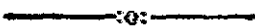


THE
ADMINISTRATION REPORT
OF THE
POONA CITY MUNICIPALITY.

FOR THE YEAR

1922-23.



POONA



1923.

T H E
ADMINISTRATION REPORT
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POONA CITY MUNICIPALITY
FOR 1922-23.**

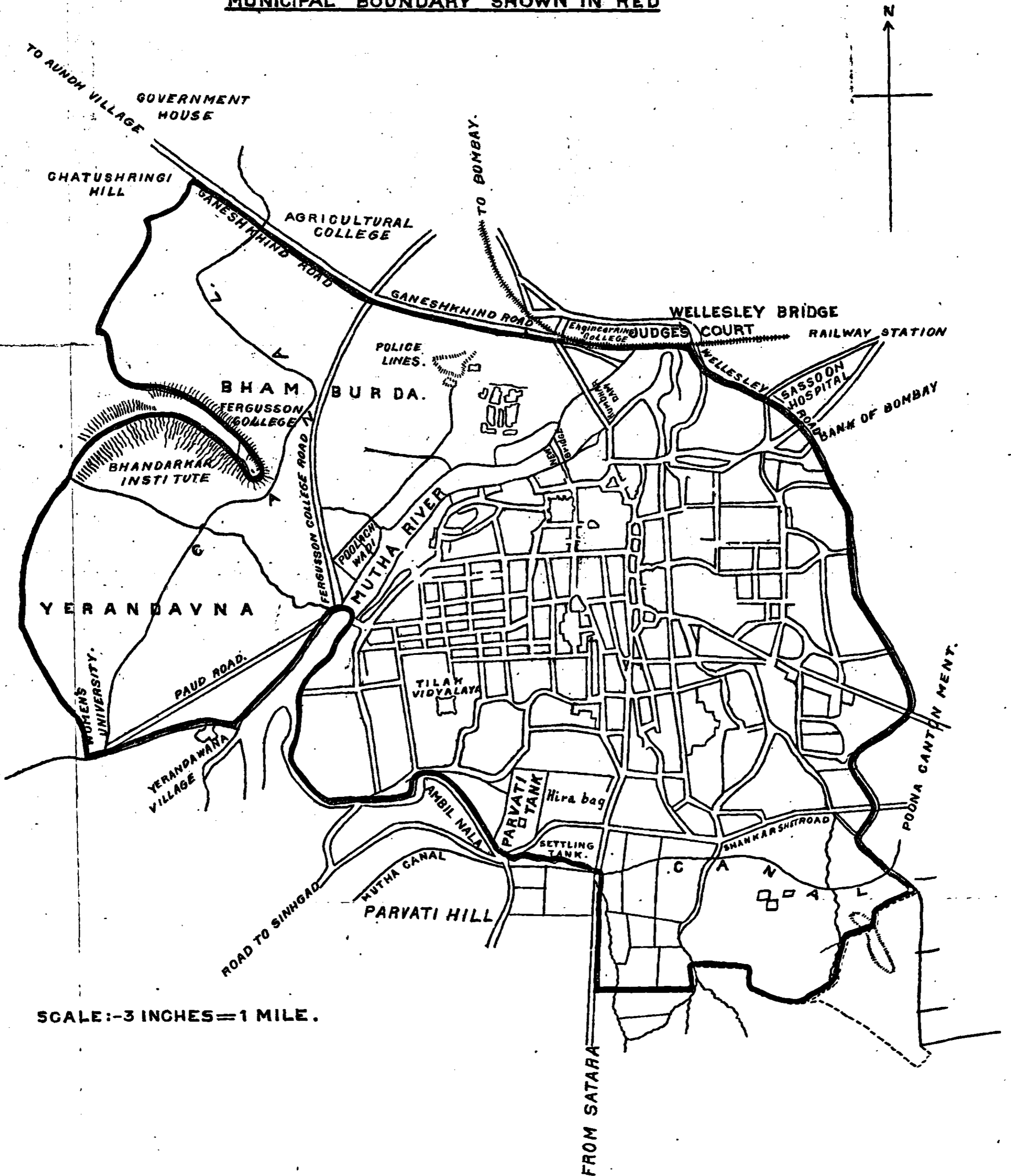
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S. R. BHAGWAT,

Chief Officer, P. C. M.

— MAP OF POONA CITY —

MUNICIPAL BOUNDARY SHOWN IN RED



SCALE:-3 INCHES=1 MILE.

T H E
ADMINISTRATION REPORT
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POONA CITY MUNICIPALITY.
FOR THE YEAR
1922-23.

—:~:—

I. CHANGES IN POPULATION OR BOUNDARIES.

(a) The population, as counted at the Census of 1921, is 1,33,227, and this figure is taken as the basis for all calculations during the year under report.

(b) There has been no change in the boundaries, which are shown on the map which accompanies this report.

II. COMMENTS ON TABULAR STATEMENT FORM NO. I.

1. In the year under report, there were 69 meetings of the General Committee, as against 54 in the preceding year, and 557 items of business were disposed of, as against 502 disposed of in the year 1921-22. Out of these 69 meetings, four were ordinary quarterly meetings held in April, July, October and January, as required by the Municipal Act; 18 were special and 47 adjourned meetings. 72 Meetings of the Managing Committee were called during the year under report, out of which 12 were adjourned for want of quorum. The attendance at the meetings will be seen from appendices I-B, I-C & I-D.

3. The new constitution *viz.*, with 43 elected and 7 nominated members, came into operation from 1st April 1922. The elections took place on 18th March 1922 and the first meeting of the new Board was held on the 5th of April. Considerable interest was taken by the rate-payers in these elections. There were three changes in the personnel of the Board during the year under report, *viz.* (1) Dr. V. D. Phatak was elected on 27-7-22 for Ward No. 9 (Kawiwar Peth) in the place of Mr. Mohanlal Bulakhidas Motiwale, deceased, (2) Mr. Shinde's election was set aside by the District Judge and Mr. G. N. Pathak was elected on 18-8-22 in Ward No. 5 (Kasba Peth) in his place and (3) Mr. L. R. Karale was elected on 10th March 1923, for Ward No. 2 (Shukrawar Peth) in the place of Mr. Hiralal Ramlal Naik, deceased. There was no change amongst the heads of the Departments.

4. For information regarding the constitution of the several executive and consultative Committees and the attendance of members thereat, reference is invited to the appendix I-D.

III. CHANGES IN THE SYSTEM OF TAXATION.

5. There was no change in the system of taxation.

VI- COMMENTS ON TABULAR STATEMENT FORM NO-II.

6. The year under report opened with a cash balance of Rs. 1,91,647; the income amounted to Rs. 11,28,507; both these together, made up a total of Rs. 13,20,154. It may be pointed out that the income shown here, as well as in the following paras, is the net income. It is exclusive of the Octroi duty, collected but subsequently refunded (vide G. R. No. 1174 dated 19th February 1907 G. D.). The income for the year consisted of the following items:—

	1922-23	1921-22
A. Municipal Rates & Taxes. ...	7,42,721	7,95,509
B. Realisations under Special Acts...	2,837	1,346
C. Revenue from property and Powers.	1,13,256	1,27,925
D. Grant & Contributions. ...	77,320	1,61,380
E. Miscellaneous. ...	8,394	8,320
	-----	-----
Total.	9,44,528	10,94,480
	-----	-----
F. Extra-ordinary & Debt. ...	1,83,979	2,46,762
Total.	11,28,507	13,41,242
	-----	-----

As compared with the previous year's total, the income (leaving aside " Extraordinary & Debt) shows a decrease of Rs. 1,49,952, which is due to the decreased revenue from the Municipal rates and taxes, Municipal property and Government grants and contributions.

(a) *Octroi*:—As a separate chapter is devoted to Octroi, fuller description of its working will be given there.

(b) *House Tax*:—Rs. 103,457 (22-23). Rs. 1,09,327 (21-22).
Decrease Rs. 5870, due to the less amount of past arrears.

Many houses were closed on account of plague.

Sanitary Cess :—

	1922-23	1921-22	Decrease.
Trivvy Tax ...	55,254	61,435	6,181 ‡
Drainage and Cesspool Tax:	58,402	61,096	3,594

‡ The amount of last year's arrears to be recovered was less than that of 1920-21.

	1922-33	1921-22	Increase-
<i>Wheel Tax :—</i>	19,325	14,601	4,724

The increase is mainly due to larger number of public conveyances taxed.

Details about the recovery of arrears of taxes are given in appendix IX of this report.

- (c) *Tax on professions and trades :—*Rs. 11,238 (22-23). Rs. 11,657 (21-22). Decrease of Rs. 419.. is small and needs no comment.
- (d) *Water rate :—*Rs. 93,677 (22-23). Rs. 87,023 (21-22). Increase of Rs. 6,654 is due to additional revenue from new connections given during the year.
- (e) *Realisations under special Acts:-Cattle pound:-*Rs. 2,837 (22-23). Rs. 1,346 (21-22). Increase Rs. 1,491. All the receipts from cattle pound are shown under this head from 1922-23. Feeding charges were shown under miscellaneous in 1921-22 and before.
- (f) *Rent of lands and houses etc :—*Rs. 736 (22-23) Rs. 2,672 (21-22). Decrease Rs. 1,936 This is due to the amount of fees for mandaps on public roads being included in 1922-23 in col. 35 (b) " Fees for temporary occupations of lands. "
- (g) *Sale proceeds of lands and produce of lands :—*Rs. 2,270 (22-23). Rs. 2,051 (21-22). Increase Rs. 219.
- (h) *Conservancy receipts :—*Rs. 27,303 (22-23). Rs. 41,521 (21-22). Decrease, Rs. 14,218. The decrease is due to less quantity of Kachara taken by bricklayers on account of plague. There was also no stock of manure on hand from 1921-22.
- (i) *Fees & Revenue from educational institutions:—*Rs. 2,867 (22-23). Rs. 3,381 (21-22). Decrease Rs. 513. The decrease is due to smaller realisations from the weaving class, viz. Rs. 14 in 1922-23 against Rs. 473 in 1921-22.
- (j) *Fees and Revenue from Markets and Slaughter houses:—*Rs. 62,856 (22-23), Rs. 64,081 (21-22). Decrease Rs. 1,225, due to less recoveries from Bhamburda cattle market and slaughter-house.
- (k) *Fees under the Municipal Act:—*
- (1) Copying and comparing fees Rs. 384 (22-23) Rs. 1,617 (21-22). Decrease Rs. 1,233. The decrease is due to the income from fees for preparation of maps (Rs. 1,354) being included in col. 52 (Recoveries on account of services rendered to private individuals).

- (2) Fees for temporary occupation of Municipal lands Rs. 2,696 (22-23). Rs. 802 (21-22). Increase Rs. 1,894. The increase is due to the transfer of income from mandap fees to this head from Col 28. (rent of lands, houses and etc.).
- (l) Fees under the Municipal Act:—Rs. 6,923. (22-23) Rs. 3,540 (21-22). Increase Rs. 3,383, due to heavier fines and speedy disposal. Cases under the Police Act account for an increase of Rs. 2,461.
- (m) Interest on investments:—Rs. 4,020 (22-23) Rs. 4,728 (21-22). Decrease Rs. 708, due to smaller amount deposited.
- (n) Grants & Contributions:—Rs. 77,320. (22-23) Rs. 1,61,380 (21-22). Decrease Rs. 84,620. No payments for past arrears due or for grant-in-aid for new works were received during the year as in 1921-22.
- (o) Recoveries on account of services rendered to private individuals:—Rs. 8,156 (22-23). Rs. 2,982 (21-22). Increase Rs. 5,174. From this year, this head of account is made to include the charges for preparing maps for building permissions, charges for privy repairs and fees for pits at the burial grounds. The expenditure actually incurred is correspondingly shown under private works.
- (p) Other Items:—Rs. 238 (22-23). Rs. 5,338 (21-22). Decrease Rs. 5,100, due to transfer of Rs. 1,728 for map-charges to item "O" above; Rs. 1,436 to cattle pound account and to there being no adjustment of amounts outstanding for more than three years.
- (q) Under extra-ordinary receipts there appear the following items:—Sale of land Rs. 41,459, against Rs. 1,69,126, realised in 1921-22; adjustment of Katraj Tank account and Heavy Repair fund account Rs. 8,180, and Rs. 29,000, being the overdraft allowed by the bank on the security of the Government Promissory Notes. Last year the land sold was on the East West Road, while the realisations in the present year from the Tilak Road plots, which fetched a price of only annas six per square foot against Rs. 9 per square foot realised for the East West Road plots in 1921-22. Details of the sale of land are given in an appendix. "Heavy Repair Fund" account was drawn upon to meet the charges of heavy repairs to the Drainage Pumps. It was not thought desirable to sell the Government Promissory notes and in order to complete all the payments before 31st March, arrangements for an overdraft were made with the bank.
- (r) Other advances:—Rs. 53,340 (22-23). Nil (21-22). Increase Rs. 53,340. The advances paid in 1921-22 were recovered in 1922-23 and hence the increase.

(s) *Deposits*:—This shows an increase of Rs. 33,537 which is due to ordinary fluctuations of business.

V. WORKING OF THE OCTROI SYSTEM.

The Octroi cordon under the Administration of this Municipality includes the *Suburban Municipal District*, the *Cantonment of Poona* and the *Kirkee Cantonment* in addition to the *City Municipal District*. The Kirkee Cantonment has been added to this cordon from 1st October 1911 as an experimental measure, and the last extension of this arrangement up to the 31st March 1924 was sanctioned by Government in their resolution No. 2112 G. D. dated 22-3-1922. A separate account of this body is kept and the net income on its imports is given to it each month. The Municipality levies Octroi, according to the sanctioned schedule, on articles imported into the Octroi cordon and after deducting the amount of duty refunded on account of the export of the same articles, as well as the establishment and other charges from the gross income, distributes the net income among the remaining three bodies in proportion to their population, as sanctioned by Government in their resolution No. 4053 of 9th November 1895. The figures given here, therefore, relate to the whole of the cordon, while those in the Form IV and appendix (II-A) relate to the City share only.

The gross income from Octroi and Octroi-refund-rebate in the year 1922-23, was Rs. 6,35,640 (including Rs. 6,487 paid to the Cantonment Committee of Kirkee) as against Rs. 6,78,541 of the last year, showing a decrease of Rs. 42,901. The decrease is primarily due to prevalence of Plague in the City and the fall in rates of articles.

Out of the gross revenue of Rs. 6,35,640, Rs. 80,752 were refunded on account of export, Rs. 50,703 were spent on establishment, Rs. 4,689 on contingencies, Rs. 276 on repairs to Naka buildings, Rs. 823 on Police establishment, Rs. 710 on account of new Naka buildings, Rs. 2,393 on weigh-bridge repairs and Rs. 2,211 on gratuity. The amount given to the Kirkee Cantonment was Rs. 6,487 as against Rs. 4,866 in the previous year.

Thus the total expenditure amounted to Rs. 1,49,044 as against Rs. 1,24,551 of the previous year; deducting this expenditure from the gross revenue, the remainder i. e. Rs. 4,86,596 was divided among the three bodies. The share of the City Municipality amounted to Rs. 3,58,991, of the Poona Cantonment Committee to Rs. 88,183, and of the Suburban Municipality to Rs. 39,422.

The amount of Rs. 80,752 was as mentioned above refunded in the year 1922-23, on account of exports as against Rs. 61,717 of the previous year, showing an increase of Rs. 19,035, which is due to the fact that all the arrears of claims up to the end of December 1922 were cleared off by the end of March 1923.

The figure quoted above show the result of the working of the whole Octroi Department. They show the gross income from, and gross expenditure chargeable to Octroi. But the figures given in the statement Nos. 2 and 3 show only the share of the Poona City Municipality in the total income and expenditure. But it does not require a special explanation, as

it has already been given in the preceding paras, dealing with the whole Octroi system. The Octroi establishment has cost 8 per cent of the gross income in this year, as against 7 in 1921-22 and 9.7 in 1920-21.

The following table gives information regarding the average consumption of articles.

No.	Class of articles,	Standard of consumption fixed by Government,	Average consumption per head in 1922-23		
			Mds.	S.	P.
I	(a) Grain	10 Maunds	7	38	13
	(b) Sugar refined	7 Seers	0	7	12
	(c) „ unrefined	20 Seers	0	14	24
	Ghee	9 Seers	6	3	63
III	Oil & Oil Seeds	7½ „	0	8	0
V	Drugs and Spices	Rs. As. Ps.	Rs.	As.	Ps.
		2 8 0	10	8	11
VI	Tobacco	6 Seers	0	1	53
VII	Piece goods	Rs. As. Ps.	13	14	3
		12 0 0			
VIII	Metals	2 8 0	7	12	2

It will be seen from the above table, that the average consumption is within the standard, under all heads where it is fixed on weight, while there is excess in all heads where it is fixed on value. This is due to general rise in prices. The standard for class IV (building materials) and class IX (miscellaneous) is not fixed by Government; hence they are not shown in the above tables.

Appendix (II-A) gives detailed information regarding Municipal income from each of the 9 classes of articles in the last three years.

VI. COMMENTS ON TABULAR STATEMENT, FORM NO. III.

A reference to statement III will show that the total expenditure in the year under report amounted to Rs. 9,96,281 the details being as under:—

	1922-23	1921-22
A. General Administration and collection	88,972	84,647
B. Public Safety	55,009	52,446
C. Public health & conveniences	8,08,026	8,75,237
D. Public Instruction	1,65,636	1,57,198
E. Contribution	....	....
F. Miscellaneous	60,701	72,953
	<u>11,78,344</u>	<u>12,42,481</u>
G. Extraordinary & Debt	1,35,918	1,21,740
Total Rs.	<u>13,14,262</u>	<u>13,64,221</u>

The total expenditure for the year 1922-23 shows a decrease of Rs. 49,959 when compared to that for the previous year. All sub-heads with exception of "E" show an increase in expenditure. The causes of increases and decreases are explained below in detail.

- (a) *General Administration*:—Rs. 38,025 (22-23). Rs. 39,671 (21-22).
Decrease Rs. 746 due to less expenditure on rent.
- (b) *Collection of Taxes*:—Rs. 42,654 (22-23). Rs. 40,328 (21-22).
Increase Rs. 2,326 due to construction of a new Naka and purchase of a new weighbridge.
- (c) *Refunds*:—Rs. 347 (22-23). Rs. 382 (21-22). Decrease Rs. 35.
- (d) *Pensions & Gratuities*:—Rs. 7,046 (22-23). Rs. 4,226 (21-22).
Increase Rs. 2,820 due to payment of contribution to the newly formed Provident Fund.
- (e) *Public safety-Fire*:—Rs. 11,936 (22-23). Rs. 9,336 (21-22).
Increase Rs. 2,600 due to the increased expenditure on the Fire Station building. No. of fires 8, against 12 of 21-22. Estimated loss of property—Rs. 3,285, against Rs. 85000 of 21-22. There were no serious fires during the year.
- (f) *Lighting*:—Rs. 43,073 (22-23). Rs. 43,110 (21-22). Decrease Rs. 37.
- (g) *Police*:—No special expenditure was incurred on this account by the Municipality. The charges of five constables taken on loan are debited to the Octroi, Assessment, & Market departments.
- (h) *Watersupply (Capital outlay)*:—Rs. 66,324 (22-23) Rs. 68,408 (21-22). Decrease Rs. 2, 084. Rs. 41,469 were spent on laying new distribution mains and enlarging old ones and Rs. 24,230 were paid for the Venturi meter work.
- (i) *Watersupply repairs*:—Rs. 80,615 (22-23). Rs. 81,788 (21-22).
Decrease Rs. 1,173 due, to less expenditure on water treatment.
- (j) *Drainage (Capital outlay)*:—Rs. 29,126 (22-23). Rs. 27,807 (21-22). Increase Rs. 1,319 due to more work done as regards connecting drains to the new system, relaying defective lines and removing defects in house connections.
- (k) *Drainage establishment and repairs*:—Rs. 1,41,037 (22-23). Rs. 1,11,178 (21-22). Increase Rs. 29,859 due to payment of balance of Rs. 29,000 and odd for 1921-22 being made in the year under report.

