case, one Mr. Genu Shivji More occupant of the shop No. 2 at Phirozshah Mehta Road a sum of Rs. 910 on account of arrears of rent has been written off with the sanction of the Standing Committee as the party became insolvent. This shows that more care is needed to collect rents as and when due instead of allowing the arrears to accumulate to substantial sums which subsequently induce the parties to avoid payments by various methods available to them.

In the Fergusson Road Market recoveries were found effected from six shop-keepers daily as squatters fee on varying rates, and the revenue derived in this respect came to Rs. 240 per month. With a view to have a proper check over these recoveries it was suggested to bring these shops in this as well as in other markets on the stallage rent demand register. Reply is awaited.

Incomplete nature of the rent demand register kept at the Bandra Slaughter Houses was noticed in its several details. This was pointed out to the Department and needful was got done.

M.C.A./1941/V
22-4-1941.

M.C.A./2009/V
20-5-1941 and
31-10-1941.
&
M.C.A./2021/V

24-5-1941,
24-10-1941,
20-2-1942 &
22-5-1942.

Forty five tenants were in arrears for two or more months. The matter was reported and the Commissioner ordered the Department to issue legal notices to the defaulting tenants.

In a case of space rent of Kamatipura Market two receipts were passed for the same month and in all the subsequent receipts passed to the party, the period of rent was found incorrectly shown. The result was that though the occupier of the space paid rent for the whole year, he was shown running in arrears of one month's rent on 1st April 1941 in the demand register. This irregularity revealed that the demand register was not balanced every quarter. Superintendent of Markets reply is awaited.

M.C.A./2174/V
30-7-1941.

A license had been issued to Mr. Wong Cham for a pork shop for a broken period of the year from 25th April 1941 to 31st March 1942 and a proportionate fee of Rs. 28 calculated at a rate of Rs. 30 per annum had been charged. In the Schedule of Fees there is no mention to charge fee on a proportionate basis for any broken period. Similar other case was noticed wherein a license fee of Rs. 16-11-0 was charged for issue of a new license for four months from 1st December 1941 to 31st March 1942. It was pointed out to the Commissioner that there being no provision in the Schedule of Fees for issue of licenses for a shorter period than one year, the proportionate fees charged in these cases were not in order unless necessary sanction of the Corporation is obtained for the issue of licenses for broken periods and adoption of scales of fees for shorter periods such as 3, 6 or 9 months. Reply is awaited.

M.C.A./2486/V
13-12-1941 &
20-7-1941.

Receipts for recoveries effected at the Bandra Slaughter Houses were signed by the fee clerk to whom the power to sign receipts was not delegated by the Municipal Commissioner. The Department reported that papers for granting necessary authority to the clerk were sent to the Commissioner and would be forwarded to Audit when received by them.

M.C.A./2487/V
13-12-1941.

It was noticed that the miscellaneous revenue demand register was not properly written up in all its details and that it was not completely checked by the Chief Accountant's staff. Reply to the reference made to the Department is awaited.

M.C.A./2492/V
13-12-1941.

It was noticed in the stallage rent demand registers that the postings of standard rent and of demand and collections for the first quarter of 1941-42 were not attested; that the authorities for fixing the standard rents were not shown and that the summary of the totals of demand and collections were not prepared. The omission in quoting authorities in the rent demand registers was brought to the notice of the Superintendent of Markets in the year 1940-41 but nothing was done in the matter. It was again pointed out to the Commissioner that sanctions for fixing the standard rents etc. are essential particulars which the Department has neglected to copy in the registers during the past years. The Commissioner has accordingly ordered the Department to quote sanction references in the registers for the last five years and to be careful in the future.

M.C.A./2498/V
16-12-1941.

Squatters of the reserved areas around Erskine Road Market hawking dry masala were allowed to occupy some of the vacant stalls inside the market at a monthly rent of Rs. 3. Thirteen of these stall-holders were found to be running in arrears from 6 to 14 months on 1st October 1941. They also did not appear to have paid license fees. Reply to the reference made to the Superintendent of Markets in this connection is awaited.

M.C.A./2509/V
19-12-1941.

Under condition No. 3 of the licenses issued to the stall-holders of Municipal Markets, a stall-holder is required to give one month's notice to give up the use of the stall or shop at the expiration of any quarter for which the quarterly rent is paid, failing which, he is liable for the full amount payable for the succeeding quarter. No rents for the notice period were shown in the demand registers, and recovered from the stall-holders who vacated the stalls without giving the required notice. No notes of such notice period rents were also taken on the black list of the defaulting stall-holders for recovery thereof in case they came in for fresh occupation. Due to this practice no demands for notice rents were created

M.C.A./2533/V
6-1-1942.

in the registers and consequently sanction of the Standing Committee as required under Section 517(1)(j) was not being obtained for writing off these demands as irrecoverable.

Audit having raised the question, the Commissioner has passed orders that full quarter's rent in lieu of notice should be taken as demand and carried over as arrears of *ex-stall*-holders on a separate page of the stallage rent demand register, and that if the arrears could not be recovered for a period of three years sanction of the Standing Committee should be obtained, for their write off.

Nineteen stalls of various Municipal Markets were shown in the Demand registers as either vacated or transferred to other parties during the 1st quarter of 1941-42. These stall-holders continued their business upto the dates of vacancies or transfer to others without payment of license fees which are payable in the beginning of the year. The Superintendent of Markets explained that in 10 cases sanctions of the Commissioner to the transfer of stalls were received in the middle of the quarter and the license fee could not be demanded from the stall-holders pending decision of transfer; that in other 9 cases the stall-holders absconded without paying the fees and the rents of the first quarter, and their whereabouts were not known, and that the demand was not shown in the registers as no licenses were issued.

In the case of removal of goats from the Bandra Slaughter Houses to Kurla or Andheri (out-side the city) no import fee is charged while for the removal of cows from the Slaughter Houses to Ghatkopar or Bandra an import fee of Rs. 2 per animal is being recovered. The Superintendent of Markets was asked to explain the differentiation in the treatment of these cases. He reported that no specific mention was made in the Schedule of Fees for the fees to be charged for animals removed from the Slaughter Houses to Bandra and suburbs. The Commissioner has therefore been requested to fix the scales of fees for inclusion in the Schedule of Fees.

Rent recoveries amounting to Rs. 380 pertaining to the year 1934-35 were taken and kept under deposit account since that year. The demand in this respect was not recorded in the rent demand register till the party asked for an account of his deposit in the year 1941-42. The whole amount of Rs. 380 was then transferred to Revenue in the year 1941-42.

Estate Agent's Department.

The main items of receipts of this Department are (1) Rents from Municipal and *ex-Trust* properties; (2) Sale of rights; (3) Rents from Vacant lands; (4) Rents from permanent leases; (5) Premium on permanent leases; (6) Sale proceeds of Municipal lands; (7) Receipts from gallery projections, encroachments, etc.

The registers of demand, collection and arrears in respect of items 5 and 7, newly opened since the year 1940-41, were not found totalled, balanced and reconciled at the close of the year. No Summary Demand register was also maintained for item No. 6, *i.e.*, Sale proceeds of Municipal lands, and therefore, the figures in respect thereof, during the year, were not taken out in an abstract form showing the total demand, collections and outstandings. Although the figures of demand, collection and arrears in respect of other items of revenue of the Department were balanced and cross tallied on the registers, the figures of collections for the year ending 31st March 1942 were not reconciled with those on the Chief Accountant's registers and submitted to audit up to the date of this report. A system of quarterly reconciliation of figures of collections as between the books of the two Departments of the Estate Agent and the Chief Accountant, is in existence, but the only statement of quarterly reconciliation received by Audit from the Chief Accountant upto the time of writing this report in August 1942 was for the quarter ending 30th June 1941. Accordingly the revenue figures shown in Appendix 23 of the Chief Accountant's abstract of accounts are not the figures duly agreed and reconciled with the Estate Agent's registers.

In a Department like the Estate Agent's, where the revenue is made up of numerous receipts, the only way to achieve complete control and check against omissions and inaccuracies, is the proper reconciliation of accounts. Moreover the timely corrections of the inaccuracies and bringing to account the omissions, the work of this reconciliation should be completed immediately after the end of a period. However it is always found to lag behind by a year or two.

Since the year 1939-40, Audit has been making persistent efforts to get the reconciliation work brought upto date, but still it is not found sufficiently pushed up to cover up the gap of the past period.

Audit has also been making persistent efforts since the year 1938-39 to check the tendency of allowing the arrears to accumulate by drawing up periodical lists of arrears of selected cases and sending them to the Department for early clearance. The Deputy Commissioner (Improvements) has also been strenuously pressing the departmental officers and staff by circulars, instructions, and warnings, where necessary, to attend to and to avoid recurrences of the cases pointed out by Audit and as a result, some improvement is noticed in that respect. However, cases of past arrears, specially of vacated tenancies, do not seem to receive as much attention, as they ought to, as would be seen from some of the audit objections mentioned hereafter. It will be noticed from these audit objections that although the names of defaulting firms and parties have been supplied by Audit to the department either by reference to Telephone Directory or to letting papers, yet the advices of their clearances are not still received. The amount of such past arrears of vacated tenancies, called "bad and doubtful debts" was Rs. 3,27,572 on 1st April 1941. To this was added a sum of Rs. 59,761 on account of fresh arrears accrued during the year 1941-42 bringing the total outstanding to Rs. 3,87,333. Against this the recovery effected by the rent collecting staff during the year 1941-42 was Rs. 36,582 only.

There is also an urgent necessity of clearing the irregularities, which continue since the past several years in connection with the sale of acquired lands at Worli Koliwada as will be seen from the note of the audit objection appearing here under in the report.

Outstanding Audit Notes.

It may be pointed out that although every query or observation made by Audit has to be promptly disposed off, by the officers concerned, as laid down in Schedule EE of the Municipal Act and paragraph 9 of the Municipal Audit Procedure Rules, sanctioned under Corporation Resolution No. 4787, dated the 4th September 1939, replies to only 126 audit notes out of 193 issued during the years 1939-40 and 1940-41 have so far been received and the remaining 67 are still outstanding.

Out of 65 audit notes issued during 1941-42 27 have been replied to and the following 38 audit notes are still outstanding.

Statement of unreplied audit notes for 1941-42.

Statement of outstanding audit notes issued during 1941-42.

Serial No.	Audit Note No. and Date.	Particulars of Objection.	E. A.'s reply received or not.	Further reference made No. and Date.
1	M.C.A. 2010/III of 20-5-1941 ...	Plot No. 380, Dadar-Matunga Estate—Lessee Mr. Jivraj Khimji.	No.	
2	M.C.A. 532/III of 29-5-1941 ...	Arrears of Rent for right of access over Tulsii Pipe Line granted to Omkarnal Surajmal.	No.	
3	M.C.A. 2150/III of 24-7-1941 ...	Arrears due from Mr. S. R. Sharma, Scheme No. 6.	Interim reply received.	M.C.A. 2150/III of 30-9-1941
4	M.C.A. 2151/III of 24-7-1941 ...	Arrears due from Mr. B. D. Bhatkar pertaining to the right of tapping trees.	No.	
5	M.C.A. 2183/III of 2-8-1941 ...	Arrears of Mr. J. A. Irani in Mahim Section.	No.	
6	M.C.A. 2198/III of 12-8-1941 ...	Arrears of Mr. C. M. Thakur, Scheme No. 56	Interim reply received.	M.C.A. 2198/III of 10-6-1942.
7	M.C.A. 2200/III of 12-8-1941 ...	Arrears due from Mr. Minocher D. Kaikhushru, Parsi Panchayat Lane.	Do.	M.C.A. 2200/III of 28-10-1941.
8	M.C.A. 2201/III of 12-8-1941 ...	Arrears of Pratap V. Palicha, Gunbow Street.	No.	
9	M.C.A. 2215/III of 19-8-1941 ...	Agreements not executed	Interim reply received.	M.C.A. 2215/III of 3-1-1942.
10	M.C.A. 2226/III of 21-8-1941 ...	Demand Registers of court costs	No.	
11	M.C.A. 2249/III of 30-8-1941 ...	Outstanding arrears of sale of rights	No.	
12	M.C.A. 2257/III of 6-9-1941 ...	Current claim suit registers	No.	
13	M.C.A. 2273/III of 18-9-1941 ...	Recovery of Tenancy Deposits from tenants of re-entered plot No. 43, Nowroji Hill Estate, Scheme No. 29.	No.	
14	M.C.A. 2274/III of 20-9-1941 ...	Recovery of Rent for notice period in Scheme No. 3, Block 37, Room 54.	No.	
15	M.C.A. 2316/III of 8-10-1941 ...	Arrears due from Messrs. R. M. Engineer & Co.	No.	
16	M.C.A. 2342/III of 16-10-1941 ...	Collection of Permanent Revenue	No.	
17	M.C.A. 2355/III of 29-10-1941 ...	Irregularities in Vacancy Reports and outstanding arrears.	No.	
18	M.C.A. 2403/III of 13-11-1941 ...	Charry Hire Bills of Estate Agent's Department for serving summons.	No.	
19	M.C.A. 2404/III of 13-11-1941 ...	Recovery of court costs.	No.	
20	M.C.A. 2408/III of 14-11-1941 ...	Arrears of Rent and Municipal Taxes as on 1-8-1941.	No.	
21	M.C.A. 2414/III of 18-11-1941 ...	Recovery of Outstanding court costs from existing tenants.	No.	
22	M.C.A. 2058/III of 14-6-1941 ...	Recovery of Rs. 524-0 written off under Standing Committee Resolution No. 653 dated the 7th August 1940.	Interim reply received.	M.C.A. 2058/III of 3-8-1942.
23	M.C.A. 2439/III of 27-11-1941 ...	Late submission of account report of Vacant Land in Scheme No. 60, Plot No. 71.	No.	
24	M.C.A. 2443/III of 28-11-1941 ...	Plot No. 279-A, Dadar-Matunga Estate	No.	
25	M.C.A. 2448/III of 29-11-1941 ...	Recovery of premium of motor garage on Plot No. 684, Dadar-Matunga Estate.	No.	