(i) *Conservancy* :—The total expenditure on conservancy is as follows :—

Items.	1922-23.	1921-22
A General Supervising Establishment	16,898	16,013.
B Road cleaning	82,034	82,923
C Bhangi service	99,785	98,170
D Nightsoil Depots	4,280	4,165
E Latrines & Urinals	6,849	3,686
F Road watering	5,977	5,864
G Miscellaneous	1,780	839
Total	2,17,612	2,11,654

Increase Rs. 5,958. due to reasons given below :—

- (1) *General supervising Establishment* :—Increase Rs. 885 due to the increased salaries of Establishment.
- (2 & 3) *Road cleaning and Bhangi service* :—The classification of expenditure between these two heads was faulty as the charges for bullock feeding used to be debited to Bhangi service which is wrong. The figures entered in the table are according to the new method of calculation. The total expenditure incurred on these two heads is Rs. 1,81,819 against Rs. 1,81,093, i. e. an increase of Rs. 726 which is too small to require any explanation.
- (4) *Nightsoil and Katchra Depot* :—Increase of Rs. 123.
- (5) *Latrines and Urinals* :—Increase of Rs. 3,163. Rs. 5,129 were spent on new latrines and urinals against Rs. 2,725 spent in 1921-22.
- (6) *Road watering* :—Increase of Rs. 113 only.
- (7) *Miscellaneous* :—Increase of Rs. 947 due to Rs. 985 spent on carrying on educational propaganda against liquor drinking habit.
- (m) *Charges on account of Health Officer and Sanitary Inspectors* :—Rs. 13,249 (22-23). Rs. 11,301 (21-22). Increase Rs. 1,947, due to increase in salaries. An additional Sanitary Inspector was appointed during this year.
- (n) *Hospitals & Dispensaries* :—Rs. 13,630 (22-23); Rs. 13,988 (21-22). Decrease Rs. 352 only.

- (o) *Plague*:- Rs. 27,056 (22-23), Rs. 14,314 (21-22). Increase Rs. 12,742 on account of outbreak of plague which cost Rs. 18,000 and odd. The payment on account of I. D. Hospital was less by about Rs. 5,000/ as there were no past arrears.
- (p) *Vaccination*:- Rs. 1,863 (22-23). Rs. 2,181 (21-22). Decrease Rs. 318 due to less amount spent on contingencies.
- (q) *Other Sanitary Requirements*:- (*Preventive measures against Cholera & Influenza & removal of prickly pear*) :- Rs. 1,204 (22-23). Rs. 475 (21-22). Increase Rs. 729 due to larger amounts spent on preventive measures and in removing prickly pear, viz. Rs. 1,002 and 202 against Rs. 390 & 85 respectively in 1921-22.
- (r) *Markets & Slaughter Houses*:- Rs. 22,404 (22-23). Rs. 13,778 (21-22). Increase Rs. 8,626 due to Rs. 1,100 and odd spent on insurance and Rs. 7,763 on construction of a new slaughter house.
- (s) *Pounds*:- Rs. 1,586 (22-23). Rs. 1,634 (21-22). Decrease Rs. 48.
- (s-a) *Burial & cremation grounds*:- Rs. 9,091 (22-23) Rs. 2,770 (21-22). The increase Rs. 6,321 is due to acquisition of land for the Bohori Burial ground (Rs. 4,488), pavement at the Lakdipul Burning Ghat (Rs. 1,003), and a shed at the same place for protecting funeral piles from rain. (Rs. 919).
- (t) *Public Gardens*:- Rs. 1,127 (22-23). Rs. 2,339 (21-22). Decrease Rs. 1,212 due to there being no capital expenditure on Budhwar Garden as in 1921-22.
- (u) *Veterinary Charges*:- Nil.
- (v) *Registration of births & deaths*:- Rs. 2,758 (22-23). Rs. 2,428 (21-22). Increase Rs. 330, due to increased salaries. Details of vital statistics can be had from the Health Officer's report. Births and deaths in 1922-23 were 1422 and 6069 against 2027 and 5771 of 1921-22. The death rate for 1922-23 was 45.28 against 43.33 of 1921-22 and the birth rate 10.68 against 15.22 of the previous year.
- (w) *Public works establishment*:- Rs. 19,590 (22-23). Rs. 19,161 (21-22). Increase Rs. 429, due to increased salaries of staff. Road line establishment continued its work.
- (x) *Buildings*:- Rs. 5,144 (22-23). Rs. 9,470 (21-22). Decrease Rs. 4,326, due to less work done on new buildings. The repairs to buildings cost Rs. 154 against Rs. 418 of 21-22.

(z) *Roads*:— *Main items of expenditure are given below*:—

	1922-23. Miles.	1921-22. Miles.	
I Road repairs:—			
Length of road Remetalled	11.98	12.90	
	Rs.	Rs.	
Expenditure including maintenance.	58,002	69,247	Metal purchased in 1921-22 was used in 1922-23 without any debit of cost.
II Road widening	7,391	1,733	Details of acquisition given in appendix VII.
III Opening of new Roads:—			
East-West-Road	48,501	1,74,916	} Including cost of acquisition and expenditure incurred.
Tilak Road	38,421	29,719	

The wheel tax collected by this Municipality does not exceed Rs. 20,000 a year at the most and the expenditure on roads generally approaches Rs. 60,000. No road toll is levied by this Municipality. The formation of a special fund for eventual expenditure on roads from the unexpended balance of the proceeds of wheel tax and road tolls is not, therefore, possible.

(z) *Stores*:—Rs. 2,274 (22-23). Rs. 376 (21-22). Decrease Rs. 1,898, due to more purchases.

(a-a) *Public Instruction*:—*Schools and Colleges*:—The Administration report of the School Board will be found in appendix XI of this report, wherein is given a full account of the working of the schools. It is not therefore necessary to enter into details at this place. It may suffice to state here that the total expenditure during the year under report amounts to Rs. 1,52,364 as against Rs. 1,55,761 showing a decrease of Rs. 3,397. This decrease is mainly due to less expenditure on purchase of land for school buildings.

(a-b) *Contributions*:—The expenditure on this head was Rs. 12,757 in the year under report, as against Rs. 1,050 in the previous year, showing an increase of Rs 11,707. Primary Schools and other educational institutions conducted by private bodies were given grants during this year.

(a-c) *Libraries*:—The Municipal Teachers' Library cost Rs. 485 in the year under report as against Rs. 387 during the previous year, showing an increase of Rs. 98 only.

- (a-d). *Interest on loans*:—Rs. 39,720 (22-23). Rs. 43,169 (21-22)
Decrease Rs. 3,449, due to smaller amount of outstanding loans. For detailed information, vide appendix No. III-B.
- (a-e) *Work done for private individuals*:— Rs. 7,140 (22-23). Rs. 2,687 (21-22). Increase Rs. 4,453, due to more work carried out and to additional items transferred to this account from the head " miscellaneous ".
- (a-f) *Address*:— Rs. 349, were spent on presentation of addresses to Hakim Ajmalkhan and Mr. C. R. Das.
- (a-g) *Loss account* :—Rs. 86 (22-23). Rs. 62 (21-22).
- (a-h) *Election* :—Rs. 2,638 (22-23). Rs. 2,282 (21-22). Increase Rs. 356 on account of last year's bills paid during this year.
- (a-i) *Printing* :—Rs. 9,221 (22-23). Rs. 7,140 (21-22). Increase Rs. 2,081 due to purchase of more machinery and type.
- (a-j) *Repayment of loans* :—Rs. 95,419 (22-23) Rs. 85,123 (21-22). Increase Rs. 10,286 mainly due to payment of Rs. 8,500 on account of the old loan for plague huts.
- (a-k) *Deposits* :—Rs. 40,499. (22-23). Rs. 10,129 (21-22). Increase Rs. 30,370; this is an adjustment account only and needs no explanation.
- (a-l) *Advances* :—Rs. nil (22-23) Rs. 26,488 (21-22). Decrease Rs. 26,488. This is an adjustment account only and needs no explanation.
- (a-m) *Balance* :—Rs. 1,91,647 (21-22). Rs. 5,892 (22-23). Decrease Rs. 1,85,755. The decrease was due mainly to fall in income under the following heads:—

Opening balance	...	...	Rs. 22,980
Octroi	...	...	Rs. 48,036
Taxation (Direct )	...	...	Rs. 4,751
Other revenue	...	...	Rs. 14,285
Grant from Government etc.	...	...	Rs. 84,382

Rs. 1,74,434

ACQUISITION OF LAND.

14. 34 Pieces of land measuring in all 3,60,476 sq. feet were purchased during the year under report at a cost of Rs. 1,08,249, for East West Road, Tilak Road, Municipal School buildings and for Roadwidening, against 46 pieces of land measuring 3,19,293 sq. feet acquired for Rs. 2,65,845 for East West Road in 1921-22.

AUDIT OF ACCOUNTS.

15. The Municipal accounts for the year 1921-22 were audited by Mr. G. G. Gadre and Mr. Karnik of the Local Audit Department in the months of July and August 1922.

PROGRESS OF MAHOMEDAN EDUCATION.

16 There are 9 day-schools for Mohomedans, One Urdu night school was closed during the year for want of pupils and a Mahar school has been opened in its place. Out of these day schools, 5 are for boys and for girls. The number of boys on rolls on 31-3-23 was 388 and of girls 195, as against 465 and 215 respectively of the previous year. The average attendace was 251.8 and 141.7 respectively as against 458 and 152 in the last year. This year the working of the schools was disturbed for almost the whole year on account of the plague epidemic. One more female trained teacher was taken from Government for the Urdu school, and the Government Educational Department has been requested to provide some experienced and trained Mistresses for Urdu Girls' Schools. The English Class attached to Urdu full primary school (No. 10) for some years as a temporary measure showed good progress during the year and it is made now a permanent fixture by the Municipality; the Government has also sanctioned grant-in-aid, equal to half of the actual expenditure incurred on this class, as a special case. The expenditure on Urdu Schools during the year under report amounted to Rs. 15,184 as against Rs. 15,640 in the previous year. The Municipality had during the year an Assistant Superintendent, knowing the Urdu language well, to supervise these schools which are also looked after by the Superintendent from time to time, like other Marathi schools. All the Urdu schools were examined in April 1922 by the School Superintendent with the help of the Assistant Superintendent and some senior Head Masters and Head Mistresses of Urdu schools and inspected by the Government Inspecting Officer.

REQUIREMENTS OF THE CITY.

PUBLIC SAFETY :—

Reorganisation of Fire-service in the city requires serious consideration and the question is being examined with the object of reducing to a minimum the length of period between the outbreak of fire and starting the work of fire engines. It is just possible that the motor engine on a trolley may not be the most economic expedient in the present state of things.

PUBLIC SANITATION :—

Drainage :—The main question is now settled fairly satisfactorily to all the parties after seven years' correspondence and our thanks are due to the Honorable Khan Bahadur Gulam Hussein Hidayatalla, the Minister in charge. It is to be hoped that the actual commencement of the work will not be further delayed on some purely technical grounds.

Water supply :—The Municipality has returned the Katraj Scheme duly approved and now eagerly awaits further developement at the hands of Government. Waterwaste-prevention will have to be seriously considered before long.

River-bed improvement:—The Sanitary Engineer's Department is silent on the question of removing the dirty pool of stagnant water or sewage in the river and it is hoped that the matter will be dealt with more expeditiously as it is one of the vital outstanding questions.

Conservancy:—The problem of the economic removal and disposal of street refuse is engaging the serious attention of the Municipality and it is hoped that some satisfactory solution will be found before the close of 1923-24. Experiments are also being conducted to find out the best type of flushing privy and urinal to suit the present requirements and within the means of the Municipality. The nuisance caused by the scavengers is increasing every day and the sooner the flushing system is adopted throughout the city, the better will it be for all concerned.

Fish Market:—As the construction of the slaughter house is now nearing completion, the question of the Fish Market requires special attention. Both these works are pending for more than 15 or 20 years and it is hoped that they will be satisfactorily completed this year.

PUBLIC CONVENIENCES :—

Roads and communications :—The work of the East-West Road is at a stand-still on account of the keen division of opinion on the subject. It is hoped that some solution will be found to get out of the present deadlock. The Tilak Road will probably be completed during the current year.

PUBLIC EDUCATION.—

It is expected to start free and Compulsory Education during the year 1923-24.

TOWN PLANNING.—

The remark made in the last year's report runs as follows.—

“ There is absolutely no progress made during the last year. This delay and the consequent suspense is irritating the minds of all concerned and every body will get relief only if the town-planning work is finished much sooner than it appears likely to be.”

12 Months have now passed and there is still absolutely no progress. The owners and lessees concerned will be free if the scheme is abandoned altogether.

GENERAL REMARKS.

Bombay Municipal Servants Act. (V. of 1890) :—

In the year under report the Bhangees and other Municipal Servants coming under the Act worked quietly.

Road widening lines under sec. 91 A :—

Very little new work was done during the year except about half a dozen changes in the fixed lines. There was a keen controversy raised on the subject of building permissions within the road widening line as

well as the administration of the building byelaws concerning the set-back line and 1/3 open space. The problem appears to be a difficult one and requires careful handling.

Byelaws about Dangerous and Offensive trades:—There are found to be a number of practical difficulties in the actual administration of these byelaws. It is hoped that a way out will soon be found by the special committee appointed for the purpose.

Municipal Finance:—A word is necessary about the financial position of the Municipality, as a remark about the same appears every now and then in Government reports and the Auditors have gone to the length of exaggerating things with a view to show that the financial position of the Municipality is unsound. Nobody denies the fact that the financial position requires strengthening at an early date, either by way of retrenchment or of increased revenue; but to include capital outlay in the current expenditure and say that the annual income is insufficient to meet the annual expenditure is nothing but a gross misstatement of facts. The method of classifying the expenditure adopted by Government is faulty as it does not make any provision for showing separately the capital outlay on new works except as regards watersupply and Drainage. To illustrate, I give below the remark of the Auditors as it is:—

“The financial position of the Municipality is unsound. During the year 1921-22 the expenditure exceeded the income by Rs. 1,48,002 as shown below:—

Expenditure.—Rs. 12,42,481
Income.— Rs. 10,94,479

Deficit Rs. 1,48,002

The biggest deficits were under the two service departments, viz. Watersupply and Conservancy.

	Revenue.	Expenditure.	Deficit
	Rs.	Rs.	Rs.
Watersupply.—	87,023	1,50,196	63,173
Conservancy.—	1,02,955	2,22,955	1,20,000 "

The items of expenditure of Rs. 1,50,196 under watersupply are as given below:—

1. Laying new mains.—	...	...	Rs. 24,009.
2. Constructing a Bypass channel in the settling tanks.—	Rs. 43,516		
3. Other works such as New Cisterns.—	...	...	Rs. 883
4. Establishment:—			
-Maintenance and repairs.	...	...	Rs. 81,788

The first two items are clearly new works and to say that the expenditure incurred on them is not covered by the annual revenue is a misrepresentation of matters. Besides, for item No.2 Government paid a grant-in-aid of Rs. 21,768 and the auditors, in all fairness of things, ought to have shown this figure against watersupply receipts if they did not want to make any distinction between current and capital expenditure.

According to the Municipal point of view, the figures of current expenditure and revenue are as follows:—

Current Expenditure.—	Rs. 9,97,519
Current Revenue.—	Rs. 10,74,740
	<hr/>
Surplus Rs.	77,221

If we leave aside the loan charges for East-West Road loan, which is financed from the sale of plots and the receipts for capital expenditure on new works, the figures are as follows:—

Current Receipt.—	Rs. 10,31,072
Current Expenditure.—	Rs. 9,22,890
	<hr/>
Surplus Rs.	1,08,182

The figures for 1922-23 work out as given below:—

Current Receipts	Rs. 9,75,628
Current Expenditure.—	Rs. 9,67,429
	<hr/>
Surplus. Rs.	8,199

In 1922-23, Rs. 29,000, were paid for central pumping station charges that were really due in 1921-22. And if we adjust this amount, the figures would be,

	1921-22	1922-23
Current Receipts.—	Rs. 10,31,072	Rs. 9,75,628
Current Expenditure	Rs. 9,51,890	Rs. 9,38,429
	<hr/>	<hr/>
Surplus.—	Rs. 79,182	37,199

I have given this detailed analysis of figures to draw attention to the real facts and as a reply to the misleading statement made by Government auditors, for whose services the Municipality is asked to pay.

In conclusion, I wish to put on record my sense of appreciation of the services loyally rendered by all the Municipal Officers under the able lead of the Chief Officer, Mr. S. R. Bhagwat.

Poona City Municipal Office. }
10th July 1923. }

N. C. KELKAR.
President P. C. M.

FORM I.

STATEMENT showing the constitution of the Municipality of Poona City during the year 1922-23.

Central Division Poona District.	1	Name of Division & District.
	2	S. No. of Municipality.
Poona City Municipality.	3	Name of Municipality.
The District Municipal Act III of 1901.	4	Act under which constituted.
1,33,227.	5	Population within Municipal limits.
1	6	Elected non-official
...	7	Elected official.
...	8	Nominated non-official.
...	9	Nominated official.
...	10	Ex-officio.
7	11	Nominated.
43	12	Elected.
50	13	Total.
...	14	Officials.
50	15	Non-officials.
...	16	Europeans.
50	17	Indians.
60	18	Total number of meetings held including those specified in Col. 19, 20.
10	19	No. of meetings out of the total in Col. 18 which proved abortive for want of quorum.
47	20	No. of meetings out of the total in Col. 18 which were adjourned.
...	21	Average percentage of officials present at each meeting.
49.7	22	Average percentage of non-officials present at each meeting.
49.7	23	Average percentage of all members present at each meeting.
	24	Remarks.

Poona City Municipal Office,

31st May 1923.



S. R. BHAGWAT,

Chief Officer, P. O. M.

		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
	brought forward...										7,96,854		
30	Conservancy receipts (other than taxes and rates) ...	27,303											
31	Fees and revenue from educational institutions ...	2,867											
32	Fees and revenue from medical institutions ...												
33	Fees and revenue from markets and slaughter-houses. ...	62,856											
34	Fees and revenue from tramways ...												
	Other fees (to be specified in detail in as many columns as may be necessary).												
35	Copying & comparing fees ...	384											
35 (a)	Notice and warrant fees ...	3,497											
35 (b)	Fees for temporary occupation of Municipal lands... ..	2696											
36	Fines under Municipal and other Acts	6,923											
	INTEREST OF INVESTMENTS.												
37	For general purposes	4,020											
38	For educational purposes	88											
39	For medical purposes												
40	Premium on loans												
41	Total				1,13,640								
	GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).												
	<i>From Government.</i>												
42	For educational purposes	61,357											
43	For sanitary purposes	15,641											
	<i>From Local Funds.</i>												
45	For general purposes												
46	For educational purposes												
47	For medical purposes												
	<i>From Other Sources.</i>												
48	For general purposes												
49	For educational purposes												
50	For medical purposes												
51	Total				76,998								
	MISCELLANEOUS.												
52	Recoveries on account of services rendered to private individuals ...	7,772											
53	Other items	238											
54	Total				8,010								
55	Total income of year excluding opening balance										9,44,528		

		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
brought over...								10,94,479	0
EXTRAORDINARY AND DEBT.									
56	Sale-proceeds of Government Securities and withdrawals from Saving Bank ...	78,639	...						
<i>Loans.</i>									
57	From Government ...	...	...				
58	Raised in the open market ...	...	...				
59	Realizations of Sinking Fund for repayment of loans...	...	...				
<i>Advances.</i>									
60	Permanent ...	...	...				
61	Other ...	58,340	...						
62	Deposits ...	52,000	...						
63	Total ...			1,83,979	...				
64	Total receipts excluding opening balance ...	...	...	...	...			11,23,507	...
65	Total Receipts including opening balance ...	...	...	...	...			13,20,154	...
66	Incidence of Taxation (Column 23) per head of population ...	...	...	...	...			5	9 2
67	Incidence of Income (Col. 55) per head of population ...	...	...	...	...			7	1

Poona City Municipal Office, }
31st May 1923. }

S. R. BHAGWAT,
Chief Officer, P. C. M.

FORM III.

Statement showing the Expenditure of the Municipality of Poona City
during the year ending 31st March 1923.

		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	<i>Name of Division and District</i> —Central Division, Poona District.									
2	<i>Serial No. of Municipality</i> —1.									
3	<i>Name of Municipality</i> —Poona City Municipality.									
	GENERAL ADMINISTRATION AND COLLECTION CHARGE.									
4	General Administration, Office establishment, Inspection, Honorary Magistrates' Establishment etc ...	36,296	.....						
5	Collection of Taxes including Bonded ware-houses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts etc.) ...	42,654	.....						
6	Collection of tolls on roads and ferries ...	...	.....					
7	Survey of Land ...	...	.....					
8	Refunds (other than Octroi) ...	347	.....						
9	Pensions and Gratuities ...	7046	.....						
10	Annuities ...	...	.....					
11	Total ...				86,343	.....			
	PUBLIC SAFETY.									
12	Fire (establishment, purchase of fire engines and buckets, repairs, etc.)	11,936	.....						
13	Lighting (establishment, purchase of lamps, oil, repairs, etc.) ...	43,073	.....						
14	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts ) ...	...	.....					
15	Rewards for destruction of wild animals and snakes ...	...	.....					
16	Total ...				55,009	.....			
	PUBLIC HEALTH AND CONVENIENCE.									
	<i>Water-supply.</i>									
17	Capital Outlay ...	66,324	.....						
18	Establishment, repairs, etc. ...	80,615	.....						
	<i>Drainage.</i>									
19	Capital Outlay ...	29,126	.....						
20	Establishment, repairs, etc.	1,41,037	.....						
21	Conservancy (including road cleaning & watering, cleaning of latrines) ...	2,17,612	.....						
22	Hospital and Dispensaries ...	13,630	.....						
22(a)	Health Officer and his sanitary staff.	18,249	.....						
23	Plague Charges ...	27,056	.....						
24	Vaccination ...	1,863	.....						

		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
25	Markets and slaughter-houses	22,404	...	...				
26	Pounds	1,586	...	...				
27	Burial and Cremation grounds	9,091	...	...				
28	Arboriculture, public gardens and experimental cultivation	1,127	...	...				
29	Other Sanitary requirements	1,204	...	...				
29(a)	Veterinary charges,	...	...	...			
30	Registration of Births and Deaths	2,758	...	...				
	<i>Public Works.</i>									
31	Establishment	19,590	...	...				
32	Buildings	5,144	...	...				
33	Roads	1,52,386	...	...				
34	Stores	2274	...	...				
34(a)	Town Planning.	...	...	...			
35	Total				8,08,026	...	...	
	PUBLIC INSTRUCTION.									
36	Schools and Colleges	1,52,364	...	...				
37	Contributions	12,787	...	...				
38	Libraries, Museums, Manageries, etc.	485	...	...				
39	Total				1,65,636	...	...	
	CONTRIBUTIONS.									
40	For general purposes	...	...	...			
	MISCELLANEOUS.									
	<i>Interest on Loans.</i>									
41	Interest due on account of previous year	...	...	...			
42	Interest due on account of current year	39,720	...	...				
43	Discount	86	...	...				
44	Actual cost of work done for private individuals	7,138	...	...				
45	Printing and Establishment Charges	9,221	...	...				
45(a)	Law charges.	2,629	...	...				
46	Miscellaneous	4,536	...	...				
47	Total				63,330	...	...	
48	Total Expenditure							11,78,344	...	...
	EXTRAORDINARY AND DEBT.									
	<i>Investments.</i>									
49	In Securities (other than for sinking funds )	...	...	...			
50	In Savings Bank	...	...	...			
51	Payment to sinking fund	...	...	...			
52	Repayment of loans	95,419	...	...				
	<i>Advances.</i>									
53	Permanent	...	...	...			
54	Other	...	...	...			
55	Deposits	40,499	...	...				
56	Total				1,35,918	...	...	
57	Total Disbursement							13,14,262	...	...

		<i>Balance.</i>		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
58	Deposits	...	2,850	.....				
59	Actual Balance	...	3,042	.....				
60	Total	.....				5,892	.....	
61	Grand Total	.....						13,20,154	.....

Poona City Municipal Office, }
 31st May 1923. }

S. R. BHAGWAT,
 Chief Officer, P. C. M.

FORM IV.

Statement showing the Quantity or Value of the Principal Articles imported into, and taxed by the Poona City Municipality during the year ending 31st March 1923, the average Consumption or Expenditure per head and the incidence of Taxation per head of population.

		REMARKS.		
1	<i>Division</i> —Central Division.			
2	<i>District</i> —Poona District.			
3	<i>Serial No. of Municipality</i> —I.			
4	<i>Name of Municipality</i> —Poona City Municipality.			
5	Population ...	1,33,227		
	<i>Grain.</i>			
		Mds.	S.	T.
6	(a) Gross imports ...	11,75,598	...	...
		Rs.	A.	P.
7	(b) Gross amount of tax collected ...	89,784	11	4
		Mds.	S.	T.
8	(c) Net imports ...	10,34,715	...	...
		Rs.	A.	P.
9	(d) Net amount of tax collected ...	79,830	14	4
10	(e) Net average consumption per head of population ...	Mds. 7	S. 30	T. 53
	<i>Refined Sugar.</i>			
		Mds.	S.	T.
11	(a) Gross imports ...	25,731	...	...
		Rs.	A.	P.
12	(b) Gross amount of tax collected ...	10,756	12	0
		Mds.	S.	T.
13	(c) Net imports ...	23,821	...	...
		Rs.	A.	P.
14	(d) Net amount of tax collected ...	9,440	6	0
15	(e) Net average consumption per head of population ...	Mds. 0	S. 7	T. 12
	<i>Unrefined Sugar.</i>			
		Mds.	S.	T.
16	(a) Gross imports ...	51,462	...	...
		Rs.	A.	P.
17	(b) Gross amount of tax collected ...	20,313	8	0
		Mds.	S.	T.
18	(c) Net imports ...	47,640	...	...
		Rs.	A.	P.
19	(d) Net amount of tax collected ..	20,170	4	0
20	(e) Net average consumption per head of population ...	Mds. ...	S. 14	T. 24

					REMARKS
<i>Ghee.</i>					
21	(a) Gross imports	...	Mds. 13,946	S. ...	T. ...
22	(b) Gross amount of tax collected	...	Rs. 7,007	A. 15	P. 0
23	(c) Net imports	...	Mds. 12,617	S. ...	T. ...
24	(d) Net amount of tax collected	...	Rs. 6,344	A. 15	P. 6
25	(e) Net average consumption per head of population.	...	Mds. ...	S. 8	T. 63
CLASS I.					
Including grain, sugar, ghee and articles used as food and drink for men and animals.					
26	(a) Gross imports	...	Mds. 27,79,457	S. ...	T. ...
27	(b) Gross amount of tax collected	...	Rs. 2,03,062	A. 8	P. 3
28	(c) Net imports	...	Mds. 26,12,731	S. ...	T. ...
29	(d) Net amount of tax collected	...	Rs. 1,89,644	A. 1	P. 3
30	(e) Net average consumption per head of population	...	Mds. 19	S. 24	T. 36
CLASS II.					
Animals for Slaughter.					
31	(a) Gross imports	...	Mds. 1,657	S. ...	T. ...
32	(b) Gross amount of tax collected	...	Rs. 414	A. 10	P. 0
33	(c) Net imports	...	Mds. 1,657	S. ...	T. ...
34	(d) Net amount of tax collected	...	Rs. 414	A. 10	P. 0
35	(e) Net average consumption per head of population	...	Mds. ...	S. ...	T. 40
<i>Oil.</i>					
36	(a) Gross imports	...	Mds. 29,139	S. ...	T. ...
37	(b) Gross amount of tax collected	...	Rs. 4,680	A. 9	P. 0
38	(c) Net imports	...	Mds. 26,640	S. ...	T. ...
39	(d) Net amount of tax collected	...	Rs. 4,290	A. 4	P. 6
40	(e) Net average consumption per head of population	...	Mds. ...	S. 8	T. 0
CLASS III.					
Including oil and oil-seeds and articles used for fuel, lighting and washing.					
41	(a) Gross imports	...	Mds. 12,33,429	S. ...	T. ...
42	(b) Gross amount of tax collected	...	Rs. 37,798	A. 7	P. 0

Only poultry are taxed by weight-

				REMARKS.		
			Mds.	S.	T.	
43	(c) Net imports	...	11,61,468	...	...
			Rs.	A.	P.	
44	(d) Net amount of tax collected	..	35,773	11	0	
			Mds.	S.	T.	
45	(e) Net average consumption per head of population	...	8	28	57	
CLASS IV.						
Articles used in the construction of buildings.						
			Rs.	A.	P.	
46	(a) Gross imports	...	19,27,614	...	...
			Rs.	A.	P.	
47	(b) Gross amount of tax collected	...	48,841	12	...	
			Rs.	A.	P.	
48	(c) Net imports	...	18,53,144	...	...
			Rs.	A.	P.	
49	(d) Net amount of tax collected	...	46,146	12	...	
			Rs.	A.	P.	
50	(e) Net average consumption per head of population	...	13	14	7	
CLASS V.						
Drugs, gums, spices and perfumes						
			Rs.	A.	P.	
51	(a) Gross imports	...	14,77,074	...	...
			Rs.	A.	P.	
52	(b) Gross amount of tax collected	...	17,169	15	...	
			Rs.	A.	P.	
53	(c) Net imports	...	14,06,444	...	...
			Rs.	A.	P.	
54	(d) Net amount of tax collected	...	16,320	7	...	
			Rs.	A.	P.	
55	(e) Net average consumption per head of Population	...	10	8	11	
CLASS VI.						
Tobacco.						
			Mds.	S.	T.	
56	(a) Gross imports	...	16,402	...	...
			Rs.	A.	P.	
57	(b) Gross amount of tax collected	...	19,092	8	0	
			Mds.	S.	T.	
58	(c) Net imports	...	5,554	...	...
			Rs.	A.	P.	
59	(d) Net amount of tax collected	...	12,955	1	...	
			Mds.	S.	T.	
60	(e) Net average consumption per head of population	...	...	1	53	
Cloth, piece goods, and articles of clothing.						
			Rs.	A.	P.	
61	(a) Gross imports	...	21,30,045	...	...
			Rs.	A.	P.	
62	(b) Gross amount of tax collected	...	38,854	10	...	
			Rs.	A.	P.	
63	(c) Net imports	...	18,50,662	...	...
			Rs.	A.	P.	
64	(d) Net amount of tax collected	...	34,024	2	...	

				REMARKS.	
65	(e) Net average consumption per head of population ...	Rs. 13	A. 14	P. 3	
CLASS VII.					
Including cloth, piece goods, articles of clothing and manufactured articles of dress.					
66	(a) Gross imports ...	Rs. 34,34,789	A. ...	P. ...	
67	(b) Gross amount of tax collected ...	Rs. 63,767	A. 9	P. ...	
68	(c) Net imports ...	Rs. 30,14,656	A. ...	P. ...	
69	(d) Net amount of tax collected ...	Rs. 56,108	A. 14	P. 0	
70	(e) Net average consumption per head of population ...	Rs. 22	A. 10	P. 1	
CLASS VIII.					
Metals and articles of Metal.					
71	(a) Gross imports ...	Rs. 46,27,879	A. ...	P. ...	
72	(b) Gross amount of tax collected ...	Rs. 39,845	A. 11	P. ...	
73	(c) Net imports ...	Rs. 10,34,134	A. ...	P. ...	
74	(d) Net amount of tax collected ...	Rs. 13,196	A. 5	P. ...	
75	(e) Net average consumption per head of population ...	Rs. 7	A. 12	P. 2	
CLASS IX.					
Miscellaneous.					
76	(a) Gross imports ...	Rs. 21,89,880	A. ...	P. ...	
77	(b) Gross amount of tax collected ...	Rs. 34,171	A. 9	P. ...	
78	(c) Net imports ...	Rs. 21,80,763	A. ...	P. ...	
79	(d) Net amount of tax collected ...	Rs. 34,029	A. 1	P. 10	
80	(e) Net average consumption per head of population ...	Rs. 16	A. 5	P. 11	
<i>Incidence of Taxation.</i>					
81	Class No. 1 (Net collections) ...	Rs. 1	A. 6	P. 9	
82	Total Octroi (Net collections) ...	Rs. 3	A. ...	P. 7	

Poona City Municipal Office,
30th June 1922.

S. R. BHAGWAT,
Chief Officer, P. C. M.

POONA CITY MUNICIPALITY.

Appendix (1-A) to the Administration Report for the year 1922-1923.
Statement showing in detail the number of meetings of the
General Committee held in 1922-23.

Special General Meetings.	Ordinary and Special General Meetings.	Date of Meetings.	Special General Meet- ings.	Ordinary General Meet- ings.	Adjourn- ed meet- ings.	Remarks.
1	2	3	4	5	6	7
1	1	5th April 1922 ...	1			
2	2	11th „ ...	1			
3	3	25th „ ...	1			
	4	26th „ ...		1		
	5	27th „ ...			1	
4	6	16th May 1922 ...	1			Adjourned for want of quorum.
	7	17th „ ...			1	
	8	18th „ ...			1	
	9	19th „ ...			1	
5	10	24th „ ...	1			
	11	26th „ ...			1	Adjourned for want of quorum.
	12	31st „ ...			1	
	13	6th June 1922 ...			1	
	14	7th „ ...			1	
	15	8th „ ...			1	
	16	9th „ ...			1	
	17	13th „ ...			1	
	18	16th „ ...			1	
6	19	20th „ ...	1			
	20	23rd „ ...			1	
	21	27th „ ...			1	
	22	30th „ ...			1	
	23	4th July 1922 ...			1	
	24	7th „ ...			1	
7	25	11th „ ...	1			
	26	14th „ ...			1	
	27	18th July 1922 ...			1	

	28	25th July 1922 ...			1	
	29	28th „ ...		1		
	30	8th August 1922...			1	Adjourned for want of quorum.
	31	18th „ ...			1	
	32	22nd „ ...			1	
8	33	8th September 22	1			
	34	12th „ ...			1	
9	35	19th „ ...	1			-Do.-
	36	22nd „ ...			1	
10	37	6th October 1922 ...	1			
11	38	13th „ ...	1			
	39	17th „ ...			1	-Do.-
	40	24th „ ...			1	
	41	27th „ ...		1		
12	42	7th Nov. 1922 ...	1			-Do.-
	43	10th „ ...			1	
	44	14th „ ...			1	
13	45	5th December 1922	1			
	46	8th „ ...			1	-Do.-
	47	12th „ ...			1	
	48	15th „ ...			1	
	49	19th „ ...			1	
14	50	9th January 1923	1			-Do.-
	51	12th „ ...			1	
	52	16th „ ...			1	
	53	19th „ ...		1		
15	54	26th „ ...	1		1	
	55	2nd February 1923			1	
16	56	6th „ ...	1		1	
	57	9th „ ...			1	
	58	16th „ ...			1	Adjourned for want of quorum.
	59	20th „ ...			1	

Special General Meetings.	Ordinary and Special General meetings.	Date of Meetings.	Special General Meetings.	Ordinary General Meetings.	Adjourned meetings.	Remarks.
	60	23rd February 1923			1	
	61	27th ,, ...			1	
	62	28th ,, ...			1	
	63	1st March 1923			1	
17	64	10th ,, ...	1			
18	65	16th ,, ...	1			
	66	20th ,, ...			1	
	67	23rd ,, ...			1	
	68	27th ,, ...			1	Adjourned for want of quorum.
	69	28th ,, ...			1	
			18	4	47	

Poona City Municipal Office,
30th June 1923.

S. R. BHAGWAT,
Chief Officer, P. C. M.

POONA CITY MUNICIPALITY.

APPENDIX (I-B) to the Administration Report for the year 1922--23.

Statement showing the number of original and adjourned meetings of the General Committee and the Managing Committee as per Government Resolution No. 118 dated 8th January 1901.

District	Serial Number	Name of the Municipality	No. of Councillors	General Meetings				No. of members of the Managing Committee	No. of meetings held by the Managing Committee		Average attendance of members at		No. of members who failed to attend two-thirds of General meetings, original and adjourned.	No. of Meetings adjourned for want of quorum			Remarks.
				Original		Adjourned			Ordinary	Adjourned	General meetings	Managing Committee meetings		Ordinary General	Special General	Managing Committee	
				Ordinary	Special	Ordinary	Special										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Poona	1	Poona City Municipality	50	4	18	0	47	9	72	0	24.8	5.9	40	0	10	12	

Poona City Municipal Office,

30th June 1923.

S. R. BHAGWAT,

Chief Officer, P. C. M.

POONA CITY MUNICIPALITY.

Appendix (I-C) to the Administration Report for the year 1922-1923.

Statement showing the attendance of Municipal Councillors at the meetings of the General Body held during the year 1922-23.

The total number of meetings held during the year was 69.