Serial No.	Audit Note No. and Date.	Particulars of Objection.	E. A.'s reply received or not.	Further reference made No. and Date.
26	M.C.A. 2405/III of 13-11-1941.	Arrears of Sultan Bandealli & Nazir & Co.	Interim reply received.	M.C.A. 2405/III of 28-11-1941
27	M.C.A. 2517/III of 22-12-1941	Vacancy Report on Kamruddin Karimbhai's Tenancy in Scheme No. 37.	No.	
28	M.C.A. 2552/III of 17-1-1942 ...	Occupation of room 423, Ward A, Scheme No. 56.	No.	
29	M.C.A. 2558/III of 19-1-1942...	Registers of Capitals Receipts demand not noted against payments.	No.	
30	M.C.A. 2563/III of 22-1-1942 ...	Arrears of ex-tenants of chawls and buildings.	No.	
31	M.C.A. 2224/III of 9-1-1942 ...	Arrears of tenants of demolished properties, Scheme 32, Case 124-260.	No.	
32	M.C.A. 2689/III of 16-3-1942 ...	Irregularities in preparing receipts	No.	
33	M.C.A. 2213/III of 25-3-1942 ...	Arrears of demolished shed in Case No. 48, Scheme No. 59.	No.	
34	M.C.A. 2707 of 27-3-1942 ...	Taking agreements from tenants	No.	
35	M.C.A. 2709 of 31-3-1942 ...	Outstanding arrears of tenants whose addresses are known.	No.	
36	M.C.A. 2143 of 22-7-1941 ...	Serious delay in sending demand notes to Lessee of Plot 371, Dadar-Matunga Estate.	No.	
37	M.C.A. 1595/III of 19-1-1942...	Decretal amounts in respect of 3 cases	No.	
38	M.C.A. 2556/III of 20-1-1942 ...	Time-barred tenancy deposits	Interim reply received.	M.C.A. 2556/III of 21-8-1942

Non-execution of agreements.

As already reported in the last Audit Report, the necessary tenancy agreements in respect of the Vacant land occupations in Potters' Camp at Dharavi and in Scheme 3, have not been executed. In the first case, the Department reported in June 1940 that arrangements were being made to execute the agreements. But it can be seen from the register that nothing has so far been done. In the second case, no reply is received to Audit note issued in February 1940, in spite of several reminders sent to the Department.

M.C.A./918/III
18-3-1940 &
M.C.A./826/III
3-2-1940.

Fraud Committed by Rent Collector Mr. Chitre.

The case reported to the Standing Committee *vide* Resolution No. 1695, dated the 7th February 1940 is still under their disposal.

M.C.A./820/III
1-2-1940.

Delay in submission of vacancy and occupancy reports.

Several cases of delay in submission of vacancy and occupancy reports noticed in test-audit and reasons therefor as explained by the Estate Agent are summarised here-under :-

(1) Ten cases of reports of casual vacancies for January 1941 delayed for several days, when inquired into were explained by the Estate Agent to be due to transfer of tenancies.

M.C.A./2015/III
23-5-1941.

(2) Delay in reporting two items of occupancy of Municipal lands was explained by the Estate Agent to be due to encroachment in one case and to the tenant being in Police Custody in the other.

M.C.A./2189/III
12-8-1941.

(3) Delay of two to four months in reporting five cases of occupancy in Scheme 52 (vacant land) was explained to be due to encroachments.

M.C.A./2322/III
9-10-1941.

(4) In thirteen cases of vacancies of Municipal lands in different schemes, the reports were noticed to have been delayed for long periods. The arrears of rents were either not recovered or not adjusted against deposits and the columns in the reports stating actions, if any, taken for the recovery were not completed. The Estate Agent's reply to audit query is not yet received.

M.C.A./2355/III
29-10-1941.

(5) Three cases of delay covering a period of six to twelve months when reported to the Estate Agent were explained to have occurred before the issue of circulars to the rent collection staff for submitting vacancy and occupancy reports in time.

M.C.A./2326/III
10-10-1941.

(6) One Dara Beramji occupied a piece of vacant land at Mahim on 7th October 1939 at Rs. 16 per month, but the occupancy report was submitted on 2nd October 1940, i.e., after a lapse of about 12 months.

M.C.A./2085/III
29-6-1941.

The delay was explained to be due to the determining of area vacated by the party and the fixing up of rent.

(7) One Mr. J. D. Gogte exercised the right of access on Tulsi Pipe Line between Matunga and Mahim from 25th June 1938 at Re. 1 per month. The occupancy report was submitted as late as on 9th July 1941, i.e., after a lapse of over 3 years, with the result that the arrears accumulated to Rs. 36. The Estate Agent replied that as several requisitions regarding the lease agreement had to be fulfilled, the occupancy report was delayed.

M.C.A./2170/III.
28-7-1941.

It also appears from the Estate Agent's reply that although the right of access was exercised by the party from 25th June 1938, the sanction of the Improvements Committee was not obtained till 10th June 1941.

(8) Two cases of occupancy reports pertaining to Byculla Terrace were delayed for a period of nearly four months. The Estate Agent explained that delay was due to the late intimation of occupancies from the City Engineer's Department. In the third case of delay at scheme 73 the Rent Collector concerned was warned and instructed to be prompt in future in submitting vacancy and occupancy reports.

M.C.A./2427/III.
20-11-1941.

(9) One Jiwarajbhoy Peerbhoy occupied vacant land in Scheme 60 on 28th May 1941, but the occupancy report was submitted on 17th October 1941, i.e., after a lapse of nearly five months. The party was allowed to occupy the land without recovering any deposit or even rent for his occupation for over four months.

M.C.A./2439/III.
27-11-1941.

The Estate Agent's reply is awaited.

(10) One Purandas Hiradas occupied a piece of vacant land admeasuring 37 square yards in Case No. 276, Scheme 56, on 16th January 1940, but the occupancy report was submitted on 26th September 1941, i.e., after a period of over twenty months. Tenancy deposit was also not recovered. The Estate Agent explained that delay was due to the encroachment on the Municipal vacant land by the party and no action could be taken earlier, as the party had gone out of Bombay.

M.C.A./2463/III
2-12-1941.

It might be observed that the vacancy and occupancy reports are mere statements of facts, to be submitted by the persons in charge, to their superior officers, who may test them, in time, wherever necessary. The reasons assigned by the Estate Agent for the delay need not come in the way of reporting these facts in time, pending settlement of any other points that may arise in the individual cases.

Breach of provisions of Act.

No reply is received upto the time of writing this report in respect of the following objection sent to the Department in 1941.

The right of access over Tulsi Pipe Line was granted to one Mr. Onkarmal Surajmal, the owner of adjoining property on 1st June 1922 with the Municipal Commissioner's sanction. Since then the property changed hands twice, and in 1937 an agreement for the lease has been executed in favour of Messrs. Laxmi Properties Ltd., the present owners of the properties. The right of access has been enjoyed by the parties for the last 19 years, but the sanction of the Corporation for grant of lease has not been obtained, although at the time of executing the agreement the necessity for this sanction was pointed out by the Legal Assistant. The books also do not furnish proper information as to the amount of rent outstanding in connection with the lease.

M.C.A./532/III
29-5-1941.

Arrears of Rent.

As pointed out in the Audit Report for 1940-41, nearly 400 cases of arrears of rent for more than six months were referred to the Estate Agent for necessary information, explanations and their early clearance.

M.C.A./1440/III
9-10-1940.

There were also cases of rents recovered through paysheets but not posted in the Demand Registers. In the ad-interim reply, the Estate Agent stated that in cases where the arrears were not reduced the matter was being pursued by the Divisional Officers.

M.C.A./2342/III
16-10-1941.

During the course of the current year, two further statements, one showing 64 items of ground rents and the other showing 58 items of rents and Municipal taxes in arrears for nine months and over were forwarded to the Estate Agent for early recovery and advice, for which no reply is yet received.

M.C.A./2408/III
14-11-1941.

In this connection, it may be observed that for lettings of temporary nature, the more the accumulation of arrears the less the possibility of their recovery. The Municipal Commissioner has, therefore, been advised

to call for a fresh statement showing the present position of the arrears extending over six months and the efforts made by the staff responsible for the recovery to keep down the arrears in each case.

The following are some instances of the irregularity of the above nature :—

Messrs. E. F. Kavarana & Co. occupied Room Nos. 1-2 in case 229, Scheme 37 at a monthly rent of Rs. 225 and vacated it on 4th July 1936 leaving arrears of Rs. 21-12-0. The rent collector and his supervising officer reported that the tenant was not traceable and accordingly orders of the Standing Committee were obtained to write off the amount under Standing Committee Resolution No. 653, dated the 7th August 1940. Ordinarily a party paying a rent of Rs. 225 per month would not try to evade payment of a small sum of Rs. 21-12-0. Audit, therefore, found the business address of the Firm at Kalbadevi, from the Telephone Directory and asked the Department to make proper inquiries. As a result of this, the Estate Agent informed Audit that the recovery was made on 14th November 1941 from the party.

Similarly the following two cases were brought to the notice of the Department in 1940-41 but no replies are still received.

(1) One Mr. Karimbhoy Mohomedally Dahadwalla occupied premises No. 213, Scheme 37 and vacated it on 31st October 1935, leaving arrears of Rs. 270. The rent collector and the supervising officer certified that the tenant was not traceable and the amount was written off. However the address of the tenant, as given in the letting papers is 'Karimbhoy Mahomedally Dahadwalla, General Merchant and Commission Agents, 5 Sutar Chawl, Post No. 2, Bombay.' The same address also appears in the current Telephone Directory.

(2) The Firm of Messrs. Daddy Billimoria & Co., Architects, Civil Engineers etc. East & West, Buildings, 55, Appollo Street, Fort, Bombay, occupied 150 square yards of land in case No. 60, Scheme 47, on 1st May 1935 at Rs. 11-7-0 rent plus Rs. 1-7-0 Municipal taxes per month and vacated it on 1st March 1936. Excepting the initial deposit of Rs. 25-12-0, they paid nothing during the period of tenancy and left the sum of Rs. 90-2-0 in arrears which was written off after 3 years, on a report of the Rent Collector countersigned by a supervision officer, to the effect that the firm was not traceable. On enquiry it is learnt that the firm, even at present, is on the approved list of the Municipal Architects doing business at the place mentioned above.

For the arrears of rent noticed from the following persons and firms as reported in 1939-40, no reply is yet received from the Estate Agent.

M.C.A./804/III
24-1-1940.

(1) Dr. M. B. Master who is residing in Boman House, Homji Street, Fort, is in arrears of Rs. 46 for the period ending 15th April 1937 for Room No. 3, 1st floor, Homji Street.

(2) Messrs. S. V. Apte & Co. are in arrears of Rs. 56-12-0 for the period ending February 1938 for a piece of land of 68 square yards in Beef Lane.

(3) Messrs. Ladhahoy Raoji & Sons are in arrears of Rs. 55 for the period ending November 1938 for Room No. 2, Ground Floor, 68-72, Parsi Bazar Street.

(4) Messrs. Hormusji & Co. are in arrears of Rs. 814-4-7 for Room No. 1, Ground Floor, Hornby Bellard Road.

List of parties appearing to be businessmen or whose addresses could be traced either from the Telephone Directory or from the letting papers were forwarded to the Estate Agent in the years 1939-40 and 1940-41 for recovery of arrears and advice. Since then several reminders have been issued but no replies are still received.

M.C.A./822/III
2-2-1940.
&
M.C.A./1540/III
2-12-1940.

One Mr. S. R. Sharma who occupied Room No. 72 of 2 Room tenements at Matunga vacated the same on 30th September 1937, leaving arrears of Rs. 110. Suit for the recovery of his arrears was filed as late as on 16th December 1938 and a decree was obtained on 20th January 1939, for the claim of Rs. 110 and costs amounting to Rs. 10-14-0 payable by monthly instalments of Rs. 10 each. The instalments were not, however, paid regularly and only a sum of Rs. 80 was recovered upto 3rd June 1940. Since then there is no further recovery and in the meanwhile, the party is reported to have been adjudicated insolvent. The claim for the balance of Rs. 40-14-0 has, therefore, been lodged with the official assignee.

Messrs. J. A. Irani and Abdul Aziz vacated a piece of land in Mahim on 25th February 1935 leaving arrears of Rs. 257-2-3 for the period ending 27th February 1935. The Estate Agent's reply to audit query is awaited.

A decree was obtained against one Mr. Minocher D. Kaikhushru for arrears of rent in case No. 8-18, Parsi Bazar Lane, on 28th June 1937 for a claim of Rs. 241-2-1 plus costs of Rs. 22-4-0. Nothing appears to have been done towards execution of the decree upto 29th July 1940, when the party took protection of the Insolvency Act in 1940. The Estate Agent being asked to state as to the official responsible for holding back the execution of the decree, explained, that no action had been taken as the papers were mixed up with other papers, consequent upon the transfer of the Divisional

Officer on 1st June 1938 and that, the amount would have to be foregone as the party had become a pauper.

The Commissioner in forwarding the explanations passed orders that the staff should be warned against misplacement of such papers and that those found guilty of such charges in future would be seriously dealt with.

A sum of Rs. 50-4-0 being the arrears of rent for the period ending 19th July 1937 against the firm of Messrs. R. M. Engineer & Co., is found outstanding in the Arrears Register. No reply is yet received from the Estate Agent to an audit query addressed to him in October 1941, in this connection.

M.C.A./2316/III
8-10-1941.

A statement of 39 cases of heavy arrears of *ex-tenants*, for the period from April to September 1941, was sent to the Estate Agent calling for reasons, why the rents were allowed to accumulate, for so many months.

M.C.A./2563/III
22-1-1942.

No reply is yet received.

The C. I. Shed in Case 48, Scheme 59, occupied by one Mr. Sakharam Vithoba was demolished on 16th December 1940, but the arrears of rent of Rs. 10 and costs of Rs. 7-11-0 are still outstanding.

M.C.A./2213/III
25-3-1942.

The Estate Agent's reply to audit query is awaited.

A statement of 20 items of heavy arrears in respect of vacated tenancies for which the addresses of the tenants were on the records, was drawn up and forwarded to the Estate Agent, requesting him to expedite recoveries.

M.C.A./2709/III
31-3-1942.

No reply is yet received.

The property in case No. 124, Scheme 32, was demolished on 5th March 1941 but arrears of rent in respect thereof were found outstanding till August 1941.

M.C.A./2224/III
20-8-1941.

The Estate Agent's reply to audit query is not yet received.

Mr. Sultan Bandealli who occupied 200 square yards of vacant land in case 36, Scheme 29, seems to have vacated the occupancy, as a result of ejection suit filed against him on 26th June 1940 and left arrears of Rs. 120.

M.C.A./2405/III
13-11-1941.

Similarly Messrs. Nazir & Co., who occupied room No. 23, in case No. 26, Scheme 3, seem to have been ejected as a result of ejection suit filed on 1st July 1940 and left arrears of Rs. 95-3-0.

The arrears are still outstanding and reply to audit note requesting the Estate Agent to recover the amounts is awaited.

Attention of the Estate Agent was drawn to seven cases of heavy arrears for sale of rights and he was requested to state, the steps taken so far, for their recovery.

M.C.A./2249/III
30-8-1941.

No reply is received.

The arrears of Mr. R. D. Banker and Mrs. Banker amounting to Rs. 86-1-0 and Rs. 159-11-0 respectively as reported last year have since been recovered at the instance of Audit.

M.C.A./1247/III
17-7-1940.

As reported last year, attention of the Estate Agent was drawn to the heavy arrears of Rs. 1,642-9-0 due from one Mr. B. R. Bhonsale for Room Nos. 7-10, case 899/2 in Scheme 57 and a piece of land in case 403 in the same scheme. The Estate Agent replied that suit No. 332 of 1941 was pending in the High Court and a further report would be sent after it was completed. Further reply from the Estate Agent is awaited.

M.C.A./1239/III
13-7-1940.
&
M.C.A./1659/III
7-2-1941.

The Secretary, Young Men's Muslim Association vacated the playground at Agripada West on 1st January 1940 leaving arrears of rent of Rs. 75 and Municipal taxes of Rs. 141-9-0 as on 31st March 1939. As a result of the audit note, the Department made efforts to recover the amount and compromised the claim for Rs. 36-12-6 with the sanction of the Standing Committee.

M.C.A./1283/III
29-7-1940.

The arrears of Rs. 180 and costs of Rs. 15-5-0 from Mr. D. F. Jasawalla reported last year have now been recovered at the instance of Audit.

M.C.A./1705/III
18-2-1941.

The arrears of Rs. 657-9-0 in respect of Municipal taxes from Mr. Bhagatsing Nagi shown in the last report have been reduced to Rs. 141-2-0 owing to the re-valuation of the property, which amount has now been recovered from the party's deposit at the instance of Audit.

M.C.A./1529/III
27-11-1940.

For the following cases of arrears, reported last year, no replies are received.

Arrears amounting to Rs. 3,734-5-0 covering a period of 15 to 48 months from Mr. Hussein Imamuddin as on 30th June 1940 for various occupations in Scheme 57.

M.C.A./1258/III
23-7-1940.

Arrears amounting to Rs. 528 covering a period of 66 months as on 30th May 1940 from Mr. R. S. Nikalje for occupation of Room 30, Case M/753, Mahim Division.

M.C.A./1261/III
25-7-1940.

Arrears amounting to Rs. 80-8-0 at Rs. 3 per month for Room 3, Case 774-A, Scheme 57, as on 1st October 1939 from Mr. Khara Baba.

M.C.A./1280/III
29-7-1940.

Long standing arrears from various parties covering a period of 2 to 4 years for different occupations.

M.C.A./1281/III
29-7-1940.

Arrears of Rs. 918-5-0 and Rs. 12-8-0 from Mr. Nowroji C. Patel and Mrs. Patel respectively.

M.C.A./1332/III
23-8-1940.

18 cases of arrears for a period, prior to 1937-38, on which the reports of the inspectors showed that the tenants were traceable.

M.C.A./1500/III
13-11-1940.

Arrears amounting to Rs. 294 at Rs. 6 per month from Bai Aminabai Shaikh Karim.

M.C.A./1542/III
3-12-1940.

Three cases of arrears amounting to Rs. 808-3-0, 596-5-0 and Rs. 220 for tenancies vacated in 1936-37.

M.C.A./1501/III
10-12-1940.

Arrears of Rs. 50 and Rs. 75 from one Bahadur Agnoo for different occupations.

M.C.A./1660/III
7-2-1941.

Arrears amounting to Rs. 120 at Rs. 40 per month from Mr. L. B. Godbole for a bungalow, in Scheme 6 vacated on 30th June 1938.

M.C.A./1246/III
17-7-1940.

Recovery of Court Costs.

The items of unrecovered court costs included in the statements forwarded to the Department as mentioned in the Audit Report of 1939-40 are not yet completely cleared. A sum of Rs. 117-14-6 was, however, found recovered as per the report of the Department received in July 1941. The Audit note has been referred back to the Department for clearance of the remaining items.

M.C.A./680/III
30-10-1939.
&
M.C.A./772/III
5-1-1940.

Reply is awaited.

No replies have been received from the Estate Agent to the following audit notes issued during 1940-41 and shown in the last year's annual report, in spite of several reminders.

Nearly 157 cases of court costs for ejectment suits were found outstanding from the existing tenants and the tenants who had lately vacated the premises.

M.C.A./1556/III
6-12-1940.
M.C.A./1387/III
21-9-1940.

As per the Standing Committee Resolution No. 1687, dated the 7th February 1940 (1) the decretal amounts of ejectment suits (2) Half court costs of settled suits and (3) decretal amounts of half court costs pertaining to the year 1935-36 were written off as irrecoverable in a number of cases. The test check of the registers revealed that in nearly 105 cases, the writes off pertained to the existing tenants or the tenants who were in Municipal premises upto 1939-40 and recovery of these small amounts would have been easily effected, if they were duly demanded from the parties after tracing out the items from the registers.

Three cases of outstanding Court costs from tenants who are still residing in Municipal premises were noticed. The Estate Agent's reply to audit query is awaited.

M.C.A./2404/III
13-11-1941.
M.C.A./2257/III
6-9-1941.

A decree for arrears of Rs. 69 and costs of Rs. 7-11-6 was obtained against one Mr. N. A. Khandekar on 3rd February 1939, but the decree does not seem to have been executed and the papers are reported to be missing. The Estate Agent's reply to audit query is awaited.

The new demand registers for court costs opened from 1st April 1939 were incomplete, in so far as, the M.C.A./2226/III arrears of the past years were not carried forward and the relative dates and receipts numbers for recoveries made, were not posted therein. The registers for 1939-40 were also not found 21-8-1941. totalled, balanced and reconciled. The Estate Agent's reply to audit note requesting completion of registers is not yet received.

Instances of suits settled in Court but the half costs in respect thereof remaining unrecovered; of suits filed and decrees obtained but not executed for one reason or the other; of the amounts of costs remaining unrecovered even from the tenants who are still residing in Municipal premises or are Municipal servants, are often noticed by Audit. A constant day to day internal check on the recovery of these small amounts is therefore essential, in the Court Clerk's Section. The registers should also be totalled up and balanced regularly.

Sale of Acquired Lands at Worli Koliwada.

Under Improvements Committee Resolution No. 594, dated the 27th February 1931, sanction was M.C.A./938/III accorded to the sale of acquired lands at Worli Koliwada to the original owners. 26-3-1940.

The sales began from the year 1932-33 and 62 cases of sales were found effected upto 31st January 1940. A number of irregularities and omissions were noticed in this respect, as mentioned in the audit report for the year 1939-40, since when, the correspondence on the audit note is continuing. From the interim reply received from the Department, it appears that some of the minor discrepancies have since been corrected, but the irregularities of the following type are still required to be set right:—

Under condition No. 3 of the sale, the fazandari rent at the rate of $\frac{1}{2}$ anna per fazandari yard has to be recovered from the purchasers, but although nearly ten years have passed, no register has been opened showing the fazandari rent due and recovered. The Estate Agent explained that fazandari rent register was not opened as no information regarding fazandari yards etc. was collected from the collector's records.

It may be remarked that if the Department has not collected the required information, regarding fazandari yards, it is difficult to understand on what basis the fazandari rents are being collected from the purchasers.

In about 25 cases, the parties have paid the purchase price, but no conveyance documents in respect thereof have been executed. Rents and Municipal Taxes from some of them are also not recovered. In the remaining cases of purchasers, the recoveries of sale price, interest, rents, taxes and fazandari rents are of long outstanding and abnormally heavy, but no action appears to have been taken, all these years against these purchasers.

The Estate Agent is again being requested to settle these matters early and advise.

Outstanding of premiums, fines etc.

In the Audit Report for 1940-41, it was mentioned that a number of cases of Premiums and fines were M.C.A./1818/III outstanding in the Register of Premiums and Fines for G. P. Fees etc. It appears from the papers received in this connection that in certain cases the fees recovered were not duly posted in the registers. In some other cases, the works of construction were stated to have been not done. A further report as to whether these works were since started and completed or not, is being called for from the Estate Agent. 30-3-1941.

Here below are the cases in which the fees have since been recovered at the instance of Audit and the cases in which they are still outstanding.

Statement of fees, fines etc., recovered or adjusted at the instance of Audit.

Serial No.	Plot No.	Name of the Party.	Amount recovered or adjusted.	Remarks.
			Rs. a. p.	
1	684 D. M.	Jiwanjee Pestonjee Lalkaka	466 15 0	Paid under receipt No. 1574 of 16-9-1941.
2	61 D. M. S.	R. D. Kothare	50 0 0	Do. No. 1646 of 29-1-1942.
3	380 D. M. S.	Jiwraj Khimji	690 10 0	Do. No. 1528 of 14-6-1941.
4	Foras Road, 1	Bhagwansingh Jalimsingh	500 0 0	Do. No. 2567 of 20-2-1942.
5	Naigeum 137 east	F. H. B. Ramji and A. H. B. Ramji	68 0 0	Do. No. 1603 of 20-11-1941.
6	Do. 151	Noormahomed Adam	14 0 0	Do. No. 1676 of 7-4-1942.
7	Do. 131	M. Janmahomed	45 0 0	Do. No. 2557 of 11-8-1941.
8	Shivaji Park 76	K. B. Bhadrपुरe	60 0 0	Do. No. (S. O. P.) 3821 of 23-6-1941.
9	Do. 76	Do.	28 0 0	Do. No. (S. O. P.) 1679 of 19-3-1942.
10	Do. 76	Do.	50 0 0	Do. No. (M. G.) 1678 of 20-3-1942.
		Total Rs.	1,972 9 0	

Statement of fees, fines etc., outstanding.

Serial No.	Plot No.	Name of the Party.	Amount of fees outstanding.	Remarks.
		<i>Dadar-Matunga Scheme.</i>	Rs. a. p.	
1	371	Mr. Ramvallabh Hardayal	139 0 0	G. P. Fees I. C. R. No. 778 of 9-3-1937.
2	471-A	Mr. G. L. Johanputra	59 0 0	G. P. fees,
3	402	Messrs. S. R. Agarwalla and another.	407 0 0	S. O. P.
4	169-C	Dr. B. N. Purandare	34 0 0	G. P. fees, C. E. referred to.
5	279-A	Mr. B. P. Wadke	250 0 0	S. O. P., I. C. R. No. 36 of 22-4-1938.
6	Do.	Do.	302 0 0	G. P. fees, I. C. R. No. 36 of 22-4-1938.
7	544	Mrs. N. B. Parekh	100 0 0	Encroachment I. C. R. No. 262 of 9-8-1938
8	61 South	Mr. R. D. Kothare	68 0 0	
9	427	Messrs. Velsi Lakhmani & other trustees.	123 0 0	G. P. fees.
10	110 North	Messrs. H. Thackersey & Co.	50 0 0 12 0 0	Encroachment, I. C. R. No. 389 of 12-9-1939
11	601-B	Messrs. Chhaganlal Lovechand and another.	50 0 0 * G. P. Fees.	G. P. fees, I. C. R. No. 504 of 24-10-1939.
12	284	Mr. Bhogilal Mulji	139 8 0	Extension of M. G. I. C. R. No. 725 of 19-12-1939.
		<i>Shivaji Park Scheme.</i>		
13	76	K. B. Bhadrappure	110 0 0	Encroachment.
14	49	D. W. Palkar	25 0 0	Encroachment, I. C. R. No. 836 of 26-3-1941.
		Total Rs.	1,868 8 0	

Replies to Audit references in connection with these outstandings are awaited.