No.	Name.	Total No. of meetings attended	Remarks
	PRESIDENT.		
1	Mr. N. C. Kelkar, B. A. LL. B.	50	
	VICE-PRESIDENT.		
2	Dr. K. G. Lohokare, B. A. ...	42	
	NOMINATED COUNCILLORS.		
3	R. B. Laxman Junardan Apte, Esqr. B.A.LL.B. ...	10	
4	R. B. S. R. Bhagawat, L. C. E. ...	32	
5	Rev. B. B. Bhaskare, B. A.	8	
6	Mr. L. R. Gokhale ...	33	
7	R. B. Hanmantram Ramnath.	22	
8	Mr. Kaji Nuruddin Sardar Kaji Azimuddin...	43	
9	Mr. M. Salahuddin, M. L. C. ...	43	
	ELECTED COUNCILLORS.		
10	Mr. R. G. Agarwale. ...	17	
11	Mr. B. A. Barne. ...	59	
12	Mr. L. B. Bhopatkar, M. A. LL. B....	37	
13	Mr. N. B. Chandrachud, B. A. LL. B.	28	
14	Mr. Damodardas Bhukandas. ...	31	
15	Mr. S. G. Fulambrikar ...	15	
16	Mr. Gamnaji Pitaji. ...	38	
17	Mr. D. R. Gharpure, M. A. ...	44	
18	Mr. D. N. Godse. ...	51	
19	D. V. Gokhale, B. A. LL. B. ...	45	
20	Shet Gokuldas Mayachand ...	17	
21	Mr. Gulam Dastagirgham Hamjekhan ...	18	

No.	Name.	Total No. of meetings attended.	Remarks
22	Mr. N. R. Gunjal. ...	29	
23	Mr. Haidarbhai Tayaballi. ...	25	
24	Mr. Haji Abdul Rahiman Haji Ahmed. ...	51	
25	Mr. B. G. Jagatap, B. A. ...	37	
26	Principal K. R. Kanitkar, M.A.B.Sc.	27	
27	Vaidya Panchanan K. N. Kawade B. A....	27	
28	Mr. R. G. Kirad. ...	55	
29	Mr. Lakhmichand Jivaraj. ...	24	
30	Mr. S. G. Lawate, B. A. ...	41	
31	Mr. S. A. Manurkar ...	37	
32	Mr. M. B. Motiwale. ... Dr. V. D. Phatak, L. R. C. P. & M. R. C. S....	4 19	Mr. M. B. Motiwale died on 15-5-1922 and Dr. Phatak was elected on 27th July 1922.
33	Mr. B. K. Motiwale. ...	44	
34	Mr. V. B. Mudliar. ...	30	
35	Mr. R. K. Naidu, L. M. & S. ...	46	
36	Mr. H. R. Naik. ... Mr. L. R. Karale. ...	12 4	Mr. Hiralal Naik died on 13-1-23 and Mr. Karale was elected on 10-3-1923.
37	Mr. P. K. Naik ...	34	
38	Mr. Papamiya Karimsaheb. ...	42	
39	Mr. K. S. Paranjpe, B. A. LL. B. ...	26	
40	Mr. P. N. Pataskar. ...	16	
41	Mr. M. B. Fule, ...	54	
42	Mr. G. D. Shinde. ... Mr. G. N. Pathak. ...	12 13	Mr. Shinde's election was set aside by the District Court and Mr. G. N. Pathak was elected on 18-8-22.
43	Mr. L. R. Shirole. ...	43	
44	Mr. Shiwnarayan Asaram. ...	33	
45	Mr. A. M. Tamboli. ...	50	
46	Mr. V. L. Thube. ...	17	
47	Mr. Tikamdas Vishnudas. ...	28	
48	Mr. H. V. Tulpule, B. A. LL. B. ...	42	
49	Mr. Umarsaheb Maniksaheb. ...	51	
50	Mr. R. T. Wayal ...	51	
		1712	

Poona City Municipal Office,

30th June 1923.

S. R. BHAGWAT,

Chief Officer, P. C. M.

Poona City Municipality.

APPENDIX(1-D).to the Administration Report for the year 1922-23.

Statement showing the attendance of the members at the meetings of the Managing Committee, during the year 1922-23.

The total number of meetings held during the year 1922-23 was 72 out of which 12 were adjourned for want of quorum.

No.	Name.	No. of meetings attended.	Remarks.
	<i>Chairman.</i>		
1	Mr. K. N. Kawade, B. A.	21	on leave owing to sickness.
	<i>Members.</i>		
2	Mr. Shet Hazi Abdul Rahiman Hazi Ahamed	62	
3	„ K. Naik	63	
4	„ D. V. Gokhale	45	
5	„ R. K. Naidu	46	
6	„ Shiwnarayon Asaram	41	
7	„ Lakhamichand Jiwaraj	33	
8	„ M. B. Fule	55	
9	„ Mr. D. N. Godase	56	

Statement showing the attendance of the members of the School Board at their meeting during the year 1922-23.

Total number of meetings called 36. No. of meetings held-29.

No.	Name.	No. of meetings attended.	Remarks.
	<i>Chairman.</i>		
1	Mr. N. B. Chandrachud.	29	
	<i>Members.</i>		
2	Shet Gokuldas Mayachand. Mr. H. R. Naik.	0 7	Resigned. Elected on 18-5-22
3	Mr. Papamiya Karimsaheb.	20	
4	Mr. K. S. Paranjape.	26	
5	Prof. D. R. Gharpure.	25	
6	Mr. Hydarbhai Tayaballi	15	
7	Mr. Raghunath Gulabdas Kirad.	26	

Poona City Municipal Offices
30th June 1923.

S. R. Bhagwat,
Chief Officer, P. C. M.

LIST OF SUB-COMMITTEES IN THE YEAR—1922-23.

1. Town Planning Committee.

- (1) The President, (4) R. B. S. R. Bhagwat
(2) Mr. L. J. Apte. (5) Mr. S. A. Manurkar.
(3) Mr. H. V. Tulpule (6) Mr. L. B. Bhopatkar.
(7) Prof. D. R. Gharpure.

2. To report on the question relating to Laxmi road.

- (1) The President, (4) Mr. K. N. Kawade.
(2) R. B. S. R. Bhagwat. (5) Mr. H. V. Tulpule.
(3) Mr. N. R. Gunjal. (6) Mr. P. K. Naik.
(7) Mr. M. Salahuddin.

3. To consider the question of House Tax Revision.

- (1) Mr. Balubhai Kikabhai. (6) Mr. P. N. Pataskar.
(2) Mr. M. B. Phule. (7) Mr. Papamiya Karimsaheb.
(3) Mr. A. M. Tamboli. (8) Mr. L. R. Gokhale.
(4) Mr. D. V. Gokhale. (9) Mr. Tikamdas Vishnudas.
(5) Mr. G. D. Shinde. (10) Mr. Haji Abdul Rahiman.
(11) The Chairman M. C.

4. To inspect the Nana Fadnis Duct and to report what steps were needed to make the water free from contamination.

- (1) Dr. K. G. Lohokare.
(2) Mr. K. N. Kawade.
(3) Mr. H. V. Tulpule.

5. To consider the subject of locating shops of kerosine and fire works including any Bye-laws that may have to be framed.

- (1) Mr. V. B. Mudliar. (3) Mr. Tikamdas Vishnudas.
(2) Mr. B. A. Barne (4) Shet Mohoulal Bulakhidas,
(5) Mr. Kaji Nuruddin.

6. To prepare an agreement and conditions in connection with the order placed by the Municipality with Mr. V. V. Wagh, Sculptor, for the Statue of late Lok. Tilak.

- (1) The President. (4) Mr. D. V. Gokhale.
(2) Mr. K. N. Kawade. (5) Mr. Lakhmichand Jivaraj.
(3) Mr. H. V. Tulpule. (6) Mr. M. B. Phule.

7. Re-appointment of the old sub-committee in connection with the improvement of milk supply of the city, to report on the financial side of the question.

- (1) Dr. K. G. Lohokare. (3) Mr. R. G. Kirad.
(2) Dr. R. K. Naidu. (4) Mr. K. N. Kawade.

8. Abkari Sub-committee appointed to arrange for appointing and instructing municipal preachers.

- (1) Mr. S. G. Lawate. (4) Mr. N. R. Gunjal.
(2) Dr. K. G. Lohokare. (5) Mr. Tikamdas Vishudas.
(3) Mr. H. R. Naik.

9. Re-appointment of old Sub-committee (Naming of Roads in the city) for the purpose of naming the remaining roads in the city referred to in the list which accompanied the report of the old Sub-committee.

- (1) Mr. K. N. Kawade. (3) Mr. P. N. Pataskar.
(2) Mr. Shet Hiralal Naik. (4) Mr. Papamiya Karimsaheb
(5) Mr. N. R. Gunjal.

10 To acquire 50 acres of land for the Mohomedan Burial Ground.

- (1) Mr. Umersaheb Maniksaheb. (6) Mr. M. Salahuddin.
(2) Mr. Kaji Nuruddin. (7) Haji Abdul Rahiman.
(3) Mr. V. Gulam Dastagir Khan. (8) Mr. Haiderbhai Tayaballi.
(4) Mr. A. M. Tamboli. (9) Mr. N. R. Gunjal.
(5) Mr. Papamiya Karimsaheb. (10) Mr. S. G. Lavate.

11. The Schedule Sub-committee.

- (1) Dr. K. G. Lohokare. (3) Mr. M. Salahuddin.
(2) Mr. N. B. Chandrachud. (4) Mr. Balubhai Motiwale.
(5) Mr. K. N. Kawade.

12. Sub-committee appointed for giving opinion as regards the advisability of acquiring a site for a Municipal School in Kasba Peth in view of its cost and also the alleged nuisance from the neighbouring coppersmith's work.

- (1) Dr. K. G. Lohokare. (2) Dr. R. K. Naidu.
(3) Mr. N. B. Chandrachud.

13. To consider and report upon the proposal of acquiring all private properties of house-owners of Nos. 441 to 445 and Nos. 431 to 436 on the Narpatgir gate to Sassoon Hospital Road for road-widening.

- (1) Mr. D. V. Gokhale. (3) Mr. Jagtap.
(2) Mr. H. V. Tulpule. (4) Dr. K. G. Lohokare.
(5) R. B. S. R. Bhagwat.

14. To arrange for the Local Self-Government Conference to be held under the lead of this Municipality.

- (1) Mr. L. B. Bhopatkar (4) Mr. Shivanarayan Asaram.
(2) Mr. B. G. Jagtap. (5) Mr. D. V. Gokhale.
(3) Mr. Papamiya Karimsaheb. (6) Mr. M. Salahuddin.

15. To select a suitable site for a fish market and to report the same to the General Body.

1. Mr. Kaji Nuruddin. 3 Papamiya Karimsaheb.
2. Mr. M. Salahuddin. 4 Dr. R. K. Naidu.
5 Mr. R. T. Wayal.

16. The Retrenchment Sub-committee.

- 1 Mr. B. G. Jagtap. 6 Shet Papamiya Karimsaheb.
2 Shet Shivanarayan Asaram. 7 Mr. K. N. Kawade
3 R. B. S. R. Bhagwat. 8 Mr. L. B. Bhopatkar.
4 Mr. J. R. Gokhale. 9 Dr. R. K. Naidu.
5 Mr. S. A. Manurkar. 10 Dr. K. G. Lohokare
11 Principal K. R. Kanitkar.

17. Sub-Committee appointed to consider the question regarding the representatoin of Mahomedans in the Poona City Municipality

- 1 The President. 5 Mr. Umersaheb Maniksaheb.
2 Mr. M. Salahuddin. 6 Mr. N. B. Chandrachud.
3 Mr. Kaji Nuruddin. 7 Mr. D. V. Gokhale.
4 Mr. Haji Abdul Rahiman. 8 Mr. S. A. Manurkar.
9 Mr. K. N. Kawade.

26. Sub-Committee appointed as per General Body Resolution No. 398 of 9-1-23 to consider the proposal made by Messrs E. R. Naik and Shet Tikamdas Vishnudas that no passes should be given for the slaughter of sheep on Ekadashi days.

- | | |
|----------------------|-----------------------------|
| 1 Mr. R. T. Wayal. | 3 Mr. Haji Abdul Rahiman. |
| 2 Mr. H. R. Naik. | 4 Mr. Umersaheb Maniksaheb. |
| 5 Mr. M. Salahuddin. | |

27. Sub-Committee appointed as per General Body's Resolution No. 501 of 20-3-23 for considering the question of free and compulsory education of boys and girls in the schools of the Poona City Municipality.

- | | |
|----------------------|---------------------------|
| 1 The President. | 6 Prof. D. R. Gharpure. |
| 2 Mr. P. K. Naik. | 7 Prin. K. R. Kanitkar. |
| 3 Mr. L. B. Bhojkar. | 8 Mr. B. G. Jagtap. |
| 4 Mr. H. V. Tulpule. | 9 Mr. Haji Abdul Rahiman. |
| 5 Mr. D. V. Gokhale. | 10 Mr. M. Salahuddin. |

28. The Drainage Sub-Committee.

- | | |
|---------------------|---------------------|
| 1 Mr. M. B. Phulay. | 2 Dr. V. D. Phatak. |
| 3 Mr. V. L. Thube. | |

29. The Electricity supply Sub-Committee.

- | | |
|-----------------------------|----------------------|
| 1 Principal K. R. Kanitkar. | 3 Mr. H. V. Tulpule. |
| 2 Mr. L. B. Bhopatkar | 4 Dr. R. K. Naidu. |
| 5 Shet Haji Abdul Rahiman. | |

S. R. Bhagwat.
Chief Officer, P. C. M.

POONA CITY

APPENDIX (II-A) to the Adminis-

Statement showing gross imports and net imports of duty-paid articles during the

Class.	Name of articles.	Years.	Gross imports.			
			Bengal maunds.	Value.	Duty levied	
1	2	3	4	5	6	
					Rs. a. p.	
I.	Food for men & animals ... }	1920—21	4893163	40476294	262004	13 7
		1921—22	4232633	35271495	222288	9 3
		1922—23	2779457	22890448	203062	8 3
Grain	... }	1920—21	1871553	16632445	134770	2 9
		1921—22	1402588	13909684	103936	5 5
		1922—23	1175598	8391969	89784	11 4
Sugar	... }	1920—21	26453	793600	9925	0 0
		1921—22	30979	485657	11635	0 0
		1922—23	25731	514622	10150	0 0
Unrefined sugar	... }	1920—21	52907	1587200	19857	0 0
		1921—22	61957	991314	23241	0 0
		1922—23	51462	1029244	20313	8 0
Ghee	... }	1920—21	28530	1483560	14283	2 0
		1921—22	12794	665301	6395	0 0
		1922—23	18946	836253	7007	15 0
II.	Animals for slaughter ... }	1920—21	2308	55392	577	2 0
		1921—22	1475	34919	365	0 7
		1922—23	1657	33140	414	10 0
III.	Articles of fuel, lighting and washing ... }	1920—21	1600396	5337756	42997	14 2
		1921—22	1886751	4258874	36545	8 2
		1922—23	1238429	3088848	37798	7 0
Oil & Oil seeds	... }	1920—21	44205	1144130	6882	12 4
		1921—22	30243	756075	5013	1 4
		1922—23	29139	582787	4680	9 0
IV.	Building materials ... }	1920—21	1899427	4038167	54640	4 0
		1921—22	3137284	4064430	61053	10 3
		1922—23	4347041	1927614	48841	12 0
V.	Drugs, Spices & Gums &c.... }	1920—21	113250	2282992	21121	4 4
		1921—22	90886	1980531	16021	8 0
		1922—23	82437	1477074	17179	15 0
Drugs & spices	... }	1920—21	110174	2175180	20320	10 9
		1921—22	88539	1514375	15271	3 2
		1922—23	78918	1306612	4681	1 6
VI.	Tobacco ... }	1920—21	44208	2007346	31864	6 10
		1921—22	21061	774571	17382	6 3
		1922—23	16402	881612	19072	8 0
VII.	Piece goods ... }	1920—21	33709	5022580	91609	9 3
		1921—22	25183	3913056	71023	8 3
		1922—23	21447	3434789	63767	9 0
VIII.	Metal ... }	1920—21	228830	4307044	35317	14 11
		1921—22	22108	2616759	47697	12 1
		1922—23	153459	4627879	39845	11 0
IX.	Miscellaneous ... }	1920—21	71183	2195612	34611	8 8
		1921—22	135303	4297266	31276	11 3
		1922—23	87369	2189880	34171	9 0
Total...	... }	1920—21	8886474	65723183	574650	13 9
		1921—22	85055	4432171	36448	11 8
		1922—23	10097492	53212771	600768	6 1

Poona City Municipal Office,

31st May 1923.

MUNICIPALITY.

tribution Report for the Year 1922—23.

past three years together with amounts of duty levied and refunded in each year.

Export.			Net Imports.			Remarks.
Bengal maunds.	Value.	Duty refunded.	Bengal maunds.	Value.	Duty levied	
7	8	9	10	11	12	
		Rs. a. p.			Rs. a. p.	
325175	3964537	29687 10 2	4567988	36511757	232317 3 5	
184473	2177259	16477 12 8	4048160	32094236	205810 12 7	
166726	1314386	13418 7 0	2612731	21576062	189644 1 3	
254807	2211622	18493 14 11	1616747	14420823	116274 3 10	
152498	1551726	11273 15 7	1250140	12357958	92656 5 10	
149863	911457	9953 13 0	1034715	7480512	79830 14 4	
6916	207580	2594 0 0	19584	580020	7331 0 0	
2622	41963	983 0 0	28357	453694	10652 0 0	
1910	38211	716 6 0	23821	476411	9440 6 0	
18839	415160	5190 0 0	39068	1172040	14662 0 0	
3245	83915	1965 0 0	56712	907399	21276 0 0	
3822	76419	143 4 0	47640	952825	20170 4 0	
4007	208364	2003 14 0	24523	1275196	12279 4 0	
2542	132201	1271 8 6	10252	533100	5127 7 6	
1329	79722	663 15 6	12617	757081	6344 15 6	
...	...	...	2308	55392	577 2 0	
...	...	...	1475	34919	365 0 7	
...	...	...	1657	33140	414 10 0	
36329	714532	8066 6 1	1564067	4623224	34831 8 1	
113220	372947	2880 3 0	1773531	3885927	33665 5 2	
71961	211652	2024 12 6	1161468	2377196	35773 11 0	
3528	91728	551 6 9	40477	1052402	6331 5 7	
1443	30058	173 8 2	28800	720017	4839 9 2	
2499	49976	390 4 9	26640	532811	4290 4 6	
127049	292700	6715 6 0	1772378	3745467	47830 14 0	
34861	92188	3342 8 5	3102423	3972242	57711 1 10	
29476	74470	2695 0 0	4317565	1353144	46146 12 0	
21289	265135	5192 15 6	91961	2017857	15138 10 7	
5411	100509	515 9 6	85475	1880022	15505 14 6	
9709	70630	889 8 0	72728	1406444	16320 7 0	
21240	263971	5182 0 2	88934	1911209	15928 10 7	
5404	98219	499 5 5	88125	1716156	14771 13 9	
9616	67151	827 0 5	69362	1239461	3854 1 1	
16166	643320	8834 2 0	28042	1364026	23030 4 10	
7077	269433	3622 10 11	13984	505138	33759 11 4	
10848	494321	6137 7 0	5554	387291	12955 1 0	
2300	437693	7978 9 3	30909	4584617	83631 0 0	
1751	190999	3205 5 7	23432	3722057	67818 2 3	
2573	420139	7658 11 0	18874	3014650	56108 14 0	
44708	2242590	19865 8 3	184122	2064454	15452 6 8	
1532	127185	2320 11 9	20576	2439574	45377 0 4	
70252	3593745	26649 6 0	83207	1034134	13196 5 0	
205	14228	222 5 1	70978	2181384	34389 3 7	
42676	287327	15341 5 7	92627	1424939	15935 5 8	
1411	9117	142 7 2	85958	2180763	34029 1 10	
573721	8575005	86662 14 4	8312753	3714817	487987 15 5	
182	8417	146 14 7	85473	4423754	36301 13 1	
522995	7409396	72370 5 7	9574477	45801875	528519 12 6	

S. R. BHAGWAT,

Chief Officer, P. C. M.

Poona City Municipality.

APPENDIX VII-A to the Administration Report for the year 1922-23.

ABSTRACT showing the land acquired during the year 1922-23.

Serial No.	No. of pieces.	Acquired for.	Area.	Cost. Rs.	Remarks.
1	9	Lakshmi Road	1987 Sq. Yds.	40122	
2	7	Roadwidening	1817 Sq. Ft.	6059	
3	6	Municipal School in Rawiwar Peth	1489 Sq. Yds.	24080	
4	1	Burial ground	186788 Sq. Ft.	4488	
5	2	Tilak Road	168395 Sq. ,,	33500	
	25	Total...	388284 Sq. Ft.	108240	

Poona City Municipal Office,

30th June 1923.

S. R. BHAGWAT,
Chief Officer, P. C. M.

Poona City Municipality.

APPENDIX IX to the Administration Report for the year 1922-23.

Statement showing demands, collections and outstanding balance of taxes of the Municipality for the year ending 31st March 1923.