The applications for construction of motor garages, gallery projections etc. are usually made by the architects on behalf of the parties. Cases were noticed in which projections or garages were completed by the architects, even before applying for necessary sanction. In case No. M.C.A. 2010/III, dated the 20th May 1941, included in the above list of recoveries effected at the instance of Audit, the application was received from the architects, Messrs. S. K. Malik & Co., after the motor garage was completed and sanction of the Improvements Committee was obtained subsequently, but without first demanding the fees. No extra premium (fine) was also proposed to be levied for constructing the garage without previous sanction. The amount of premium to be recovered for this garage was Rs. 690-10-0. Nearly two and a half years after the date of sanction, a demand for this premium was made on the party through the architects on 17th May 1939. Since then nearly twelve letters were addressed by the Department, to the party through the architects but no reply was received, either from the architects, who are Municipal licensees or from the party. Attention of the Department was called to these facts, through the Municipal Commissioner on 20th May 1941 and seven reminders have since been forwarded to the Department, but necessary explanations of the persons concerned are not yet received.

It was also suggested to the Municipal Commissioner that due to such defaults the parties should be called upon to pay the approximate amounts of deposits before applying for sanctions. The Deputy Municipal Commissioner (Improvements), however, states that in some cases parties take sanctions most in advance and some times owing to one reason or another they do not find it necessary to construct the garages. Therefore in rare cases, where parties do not pay premium, it is open to the Municipality to threaten them with re-entry and then get the sanction of the Improvements Committee or the Corporation to effect re-entry on the plot. He has accordingly passed orders on the Estate Agent that not more than two reminders should be sent in such cases and then the papers should be put up to him for orders, so that further action on the lines mentioned by him can be taken.

Early action on the part of the Department on whatever lines, they find suitable, is necessary, in the cases of outstandings shown in the above list.

As reported last year the City Engineer's attention was called, through the Municipal Commissioner, M.C.A./1770/III in a case where a sum of Rs. 318 for extra premium in connection with sitting out place on Plot No. 54, Shivaji Park, was not demanded from the party for over two years. The explanation received from the City Engineer shows that the letter demanding the premium had not either been issued to the party or a copy of the letter had not been forwarded to the Estate Agent for

information for nearly two years, due to omission on the part of the inspector and the clerk in charge of the work. The inspector and the clerk have been duly warned.

Tenancy Deposits.

In reply to audit query whether tenancy deposits that became time-barred as on 31st March 1940 were adjusted, the Department stated that the work of verification would be taken up, when the totals of the registers were agreed and reconciled.

M.C.A./2556
20-1-1942.

The registers show a number of tenancy and other deposits received during past years and remaining unadjusted to revenue, although the tenancies were vacated and transactions closed long ago. Corresponding arrears are also being carried forward from year to year. The following are some typical instances :—

(1) One Mrs. Roach vacated Municipal land on 9th January 1936 and her arrears of Rs. 470-7-7 are carried forward in the Arrears Register (*vide* p.36 of 1937-38). Against this a sum of Rs. 90 stands to her credit in the Deposit Account but not adjusted towards the arrears. It is also not known what has been done for recovery of the balance.

(2) Under Improvements Committee Resolution No. 412, dated the 13th October 1936, a temporary lease of 738 square yards of land in Scheme 52 Worli Estate granted to one Mr. Ganpatsha Bhelosha was cancelled and his security deposit of Rs. 555 along with the further amounts of Rs. 152-4-0 towards rent and Rs. 150 to be realized from the sale of structures *i.e.*, in all Rs. 857-4-0 was ordered to be forfeited. It is not clear from the correspondance as to how a complete account of the sum of Rs. 857-4-0 was made up and adjustment effected thereof by credit to revenue. It can, however, be seen from the Deposit Registers of the Chief Accountant that a sum of Rs. 465 is still standing in the Deposit Account, whereas in the Registers of the Estate Agent, there is a pencil remark to the effect that the deposit was adjusted in September 1938. A corresponding credit has also been taken under collections in the Demand Register of that year.

The transaction was completed in the year 1936 and yet the correspondence and the accounts are not wound up by effecting final adjustment of the relative amounts.

(3) Formerly, there appears to be a practice in case of Municipal acquired properties to credit in the Deposit Registers all tenancy deposits in the names of the Rent Collectors, through whom the deposits were received. Nearly 256 items of such tenancy deposits amounting to Rs. 12,850-1-3 (Rs. 12,059-13-11 and Rs. 790-3-4) pertaining to the period 1927 to 1931 are still found standing in the names of the Rent Collectors. It is doubtful whether all these tenancies are continuing to this date. It is therefore necessary that all these items should be properly scrutinized with the case papers, and adjusted to revenue, wherever the tenancies are discontinued and in the case of the existing tenancies, the deposits should be transferred in the proper names of the tenants concerned.

(4) A number of small deposits pertaining to a period 1919 to 1933 received from the tenants on account of cost of re-instating partition doors etc. are still found standing under the Deposit Account, I.—Improvement Schemes (b) Rents and (c) Other Deposits.

Similarly certain items of deposits pertaining to 1928-34 still stand in the Deposit Account under the heads, City Engineer (a) Tenancy Deposits and Improvement Schemes (b) Rents.

(5) Certain tenancy deposits relating to period prior to 31st March 1934 appearing under the City Engineer's Account in the books of the Chief Accountant are not found written in the Estate Agent's books. The balances of deposits in Estate Agent's books are also not found compared with those in the Chief Accountant's books and attested by any responsible person.

(6) Against some items of deposits in the Registers of Estate Agent pertaining to previous years, there are remarks "adjusted", but on reference to the Chief Accountant's registers, they are still found standing in the Deposit Account. All these past deposits should therefore be properly scrutinized with the case papers and adjusted to revenue or refunded, wherever necessary.

A number of small deposits for stamping tenancy agreements etc. are lying in the deposit account. A reference has been made to the Estate Agent for adjustment and advice. Reply is awaited.

M.C.A./2707/III
27-3-1942.

Miscellaneous.

One Bassir Hussein Mahomed Hussein vacated Room No. 54, 4th Floor, block 37, Scheme 3 on 1st August 1941, without giving one month's notice. The rent of Rs. 15 per month for notice period was not included in the arrears of Rs. 45. The Estate Agent was asked to recover arrears including rent for the notice period.

M.C.A./2274/III
20-9-1941.

The Estate Agent's reply is awaited.

Plot No. 43, Nowroji Hill Estate, Scheme 29 was re-entered on 14th November 1940 and the tenants were attorned to the Corporation. In making up the account of rent due to the lessee upto 13th November 1940, the deposits of the tenants were accounted for in the rents but fresh tenancy deposits were not taken. The Estate Agent was requested to take the necessary deposits from the parties.

M.C.A./2273/III
18-9-1941.

Reply is awaited.

It was noticed that in seven cases, tenancy deposits were not recovered from the parties at the time of M.C.A./2099/III occupation of the tenements. Reply of the Department is awaited.

30-6-1941.

The right of fishing in lot No. 10, Scheme 56, Dharavi, was given to a contractor for a period ending M.C.A./2359/III November 1939. From the scrutiny of papers, it appears that the party took advantage of the right even after the expiry of the period upto 13th January 1940.

29-10-1941.

The Estate Agent being asked to explain why extra rent should not be recovered from the contractors for this period, replied that the report of his assistant was inaccurate, as water got almost dried up by the end of November each year and it was not possible for the contractor to catch fish after 30th November 1939.

The standard rent for room No. 22-23, ground floor, case No. 502-E, Scheme 57 (South) was Rs. 15 M.C.A./2330/III per month in the demand register, but, the room was let by the rent collector from 23rd August 1941 at Rs. 12 per month and the letting was reported in the occupancy report. No sanction for the reduction in rent was obtained. The Estate Agent's attention being called to this, he has passed orders to charge the rent at Rs. 15 per month from 1st December 1941 and obtained necessary sanction of the Deputy Commissioner (Improvements) for the reduced rent of Rs. 12 received from the party from 23rd August 1941 to 1st December 1941.

10-10-1941.

M. D. Jadhao, a peon in Labour Camp School, at Dharavi is occupying room No. 423, Ward A, in Dharavi M.C.A./2552/III Labour Camp Scheme 56, which stands in the name of one Kachar Gopal who is reported to have left Bombay long since and is in arrears for 16 weeks as on 11th January 1942. The Estate Agent is requested to recover arrears from him, and if necessary, through the Secretary, Schools Committee and get the necessary explanation of the peon in the matter.

17-1-1942.

Reply is awaited.

It was noticed on a test check that agreements in respect of 13 cases of vacant land occupations were M.C.A./2215/III not executed and the usual tenancy deposits were also not recovered from the tenants.

19-8-1941.

Tenancy deposits have since been recovered but agreements are not executed so far.

In three cases decrees for the claims of Rs. 238-14-4, Rs. 107-2-0 and Rs. 1,250-0-0 were obtained but the M.C.A./1595/III claims were still found outstanding. The Estate Agent being requested to send all relevant papers replied, that they were all missing. It is surprising that papers for such big amounts of dues, decreed by the Court, should be found missing from the Department. The Estate Agent has again been requested to search out the papers and advise. Reply is awaited.

19-1-1942.

In the register of capital receipts a number of receipts on account of gallery projection fees etc. are found M.C.A./1558/III posted in the collection columns without corresponding demands and sanctions. The Estate Agent has been requested to complete the omissions and advise.

19-1-1942.

Reply is awaited.

DIVISION B.

Statements of receipts and payments and balances of Revenue, Capital and Suspense Accounts of Municipal and Improvements Accounts in a Summary Form.

(NOTE 1:—Unless specially indicated, the figures throughout this report are in lakhs of rupees.)

(NOTE 2:—In these statements the assets purchased out of revenue and written off to expenditure from year to year and not shown on books of accounts are not included.)

I. MUNICIPAL ACCOUNTS (PROPER). Revenue Account.

1 Explanatory:—The Original Budget Estimates for the year anticipated a revenue deficit of Rs. 14.08 out of which Rs. 6.00 were proposed to be met by a transfer from the Net Premia Fund and Rs. 8.08 from the opening balance. The actuals however resulted in a surplus of Rs. 8.45. Accordingly the amount of Rs. 6.00 was not required to be drawn from the Net Premia Fund. The improvement of Rs. 22.53 in the revenue position over that budgetted for the year was mainly due to increased realisation of Rs. 13.93 and less expenditure of Rs. 8.60.

2. Summary of Revenue transactions for the year.

Particulars.	Actuals 1940-41.	Budget 1941-42.	Revised 1941-42.	Actuals 1941-42.
	Rs.	Rs.	Rs.	Rs.
Revenue Receipts	356.31	359.73	357.99	367.66
Expenditure	359.18	367.81	370.10	359.21
Surplus (+)	...	...	...	+8.45
Deficit (—)	—2.87	—8.08	—12.11	...

Lapsed Grants:—The amounts of lapsed grants estimated to be renewed during the year 1942-43 aggregate Rs. 8.74 against Rs. 7.84 in 1941-42 showing an increase of Rs. .90. The details are given in Appendix 4 of the Chief Accountant's Report.

3. Summary of receipts according to service heads as compared with Budget and Actuals of previous year.

Head.	Budget 1941-42.	Actuals 1941-42.	Increase or decrease over Budget 1941-42.	Actuals 1940-41.	Increase or decrease in actuals for 1941-42 as compared with those for 1940-41.
(1) General Tax, Indirect Taxation and Misc. Revenue ...	Rs. 158.05	Rs. 164.16	Rs. +6.11	Rs. 158.45	Rs. +5.71
(2) Water Works ...	82.11	87.31	+5.20	82.62	+4.69
(3) Education-Primary ...	9.45	9.51	+.06	9.51	...
(4) Education-Secondary ...	...	...	...	.00	...
(5) Public Health Department ...	.85	.95	+.10	.93	+.02
(6) Medical Relief and Education ...	1.54	1.59	+.05	1.60	-.01
(7) Street Cleansing etc. ...	38.56	38.95	+.39	39.13	-.18
(8) Roads, Drains and Sewers ...	17.90	17.83	-.07	17.25	+.58
(9) Mechanical ...	.30	.85	+.55	.87	-.02
(10) Buildings. ...	14.82	15.12	+.30	15.59	-.47
(11) Fire Brigade ...	6.40	6.49	+.09	6.56	-.07
(12) Licensing ...	4.48	5.12	+.64	5.08	+.04
(13) Gardens and Open spaces ...	.51	.51	...	.51	...
(14) Markets and Slaughter Houses ...	12.89	13.81	+.92	13.64	+.17
(15) Contribution from Capital Funds ...	1.53	.91	-.62	1.46	-.55
(16) Extraordinary Receipts ...	1.45	1.34	-.11	1.42	-.08
(17) Rebate from Government on account of Urban Immoveable Property Tax ...	1.50	1.81	+.31	1.69	+.12
(18) Excess accumulation					
(a) in the Plant & Machinery Depreciation Fund. ...	1.39	1.40	+.01	...	+1.40
(b) Transfer from the Net Premia Fund ...	6.00	...	-6.00	...	...
Total Rs. ...	359.73	367.66	+7.93	356.31	+11.35

The main items contributing to the net increase of Rs. 13.93 over the Budget are given in para 9 of the Chief Accountant's Report.

4. Statement of Demand, Collections and Arrears of Municipal dues as furnished by different Departments

Department.	Net Demand including arrears.	Recoveries including adjustments.	Arrears at the close of the year.	Percentage of arrears to Demand.
1.	2.	3.	4.	5.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
(1) Assessment and Collection Department—				
(a) Property Taxes ...	A 3,11,28,891 9 7	2,73,55,783 4 8	37,73,108 4 11	12.12
(b) Wheel Tax ...	13,55,409 7 10	11,68,888 13 10	1,86,520 10 0	13.76
(2) Municipal Secretary's Office ...	236 3 0	236 3 0	...	...
(3) Municipal Commissioner's Office...	...	...	...	...
(4) Town Duty and Election ...	...	...	...	...
(5) Stores Department ...	...	...	...	...
(6) Legal Assistant ...	...	...	...	...
(7) Water Works Department ...	...	...	...	...
(8) Victoria and Albert Museum ...	74 12 0	74 12 0	.....	.....
(9) Health Department (Including dispensaries and all Wards.) ...	...	...	...	...
(10) Vaccination Department ...	...	...	...	...
(11) Malaria Office ...	...	...	...	...
(12) K. E. M. Hospital ...	...	...	...	...
(13) G. S. M. College ...	...	...	...	...
(14) Conservancy Department ...	...	...	...	...
(15) City Engineer's Department—	...	...	...	...
(a) Works Branch ...	...	...	...	...
(b) Mechanical Branch ...	...	...	...	...
(c) Building Branch ...	...	...	...	...
(16) Fire Brigade ...	...	...	...	...
(17) License Department ...	...	...	...	...
(18) Gardens Department ...	...	...	...	...
(19) Markets Department ...	...	...	...	...

(A) These figures are not received duly reconciled by the Departments of the Assessor & Collector and the Chief Accountant.

5. Summary of expenditure according to the service heads as compared with the Budget and Actuals of previous year.

Head.	Final Budget Grants, 1941-42.	Actuals 1941-42.	Increase or decrease over final Budget grants, 1941-42	Actuals, 1940-41.	Increase or decrease in Actuals for 1941-42 as compared with those for 1940-41
	Rs.	Rs.	Rs.	Rs.	Rs.
I. General Supervision	12.13	11.40	— .73	11.20	+ .20
II. Water Works	70.65	68.24	— 2.41	69.07	— .83
III. Education—Primary	45.21	43.34	— 1.87	43.04	+ .30
IV. Education—Secondary ... ..	.23	.15	— .08	.58	— .43
V. Public Health Department	10.95	10.12	— .83	10.42	— .30
VI. Medical Relief and Education	25.62	23.82	— 1.80	25.44	— 1.62
VII. Street Cleansing and Conservancy.	31.75	29.20	— 2.55	30.48	— 1.28
VIII. Roads, Drains and Sewers.	70.36	65.49	— 4.87	64.65	+ .84
IX. Mechanical	16.98	15.14	— 1.84	14.29	+ .85
X. Buildings	22.90	22.82	— .08	23.35	— .53
XI. Fire Brigade	5.17	4.93	— .24	4.83	+ .10
XII. Licensing	2.00	1.92	— .08	1.64	+ .28
XIII. Gardens and Open Spaces	4.11	3.83	— .28	3.96	— .13
XIV. Markets	5.92	5.30	— .62	5.72	— .42
XV. Contribution towards Improvement Schemes	36.90	36.89	— .01	35.73	+ 1.16
XVI. Provident Fund etc.	11.01	10.67	— .34	10.47	+ .20
XVII. Urban Immoveable Property Tax ... ..	.75	.54	— .21	1.32	— .78
XVIII. Grain Compensation	3.98	3.08	— .90	2.99	+ .09
XIX. Extra cost on account of temporary staff to be brought on permanent Schedule.	1.83	...	— 1.83	...	...
XX. Grants in-aid to Public Institutions.	2.68	2.33	— .35	...	+ 2.33
XXI. Measures for Civil Defence. ... ..	.36	...	— .36	...	...
Total	381.49	359.21	— 22.28	359.18	+ .03

The figure of actuals for 1941-42 includes debt charges amounting to Rs. 126.84 out of which Rs. 18.04 were on account of Sinking Fund instalments, Rs. 36.03 of repayment of Government Loans and advances from Special Funds, Rs. 72.61 on account of interest and Rs. .16 Bank and miscellaneous charges.

The sanctioned Budget Grant (original) for 1941-42 was Rs. 367.81. The additional funds made available during the year were Rs. 7.83 on account of renewed grants and Rs. 5.86 on account of additional grants sanctioned in the course of the year for various purposes bringing the final sanctioned grants to Rs. 381.49. Against this expenditure booked was Rs. 359.21 leaving a balance of Rs. 22.28 of which Rs. 8.74 is required to be renewed for expenditure during 1942-43, Rs. 13.54 being treated as savings on final sanctioned grants as detailed in Appendix No. 4 of the Chief Accountant's Report.

Transfers from one budget head to another without affecting the total Budget provision for the year amounted to Rs. 3.31.

Main factors contributing to decreases over the final sanctioned grants are mentioned in para 16 of the Chief Accountant's Report.

6. Comparative statement showing the financial position of the last five years.

Year.	Receipts.	Expenditure.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1937-38	330.16 (a)	327.48	2.68	...
1938-39	347.67 (b)	334.84	12.83	...
1939-40	346.56 (c)	347.44	...	0.88
1940-41	356.31 (d)	359.18	...	2.87
1941-42	367.66 (e)	359.21	8.45	...

(a) includes Rs. 1.48; (b) Rs. 1.15 (c) Rs. 1.31 and (d) Rs. 1.42 on account of interest on Net Premia Fund and (e) Rs. 1.35 on account of interest on the Net Premia Fund and Rs. 1.40 on account of transfer of excess accumulations from the Plant & Machinery Depreciation Fund.

8. Special Funds.—Under Section 121 of the Municipal Act any portion of the Municipal Fund may with the previous approval of the Corporation be credited to a separate head in the Municipal Accounts, provided that to each of such special heads shall be credited and debited such sums only as shall expressly relate to the object for which such special fund is created. Also under the provision of Section 111 fines imposed on Municipal Officers and Servants under Section 83 are credited to a separate fund called 'The Fines Fund'.

The Position of the Special Funds as at 31st March 1942 was as under :—

Name of Fund.	Balance on 1-4-1941	Credits during the year.	Debits during the year.	Balance of Advances for Capital and other Works.	Balance in Cash and securities.	Balance on 31-3-42 (as per columns 5 and 6.)
1.	2.	3.	4.	5.	6.	7.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Municipal Fire and Accident Insurance Fund ...	10,36,864 8 3	49,402 11 0	2,569 3 0	4,17,855 2 0	6,65,842 14 3	10,83,698 0 3
2. Worn-out Water Mains Renewal Fund ...	6,824 7 3	273 10 0	2,347 4 0	.....	4,750 13 3	4,750 13 3
3. Net Premia Fund	47,33,393 8 9	72 15 4	737 13 0	17,38,813 13 0 (a)	29,93,914 14 1	47,32,728 11 1
4. Provident Fund	1,86,78,262 8 6	24,60,736 9 6	12,57,403 13 6	.....	1,98,81,595 4 6	1,98,81,595 4 6
5. Fines Fund	4,94,556 9 1	38,414 4 9	20,634 9 6	5,000 0 0 (b)	5,07,336 4 4	5,12,336 4 4
6. Plant and Machinery Depreciation Fund ...	18,59,448 13 9	1,08,459 12 3	4,39,591 9 2	12,93,241 10 2 (c)	2,35,075 6 8	15,28,317 0 10
7. Renewal of Road Surfaces Fund	24,30,678 12 11	2,28,516 14 0	1,67,991 0 0	9,05,737 11 0	15,85,466 15 11	24,91,204 10 11
8. Garden Fund	63,644 1 0	10,911 15 0	1,323 5 0	.....	73,232 11 0	73,232 11 0
9. Public Monuments Maintenance Fund... ..	1,66,783 15 0	961 14 0	.....	.....	1,67,745 13 0	1,67,745 13 0
10. Endowments Fund	1,32,442 1 0	1,41,922 8 0	.....	.....	2,74,364 9 0	2,74,364 9 0
11. Hospital Fund	3,75,040 1 5	47,833 9 0	.....	.....	4,22,873 10 5	4,22,873 10 5
12. Land Sales Reserve Fund	31,20,950 11 1	83,354 3 0	1,47,913 1 7	22,25,000 0 0	8,31,391 12 6	30,56,391 12 6
13. Slum Service Fund	2,22,959 0 3	2,292 13 0	40,359 10 0	.....	1,84,892 3 3	1,84,892 3 3
14. K.E.M. Hospital and G.S.M. College Equipment Fund	54,956 4 0	15,878 0 0	2,200 10 0	.....	68,633 10 0	68,633 10 0
15. G.S.M. College and K.E.M. Hospital Research Fund	29,440 2 2	13,340 8 0	7,404 2 0	.....	35,376 8 2	35,376 8 2
16. Pre-cast Concrete Slab Pavements Renewal Fund ...	4,768 0 0	4,834 0 0	.....	.....	9,602 0 0	9,602 0 0
17. Fidelity Guarantee Insurance Fund. ... ..	.....	3,321 4 0	19 8 0	.....	3,301 12 0	3,301 12 0
Total Rs.	3,34,11,013 8 5	32,10,527 6 10	20,90,495 8 9	65,85,648 4 2	2,79,45,397 2 4	3,45,31,045 6 6

Note.—The above statement includes item Nos. 4, 5, 9, 10 and 11 which are in the nature of Trust Funds, the balances of which cannot be utilised by the Corporation for any other purposes.
 (a) includes Rs. 1,54,469-10-0 advanced for purchase of plant and machinery for the Municipal Printing Press. (b) Amount advanced to Bombay Municipal Mechanical Engineer's Employees' Co-operative Credit Society. (c) Includes Rs. 95,811-10-0 advanced for purchase of plant and machinery and Rs. 1,12,809-7-2 for meeting expenditure on levelling, metalling Private Streets.

9. Capital Account.

Capital Expenditure not charged to Revenue.

Service Head.	Budget 1941-42.	Revised Estimates 1941-42.	Actuals 1940-41.	Difference between 3 and 4 (+ More) (-Less)
1.	2.	3.	4.	5.
<i>Executed out of Loan Funds.</i>				
	Rs.	Rs.	Rs.	Rs.
General Supervision ... ..	...	...	...	...
Water Works	8.13	12.11	3.84	— 8.27
Education-Primary (Buildings)	1.27	.23	.11	— .12
Public Health	1.19	1.08	.77	— .31
Medical Relief and Education	2.23	2.87	2.14	— .73
Street Cleansing and Conservancy	2.08	1.67	1.11	— .56
Roads, Drains and Sewers	20.39	23.97	15.85	— 8.12
Mechanical	1.63	.95	.06	— .89
Buildings, Land Acquisition ... ..	.96	1.49	.61	— .88
Fire Brigade ... ..	...	...	...	...
Gardens ... ..	...	.01	...	— .01
Markets ... ..	.40	1.98	1.12	— .86
Slum Service	2.32	2.53	1.31	— 1.22
Discount and other charges on Loans ... ..	.44	.54	.28	— .26
Plant and Machinery ... ..	.63	2.31	.12	— 2.19
Repayment of advance taken from Land Sales Reserve Fund.	8.00	...	...	— ...
Total Rs. ...	49.67	51.74	27.32	— 24.42
<i>Executed out of Trust Fund</i> ... ..	.94	1.96	.54	— 1.42
<i>Worn out Water Mains Renewal Fund</i> ... ..	...	.05	.02	— .03
Total Rs. ...	50.61	53.75	27.88	— 25.87

Remarks :—(1) The Budget of Rs. 49.67 included Rs. .44 on account of discount and other charges on the new loan and Rs. .63 on account of purchase of new plant and machinery and Rs. 8.00 for repayment of advance taken from the Land Sales Reserve Fund.

(2) The revised estimates of Rs. 51.74 included Rs. .54 on account of discount and other charges on the new loan, Rs. 2.31 on account of purchase of new plant and machinery.

(3) The gross figure of actual expenditure for the year Rs. 27.32+00.51 Written off=Rs. 27.83 includes Rs. .28 on account of discount and other charges on loan and Rs. .12 on account of plant and machinery. The actuals fell short of the Budget (49.67) by Rs. 21.84 and of the Revised Estimates (51.74) by Rs. 23.91.