No.	Name of Municipality.	Names of taxes.	Outstanding balance on 1-4-1922.	Demand for 1922-23.	Total amount to be collected.	Amount collected.	Arrears standing at the end of 1922-23.		Total.	Amount written off	Remarks.
							On account of previous years.	On account of the year 1922-23.			
1	2	3	4	5	6	7	8	9	10	11	12
1	Poona City Municipality.	House tax ...	12,048	1,12,208	1,24,256	1,03,457	4,300	15,068	19,068	831	
		Conservancy (Privy) Cess ...	4,136	47,000	51,136	43,293	515	7,054	7,569	274	
		Non-Privy Cess ...	6,876	12,721	19,597	11,061	3,605	2,420	6,034	1,002	
		Drainage tax ...	10,977	57,818	71,790	55,413	5,870	9,820	15,060	673	
		Cess pool tax	271	3,549	3,820	2,089	...	710	710	121	
		Wheel tax on Motorcars & Motor Cycles	81	1,745	1,826	1,373	66	293	364	89	
		„ on private vehicles ...	1,303	3,794	5,187	2,992	692	810	1,502	690	
		„ on public vehicles ...	...	14,886	14,886	14,886	...	...	...	...
		Tax on Hotels, Restaurants etc. ...	525	3,317	3,842	2,929	30	568	598	315	
		Tax on Theatres, Circuses, Cinemas etc.	...	4,875	4,875	4,875	...	...	...	...

Poona City Municipal Office,

30th July 1923.

S. R. BHAGWAT,

Chief Officer, P. C. M.

Poona City Municipality

APPENDIX—X

TO

Administration Report of the Poona City Municipality
for the year 1922-23.

MEMORANDUM OF INVESTMENTS.

Description of Securities.	Nominal amount.
Pro. Note No. 166480 dated 1st February 1843 at 3½ o/o	.... 100
" 296041 " 1st May 1865	.... 100
" 296040 " " "	.... 100
" 296042 " " "	.... 100
" 285095 " " "	.... 500
" 296043 " " "	.... 500
" 296044 " " "	.... 500
" 296045 " " "	.... 500
" 027451 " 26th January 1879	.... 100
Bombay Improvement Trust Bond No. 047 dated 5th November 1906 at 4 o/o	.... 500
Bombay Improvement Trust Bond No. 048 dated 5th November 1906 at 4 o/o	.... 500
Bombay Improvement Trust Bond No. 049 dated 5th November 1906 at 4 o/o	.... 500
	4000

1. Rs. 300 were contributed by Mr. K. C. Dhole, the interest of which amount is applied to giving of prizes to girls in the Municipal School at Poona.

2. Rs. 500 were contributed by R. B. Aba Vishnu Puranik as an endowment for two prizes to be annually awarded to students of the Poona Training College in Memory of his deceased daughter Bhima Aba Puranik.

3. Mr. Vinayak Vasudev submitted a list of subscribers who had subscribed Rs. 700 towards the proposed Duke of Albany Memorial Fund and requested Government to found an annual prize in the name of His Royal Highness to be awarded to meritorious pupils in the Female High School, Poona.

4. Mr. Narayan Govind Apte gave Government a sum of Rs. 500 as an endowment for a prize to be awarded in Mr. Apte's name to a student in the Sanskrit Pathashala in Poona.

5. Mr. Suleman Shet Ladha gave a sum of Rs. 500 as an endowment for scholarships to be awarded to deserving Mahomedan Boys in Urdu Schools under the control of the Municipality and also to Mahomedan Boys passing Vernacular standards and entering the Anglo Vernacular Schools.

6. The Hon'ble Divan Bahadur Kashinath Ramchandra Godbole placed at the disposal of the Municipality, Bombay Improvement Trust Bonds for Rs. 1,500 yielding an annual interest of Rs. 60 for awarding a scholarship to the most successful Brahmin student from V. G. Municipal Technical School, Poona, who after he completes his school course should work as an artificer or join a higher Technical Institution for furthering his technical studies.

These amounts were transferred by Government as per G. R. Nos. 1785 and 1863 dated 1st and 15th October 1911 to the Poona City Municipality for administration.

Poona City Municipality,

30th. June 1923.

S. R. BHAGWAT,

Chief Officer, P. C. M.

Poona City Municipality.

APPENDIX X-A.

Memorandum of investments of Fixed Deposits with the Imperial Bank of India and Poona City Municipal Servants' Co-operative Credit Society, during the year ending 31st March 1923.

Date.	No. of Receipt.	Date of receipt.	Depositor's name.	Amount.	Period	Rate.	Due date.	Remarks.
	32109-1-9	9-8-1922	Poona City Municipality.	Rs. a. p. 30000-0-0	1 Year	4½ o/o	9-8-1923	The receipt was deposited in the Imperial Bank from 28-3-1923 to 7-4-1923 to meet the over draft during this period.
		19-5-1922	Do.	1000-0-0	1 Year	5½ o/o	19-5-1923	The Municipal co-operative society has been allowed to repay this deposit by monthly payments of Rs. 100 each.

Poona City Municipal Office,

30th June 1923.

S. R. BHAGWAT,

Chief Officer, P. C. M.

Poona City Municipality.

APPENDIX X-B.

MEMORANDUM of investments in $3\frac{1}{2}$ p. c. Government Promissory Notes for Rs. 39,400 on account of the Reserve Fund for payment of Drainage and Water Supply Loan of 10 Lacs, on 31st March 1923.

Date.	Particulars of Notes.	Face value.	Remarks.
6-11-22	Government of India in-scribed stock of the $3\frac{1}{2}$ per cent rupee loan of 1854-55. Bombay Book Debt Certificate N. B.0088 interest payable half-yearly from 30th June 1922.	Rs. 11,500	
6-11-22	Government of India inscribed stock of the $3\frac{1}{2}$ per cent rupee loan of 1865 certificate No. 0141, interest payable half yearly from 1st November 1922.	18,800	
6-11-22	Government of India inscribed stock of the $3\frac{1}{2}$ per cent rupee loan of 1900-01 certificate No. 0138, interest payable half-yearly from 30th June 1922.	9,100	
	Total Rs....	39,400	

Poona City Municipal Office,
30th June, 1923.

S. R. BHAGWAT,
Chief Officer, P. C. M.

Annual Reports.

Administration Report of the Poona City
Municipality for the year 1922-23.

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Resolution no. P.—56(4).

Bombay Castle, 4th December 1923.

Letter from the Collector of Poona, no P.R.B.—2/12, dated the 29th September 1923:—

“I have the honour to submit herewith the Administration Report of the Poona City Municipality for the year 1922-23, together with my review thereon.

“2. As the information necessary for incorporation in the review was not received complete from the Municipality till 24th September, the submission of the review was delayed.”

Review of the Administration Report of the Poona City Municipality for the year 1922-23 :—

“The number of ordinary, special and adjourned meetings of the General Body was 69 as against 54 in the preceding year. Ten were adjourned for want of a quorum. The average attendance of councillors at these meetings was 24.8, i.e., nearly one half of the total number. This is an improvement over the last year, but had the number of meetings been not increased there would have been a higher average attendance of councillors.

“2. The Managing Committee and the School Board held 72 and 29 meetings respectively during the year. In addition to the above committees, 29 sub-committees were appointed to report on certain matters referred to them either by the General Body or the Managing Committee.

“3. The General Body disposed of 557 items of business during the year as against 502 in the previous year. The reconstitution sanctioned in Government Resolution, no. 153, General Department, dated 9th November 1921, and no. 153, dated 10th February 1922, came into force from the beginning of the year, i.e., 1st April 1922.

“4. The following progress has been made with regard to pending references between the Collector and the Municipality :—

(1) *Building by-laws.*—At the end of the previous year, the by-laws under section 48 (1) (p) were under the consideration of the Municipality in the light of the remarks made by the Commissioner (Government Resolution, General Department, no. 2101, dated 7th March 1922). In spite of 4 reminders from this office, the Municipality took no action up to 12th January 1923 when the Municipality submitted a proposal to annul by-law 2 of the by-laws under section 48 (1) (e), (*viz.*, leaving a vacant strip of 5 feet of land beyond the regular road line) on the ground that the said by-law

was a hardship to the citizens. This proposal was forwarded to the Commissioner on 2nd March 1923. On 23rd March 1923 the Municipality made another proposal of annulling by-law no. 1 of the by-law under section 48 (1) (p). This was submitted to Commissioner on 24 April 1923 who refused to recommend the proposal to Government and asked the Municipality to prepare a set of by-laws on the line of the by-laws for *advanced* Municipalities circulated with Government Order no. 6315, dated 12th September 1918. This is still under the consideration of the Municipality

(2) *By-laws under section 48 (1) for levying fees for slaughter of sheep.*—The revised draft of the by-law submitted by the Municipality and forwarded to the Commissioner on 22nd July 1922 was sanctioned by Government in Government Resolution. General Department, no. 3216 dated 30th August 1922.

(3) *Amendment of Rule 2 of the Rules under Section 46 (i).*—The Municipality did not send this proposal back. It has probably been dropped.

(4) *Building permissions on Kararnamas*—In December 1921, it was noticed by the Collector that this Municipality granted building permissions within the line prescribed under section 91 A of the Municipal Act after taking from the house-owners agreements (kararnamas). The Municipality was therefore asked under what authority permissions for fresh constructions were given in view of section 91 A (3). In March 1922 the Chief Officer prepared a note on this subject and made classifications of building permissions. In the meanwhile Government in their Resolution no. 1200, General Department, dated 29th November 1921, declared that the condition in such building permissions on kararnamas, absolving the Municipality from payment of compensation if the Municipality should widen the street hereafter, had no legal effect and this was brought to the notice of the Municipality. In April 1922 the Municipality therefore resolved to make a test case by demolishing one of the buildings which it had allowed to be built within the road widening line without any compensation for the new building and that in cases in which permissions had been granted but building operations had not been started, the permissions should be withdrawn. However, no action was taken by the Municipality on this Resolution and on 23rd November 1922 the President informed the Collector accordingly, stating that the Municipality had no money for acquiring such properties. In May 1923, the Chief Officer further informed the Collector that this resolution was modified by the Municipality from time to time and was not enforced; but fresh permissions on kararnamas were being granted where it was not practicable to acquire the area, because of the necessary funds not being available. The number of building permissions on kararnamas granted by the Municipality in 1922-23 was 39. Nothing is more necessary than road widening in this congested city, but public opinion does not demand it, and house-owners are influential, and include many of the Municipal Councillors in their numbers.

(5) In August 1922, the Municipality made an application to the Collector for the acquisition of land for the Lakadipool Training College Section of the East West Road Scheme, but subsequently when the papers were returned to the Municipality for certain corrections, the papers were withheld by the Municipality as the question of the policy regarding the

whole East West Road Scheme was under the consideration of the Municipality. The question remains still undecided though it has been before the General Body for over 9 months.

For the above reason the progress with regard to the other section is also in abeyance, and it is not certain whether the Municipality will proceed with the further acquisition of any land for the scheme in the near future. However, on the whole, there has been more prompt disposal of correspondences by the Municipality than in previous years.

5. *Municipal income*:—The subjoined table shows the chief items of income as compared with those of the previous year:—

Serial No.	Item.	1922-23.	1921-22	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Octroi	1,01,145	4,49,181	.....	48,036
2	House Tax	1,03,457	1,09,327	.....	5,870
3	Water Tax	93,677	87,023	6,654	.....
4	Drainage and cess pool Tax ...	58,402	61,995	.....	3,593
5	General Sanitary cess	11,961	12,976	.....	1,015
6	Special Sanitary cess	43,203	48,459	.....	5,166
7	Market fees	62,856	64,081	.....	1,225
8	Magisterial fines	6,923	3,540	3,383	.....

" This shows that the income from all sources except water tax and magisterial fines decreased during the year. The decrease in octroi is primarily due to prevalence of plague in the City and the fall in prices. The decrease in income from house-tax was due to the fact that in the previous year, the arrears to be recovered were heavier than in this year (1922-23) The income from general and special sanitary cesses decreased because the past arrears to be recovered in 1922-23 were less than in the previous year.

" The closing balance at the end of the year was Rs. 5,892 as against Rs. 1,77,621 in the previous year. The large decrease was due to a decrease in income during the year 1922-23 of Rs. 1,74,734. Also the large amount of deposits kept by the Municipality in the banks in 1922-23 had to be withdrawn in 1922-23 to pay Government dues. Hence the closing balance was very low. There was further a great decrease in the proceeds from sale of lands, etc., but as such an item is necessarily very irregular, the fluctuations need not be explained.

" 6. *Municipal expenditure* :—The year's disbursements amounted to Rs. 13,14,262 as compared with Rs. 13,64,221 in the preceding year. The details of the chief items for 1921-22 and 1922-23 are compared below :—

Item.	1922-23	1921-22	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Administration	43,689	44,319	.....	630
Collection of taxes	42,654	40,328	2,326	.....
Lighting and water supply	2,01,948	2,02,642	.....	694
Drainage establishment, repairs, etc.	1,70,163	1,38,986	31,177	.....
Conservancy including Health Officer and Sanitary Inspectors.	2,30,861	2,22,955	7,906	.....
Plague charges	27,056	14,314	12,742	.....
Public Instruction	1,65,636	1,57,193	8,438	.....
Road repairs	1,52,336	2,60,067	.....	1,27,731
Public Works Department Establishment	19,590	19,167	423	.....
Repayment of loans	1,35,139	1,28,292	6,847	.....
Markets and Slaughter-houses	22,404	13,778	8,626	.....
Advances ... ..	.....	26,488	.....	26,488
Other items	1,02,786	75,687	27,099	.....

" It will be seen that the total expenditure decreased by Rs. 49,959.

" The increase under ' Collection of taxes ' is due to construction of a new Naka and purchase of a new weighbridge.

" The increase under ' Drainage establishment, repairs etc. ' was due to payment of balance for 1921-22 (Rs. 29,049) being made in 1922-23.

" Increased salaries of establishment and construction of latrines and urinals account for the increase under " Conservancy including Health Officer and Sanitary Inspectors ".

" The increase under ' plague charges ' was due to an outbreak of plague during the year.

" The small increase under ' public instruction ' was due to more primary schools and other educational institutions conducted by private bodies having been given grants during the year.

" The decrease under ' road repairs ' is due to the large amount of Rs. 1,74,916 having been spent in the preceding year on opening of the East West Road, including cost of acquisition, while there was no similar expenditure this year.

" The increase under ' Repayment of loans ' was mainly due to the repayment of Rs. 8,500 on account of the old loan for plague huts.

" The increase under ' markets and slaughter-houses ' was due to insurance of the market building and construction of a new slaughter-house.

" The decrease under ' Advances ' needs no explanation, as it is an adjustment of accounts.

" 7. The Municipality paid during the year the following amounts which were due to Government and there were no outstandings on 31st March 1923 except the balance of Rs. 8,779-8-0 on account of advance for plague huts.

No.	Item.	Amount.	Date of payment.
		Rs.	
1	Maintenance and repairs to settling tanks...	15,356	Various dates.
2	Maintenance and repairs to central pumping station during 1921-22.	29,049	22nd December 1922.
3	Maintenance and repairs to central pumping station during 1922-23.	73,216	Various dates.
4	Alum treatment	16,106	Do.
5	Chlorination	23,486	Do.
6	Maintenance and repairs to Septic Tanks...	2,774	15th March 1923.
7	Repairs to buildings at the pumping station, etc.,	5,549	31st March 1923.
8	Maintenance and repairs to effluent main ...	350	21st December 1922.
9	A new pump body at the central pumping station.	15,103	15th March 1923.
10	Installing venturi metre	24,230	4th July 1922 and 28th August 1922.
11	Refund of advance taken for plague huts ...	8,500	29th March 1923.
12	Contribution to Infectious Diseases Hospital	9,626	Various dates.
13	Canal water charges	21,393	Do.
14	Rent of telephone lines	875	Do.
15	Repayment of Government loans...	1,26,324	Do.
16	Rent of Katraj tank	1,714	29th March 1923.

" 8 *General*:—The Municipality indulged in a considerable amount of illegal expenditure, full reports regarding which are already before Government. Its latest exploit is to vote expenditure on an address to Mr. Mahomed Ali, when he visits to Poona. Reasonable opinion in the city recognises that the Municipality is in this matter behaving in a foolish and unjustifiable fashion. Even those who think the control of the Collector over expenditure on public addresses, etc., should be withdrawn recognise that the Municipality has no justification for flouting the law, when it has ample facilities for getting an amendment of the law placed before the Legislative Council,

The Municipality has at last ceased to use the katchra depot on the Satara Road, and are temporarily using a site farther away from the city and cantonment. The new site to be permanently adopted is under the consideration of the Municipality, the Director of Public Health, the Military authorities and myself. This matter has been conducted by the Municipality in a very reasonable spirit so far; and considering the history of the whole affair I do not think the Municipality has been unduly dilatory in taking action.

“ The Municipality requires a loan from Government before the drainage scheme can be taken in hand, but it has not yet succeeded in putting its finances into a condition which would justify the grant of such a loan. The President writes that the Managing Committee has formulated certain proposals for enhancement of taxation, but the matter cannot be carried through the General Board without some opposition.

“ Mr. S. R. Bhagwat and Dr. Khambatta continued to do good work in their respective spheres. I am particularly indebted to the former for the energy he displayed in persuading the General Body that the katchra dump nuisance must be ended.

Memorandum from the Commissioner, C. D. no. Poona—4/4, dated the 13th October 1923.

“ Submitted to Government in the General Department.

“ 2. In the course of the 59 meetings at which it transacted business the Municipality disposed of 557 items of business, an average of 9 per meeting. This is a very great improvement on the average of 5 per meeting adversely commented in the report submitted by the undersigned as Collector of Poona in the year 1915.

“ 3. The granting of building permissions within the prescribed line of Streets referred to in paragraph 4 (4) of the Collector's review indicates a retrograde policy. The increasing use of motor cars within the City limits will—it may be expected—change existing ideas as to the necessary width of important thoroughfares. But until the landlord party loses its predominance in the Municipality we cannot hope to see public interest preferred to private interest in matters of this kind.

“ 4. The portion of the East and West road already carried through has resulted in such a marked improvement in the part of the City it affects that its completion cannot be long delayed. Here again it is understood that private interests have been the cause of the long delay referred to by the Collector (*vide* paragraph 4 (5).)

“ 5. It is satisfactory to see that all amounts due to Government were paid up by the end of the year with the exception of one item of Rs. 8,700 which has been paid since. On the other hand expenditure has largely exceeded income and the Municipal balance has been reduced to a trifling sum of Rs. 5,000.

“ Proposals for increasing taxation have been before the Municipality for some months past. Unless the Municipality are prepared to face enhanced taxation the drainage scheme cannot be financed. The question has been

discussed at length in this office letter No. Poona—9/17, dated 20th September 1923, to Government in the General Department.

“ 6. The question of the illegal expenditure by the Municipality referred to in paragraph 8 of the review is now before Government. It would seem that nothing short of a suit against individual Councillors for the recovery of money so expended will bring home to them the impropriety of their action.

“ 7. The Commissioner is glad to endorse the Collector's remarks regarding the reasonable spirit in which the Municipality met his overtures in the matter of the removal of the Katchra dump on the Satara Road. The dump has been removed and the fly nuisance has been considerably mitigated. It may be added that the Municipality have now introduced up-to-date methods for the removal of refuse—part of it being destroyed in an incinerator, & the remainder carried away by moter lorries.

“ 8. As in the matter of katchra removal, so also in regard to the condition of the City roads, the undersigned, who was compelled to bring a very serious indictment against the Poona City Municipality in his review of its working 7 years ago, is glad to recognize a great change for the better.