10. Progressive Capital outlay not charged to Revenue upto the end of 1941-42.

Service Head.	Expenditure upto 1940-41.	Expenditure during 1941-42.	Total.
	Rs.	Rs.	Rs.
<i>Executed out of Loan Funds.</i>			
I. General Supervision	20.44	...	20.44
II. Water Works	979.67	3.84	983.51
III. Education-Primary	27.78	.11	27.89
V. Public Health	14.39	.77	15.16
VI. Medical Relief	79.09	2.14	81.23
VII. Street Cleansing and Conservancy	88.39	1.11	89.50
VIII. Roads, Drains and Sewers	739.14	15.85	754.99
IX. Mechanical	30.92	.06	30.98
X. Buildings, Land Acquisition and Management	426.74	.61	427.35
XI. Fire Brigade	11.83	...	11.83
XIII. Gardens	36.77	...	36.77
XIV. Markets and Slaughter Houses	80.11	1.12	81.23
XV. Slum Service	4.87	1.31	6.18
Discount and other charges on loans	4.34	.28	4.62
Plant and Machinery	5.03	.12	5.15
Total Rs. ...	2,549.51	27.32	2,576.83
<i>Executed out of Trust Fund</i>	41.45	.54	41.99
<i>Executed out of Worn-Out Water Mains Renewal Fund</i>	9.57	.02	9.59
<i>Executed out of Buildings Fund</i>	43.03	...	43.03
Total Rs. ...	2,643.56	27.88	2,671.44

The Capital Fund Balance Sheet exhibits on the liabilities side loans outstanding, balances of Sinking and Trust Funds, and other resources from which certain Capital Works have been carried out in the past. This is represented on the Assets side by expenditure incurred to date and balance of securities and cash *vide* Appendix No. 7 of the Chief Accountant's Report.

The expenditure of Rs. 2,576.83 out of the Loan Funds shown therein includes Rs. 70.11 on account of interest paid on Capital (Development Loan) and Rs. 21.10 paid as subventions to house owners. The following are the sources from which this expenditure has been financed :—

(1) Loans from Public, Government and Special Funds.—			
(a)	Debt outstanding as per Chief Accountant's Report.	Rs.	Rs.
(b)	Loans repaid for which credit is given to Loan Redemption Fund.	1,549.83	
		881.24	2,431.07
(2)	Premia on Loans		3.21
(3)	Contributions from Special Funds		8.03
(4)	„ Bai Jerbai Wadia Children's Home		7.00
(5)	„ Revenue for Loan Works Establishment ... ..		.18
(6)	„ G.I.P. Railway		3.74
(7)	„ B.P.T. for Works Establishment		1.56
(8)	„ Government for Schools Buildings... ..		5.00
(9)	„ Development Fund		134.32
(10)	„ Government for widening the Love Grove Bridge ... ..		.92
			<hr/>
			2,595.03
	Less—Assets written off		6.78*
			<hr/>
			2,588.25
	Expenditure upto 31st March 1942	2,576.83	
	Balance (Rs. 11,42,057-14-3)	11.42	
		<hr/>	2,588.25

* The amount of Rs. 6.78 includes Rs. .31 and Rs. .20 written off during the year on account of plant and machinery and subventions to house owners respectively.

11. The position of Loan Funds as estimated in the Revised Budget for 1941-42 and as revealed by the actuals was as under :—

Loan Funds.	As per Revised Estimate 1941-42.	As per Actuals 1941-42.
	Rs.	Rs.
Opening Balance on 1st April 1941	10.48	10.48
Balance of 64 Lakhs loan of 1940-41 (raised in 1941-42)	28.00	28.00
New loan of 1941-42	25.00	...
Advance from Special Funds for purchase of plant and machinery and for renewal of road surfaces	3.17	.77
	<hr/>	<hr/>
	Total ...	39.25
Less—Expenditure.	51.74	27.83
	<hr/>	<hr/>
	Surplus	11.42

Trust Fund Balance.

The balance in the Trust Fund, namely Rs. .88 was made up of the following :—

(1)	Donation from Sir Currimbhoy Ibrahim for construction of a Primary School Building.	Rs.	.58
(2)	Donation from Messrs. Thakordas & Co., Solicitors on behalf of their Client Bai Kailasgoveri for a dispensary near Mumbadevi ... ..		.30
(3)	Donation from Mr. Hariram Jethabhai Bhootchand for construction of a Mourners' Shed in the Burial Ground at Sion. ... ..		.00
		<hr/>	
		Total Rs. ...	.88

12. Debt Position.

	Outstanding debt on 1st April 1941.	Loans raised during the year.	Loans repaid during the year.	Balance on 31st March 1942.
	Rs.	Rs.	Rs.	Rs.
(1) Government Loans ...	616.34	.....	34.77	581.57(a)
(2) Public Loans ...	878.19	28.00	.11	906.08
(3) Internal advances from Special Funds.	62.67	.77	1.26	62.18
Total ...	1,557.20	28.77	36.14	1,549.83

(a) Includes Rs. 9.94 due on account of Vehar Water Works transferred by Government to Municipality.

Fresh borrowing during the year was Rs. 28.77. Of this Rs. 28.00 were raised by issue of debentures reserved for the investments of the Sinking and Special Funds and Rs. 0.77 were taken as advance from the Municipal Special Funds. Amount repaid during the year was Rs. 36.14. Of this Rs. 34.77 and Rs. 1.26 were repaid from the current revenues as annual equated instalments in respect of advances taken from Government and from the Municipal Special Funds respectively and Rs. 0.11 were repaid to the public out of the accumulations in the Sinking Fund and the Net Premia Fund. The net decrease in the total debt during the year was thus Rs. 7.37.

13. The following are the figures of outstanding debt, accumulations of Sinking Fund thereagainst and the debt charges paid out of revenue for the last five years.

Year.	Debt Outstanding.	Sinking Fund accumulations.	Net Debt.	Debt Charges.
	Rs.	Rs.	Rs.	Rs.
1937-38 ...	1,562.24	301.53	1,260.71	120.47
1938-39 ...	1,568.65	318.39	1,250.26	121.88
1939-40 ...	1,566.25	325.07	1,241.18	123.36
1940-41 ...	1,557.20	337.43	1,219.77	124.94
1941-42 ...	1,549.83	369.77	1,180.06	126.84

14. Position of Sinking Fund.

Balance on 1st April 1941.	Instalments paid during the year.	Interest earned on securities.	Less— Amount utilised for repayment of loans.	Balance at Book value of securities on 31st March 1942.
Rs.	Rs.	Rs.	Rs.	Rs.
337.43	18.04	14.41	0.11	369.77

At the Book Value of Securities, the Fund stood at Rs. 369.77 valuing the Government and other public securities at market rate and the Municipal and C. I. Trust Debentures at par, the accumulations in the Fund work out to Rs. 387.30. Adding to this the accrued proportions of interest (not due) on the securities held in the fund as on 31st March 1942 amounting to Rs. 3.78 the total amount comes to Rs. 391.08. Against this the amount of the theoretical valuation of the fund was Rs. 380.71.

The balances were verified and proved on the books.

IMPROVEMENT SCHEMES ACCOUNT.

General Account.

1. *Explanatory.*—The Budgeted deficit of Rs. 99.57 turned into a surplus Rs. 5.87 on the actual closing of the accounts for the year. The reason for this improvement in the Revenue position over that budgeted for the year are better realisation of receipts by Rs. .59 and less expenditure by Rs. 5.85. The figure of expenditure incurred during 1941-42 and previous years but not paid for and required to be renewed during 1942-43 is Rs. 5.41 as against Rs. 4.16 renewed during 1941-42. Thus the excess of receipts over payments *ziz.* Rs. 5.85 transferred to the Capital Funds Account is an amount against which the liabilities of Rs. 5.41 are outstanding to be borne by the capital funds during 1942-43.

2. *Summary of Revenue transaction for the year.*

	Actuals for 1940-41.	Budget 1941-42.	Revised 1941-42.	Actuals 1941-42.
Revenue Receipts ...	Rs. 98.07	Rs. 102.96	Rs. 102.50	Rs. 103.55
Expenditure ...	101.95	103.53	104.33	97.68
Surplus + } Minus - }	—3.88	—0.57	—1.83	+5.87

3. The following is a summary of revenue realisations according to service heads as compared with Budget and actuals of the previous year.

Head.	Budget. 1941-42.	Actuals. 1941-42.	Increase or decrease over Budget (+) (—) 1941-42.	Actuals. 1940-41.	Increase or decrease in actuals for 1941-42 as compared with those for 1940-41. (+) (—).
(1) Rent and other proceeds of properties ...	Rs. 52.43	Rs. 52.27	Rs. — .16	Rs. 52.53	Rs. — .26
(2) Contribution from the Corporation under Section 125 (2) of the Municipal Act.	37.13	36.89	— .24	35.73	+ 1.16
(3) Receipts on account of tobacco duty ...	10.00	10.00	...	5.39	+ 4.61
(4) Interest and profits on investments ...	3.00	4.08	+ 1.08	3.89	+ .19
(5) Miscellaneous Receipts ...	.40	.31	— .09	0.53	— .22
Total ...	102.96	103.55	+ .59	98.07	+ 5.48

4. The following is a summary of expenditure according to service heads as compared with the Budget and actuals of previous year.

Head.	Final sanctioned grants. 1941-42.	Actuals. 1941-42.	Increase or decrease over final sanctioned grants. 1941-42.	Actuals. 1940-41.	Increase or decrease in actuals for 1941-42 as compared with those for 1940-41. (+) (—).
A.—Maintenance of Properties and Streets ...	Rs. 26.51	Rs. 17.73	Rs. — 8.78	Rs. 21.67	Rs. — 3.94
B.—Cost of Management and Establishment ...	8.08	7.06	— 1.02	6.54	+ .52
C.—Proportionate charges on account of Municipal Supervision ...	1.78	.85	— .93	0.89	— .04
Total B and C ...	9.86	7.91	— 1.95	7.43	+ .48
Deduct—Charged to Capital account and General account ...	9.86	7.91	— 1.95	7.43	+ .48
...
D.—Debt Charges ...	81.04	79.95	— 1.09	80.28	— .33
Total ...	107.55	97.68	— 9.87	101.95	— 4.27

The final sanctioned grants were Rs. 107.55 comprising of :—

			Rs.
Original Budget Grant	...	...	103.53
Renewed Grants	...	...	3.88*
Additional Grants	...	...	.13
Transfers—			
Additions	...	... 00.71	
Deductions	...	... 00.70	+01
			Rs. 107.55

* This is a part of the grant of Rs. 4.16 renewed during the year out of which 00.27 was chargeable to Capital Account.

Against the final sanctioned grant of Rs. 107.55, the expenditure incurred was Rs. 97.68 leaving a balance of Rs. 9.87, out of which a sum of Rs. 5.41 is required to be renewed for expenditure during 1942-43.

5. Comparative statement showing the financial position of the last five years is given hereunder :—

Year.	Receipts.	Expenditure.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1937-38	102.57	96.88	5.69	.....
1938-39	101.31	99.04	2.27	.....
1939-40	104.33	99.72	4.61	.....
1940-41	98.07	101.95	.....	3.88
1941-42	103.55	97.68	5.87	.....

6. Figures of Demand Collections and outstandings of Municipal dues (Improvement Schemes) as furnished by the Estate Agent and Land Manager's Department :—

	Demand including arrears.	Recoveries including adjustments.	Write off	Arrears at the close of the year.	Percentage of arrears to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Permanent	37.53	32.09	...	5.44	14.49
2. Temporary	24.93	19.50	0.24	5.19	20.80

These figures are not reconciled by the Estate Agent's Department with the books of the Chief Accountant's Office.

Capital Account (Improvements).

7. Capital Expenditure not charged to Revenue.

Service Head.	Budget 1941-42.	Revised Estimate 1941-42.	Actuals 1941-42.	Difference between 3 and 4. More (+) or Less (-).
	Rs.	Rs.	Rs.	Rs.
(1) Improvements Schemes	28.22	24.24	2.36	-21.88
(2) Miscellaneous	...	...	...	...
(3) Preliminary expenses on improvement of slum areas	...	...	.17	+.17
(4) Discount and other charges on Loans	...	...	...	...
(5) Cost of management etc.	2.66	2.44	1.23	-1.21
(6) Revenue Deficit	.57	1.83	...	-1.83
Total	31.45	28.51	3.76	-24.75

REMARKS.—The actuals fell short of the revised estimates by 86.8 per cent.

8. Progressive Capital outlay not charged to Revenue upto the end of 1941-42.

Service Head.	Expenditure upto 1940-41.	Expenditure during 1941-42.	Total.
	Rs.	Rs.	Rs.
Improvement and Street Schemes ...	1,752.94	6.75	1,759.69
Police Accommodation Schemes ...	91.85	...	91.85
Mill Company's Chawl Schemes ...	9.46	...	9.46
Miscellaneous ...	8.63	...	8.63
Discount on Loans and Expenses ...	14.65	...	14.65
Total ...	1,877.53	6.75	1,884.28*

* Exclusive of book value of Rs. 47.58 of properties comprised in Schedule 'W' and 'X'.

The expenditure of Rs. 1,884.28 and the net revenue deficits amounting to Rs. 176.90 total Rs. 2,061.18 has been financed from the following sources :—

1. Loans from Public and Government :—

(a) Debt outstanding as on 31st March 1942	Rs. 1,632.79	Rs.
(b) Loans repaid for which credit is given to Loan Redemption Fund	36.27	
	1,669.06	
2. Extraordinary receipts transferred from S. F. accumulations	...	25.08
3. Special Grants from Government of India	...	54.00
4. Premia on Loan (1936-37)	...	.30
5. Sale proceeds of Land and Buildings	...	398.98
		2,147.42

Less—

Expenditure on Schemes and revenue deficits	1,884.28	
Revenue deficits	176.90	
	2,061.18	
Balance in Cash and Securities		86.24
		2,147.42

9. The state of Capital Account was as under :—

Balance on 1st April 1941.	...	71.36
Receipts, from sale of land.	...	15.76
Surplus of the General Account.	...	5.87
		92.99

Less—

Expenditure on Improvement Schemes Account	...	6.75
Repayment of loan	...	0.00
Deficits in General Account	...	0.00
		6.75
Balance on 31st March 1941.	...	86.24

10. Debt Position.

	Outstanding debt on 1st April 1941.	Loans raised during the year.	Loans repaid during the year.	Balance on 1st April 1942.
	Rs.	Rs.	Rs.	Rs.
(1) Government Loans ...	868.60	...	4.75	863.85*
(2) Public Loans ...	768.94	...	...	768.94
Total ...	1,637.54	...	4.75	1,632.79

*Out of Rs. 863.85 outstanding Government Loans, Debentures of the face value of Rs. 214.00 are held by the Corporation.

There was no fresh borrowing during the year. The amount of Rs. 4.75 was repaid from the Current Revenues in respect of advances taken from Government.

11. The following are the figures of outstanding debt accumulations of Sinking Fund and the debt charges paid out of Revenue for the last five years :—

Year.	Debt Outstanding.	Sinking Fund Accumulations.	Net Debt.	Debt Charges.
	Rs.	Rs.	Rs.	Rs.
1937-38 ...	1,671.07	224.97	1,446.10	83.08
1938-39 ...	1,646.74	240.36	1,406.38	80.88
1939-40 ...	1,642.15	257.40	1,384.75	80.19
1940-41 ...	1,637.54	275.05	1,362.49	80.27
1941-42	1,632.79	293.47	1,339.32	79.95

12. Position of Sinking Fund.

Balance on 1st April 1941.	Instalments paid during the year.	Interest earned on Securities.	Less— Amount utilised for repayment of Loans.	Balance at book value of Securities on 31st March 1942.
Rs.	Rs.	Rs.	Rs.	Rs.
275.05	6.00	12.42	...	293.47

At the book value of securities, the Fund stood at Rs. 293.47. Valuing the Government and the other public securities at market rate and the Municipal and the City Improvement Trust Debentures at par, the accumulations in the Fund work out to Rs. 295.09. Adding to this accrued proportions of interest (not due) on the securities held in the Fund as on 31st March 1942 amounting to Rs. 1.22 the total amount comes to Rs. 296.31. Against this the theoretical valuation of the Fund was Rs. 256.38.

13. Statement showing balances in Cash and Securities of different invested and Surplus Funds of Municipal and Improvement Schemes Accounts.

Name of Account.	Cash.		SECURITIES		Total.		
			Face value.	Book value.			
	Rs.	a. p.	Rs.	Rs.	a. p.	Rs.	a. p.
<i>I.—Municipal Accounts (Proper).</i>							
(1) Revenue account (including balances of deposits and suspense heads).	1,28,11,820	12 8	17,25,000	17,19,895	12 0*	1,45,31,716	8 8
(2) Special Funds Accounts ...	23,44,707	10 7	2,75,64,500	2,56,00,689	7 9	2,79,45,397	2 4
(3) Capital Account—							
(a) Loan Fund ...	Rs. 11,42,057	a. p. 14 3					
(b) Trust Fund ...	87,807	4 4	2,20,500	2,19,202	8 0	12,29,865	2 7
	12,29,865	2 7					
(c) Sinking Fund (Municipal) ...	345	15 10	3,82,61,700 £ 25,000	3,69,77,343	14 8	3,69,77,689	14 6
<i>II.—Improvement Schemes Account.</i>							
(1) Capital Account ...	17,88,628	12 7	68,35,200	68,35,200	0 0	86,23,828	12 7
(2) Sinking Fund Account ...	297	5 2	2,83,36,800 £ 90,800	2,93,46,882	7 0	2,93,47,179	12 2
Total ...	1,79,56,463	3 5	10,29,43,700 £ 1,15,800	10,06,99,214	1 5	11,86,55,677	4 10

* This includes a sum of Rs. 8,933-2-0 invested out of the Surplus Cash Balance in G. P. Notes of the face value of Rs. 10,000 on Lessee's account the securities for which are included in the Contractor's securities account with the Bank.

14. Reconciliation of Cash Balances in the Office Treasury and in the Current Account with the Imperial Bank of India on 31st March 1942.

(a) Cash in Office Treasury	...	Rs.	1,80,745	a.	14	p.	1
(b) Securities in Office Treasury	...	...	77,200	0	0	0	0
Total (a) and (b)		...	2,57,945	14	1		
(c) Balance as per Pass Book	...	22,81,310	1	5			
Add—Cheques paid into the Bank on 31st March 1942 to be realised on 1st April 1942	...	4,82,334	8	9			
	...	27,70,694	10	2			
Deduct—Amount of cheques delivered but not presented for payment	...	3,44,644	1	11			
Total (c)		...	24,26,050	8	3		
Grand total (a), (b) and (c)		...	26,83,996	6	4		

15. The amounts of Cash and Securities belonging to different Municipal and Improvements Accounts were as under :—

1. Cash.

(A) In the Current Accounts, Interests Accounts and Fixed Deposits with the following Banks :—

Name of Bank.	Current accounts and interest accounts.			Fixed deposits.	Total.		
	Rs.	a.	p.		Rs.	Rs.	a.	p.
(1) The Imperial Bank of India—							
(a) General Fund Account (see Bank Pass Book Reconciliation)	24,26,050	8	3	...	24,26,050	8	3
(b) Interest warrants Payable Accounts—							
(i) Municipal Loans	26,214	2	2	...	26,214	2	2
(ii) Improvements Schemes Loans	6,866	0	4	...	6,866	0	4
(c) Current Deposit Account in respect of Sinking, Special, Surplus and Loans Funds.	5,094	8	11	...	5,094	8	11
(2) The Hongkong and Shanghai Banking Corporation. (Interest on B.I. Trust Loan Payable Account).	1,848	15	4	...	1,848	15	4
(3) The Chartered Bank of India, Australia and China. (Interest on B.I. Trust Loans Payable Account).	1,560	0	0	...	1,560	0	0
(4) The Imperial Bank of India (Calcutta). Interest on B.I. Trust Loans in respect of Calcutta enfaced debentures.				See note below.*			
(5) The Chartered Bank of India, Australia and China	2,91,358	5	3	19,00,000	21,91,358	5	3
(6) Hongkong and Shanghai Banking Corporation	2,588	3	11	...	2,588	3	11
(7) The National Bank of India	74,808	8	3	...	74,808	8	3
(8) Lloyd's Bank Ltd.	90,106	8	4	...	90,106	8	4
(9) The Central Bank of India Ltd.	7,90,659	0	1	22,00,000	29,90,659	0	1
(10) The Mercantile Bank of India Ltd.	7,81,333	5	0	12,00,000	19,81,333	5	0
(11) The Yokohama Specie Bank Ltd.	...	...	...	...	...	...	...
(12) The National City Bank of New York	...	...	...	...	...	...	...
(13) Allahabad Bank Ltd.	2,22,055	1	0	3,00,000	5,22,055	1	0
(14) Eastern Bank Ltd.	19,362	12	11	...	19,362	12	11
(15) The Bank of India Ltd.	96,400	8	7	42,00,000	42,96,400	8	7
(16) The Bombay Provincial Co-operative Bank Ltd.	80,716	3	0	8,00,000	8,80,716	3	0
(17) Union Bank of India Ltd.	2,73,840	6	0	2,00,000	4,73,840	6	0
(18) Bank of Baroda Ltd.	4,87,198	0	0	2,00,000	6,87,198	0	0
(19) Deokaran Nanji	...	...	...	1,00,000	1,00,000	0	0
(20) Treasury Bills of Rs. 10 lakhs	...	...	...	9,97,656-4	9,97,656	4	0
Total (A)	Rs. ...	56,78,061	1 4	1,20,97,656-4	1,77,75,717	5	4
(B) In Office Treasury	...	...	...	...	1,80,745	14	1
Total Cash	Rs. ...	56,78,061	1 4	1,20,97,656 4	1,79,56,463	3	5

* Note:—As per the certificate received from the Bank, the balance in this account is Rs. 4,183-6-0 as on 31-3-42, but it is not taken on the books of the Chief Accountant and the Balance Sheet. Necessary explanation from C.A is awaited.

(2) *Securities.*

	Face Value. Rs.
(a) In Office Treasury	... 77,200
(b) (I) With the Imperial Bank of India.	
(i) Municipal Corporation of the City of Bombay Securities Account	... 6,61,48,800
	£ 25,000
(ii) Municipal Corporation of the City of Bombay Securities Accounts 'A' 'B' and 'C'	3,43,81,300
(iii) Municipal Corporation of the City of Bombay	... 8,36,400
(II) With the Chartered Bank of India Australia, and China (Bombay)	... £20,800
(III) With the Chartered Bank of India, Australia and China (London)	... £70,000
	Rs. ... 10,14,43,700
	£1,15,800
(c) Debentures with the Government of Bombay for the amount of Rs. 15 lakhs repaid to them on 31st March 1942 in respect of loan of Rs. 476 lakhs of the C. I. Trust (Received on 22nd April 1942)	... 15,00,000
	Rs. ... 10,29,43,700
	£1,15,800

(1) *Verification of Cash.*

(a) Balances in current accounts with the Imperial Bank of India and different other banks were verified with Bank Pass Books and Banks' certificates and found in order.

(b) Balances of Fixed Deposits with the different local banks were verified with the Banks' fixed deposits receipts in the safe custody of the Chief Accountant and found in order.

(c) Cash in office treasury was counted and found correct.

(2) *Verification of Securities.*

(a) Securities in Office Treasury were verified and found in order.

(b) Bank's certificates for securities in the safe custody of the Imperial Bank of India and the Chartered Bank of India, Australia and China were verified with the balances of securities in various accounts and found in order.

(3) *Security furnished by the Municipal Employees.*

The Fidelity Bonds and securities taken from Municipal Officers and servants and registers of securities in the Chief Accountant's Office were test examined and found in order (Corporation Resolution No. 2930, of 15th June 1891).

(4) *Outstanding Bills of Rates and Taxes and Riot Tax.*

(Town Council Resolution No. 1455, dated the 6th October 1879).

A reference is invited to separate letter No. M.C.A./3,152/IV, dated the 14th October 1942 addressed to the Municipal Secretary and the appendices thereto in respect of the scrutiny of outstanding bills of Rates and Taxes and Riot Tax on 31st March 1942.

(5) *Account of Water-marked Paper.*

The Account of Water-marked paper held in the safe custody of the Chief Accountant was verified and found correct.

MUNICIPAL OFFICES,
BOMBAY, 14th October 1942.

R. C. MEHTA,
Municipal Chief Auditor.

APPENDIX 'A'

Statement of charges met from the Municipal Commissioner's Discretionary Contingencies Grant during 1941-42.

Sanctioning Authority.	No. and date of sanction.	Particulars of charges.	Amount.	Remarks.
			Rs. a. p.	
Standing Committee.	Resolution No. 48 of 9-4-1941 ...	Mr. S. N. Bhalerao—Reward for detecting contraband meat smugglers.	20 0 0	
Corporation	Resolution No. 1012 of 16-1-1941.	Mr. N. V. Modak—Pro rata cost of tours for attending the meeting of the Council of Indian Roads Congress held in January 1941	24 3 0	
Standing Committee	Resolution No. 531 of 30-7-1941.	Mr. A. K. Redkar and two peons of Markets Department—Reward for seizing goats imported in Bombay.	30 0 0	
Municipal Commissioner	4839 of 15-11-1941 ...	Messrs. B. Tambe, Ltd.—Catering bill in connection with the visit of members of Works Committee to Tansa Dam on 5-10-41.	80 0 0	
Do.	F. 480 of 22-11-1941 ..	Cost of providing boiler, cups, spoons, etc., for preparing tea to the staff of the Fire Brigade while on duty.	77 6 0	
Do.	S.R. 12464 of 22-12-1941 ...	Stationery for the examinations of Head Clerks and Dy. Superintendents on 25th and 26th July 1941.	12 0 0	
Do.	S.R. 11459 of 13-1-1941 ...	Purchase of copies of 'Air Raid and Civil Defence' from Mr. L. M. Chitale, Madras.	60 8 0	
Do.	S.R. 14270 of 30-1-1942 ...	Purchase of earthen vessels. for the use of all Departments.	14 0 0	
Do.	B.R. 194 of 3-3-1942 ...	Municipal Printing Press—Adjustment of bill bill for Head Clerks' Examination.	55 5 0	
		Total Rs. ...	373 6 0	
		<i>Less—</i> Credits in respect of charges for 1940-41 received during 1941-42.	75 0 0	
		Rs. ...	298 6 0	

APPENDIX "B."