“ The Municipality is fortunate in possessing a Chief Officer of great energy and ability in Mr. S. R. Bhagwat.

RESOLUTION.—Government note with satisfaction the improvement in the attendance of Councillors at Municipal meetings & the disposal of business at these meetings.

2. With reference to paragraph 5 of the Commissioner's memorandum no Poona—4/4, dated 13th October 1923, Government regret to find that though the financial condition of the Municipality is not sound, no steps have yet been taken to improve it. The Commissioner should be requested to call upon the Municipality to submit its proposals for increased taxation without further delay.

By order of the Government of Bombay
(Transferred Department).

S. N. ZIMAN,
Deputy Secretary to Government.

**AUDIT NOTE ON THE ACCOUNTS OF THE POONA CITY
MUNICIPALITY FOR THE YEAR 1921-22.**

No. L-33033 of 1922-23.

Office of the Examiner,

Local Fund Accounts :

Bombay, 18th January 1923.

To,

THE PRESIDENT,

Poona City Municipality.

Reply No. 3413.

dated the 17-2-1923.

To,

The Examiner,

Local Fund Accounts,

Bombay.

The audit of the accounts of the Poona City Municipality for the year 1921-22 was begun on the 24th July and completed on the 18th September 1922. The months selected for the detailed examination were August, September, October and November 1921. The following remarks are called for.

PREVIOUS AUDIT.

2. *Para 3—License Fees for Dangerous and Offensive Trades.*—The recovery under this head amounted to Rs. 44 only in respect of licence fees for "fire works." In other notices have been issued to owners of shops or places either to take licences or to discontinue their trades. They have submitted their applications for non-payment and are being laid before the Managing Committee for consideration. Since all valid objections were considered when the bye-laws were published and submitted for sanction by Government. The necessity of reconsidering objections does not arise. The non-enforcement of bye-laws revised and sanctioned in G. O., G. D., No. 5193, dated the 23rd April 1921, is causing loss of its legitimate dues to the Municipality.

3. *Para 5—Rules for Levy of Fees in the Reay Market and Cattle Market at Bhamburda.*—The rules are "being reported as framed" since last four years but have not yet been framed. In January 1922, it was promised that the rules were expected to be finally passed by April 1922. They had, however, not been passed till close of audit in September 1922.

4. *Loss of Advance Amount.—Para 13 read with Para 46 of 1920-21 Audit Note re. Account of Advance for Pricics to the Health Department.*—In January 1922, the reply was that measures were being taken for the recovery of the balance of Rs. 1,733-7-8. The Health Officer and the Drainage Overseer, to whom the work of recovery was entrusted, have reported that an aggregate amount of Rs. 1,233-8-9 is irrecoverable. Deducting Rs. 100, on account of the approximate cost of tools and materials in stock, the net loss to the Municipality is more than Rs. 1,100. The loss is due chiefly to

I have the honour to give below my replies against each remark. It is hoped that they will be found satisfactory.

2. Explanation is given against 14 (c) & 14 (d) as regards the difficulties met with. Loss of legitimate dues is being kept to a minimum possible but it cannot be the sole criterion in deciding upon the rigid enforcement of bye-laws.

3. The audit statement that "the rules have not yet been framed" appears to be incorrect. I enclose herewith a printed copy of these rules. It may be that they are not finally passed but it is too much to say that they are not even framed.

4. The matter is receiving serious and careful consideration of the Board and the result will be communicated in due course.

gross negligence in keeping proper accounts of work done for private individuals at the cost of Municipal Funds and to the absence of prompt measures for recovering the dues as soon as the privies were repaired. Many of the house owners have alleged that their privies were not repaired at all. It is now for the Board to decide what action should be taken in the matter.

5. *Para 16 (f)—Non-compliance with the Audit Suggestion which was accepted.*—It was suggested that the work of issuing notices and warrants for recovery of taxes left in arrears should be entrusted to a separate establishment other than the Ward Karkuns so that any malpractices might be promptly detected. On the 3rd January 1922 the reply was "the suggestion is a very good one and acceptable and will be brought into force as soon as the additional establishment asked for is sanctioned by the General Board." Eight months later in September 1922 the defect had not been remedied and the old procedure of Ward Karkuns issuing notices and warrants at their leisure continued. As a result notices and warrants for the recovery of arrears of past years have not yet issued in several wards. It is now explained that the General Board will be asked to consider at an early date the proposals of the Schedule Committee about the re-organization of the Vasuli Department.

6. *Para 25—Establishment Pay Bills—Want of up-to-date Schedule.*—The question has not yet passed the sub-committee stage and the consideration by the General Board of the Schedule and obtaining thereto Government sanction will take considerable time. Until a Schedule is prepared and Government sanction to the alterations of pay made from time to time is obtained, the pay bills cannot be audited and the audit department is unable to pass these charges in audit.

7. *Para 18.—Want of Commissioner's Sanction to the Leases of Land for more than Seven Years.*—The sanction should, please, be obtained at an early date.

8. *Para 20.—Arrears of Taxes.*—There has been some improvement in the work of collection. The amount outstanding on 31st March 1922 was Rs. 42,187 against Rs. 60,758 on the 31st March 1921, out of the former amount the amount recovered till end of August 1922 was Rs. 12,083 leaving more than Rs. 30,000 still to be recovered. It need hardly be pointed out that Rs. 30,000 is still a large amount and unless energetic steps are taken to clear off these old arrears to the minimum the position could in no way be considered as satisfactory. Unless these arrears are properly analysed and either definitely recovered or written off, there is considerable chance for malpractices to creep in.

9. *Incorrect Data making proper Assessment difficult—Para 23, Special Halalcore Cess*—The difference between the number of privies as assessed by the Tax Collecting Department and that certified by the Health Department has been settled in the case

5. The wholesale and complete revision and reorganisation of a department is not such a simple matter as the auditors apparently seem to think. The suggestions are now put into operation as far as practicable.

6. The revised schedules of all the departments are now before the General Body. That of the Vasuli Office is already sanctioned and forwarded to the Commissioner C. D. for approval.

7. The sanction of the Commissioner will be shown after its receipt.

8. Every effort is being made to reduce the arrears to a minimum, but it is just likely that the figure will again increase on account of the difficulty experienced in the collection work since a number of houses are closed on account of plague epidemic that is prevailing during the last five months.

9. The question is being looked into by the Managing Committee and necessary steps will be taken to secure proper co-operation between the different departments of the Municipality.

of only 2 out of 17 wards. The Vasuli Superintendent has reported that the information about the existence of privies supplied by the Health Department which is in charge of the cleansing work is in some cases unreliable. Specific instances are noted at Item 3 of the objection statement. It is for the Board to decide what action should be taken in such cases where one department of the Municipality does not supply correct information to another and where this is attended with a loss of Municipal revenue.

PRESENT AUDIT.

10. The following were the cash assets and liabilities of the Municipality on the 31st March 1922 :—

Liabilities.	Rs.	a.	p.
Balance of Government Loans—			
Water supply and drainage	...9,09,675	0	0
Spare parts	... 11,400	0	0
East-West road	... 64,096	0	0
School building sites	... 7,700	0	0
Advance by Government for plague health camps	... 17,279	0	0
Advance by Government for drainage connections	... 17,722	0	0
Discount on the value of Government promissory notes	... 14,000	0	0
Deposits—			
Ordinary	... 45,094	0	0
Absentee deposits	... 6,639	0	0
Otroi for goods in transit	... 502	0	0
Trust Fund scholarships	... 99	0	0
Provident Fund	... 3,492	0	0
Katraj tank management balance due to Government	... 5,871	0	0
Refund to Government of the moiety of chlorination charges unexpended balance	... 2,609	0	0
Amount due to Government on account of maintenance and repairs charges for drainage pumping station	... 28,300	0	0
Excess grant-in-aid due to Government on account of 12½ per cent. establishment charges	... 1,753	0	0
Outstanding claims on account of otroi refunds	... 10,229	0	0
Assets.	Rs.	a.	p.
Cash balance	...1,64,861	0	0
In Office	12,297	0	0
In Bank's current account	92,447	0	0
In Bank's special account	59,617	0	0
Arrears of taxes (<i>vide</i> Statement I)	...42,137	0	0
Advances—			
Permanent	... 4,305	0	0
Others	...81,307	0	0
Invested balance, 3½ per cent. Government promissory notes	...39,400	0	0
Fixed deposit in Bank	...26,286	0	0
In Bank's Savings Bank account on account of heavy repairs fund drainage and water supply (Rs. 3,300 plus Rs. 3,905)	... 7,202	0	0
Outstanding balance out of Rs.43516 with the Executive Engineer, Poona Water Works, for a bypass channel	...26,361	0	0

10. No reply is necessary.

Deposit with the Municipal Servant's Co-operative Credit Society ...	1,000	0	0
Cost of improving defective drainage connections due from Government.	1,361	0	0

11. The financial condition of the Municipality is unsound. During the year 1921-22 the expenditure exceeded the income by Rs. 1,48,002 as shown below:—

	Rs.	a.	p.
Expenditure ...	12,42,481	0	0
Income ...	10,94,479	0	0
Deficit ...	1,48,002	0	0

The biggest deficits were under the two service departments, *viz.*, water supply and conservancy.

	Revenue.	Expenditure.	Deficit.
	Rs.	Rs.	Rs.
Water supply ...	87,023	1,50,196	63,173
Conservancy ...	1,62,855	2,22,055	1,20,000

In this connection, the attention of the Municipality is directed to the orders of Government contained in Government Order, General Department, No. 192, dated 3rd February 1922.

11. The audit figures are misleading as they evidently include expenditure incurred on new works of public utility. In this way the financial condition of any institution or Local Authority that undertakes big new works can be proved to be unsound. The Municipality will certainly appreciate the remarks when they show the facts correctly and properly.

The following figures represent the correct state of things as regards the financial position of the Municipality.

Current expenditure...Rs.	9,97,519
Current revenue ...Rs.	10,74,740
Excess revenue ...Rs.	77,221

	Revenue.	Expenditure.
Water supply Rs.	87,023	94,846
Conservancy Rs.	61,435	82,000

The Municipality is certainly alive to the necessity of strengthening its resources but it is too much to expect that body to be influenced by any exaggerated or misleading figures as given in these audit items. The figures given in this reply can bear any close scrutiny.

12. *Disproportionate Taxation.*—The richer houses have to pay the house and drainage taxes on the percentage basis and the special sanitary cess on the number of privy seats, but the poorer houses, inclusive of such as are even exempt from house tax in consideration of the low letting value, are required to pay the minimum rates as shown in the margin on account of the non-privy cess, the general water rate and the drainage tax. The result is that the burden of taxation on the poorer houses is much more than that on richer ones as will be seen from a few concrete cases noted below:—

12. The question is receiving serious attention of the Board.

Peth.	House number.	Annual letting value.	Amount of taxes.	Percentage.	REMARKS.
		Rs.	Rs.		
Sadashiv ...	599	2427	228	9	Percentage is stated in round figures.
" ...	602	1745	131	9	
Shanwar ...	538	1600	155	9	
" ...	382	1808	202	11	
Budhwar ...	429	1200	117	10	
Sadashiv ...	558	75	14	18	
" ..	236	126	19	15	
Shanwar ...	366	69	14	23	
Sadashiv ...	261	3	1	28	
Budhwar ..	133		10	33	
" ..	17		2	30	
Shanwar	99	27	10	37	

The anomaly will disappear if a general consolidated tax as contemplated in section 59 (XI) (c) of the District Municipal Act is levied. The proposal if accepted, will result in a considerable saving of cost and work all round and will simplify the work of collection and act as a check against arrears of taxes. The present endless complications in apportioning the privy cess between the several cosharers in a house will also automatically disappear.

13. *Misappropriations—*

I. Detected by the Municipality.

Vasuli Department.

(a) A clerk named Trimbak Gopal Joshi in charge of the Bhamburda Ward misappropriated Rs. 14-12-0 by writing one amount in the foul and a different amount in the counterfoil of the receipt. The clerk was prosecuted and was sentenced to one and half month's rigorous imprisonment and a fine of Rs. 40 by the Magistrate.

(b) Another Karkun named Trimbak Lambodar Subhedar of the Kasba Ward misappropriated Rs. 49-4-6 in the following manner. The receipts are prepared in triplicate. While preparing the receipts the Karkun prepared only two receipts and kept the third copy blank. The blank receipt form was subsequently used by him for passing receipt to another tax-payer. He also wrote two different amounts in the two receipts prepared by him originally. The amount of Rs. 49-4-6 misappropriated was made good by the clerk and he was dismissed. In addition there is a cash deposit of Rs. 93 out of Rs. 100 taken from the clerk's father as a set off against further frauds, if any, which might come to light hereafter.

If the carbon-paper duplicate system for preparing receipts repeatedly suggested by the audit department had been adopted the Ward Karkuns would not have got opportunities for manipulations and misappropriations. The Chief Officer has since recommended to the Managing Committee the adoption of the carbon-paper duplicate system and the result will be awaited.

II. Detected by the Audit Department.

Parwangi Department.

(a) A sum of Rs. 5-10-0 recovered on pass No. 255 for the projection over Municipal land has not been credited in the Municipal accounts and has been misappropriated. The case is being inquired into and the Municipal Engineer has promised to recover the amount from the clerk concerned.

(b) It was also noticed that a sum of Rs. 10-7-6 recovered on the 9th September 1921 on Notice Nos. 174 to 194 for encroachments on Municipal land was not remitted to the Municipal Treasury till the 23rd January 1922, i. e., for 4½ months. Nor was the amount credited in the Parwangi Office Rojkird. The misappropriation of Rs. 5-10-0 and the delay in remitting Rs. 10-7-6 were due to defective supervision by the then Development Engineer over the collections of his office in spite of his experience of previous misappropriations pointed out in para 16 (a) of the last year's audit note.

13. I. (b)

The Managing Committee has accepted the recommendation and the carbon-paper duplicate system is now introduced.

13. II. (a)

The amount of Rs. 5-10-0 is credited into the Municipal Treasury on 25-9-1922 (vide cash-book page No. 278).

13. II. (b)

Necessary steps are taken to stop such gross neglect in future. The Development Engineer concerned has since left the Municipal service.

13A. *Embezzlements detected by Municipality.**Health Department.*

(a) A stable inspector, Jairam Savlaram Pardeshi, misappropriated a sum of Rs. 64-13-5 being the balance out of the advance of Rs. 500 for stable purchases in his charge. Against this amount of Rs. 64-13-5 a sum of Rs. 18-6-2 due to him on account of pay from the 1st to 24th July 1922 was taken as a set off and the balance of Rs. 46-9-3 has been ordered to be written off as a loss to the Municipality, *vide* General Board's Resolution No. 148, dated 14th July 1922. From the papers on record it appears that the stable inspector has absconded and that his whereabouts could not be traced by the police to whom the case was reported. It is to be pointed out that the amount of advance of Rs. 500 given to the Health officer for a specific purpose was given by him to the stable inspector on his own authority without specific orders either of the General Board or of the Managing Committee or even of the Chief Officer and although the inspector had not to make any purchases or to make payments on his own authority. The loss was clearly due to the non-observance of the sanctioned Municipal rule about taking of security from servants of the Municipality—whether permanent or temporary—having money transactions in their hands. The matter is being replaced before the Managing and the General Committee and the decision should, please, be communicated as promised.

Chief Officer's Office.

(b) A typist named Godbole attempted to misappropriate a sum of Rs. 14-3-0 sent by money order by a tax-payer, Mr. A. G. Pol, in March 1922. The amount was not remitted to the Vasuli Office till 6th September 1922. As the responsibility for the delay could not be definitely proved no further action beyond dismissing the clerk's service has been taken.

14. *Loss of Revenue—(a) Assessment Registers of House and Drainage Taxes.*—The assessment lists of all the wards were last revised in the year 1918-19 and brought into effect from 1919-20. They were therefore, again due for complete revision during the year 1922-23 to be given effect to in the year 1923-24. The Managing Committee has, however, approved of the Chief Officer's suggestion that the assessment of 3,000 houses only should be revised every year. At this rate the revised assessment of all the Peths is not expected to be completed before the year 1926-27. The assessment of the Sadashiv Peth was revised during the current year (1922-23) and brought into effect. It shows a net increase of more than Rs. 3,900 for house tax and the additional amount of Rs. 2,925 for drainage tax. It may, therefore, be assumed that the Municipality will be put to loss of its legitimate revenue by not revising the assessment lists of other Peths before the commencement of the next year. The Chief Officer has explained that the system proposed by him has the advantage of assuring an uniform increase over a period of years. As, however, the system is in contravention of the provision of section 67 of the Act, the sanction of Government should be obtained if it is to be continued.

13. A (a) The General Committee after careful consideration of the whole subject resolved on 9th January 1923, that the head of the department was responsible for the advances given to him, but decided to take no further steps in the present case.

13 A (b) The prevent a repetition of this neglect, a money-order register is now maintained as suggested by the auditors during the course of the audit.

14. (a) Section 67 (1) reads as follows :—

“It shall not be necessary to prepare a new assessment list every year. Subject to the condition that every part of the assessment list shall be completely revised not less than once in every four years the Municipality may adopt the valuation etc.”

The present system adopted is to divide the city into four groups and to take one group by rotation every year for complete revision of assessment. It is not understood how this system is in contravention of the provision of Section 67 as the assessment in each group will hereafter be revised once in four years. This rotation system has a number of practical advantages and after careful and mature consideration of the alleged loss of revenue and other pros and cons of the case, the Managing Committee has decided to continue this system. There appears to be nothing illegal in it.

(b) There is a separate assessment list for each of the 26 wards. In each assessment register a remark has been recorded about the publication of notice stating that the final assessment shall be fixed after disposing of objections. This has not been done and the figure of final assessment has not consequently been recorded as required by sub-clause 4 of section 65 of the Act. It appears that the assessment registers play no important part in the preparation of the demand registers as was apparent from the fact that the former was prepared from the latter though according to the District Municipal Act the reverse should be the procedure. The reasons for the present faulty procedure are—

(i) That the additions and alterations made in the assessment are not generally communicated to the Revision Officer and

(ii) That the information about the permits for the construction of new buildings and for substantial additions and alterations to the existing ones, issued by the Parwangi Office is not supplied to the Vasuli Office at any stage. The due assessment of such buildings is, therefore, a matter of chance. In the permit register the date of completion is invariably not recorded and this makes it impossible to point out concrete cases of omissions. Unless the procedure prescribed in the District Municipal Act is strictly followed and the totals of the assessment lists are properly taken and certified to at the time laid down in the Act, it will not be possible for audit to check the correctness of the assessment, the demand and the collection of Municipal revenue.

(c) *Fees for Foot-Boards and Steps.*—In accordance with rules sanctioned by Government in G. O., G. D., No. 1516, dated the 7th February 1920, fees at rates varying from Rs. 3 to Re. 1 have been prescribed for foot-boards. The total recovery under this head during the year under audit was Rs. 326 only against a demand of Rs. 7,154.

Similarly in accordance with rules sanctioned by Government in G. O., G. D., No. 5573, dated the 3rd March 1919, rent at the rates of Re. 1 and annas 8 per step projecting on Municipal land and gutters has been prescribed. The total recovery under this head during the year under audit was Rs. 236 against a demand of Rs. 3,960.

On the 29th March 1921 the Municipality decided to amend the rules so as to abolish the rent on steps altogether and to reduce the scale of fees for foot-boards to Re. 1 for foot-boards wider than 10 inches and annas 4 in other cases. The proposals were submitted to the Collector who declined to recommend them to Government (*vide* his No. 6-4, dated 20th April 1922). The question is hanging fire pending the decision of the present General Board. Whatever may be the decision in regard to the future reduction of the rates of fees, it is necessary that the Municipality should levy the fees at rates which have been fixed under proper authority and in the proper manner. Until the rates are revised, the non-recovery of the fees after fixing the demand is irregular and detrimental to the interests of the Municipality.

14. (b) The defects pointed out are being corrected and it is expected that the auditors will see the desired improvement when they come for audit next time.

14 (c). It is true that the question of the levy of fees on foot-boards and steps has become a very complicated one on account of the necessity of providing crossings over roadside gutters of the prescriptive rights of owners etc. The Municipality is carefully handling the situation with a view to find out a solution that will be generally acceptable. It is not prepared to get a very strong opposition raised against the city administration on account of too rigid observance of rules in the matter of realisation of an amount that is not even one per cent. of the total Municipal revenue.

(d) The Municipal rules prescribe the following fees which are not recovered :—

(i) Annas 8 a month for licences granted to carry on tanning and dyeing.

(ii) Annas 4 a month for manufacturing snuff.

(iii) Annas 4 a month for storing hides matches, dammer, &c.

It is explained that notices to the owners of places to get licences have been sent, but they have submitted applications stating their grievances which are being placed before the Managing Committee for orders and that unless licences are issued fees cannot be recovered.

The explanation is hardly satisfactory, as it is the duty of the Municipal executive to give facilities to the grant of the necessary licence and to force it upon the defaulters trying to evade the same intentionally.

15. *Deficit in Fodder.*—The book balance of Kadba on the 31st March 1922 was 39,012 lbs, but the actual balance was 12,030 lbs. only, showing a deficit of 26,982 lbs. valued at more than Rs. 700. The papers on record showed that an enquiry was held about the shortage and that it was due to the difference in the weighing machine by which Kadba was purchased from the contractor and issued for consumption by the bullocks at the stables. The Kadba account book showed that there was an excess of more than 13,000 lbs. in the first eight months, but there was an abnormal deficit of 27,000 lbs. during a period of four months from December 1921 to March 1922. The deficit is explained to be due to the cumulative difference in the weighing machines which was not detected earlier by the failure to verify the monthly balance by actual weighment. A special weighing machine is now provided for the use of the stables and the purchases and consumption of fodder are to be regulated by it.

16. *Special Accounts of the Advance of Rs. 25,000 by Government for the Completion of Drainage House Connections.*—In accordance with Para 1 of G. O., G. D., No. 628, dated the 18th January 1921, the Municipality's proposals to take up the work of completing house connections through its own agency was sanctioned by Government subject to the conditions laid down in Para 4 of the note by the Secretary, Sanitary Board. Condition 4 (5) is

Rs.	a.	p.		
2,137	3	10	Special establishment kept for preparing surveys, plans and estimates.	that separate & detailed accounts should be kept on the usual Public Works Department forms.
143	11	3	Labour for watching stores and trial pits.	
643	13	7	Purchase of deadstock	
4,353	9	0	Purchase of earthenware, pipes for lines and connections.	The advance was specially given for the house connections but seems to have been utilized for lines
<hr/>	<hr/>	<hr/>	<hr/>	
7,278	5	8	Total.	

also. The total expenditure up to the end of the

14 (d). It is not understood as to what is exactly meant by saying that "it is the duty of the Municipal executive to give facilities to the grant of the necessary licence." The localities and houses in which the traders are carrying on their business for a number of decades do not fulfil the conditions laid down by the by-laws. It is not possible to issue the licences only for the sake of fees which would amount to a couple of hundred rupees when the conditions under which licenses can be issued cannot be fulfilled. Attempts were made to resort to prosecutions but that meant stopping all trade in these commodities and protests were received from all quarters. It is found that slow and steady pressure alone would improve matters.

15. As steps were already taken before the audit, no further reply is necessary.

16. The question of the precise nature of work to be done by the Municipality is now decided by Government and the accounts are being kept in the P. W. D. forms from this month. The past accounts are also being re-written according to the P. W. D. system. These together with the works registers will be shown to the auditors at the time of the next audit.

year 1921-1922 was Rs. 7,273-5-8 as shown in the margin and not Rs. 10,973-10-4 as recorded in the Municipal accounts, as a sum of Rs. 3,675-6-8 on account of improving defective house connections and urinals has been erroneously debited to the special advance account in respect of which an adjustment is needed. It is explained "there is a difference of opinion between the Sanitary Engineer and the Municipality as to the exact nature of works on which the amount is to be spent. The subject is under correspondence and in the meanwhile certain expenditure is incurred on the establishment for the preparation of the surveys, plans and estimates and other administration duties connected with the new works, on the purchase of materials which are at present in stock, and that the accounts will be maintained in the Public Works Department forms as soon as the existing difference is settled.

17. *Irregular Expenditure without Proper Sanction.*—

17. A detailed reply is given in a separate communication addressed to the Collector, Poona under No. 3407 of 16th February 1923 a copy of which is enclosed herewith.

Serial No.	General Board's Resolution.		Amount sanctioned.	Object of expenditure.	Amount expended till 21-8-1922	Remarks.
	No.	Date.				
1	131	18-7-1921	Rs. 300 or more if necessary.	Presenting an address to Mr. Gandhi & unveiling the portrait of late Mr. Tilak. Rs. 345-9-7 in 1921-1922 for presenting an address. Rs. 100 on 26-4-1922 for an oil painting of late Mr. Tilak.	Rs. a. p. 445 9 7	
2	136	11-7-1922	500	Presentation of an address of welcome to Mr. Hakim Ajmal Khan & Pandit Motilal Nehru & others on the occasion of the visit of the Congress Enquiry Committee to Poona.	23 9 6	Paid on 11-8-22.
3	84	7-6-1922	1000	Holding Local Self-Government Conference in Poona under the lead of the Municipality.	200 0 0	Paid as an advance to C. O.

Serial No.	General Board's Resolution.		Amount sanctioned.	Object of expenditure.	Amount expended till 21-8-1922	Remarks.
	No.	Date.				
4	345 & 385	29-11-1921 1-2-1922	Rs. 15000	For preparing a life size statue in Indian marble of late Mr. Tilak.	Rs. a. p. 6000 0 0	On 1-2-1922 as an advance to the sculptors.
5	438	27-1-1922	2000	Preaching against the use of intoxicating drugs and drink.	400 0 0	Rs. 80 a month

In cases Nos. 1 and 3 the previous sanction of the Collector required by section 56 (m) of the District Municipal Act was not obtained and the same has not been obtained upto now.

In case No. 2 the previous sanction of the Collector to the expenditure of Rs. 500 was applied for on the 15th July 1922, but it was refused by that officer (*vide* Collector's No. Poona 1-16, dated the 12th August 1922). In spite of the Collector's refusal to sanction the proposed expenditure, a sum of Rs. 23-9-6 was found to have been expended.

In cases No. 4 and 5 there is no provision in the District Municipal Act to cover such expenditure and the expenditure cannot be passed in audit without specific sanction of Government which should now be obtained.

In case No. 5 a sum of Rs. 80 is paid monthly to Mr. S. G. Lawate, a Municipal Councillor, for distribution among the preachers. The expenditure is open to another objection that the acquittance of the final payees are not on the Municipal record.

18. *Abnormal Variations in the Cost of Bhangi Service.*—(a) A comparative statement is given below :—

18. (a) & (b) The matter is being looked into and the result will be communicated at the time of the next audit.

Name of Ward.	No. of private latrines cleaned by Municipal agency.	No. of sweepers employed.	Average No. of latrines cleaned by each sweeper.	Cost on account of pay for cleansing per year.	Average annual cost for cleansing a latrine.
Sadashiv ...	853	17	50	Rs. 2,592	3
Budhwar ...	755	17	44	2,676	3.5
Narayan ...	327	8	41	1,260	3.8
Shukrawar ...	1,281	40	32	6,240	4.8
Shanwar ...	630	20	31	3,120	5
Bhawani ...	366	13	28	1,992	5.4
Somwar ...	337	12	28	1,800	5.3
Raste-Nyahal ...	544	19	28	3,000	5.5
Raviwar ...	947	36	26	5,580	5.9
Vetal ...	434	17	26	2,700	6.2
Nana ...	252	10	25	1,596	6.3
Kasba ...	629	25	24	4,092	6.5
Bhamburda ...	138	6	23	888	7
Mangalwar ...	69	3	23	480	7
Ganesh ...	198	9	22	1,336	7
Ganj Ghorpadi.	272	13	21	2,052	7.5

It will be seen that there are abnormal variations in the number of latrines cleaned by each sweeper in the different wards of the city. Whereas the number of latrines cleaned by each sweeper in the Sadashiv Peth is 50, the number cleaned in the Ganj Peth is 21 with the result that the average annual cost for cleansing one latrine in the latter peth is Rs. 7-8-0 as against Rs. 3 in the former.

(b) *Abnormal Variations in the Cost of Road Sweeping.*—A comparative statement is given below :—

Name of Ward.	Total area to be swept in the ward in sq. feet.	No. of road sweepers.	The amount of pay for the year.	Average area swept by each sweeper in sq. feet.	Average cost for sweeping 1,000 sq. feet.
Ganesh ...	411,905	7	Rs. 768	58,843	1.1
Somwar ...	396,125	6	624	66,021	1.6
Nana ...	779,259	15	1,536	51,950	2
Ganj Ghorpadi...	607,937	12	1,272	50,661	2.1
Raste-Nyahal ...	528,862	11	1,164	48,078	2.2
Bhawani ...	636,707	15	1,524	42,447	2.4
Mangalwar ...	252,416	5	516	50,483	2.4
Narayan ...	895,250	10	1,068	39,525	2.7
Shanwar ...	461,134	14	1,440	32,968	3.1
Sadashiv ...	549,591	18	1,896	30,533	3.5
Shukrawar ...	771,607	26	2,712	29,677	3.5
Vetal ...	268,532	11	1,152	24,412	4.3
Budhwar ...	265,008	11	1,141	24,091	4.3
Raviwar ...	391,682	19	1,980	20,615	5
Kasba ...	301,355	20	2,124	15,068	:
Bhamburda and Pulachi Wadi.	165,370	9	924	11,708	8.8

It will be noticed that whereas the cost of sweeping 1,000 square feet of road in the Ganesh Peth is Rs. 1-1-0, that in Budhwar and Vetal Peths it is Rs. 4-3-0 and that in the Kasba and Bhambrda wards it is more than Rs. 7.

Both these points require investigation and administrative action. They should be brought to the notice of the General Body.

19. *Public Works Expenditure—(a) Absence of Proper Estimates.*—The present practice is to prepare a road programme in the beginning of the year in which are recorded the following particulars :—

- (i) Area of the road in square feet.
- (ii) the unit cost for 100 square feet, and
- (iii) the total cost worked out by rule of three for all the roads.

No detailed estimate of each road showing the quantity of picking up road surface, of metal, murrum, and sand to be spread, and of rolling with the estimated cost for each item had been prepared. This omission made the check very difficult and considerable time had to be wasted in working out the quantity and cost for each road. It is requested that the detailed estimate of each road should be prepared before it is submitted for sanction to the General or the Managing Committee as the case may be. There is no audit objection to an abstract of several roads being prepared provided *all the necessary details with the detailed cost for each item* is recorded against *each road* included in the abstract. The details are worked out at the time of furnishing completion certificates but it is essential if proper audit checks are to be exercised that they are recorded in the estimates at the commencement before they are sanctioned.

(b) *Faulty Estimates.*—There were several cases of abnormal excesses and savings in expenditure as compared with the sanctioned estimates. These are noted at items Nos. 56 and 57 of the objection statement. It will be seen that the excesses varied from 11 to 310 per cent. and the savings from 15 to 58 per cent. The abnormal excess of 100 and 310 per cent. in two cases were explained to be due to more length of road having been repaired. No supplementary estimates were, however, prepared, nor the sanction of the General Board obtained. On the other hand the abnormal savings are explained to be due to either less quantity of road metal or sand required or to less area of road repaired or to better condition of the roads when repairs were undertaken. It was clear that the actual state of roads was not inspected either by the Sub-Overseers, the Overseer, the Engineer, or the Chief Officer before the estimates were prepared, approved and laid before the Managing Committee or the General Board for sanction. This state of affairs is hardly fair to the General Board who sanction these estimates. It is also impossible to apply proper audit checks in the absence of estimates prepared with sufficient care and accuracy, which are the only data for an auditor to proceed upon.

19. (a) & (b) The defects pointed out were brought to the notice of the Managing Committee long before the audit and steps are being taken to rectify the same as early as practicable.

The expenditure cannot, therefore, be certified to be correct by this office, unless the variations from estimates are sanctioned by the same authority that sanctioned the original estimates.

(c) *Works done in the Absence of Estimates or in the Absence of due Sanction.*—A sum of Rs. 14,937 was expended in repairs to 18 roads without any estimates being prepared or without due sanction of competent authority. A statement of such cases is given at item No. 58 of the objection statement. It is explained that the works were started with orders of the responsible officer but the necessary sanction of the Managing Committee was only delayed which is already taken. A statement called "Extra Programme" was subsequently prepared and laid before the Managing Committee for regularizing the serious irregularity and unauthorized works. The Managing Committee sanctioned this statement in its Resolution No. 350, dated the 10th July 1922, several months after the works were actually done. It is to be pointed out that in 13 out of 18 cases referred to the power to sanction the estimates vests in the General Board as the estimated cost exceeds Rs. 500 in each case. The General Board's sanction should, therefore, now be obtained.

19 (c). The General Board's sanction is obtained under Resolution No. 36 of 12-12-1922.

(d) *Defects in Measurement Books.*—The date on which the measurements were originally recorded by the Sub-Overseer and the date on which they were check-measured by the Overseer and by the Engineer has not been always given. Every set of measurements recorded have been signed by the Overseer as well as by the Engineer. This makes it difficult to know who really check-measured the measurements of the Sub-Overseer or whether the books were signed formally. The measurements have also not been crossed through in red ink as bills for them were prepared and passed for payment. The Engineer has promised to remedy the defects.

19 (d). Steps are being taken to remedy the defects.

(e) *Absence of Record.*—A sum of Rs. 6,570 was provided in the roan programme for patch-work (i. e., for filling in ruts and hollows) but as no separate head has been opened in the works ledger for recording the expenditure under this head the actual outlay on this item could not be ascertained. A separate heading should, please, be opened in the work ledger in future as promised. Similarly several works for which estimates were prepared and sanctioned were not shown in the works ledger on the ground that they were annual works nor were any completion certificates prepared in respect of them. Instances are noted at item No. 60 of the objection statement. Such works should also be included in the works ledger in future as promised.

19 (e). Separate heading is opened in the works ledger as well as other works are also included therein as suggested.

(f) *Delay in Submission of Completion Certificates.*—There was a delay of some months in the preparation of completion certificates and some concrete cases were pointed out during audit. The Managing Committee has since issued orders that the certificates must be submitted within one week from the date of completion of work.

19 (f). The suggestion is being duly considered.

A better plan would be to insist that the completion certificate should accompany the last bill for each work.

20. *Radical Changes in Account Books of the Vasuli Department.*—(a) In the year under audit radical changes as detailed at item No. 63 of the objection statement were made in the system of keeping the demand and collection registers. The result is that the totals of all the ward registers has not been taken and the outstandings have not been worked out. Until this is done the correctness of the collection is not vouchsafed by audit and this fact should be brought to the notice of the General Board.

(b) The Jamabandi registers for the current year have not only not yet been prepared but they have not even been printed though more than six months of the year have elapsed and more than Rs. 1,10,000 have already been collected.

21. *Money blocked up.*—Lands measuring four acres and two gunthas were acquired by private arbitration at a cost of Rs. 20,719 for the Tilak Road with provision for demarcating and selling plots to finance the scheme. Not a single plot has been sold upto now and the money has been practically blocked up. It is explained that it is not desirable to sell the plots before the acquisition for the adjoining portion of the land is completed and the work of road construction with drainage and water supply is done and that the plots will be sold as early as practicable. It is suggested that the Municipality should reimburse itself by the amount of the interest charges on the moneys thus locked up, at the time of fixing the prices of plots.

22. Minor objections of a technical nature are embodied in an objection statement forwarded under this Office No. L.-33—2356, dated 25th October 1922, in advance of this audit note and the favour of the early disposal of both is requested.

20 (a) & (b). The Ward and Jamabandi registers are now completed.

21. The suggestion will receive due consideration.

The objection statement is being separately disposed of.

P. G. SHAH,

Examiner, Local Fund Accounts.

No. L.-33—3034 of 1922-23.

Copy forwarded to—

The Commissioner, C. D., Poona.

The Collector of Poona (with 2 spare copies).

The Chief Officer of the Poona City Municipality (with 5 spare copies).

The Senior Auditor, Poona Circle.

N. C. KELKAR.

President.

Poona City Municipality.

Examiner, Local Fund Accounts.

STATEMENT No. I.

Arrears of various Taxes at the End of three years.

Nature of tax.	Arrears on 31-3-1920	Arrears on 31-3-1921	Arrears on 31-3-1922	Collection up to end of August 1922 out of arrears on 31-3-1922.
	Rs.	Rs.	Rs.	Rs.
House tax ...	16,243	18,827	12,048	4,312
Special Sanitary Cess (Privy)...	10,649	9,004	4,136	2,934
General Sanitary Cess (Non-privy) ...		5,423	6,876	1,181
Drainage Tax ...	6,816	15,911	10,977	2,845
Cess Pool ...		817	271	201
Wheel Tax (private Conveyances) ...	803	1,579	1,393	260
Motor Tax ...		256	81	57
Special Water Rate ...		196		
General Water Rate ...		6,496	5,711	1,115
Dog Tax ...		209	119	17
Hotels ...		2,033	525	11
Total ...		60,751	42,137	12,083

STATEMENT No. II.

During.	Octroi Revenue.	Octroi Refunds.	Poona Municipal Share. Net Revenue.
	Rs.	Rs.	Rs.
1919-20 ...	5,11,750	62,786	2,95,301
1920-21 ...	5,77,729	86,659	3,19,631
1921-22 ...	6,78,541	61,717	4,49,181

STATEMENT No. III.

Balance Memoranda.

-Opening balance on 1st April 1921	Rs.	2,14,627
Revenue during the year 1921-22—		
Ordinary revenue ...	Rs.	10,94,479*
Extraordinary and debt ...	Rs.	2,46,702
		13,14,241
		15,55,868

Expenditure during the year 1921-22—		
	Rs.	
Ordinary expenditure...	12,42,481	
Extraordinary and debt	... 1,21,740	13,64,221
		<hr/>
Closing balance on 31st March 1922	...	1,91,647
		<hr/>

‡Details of ordinary revenue—

1. Income from direct taxes—

	Rs.
(a) House tax	...1,09,327
(b) Wheel tax	... 14,600
(c) Tax on trades and profession	. 11,657
(d) Water rate and general water tax	... 87,023
(e) Special and general sanitary cess (privy and non-privy cess)	... 61,435
(f) Drainage tax	... 58,195
(g) Cesspool	... 3,800
(h) Dog tax	... 200
	<hr/>
	3,46,327

2. Indirect Taxes—

Octroi ...4,49,181

3. Revenue from Municipal property apart from taxation—

(a) Market and slaughter houses . 64,081

(b) Conservancy receipts other than taxes, sale of Kachra. 41,521

(c) Other miscellaneous revenue ... 31,989

4. Grants and contributions ... 1,61,380

	Rs. a. p.
Incidence of direct taxes per head of population	... 2 9 7
„ of total taxes	... 5 15 6
„ of total income	... 8 3 5
(population 1,33,227.)	

POONA CITY MUNICIPALITY.