Statement of Stores Transactions for the year 1941-42.

(Appendix 'O' and Clause XXIX of the Stores and Stores Audit Manual).

Central Stores Department.	FIGURES AS PER BOOK OF THE CHIEF ACCOUNTANT.					FIGURES AS PER BALANCE SHEET OF THE STOREKEEPER.			
	Opening Balance	Receipts.	Total.	Issues.	Closing Balance.	Opening Balance.	Receipts.	Issues.	Closing Balance.
1	2	3	4	5	6	7	8	9	10
	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.
General Stores	2,66,953 5 2	9,52,744 12 9	12,19,698 1 11	8,43,799 6 10	3,75,898 11 1	2,75,226 2 7	9,31,764 7 7	8,46,471 0 1	3,60,519 10 1
General Stores—Surplus Obsolete	.....	.....	.....	.....	.....	.....	.....	.....	.....
Line Suspense Account	97,915 9 11	908 12 0	98,824 5 11	1,620 10 1	97,203 11 10	98,686 3 11	138 2 0	1,620 10 1	97,203 11 10
Line Suspense Account Surplus and Obsolete ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....
Capital Stores	90,148 3 3	6,36,633 0 0	7,26,781 3 3	5,36,641 11 0	1,90,139 8 3	1,28,004 9 3	5,92,970 2 0	5,33,517 12 0	1,87,456 15 3
Total Rs.	4,55,017 2 4	15,90,286 8 9	20,45,303 11 1	13,82,061 11 11	6,63,241 15 2	5,01,916 15 9	15,24,872 11 7	13,81,609 6 2	6,45,180 5 2
							Balance as per column 6		6,63,241 15 2
							Difference (a)		18,061 10 0

74

(a) The difference is due to non-adjustment of bills for issue of stores amounting to Rs. 18,091-6-0 against the grants of the different departments counterbalanced by a sum of Rs. 29-12-0 which was not taken on the Stock account in the Chief Accountant's Office.

Remarks.—Certificate of the Storekeeper for actual stock in hand was verified with the balances in the Chief Accountant's Books.

SCHEDULE II.

Report on the Schools Committee's Accounts.

(Note.—The figures in this report are in lakhs of Rupees unless otherwise expressly stated.)

The year under report opened with a balance of Rs. .20. The grant sanctioned for the contribution to the Schools Committee including renewed and additional grants aggregated to Rs. 42.46. Against this the actual contribution paid to the Schools Committee amounted to Rs. 40.71. At the end of the year a sum of Rs. .20 was left in the School Fund being the minimum cash balance required under By-law No. 10 of the Schools Committee's By-laws. In addition to this two sums of Rs. 1,20,166-3-9 and Rs. 14,173,-15-0 being the amounts of unspent balance of contribution drawn by the Schools Committee for 1941-42 and of the Provident Fund recovery from the employees respectively were held by the Schools Committee as on 31st March 1942. These amounts are treated as advance to the Schools Committee in the accounts of the Municipal General Fund, for 1941-42.

2. Summary of receipts and payments for the year :—

Particulars.	Actuals 1940-41	Budget 1941-42*	Revised 1941-42	Actuals. 1941-42
1. Receipts (inclusive of opening balance) ...	40.43	43.88	42.93	41.25
2. Payments	40.23	43.68	42.73	41.05
3. Balance ... ..	.20	.20	.20	.20
4. Minimum Cash Balance. ... ..	.20	.20	.20	.20

*As submitted by the Schools Committee.

Lapsed Grants.—The amount of the lapsed grants estimated to be renewed during the year 1942-43 aggregated to Rs. .54. The amount of expenditure in respect of Primary Education paid direct by the Corporation from the Municipal General Fund on account of the Schools Committee's Office, Debt Charges, New Works, Medical Inspection of School Children etc., amounting to Rs. 3.00 which when added thereto, the total expenditure on the Primary Education of the City comes to Rs. 44.05.

3. The following is a summary of receipts under different heads :—

Contribution from Municipal General Fund	Rs. 40.71
Fees from Municipal Schools ... ..	.27
Interest on Trust, Endowment Funds and Deposits ... ..	.06
Miscellaneous Receipts ... ..	.01
Total Rs.	41.05

4. The following statement gives transactions of the School Committee's accounts for the last five years :—

Year	Receipts including opening balance	Expenditure	Closing Balance.
	Rs.	Rs.	Rs.
1937-38	34.46	34.07	.39
1938-39	35.34	34.94	.40
1939-40	37.09	36.89	.20
1940-41	40.43	40.23	.20
1941-42	41.25	41.05	.20

5. The total assets and liabilities of the School Fund on 31st March 1942 as shown in the Balance Sheet were as under:—

<i>Assets.</i>		Rs.	a.	p.
1.	Surplus Cash investments with the Imperial Bank of India 3½ per cent. Govt. Pro-missory Notes of the face value of Rs. 11,200.	10,801	0	0
2.	Securities belonging to Prize and other funds deposited with the Imperial Bank of India for safe custody of face value of Rs. 1,99,900/-.	1,99,897	10	0
3.	Deposit with the Chief Accountant, Bombay Municipality for Provident Fund, Investments.	36,41,523	10	0
4.	Advances and deposits recoverable:—			
		Rs.	a.	p.
(a)	Advances to Officers	384	0	0
(b)	Advances to Teachers	3,018	14	0
(c)	Advance for Printing Music Books	259	7	0
(d)	Deposit with the Garrison Engineer for Tenancy	5	0	0
		<u>3,667</u>	<u>5</u>	<u>0</u>
5.	Cash Balances:—			
		Rs.	a.	p.
(a)	With the Imperial Bank of India	2,00,119	14	10
(b)	In Office Treasury	89	1	7
		<u>2,00,209</u>	<u>0</u>	<u>5</u>
	Total Rs. ...	40,56,098	9	5

NOTE.—Item No. (iv)(d)—This is a deposit paid to the Garrison Engineer for a tenancy for which no deposit receipt was produced by the Committee's Office.

Liabilities.

(1)	Advances from the Chief Accountant on account of the unspent balance of Municipal contribution held in the School Fund	1,20,166	3	9
(2)	Advances from the Chief Accountant being the amount of Provident Fund recovery held in the School Fund	14,173	15	0
(3)	Miscellaneous deposits	12,023	4	3
(4)	Cash deposits from contractors	2,582	8	0
(5)	Deposits regarding court attachments	24	12	0
(6)	Deposits regarding unclaimed rents	838	3	0
(7)	Unclaimed wages	10,549	12	3
(8)	Deposits account coaching classes for Urdu Lady Teachers	128	6	0
(9)	Deposit account for rent recoveries through paysheets	26	2	0
(10)	Deposit account on account of Schools Committee employees co-operative Bank	30,246	9	0
(11)	Deposit for Income Tax	91	7	0
(12)	Prize Funds—Government P. Notes etc. (Face value Rs. 1,99,900)	1,99,897	10	0
(13)	Prize Fund Cash	10,327	13	8
(14)	Provident Fund accounts	36,35,021	15	6
(15)	Statutory balance	20,000	0	0
	Total ...	<u>40,56,098</u>	<u>9</u>	<u>5</u>

Notes.—Items Nos. 5 and 9.—No details are available as no register showing the amounts recovered and payments made thereagainst to the court and Estate Agent and Land Manager are maintained.

Item No. 8.—This represents the balance being excess of income over expenditure of Vernacular Final Urdu Lady Teachers Class for the previous years. As the deficits on account of this class are to be met from income it is desirable to transfer this balance to that account

6. *Donations.*—The assets and liabilities account of the donation funds includes a sum of Rs. 2,400 being the securities recently received for the Jerajbhai Peerbhai Girls School Trust Fund. In addition to this the securities for Rs. 15,000 pertaining to this fund are with the Reserve Bank of India on which interest is received

by the Schools Committee. It appears from the correspondence that the securities were held by the Deputy Controller of Currency on behalf of the Government who held the amount of the Trust for the maintenance of the School. In the year 1934 the Deputy Controller of Currency under his circular No. Section 7-2566, dated the 13th December 1934 desired to know from the Secretary School Committee whether the Schools Committee wished to have back the securities of Rs. 15,000 held by him on account of the Jerajbhoy Peerbhoy Trust Fund or to have the securities transferred to the Reserve Bank of India for holding the same for safe custody as the post of the Deputy Controller of Currency was to be abolished after the establishment of the Reserve Bank. The School Committee replied that the said securities be transferred to the Reserve Bank of India (*Vide* Schools Committee Resolution No. 895, dated the 30th January 1935). The Schools Committee does not hold any safe custody receipt for which the office of the Schools Committee is corresponding with the Government as suggested by audit. This amount is accordingly not in the Balance Sheet of the Schools Committee.

7. *Provident Fund*.—The net liability on account of Provident Fund of the Schools Committee employees as per their individual accounts was Rs. 53,92,069-13-0 as on 31st March 1942. However the amount held by the Chief Accountant on this account in the investment account of the Fund is Rs. 53,85,244-11-0 only there being a shortage of Rs. 6,825-2-0. This shortage continues in the fund since the past several years due to certain discrepancies in the account on which a report is pending before the Sub-Committee of the Schools Committee since the year 1940 (*vide* Schools Committee Resolution No. 1955, dated the 28th February 1940). There is also another discrepancy in the Balance Sheet of the Schools Committee where the amount of deposit with the Chief Accountant on the assets side is shown in excess of the Provident Fund amount on the liabilities side by Rs. 6,501-10-6. From the correspondence it appears that this amount was forwarded by the Schools Committee to the Chief Accountant in the previous years in excess and was credited to revenue in the Municipal accounts. This is required to be made good to the Schools Committee after obtaining necessary additional grant. This question is also pending before the Sub-Committee of the Schools Committee. It is desirable to expediate the matter so as to set right the Provident Fund Account at an early date.

Suggestions have also been made in the previous audit reports for tallying the Provident Fund balances shown in the Schools Committee accounts with those of the Chief Accountant's Department by making proper adjustments for interest allowed on the individual accounts or in the alternative to discontinue showing the liabilities on account of Provident Fund in the Schools Committee's Balance Sheet, nothing has so far been done to give effect to these suggestions and the Balance Sheet which shows the Provident Fund liability as Rs. 36,35,021-15-6 against the correct amount of Rs. 53,92,069-13-0 presents the most erroneous position.

8. During the year a sum of Rs. 393-4-6 being the excess or irregular payments made on account of salaries, allowances etc. covering about 43 cases was got recovered. Various other omissions and inaccuracies were detected in the course of test audit some of which have been got rectified and others are under correspondence. As pointed out in the previous audit reports more effective supervision and control over the day to day routine work in connection with the Schools Committee's accounts is necessary.

9. Government Grant received during the year was Rs. 9,45,000 for primary Education and Rs. 3,795 for training institutions. As pointed out in the previous audit reports estimated rent for Schools located in buildings built at Municipal cost or donated by public is not assessed and charged to the School Fund and consequently it is not included in the figure of cost of the Primary Education.

10. Arrears of school fees on 31st March 1942 as certified by the Secretary, Schools Committee were Rs. 3,029-1-0.

11. The cash balance of Rs. 89-1-7 was counted and found correct. The reconciled balance in the Bank as per Cash Book, *viz.*, Rs. 2,00,119-14-10 was examined with the Bank Statements and the certificates and found correct.

12. The safe custody receipts for Government and other securities lodged with the Imperial Bank of India were examined and found in order.

13. A comparative statement showing the payments for the years 1940-41 and 1941-42 and detailed audit remarks on the Schools Committee's Accounts are appended hereto marked respectively Appendix A and Appendix B.

14. Appendix C gives month by month the position of the number of teachers to pupils. These figures have been supplied by the Secretary, Schools Committee.

15. In the last audit report a case was cited in which rent for additional accommodation was paid although the possession of the accommodation was not taken by the Head Master of the School. Similarly during the current year 4 cases were noticed wherein the rents were paid for the periods during which the premises were not in occupation of the Schools Committee, and excess payments made to the landlords were got recovered by audit. Such irregularities are apparently due to the system of making payments of rents without obtaining monthly certificates from the Head Masters. The necessity of obtaining such certificates was suggested in the previous audit reports but nothing has been done so far in that direction.

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.

(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.

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) 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.

(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.

(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.

(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.

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. ...	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
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 M.C.A. 1958/II 28-4-1941. for payment on 24th March 1941. The payments were made on the certified "True" 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 M.C.A. 2458/II 2-12-1941. Superintendent of Accounts that the original bills were not previously passed for payment. 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

Arrears as on 31st March 1942	...	...	...	3,029	1	0

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.

(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.

(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.

(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.

(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).

(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.

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 loses 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 ...	1,600	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	11	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	Outstanding on
		31st March 1941.	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
	3,24,84,301	1	5
<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	39,59,628	14	11

(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 Immovable 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 Immovable 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.										Grand Total.	METER HIRE.	
			General Tax.	WATER TAX.			HALALKHORF TAX.		Tax on Vehicles and animals.	Total of Municipal Taxes.	Urban Immoveable Property Tax.	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	...	...
	Total	2,376	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	...	...
1941-42	A	2245	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	...	...
	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	
	Total	10,995	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	
	Grand Total.	16,584	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	

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