THE

ADMINISTRATION REPORT

OF THE

SCHOOL BOARD

FOR THE YEAR

1922-23.

From,

THE CHAIRMAN,

SCHOOL BOARD,

POONA CITY MUNICIPALITY.

To,

THE PRESIDENT,

POONA CITY MUNICIPALITY.

Sir,

I have the honour to submit the following report on the Administration of the School Board for the year 1922-23.

2. *Constitution of the School Board* :—The personnel of the Board changed on 1st April 1922 after the expiry of the six month's period, for which the previous Board was constituted in September 1921 by the General Committee. The new School Board was constituted for one year ending 31st March 1923 as follows :—

- 1 N. B. Chandrachud Esqr. B. A. LL. B. (Chairman).
- 2 Shet Gokuldas Mayachand. Resigned in May 1922 and Hiralal Ramlal Naik, Esqr. elected on 18-5-22 in his place and died on 13-1-23.
- 3 K. S. Paranjape Esqr. B. A. LL. B.
- 4 Papamiya Karim Saheb Esqr.
- 5 Prof. D. R. Gharpure, M. A. B. Sc.
- 6 Hyderbbai Tayaballi Esqr.
- 7 Raghunath Gulabdas Kirad Esqr.

After the sad death of Mr. Hiralal Ramlal Naik, the School Board placed on record " their appreciation of the work done by Mr. Naik, who was a member of this Municipality for a long time and took much interest in public affairs ".

3. *Meetings of the School Board* :—During the year under review the School Board held 26 meetings, as against 26 of the last year; 36 meetings were convened in all, as against 31 of the last year, and 345 items of business were disposed of as against 418 of the previous year; only 9 items were disposed of by circular resolutions, as against 50 of the last year.

The following table shows the attendance of the members of the School Board in the year under review :—

1 Mr. N. B. Chandrachud B. A. LL. B. (Chairman )	....	29
2 Shet Gokuldas Mayachand (Resigned )	....	0
2 Mr. Hiralal Ramlal Naik	....	7
(, elected on 18-5-22 and died on 13-1-23).		
3 Mr. K. S. Paranjpe B. A. LL. B.	....	26
4 Mr. Papamiya Karimsaheb	....	20
5 Prof. D. R. Gharpure, M. A. B. Sc.	....	25
6 Mr. Hyderbhai Tayaballi	....	15
7 „ Raghunath Gulabdas Kirad	....	26

4. Members of the School Board carried out the work of inspection of Municipal Schools assigned to them, some members visiting other Schools also. These inspections are of the nature of surprise visits and have been found in various ways to have a satisfactory effect.

5. *Management of the School Board Office and the Schools under the Control of the Municipality* :—The School Board Office and the Municipal Schools continued throughout the year to be under the direct control of the Superintendent of the School Board, which post was held by Mr. V. L. Gatne, B. A. His work was done to the entire satisfaction of the School Board, with whom he had to work during the course of the year, which will be evidenced by the following Resolution passed by the School Board in appreciation of his work on 29-3-23 :—“The School Board places on record their appreciation of the very valuable assistance rendered by the School Board staff; especially, the Superintendent, Mr. Gatne. In Mr. Gatne the School Board have found a very competent and diligent Superintendent.”

The post of the Assistant Superintendent for Schools was created last year and Mr. V. R. Gaikawai was appointed there on probation for six months on 9-2-22. His work being found satisfactory, he was confirmed in that post in August 1922.

6. *The Schools* :—There were 33 primary Schools, one Training School for primary School Teachers, one Technical Institute and one weaving class under the management of the School Board; the two Night Schools of the last year had to be closed during the year, as the attendance at these Schools was very low. The School Board after making inquiries as to the locality in which a Night School can be well conducted and would be attended by students, opened a Night School in Mangalwar Peth as an experiment for 6 months, as that part is mostly occupied by people of the Depressed classes who are likely to take advantage of such night Schools.

7. The Boys' School at Bhokarwadi for low caste children, which was transferred to the Depressed Classes Mission Society for management in August 1918 was given according to the conditions a grant of Rs. 250 this year also by the Municipality. There being also a great demand for Schools in Mangalwar peth near Gadital and in Ghorpade peth from the inhabitants of the Depressed classes residing in these peths, the School Board tried this year to secure a suitable house for starting a new School near Gadital; but none was available in that locality in spite of so many

efforts. The School Board will have soon to tackle this problem of making adequate accommodation for these schools and providing necessary staff of teachers on that account during the course of the next year.

The Schools are classified as under :—

Schools.	Boys' Schools.			Girls' Schools.		Low caste Schools,
	Marathi	Urdu	Gujarathi	Marathi	Urdu	
Day Schools ...	15	5	1	8	4	2

N. B. An English class is specially attached to Urdu Boys' Full Primary School No. 10 with a view to increase the strength and attendance of Muslim boys in higher standards and thereby to facilitate the spread of education in the Mahomedan Community (vide remark about the class in a note about the progress of Mahomedan Education—Appendix VI).

There are 21 Boys' Day Schools out of which 10 are entirely free. These 10 schools are made up as follows :—

(1) Eight Marathi Boys' Schools including two mixed Schools for boys and girls of the Depressed classes.

(2) Two Urdu Schools for Mahomedan children.

All the girls' schools are entirely free.

7. *The number of students* :—The total number of students decreased in the year under report from 5046 to 4556 owing to the prevalence of plague in different parts of the city from time to time for nearly 7 months. The work of many Schools was disturbed for several months as they were to be closed for certain period owing to occurrence of plague cases just in their vicinity. The general attendance of children in the Schools was satisfactory, rising every month till the end of July 1922, but it went down owing to the appearance of plague in the city ; on 31st March 1923 the number of students on the roll was 4556, as will be seen from the table given below. But of the total number of 4556 on the rolls on the last day of the year under review, there were 2593 boys and 201 girls in Boys' Schools and 1762 girls in Girls' Schools as against 3041 boys and 255 girls in Boys' Schools and 1734 girls in Girls' Schools in the year 1921-22. Information regarding their age, social condition, professions of guardians &c. is given in Appendix I (A, B, C).

There were in the year under report 889 boys and 800 girls of ages ranging between 5 and 8 years as against 1198 boys and 333 girls in the year 1921-22. 1296 boys and 1036 girls of ages between 8 to 12 as against 1431 boys and 931 girls of the previous year; 318 boys and 150 girls above 15 years of age as against 130 boys and 3 girls of the last year ; only 1.6 p. c. of boys and 1.5 p. c. of girls were married as against 1.1 and 1.3 respectively of the last year.

8. *Attendance* :—The following table shows the comparative attendance of children in the Schools during the year 1922-23 and 1921-22.

Distribution of Schools.	1922-23.		1921-22.	
	No. on roll.	Average daily attendance,	No. on roll.	Average daily attendance.
Boys' Schools ...	3276.7	2290.8	3276	2393.1
Girls' Schools ...	1794.1	1085.2	1734	1256.1
Night Schools ...	11	4.5	36	18.7

Appendix I (D) gives detailed information regarding attendance in these schools individually.

9. *Teachers* :—There were in the year under report 224 teachers serving in the primary Schools managed by the Poona City Municipality as against 217 in the last year, showing an increase of 7 teachers on the staff. Information as to their distribution in Schools is given in Appendix II and II (2). On the teachers staff, there were 23 Head Masters and 10 Head Mistresses ; out of these 30 are trained and 3 are untrained. The number of Urdu Trained teachers is proportionate to that of the Marathi teachers. The Deputy Educational Inspector of Poona District was requested to provide some trained mistresses for Urdu Girls' schools, and one trained mistress was given in the month of December. Every attempt is being made by the School Board to enhance the efficiency of the teaching staff by increasing the number of trained teachers gradually. With the view to make every member of the staff trained in course of time, a scheme for starting a Municipal Training School was formulated two years ago, and as stated in the Reports of previous years, the Municipality after receiving the necessary sanction of the Government Educational Department in this matter, started the class for the first year's Training Certificate Examination for Marathi Masters in December 1920. From December 1921 to October 1922 this Marathi Training Class was attended by 16 new Marathi primary masters and 6 masters who failed last year ; two men who were not masters in Municipal Primary Schools were allowed to attend the lectures of the class for two months before the annual Examination.

The Final Examination of the Government Training College for Men, Poona :—7 Out of these came out successful, one of them standing third on the list of all successful candidates. The percentage of successful candidates from this class was comparatively greater than that of the whole result for the first year's certificate Examination, indicating the fact that the teachers of the class worked sincerely and efficiently as before under the eye of the Superintendent. This Training Class scheme has made provision both for the theoretical and practical work of the pupil-teachers, admitted to the class.

A separate class for giving training to the Urdu Vernacular final passed masters was attached to this Municipal Training School, in the interest of the Urdu Schools for Mahomedan children during the year under report and 4 masters were admitted to this class to undergo the necessary course of training for the First Year's Certificate Examination. Arrangements for this Urdu Training class are made as adequately as those for the Marathi Training Class. The teachers from this class will appear in next October for the Training Certificate Examination of the Government Training College for Men, at Poona.

From the Urdu continuation class started by this Municipality two years ago for the benefit of Mahomedan Masters, 4 appeared for the Vernacular Final Examination this year and all came out successful. This class was closed during the year, as it was found that it was no longer necessary here.

As stated in the last year's report, a supplementary examination was held in the last week of March 1922 for mistresses of Standard V of the Mistresses Continuation Class, and out of 14 mistresses that appeared for it, 9 passed in it. Standard VI of the same Continuation Class for Mistresses was continued throughout the year and no annual examination of this Standard VI could be held during the year, as the annual work of this class was not completed owing to several reasons, especially on account of disturbance caused by plague from time to time during the year. The School Board decided to hold Annual Examination of this class at the end of June 1923, when the whole course is expected to be finished duly.

These continuation classes have been eliminating every year the unqualified element of teachers in Urdu Schools and Girl's Schools of this Municipality, and from the several steps taken in the interest of the Mahomedan teachers and Mistresses in Girl's Schools as mentioned above, it will be seen that the School Board is trying its utmost to improve the quality of teachers employed in the Urdu and Girls' Schools, which is bound to stimulate their work.

The number of trained primary teachers in the service of the Municipality during the year 1922-23 increased from 108 to 119, while the number of untrained teachers was 105 as against 109 of the previous year. The staff of trained teachers was distributed amongst several Schools on the principle of giving to each School a certain minimum number of trained teachers, taking into consideration their needs and the locality in which they were situated; Schools attended mainly by children of backward classes in different parts of the City are provided with more trained hands, as the Municipal Training School was given 7 First Year Trained teachers in addition during the year.

Examinations of Primary Schools :—As almost all of these Schools were closed from September 1922 to the middle of February 1923 owing to prevalence of plague in their vicinity from time to time, the Annual Examination could not be held as usual in the month of February; but those students of standard IV in all Municipal Boys' and Girls' Schools who wished to join English Schools in March were examined fully in all

subjects of that standard at the end of February by the Superintendent with the help of the Assistant Superintendent and some senior Head Masters and Head Mistresses selected by him. The Annual Examinations of all these Municipal Schools were held in the middle of April 1923, when the full annual course of study for several standards was completed. Detailed information regarding the percentage of passing etc. at the annual Examination of Standard IV of every School will be found in Appendix (2).

Three full primary Schools are maintained by the Municipality ; viz.

- 1 for Marathi speaking boys.
- 1 for Marathi speaking girls.
- 1 for Mahomedan boys.

In last April 26 candidates from the Marathi full primary School for boys No (8) and 2 candidates from Urdu full primary School for boys No. (10) were sent up for the Vernacular Final Examination held at Poona ; out of them 10 and 2 came out successful from each School respectively.

(b) Inspection of Municipal primary Schools by Government Inspecting Officers :—

The Marathi Schools were inspected one by one by the Deputy Educational Inspector of the Poona District and his Assistants from July to October 1922. The continuation class for mistresses was also inspected by the Assistant Deputy. Urdu Boy's Schools were inspected in October 1922 by the Urdu Deputy Inspector C. D. and his Assistant, and Urdu Girl's Schools by the Inspectress of Urdu Girl's Schools. The General Report of this inspection as also that of the last year is not still received by the Municipality as usual from the Educational Inspector C. D.

(c) Scholarships :—This year one boy from Urdu Boy's School No. 10 obtained Government Middle School Scholarship.

11 (a) *Technical School* :—In the Victoria Jubilee Municipal Technical School, the number of students on the roll increased from 19 in March 1922 to 50 at the end of the year under review. The average attendance of students per month was 28.3. The number of students that learned Drawing courses, carpentry, sign-board painting and smithy was 34. Out of these 26 were Brahmins, 3 Marathas, and 5 of other castes.

There is in the Technical School a special class for Drawing for the benefit of such local students as cannot afford to become regular students of any other school. A fee of annas two is charged per head, but teachers and students from Municipal and local Aided Schools and Training Colleges attending the class are exempted from paying fees. This class was attended by 13 students in the year under report.

The School sends up candidates for Elementary and Intermediate Drawing Examination of the School of Art, Bombay. This year 5 candi-

dates were sent up for the Elementary Examination and 19 for the Intermediate Examination. Out of these 3 and 13 passed respectively.

The Annual examination of the School was conducted according to the rules in force at present in the Victoria Jubilee Technical Institute of Bombay, and arrangements were made to hold it under the direct supervision of the Examiners deputed by the Committee of Direction for Technical Education in this Presidency. The following table will show the results of the examination of several classes :—

Class,	1921-22,		1922-23.	
	No. of Candidates.	No. passed.	No. of Candidates.	No. passed.
1st Grade ...	5	5	13	13
2nd Year ...	4	4	4	3
3rd Year ...	4	4	3	2
4th Year ...	...	...	4	4

A grant of Rs. 654 was received from Government this year according to the recommendation of the Committee of Direction for the Technical Education in the Presidency. It was not as usual equal to half of the expenditure incurred by the Municipality for the payment of the teaching staff of the Technical School as per Grant-in-aid Code Rules for Technical Schools. Inquiries are being made regarding this curtailment of Government grant for this year.

The School was under the direct Supervision of Mr. R. T. Sathe, who was re-appointed to the post of the Superintendent in the month of April 1922, when he again applied for the post vacated by him in June 1921 by tendering his resignation as stated in last Year's Report. He is a graduate of the Bombay Technical Institute, being a Mechanical and Electric Engineer and having undergone special training in the Normal class of the Engineering College at Poona, he is qualified as a Technical School teacher and possesses experience of practical work. The Technical School is improving now and showing better results owing to the efforts of the Superintendent. Besides the Superintendent, the Technical School Staff consists of a carpentry teacher, a Drawing Master, a Painting Master and a teacher for smithy, who are all qualified men.

Two more teachers were appointed during the year—one, to teach Technical Arithmetic and English and the other as a Maistry Class Instructor. Arrangements are made to appoint special men to teach Turning, Moulding and Fitting in this school.

As mentioned in the last year's Report, the revised courses of instruction for this Technical School were followed during the year under review, as the Municipality approved of them and sanctioned the necessary amount of additional expenditure on that account as an experimental measure for the year. A new Maistry Class was started and the new courses laid down in the revised Scheme were undertaken. At present the following subjects are being taught in this Institution :—

Carpentry, Brass-casting in various forms, wood and metal turning, Polishing wood-work and sign board painting, Carpentry Drawing, Machine Drawing, Art Drawing, Smithy, Spinning and Weaving, Press-work (composing, printing and book-binding), and English. No fees are charged for instruction given.

Scholarships :—Two scholarships for each of the Second, Third and Fourth Year Classes, each of Rs. 2, 3, and 4 per month respectively, are given by the Municipality on the results of periodical School Examinations by open competition in order to encourage students to take up technical education. There is also one more scholarship called Divan Bahadur K. R. Godbole Scholarship of Rs. 5 p. m. for a student who stands highest in the annual examination of the course of this School.

The School is attached to the Workshop of this Municipality for practical and experimental purposes. Repairing and work is carried out with the aid of machinery of modern patterns. The materials such as wood, metal etc. used by the students for manual training and the tools used by them are supplied free of charge by this School. The students have to deposit a sum of Rs. 5 as security for the tools given in their charge. This amount is returned to them duly when they leave the School. It is a great benefit to the students of this School that they can actually see how the Municipal Workmen work with the aid of the machinery of the workshop and how to work on the steam and oil engines. Attempts are being made to start a new class in this School for Third Class Mechanical Engineer's course. The School Board is at present contemplating to give effect to the several suggestions made by Dr. R. K. Naidu, L. M. & S., School Board Member, regarding the present revised courses that are followed here and when the number of scholarships will be still increased and further arrangements of additional and more qualified staff will be made, it is hoped to attract a still larger number of students for technical education in this School. It will be seen from the above account that several measures such as revision of old courses and starting new useful classes, adopted by the Municipality, have improved the condition of this School during the year under review, and if its progress continues as the present, the school will make satisfactory provision for technical education in the City of Poona.

12. *Income* :—Appendix III gives information regarding the funds at the disposal of the School Board during the year under review. The general increase shows an increase of Rs. 10,281 over that of the last year. The causes of increases and decreases under several heads are given in short below :—

I. *Fees in Primary Schools* :—The Municipality has not yet undertaken to make primary education entirely free ; it is seen, however, that all sorts of facilities are being given to the poor and deserving students by granting free studentships in those Boy's Schools which are not still free. It was estimated at the beginning of the year that Rs. 2800 would be realised from this source of School fees during the year under report, but Rs. 2805-3-2 were actually realised as fees as against Rs. 2879-9-9 in the previous year showing a decrease of Rs. 74-6-9, which is due to the closure of Schools and absence of boys for several months account of plague from September 1922 to February 1923.

II. *Government Grant-in-aid for Primary Education* :— This item shows an increase of Rs. 15,948. The teachers in the primary schools were required to be paid according to the scale of salaries laid down for them by Government in their order No. 560 of 24-10-21 and there was an abnormal and sudden increase in expenditure. This year, Government paid a grant equal to half of the actual admissible expenditure incurred by the Municipality on primary education.

III. *Grant-in-aid for the purchase of sites for new School Buildings* :— This item shows a decrease of Rs. 22,500, as no grants were received in the year under report for the purchase of any such site. It is expected that Government grants for the purchase of a site for a School building in Rawiwar Peth will be received next year, as the Municipality has already paid a sum of Rs. 24,080 for its acquisition in the year under review. The possession of this site will be taken up by the Municipality early.

IV. *Grant-in-aid for Victoria Jubilee Municipal Technical School, Poona* :—This item shows a decrease of Rs. 891, which is due to the fact that this year the Municipality did not receive Government grant equal to half of the total expenditure actually incurred for the payment of the staff of teachers employed in the Technical School, for which a reference is being made to the Committee of Direction for Technical Education in this Presidency, with a request to inform the Municipality of the reasons for reducing the usual amount of grant equal to half of expenditure incurred by the Municipality on the teaching staff of the Technical School.

V. *Drawing Grants* :—There is an increase of Rs. 10-0-0 only under this head.

VI. *Local fund cess on the lands within the Municipal Limits* :— This item shows a decrease of Rs. 339-4-2 which is due to the fact that last year the grant on this account was received for the last three years.

VII. *Technical School fees* :—This item shows an increase of Rs. 18-10-0 only in the year under report, requiring explanation.

VIII. *Donations* :—The funds placed by certain gentlemen as donations at the disposal of the Municipality brought in Rs. 87-8-0 as interest during the year under report. This item shows a decrease of Rs. 60 as the interest on the Improvement Trust Debentures for Rs. 1500 was not received, in the year under review.

The funds placed at the disposal of the School Board are made up as follows :—

- 1 Sanctioned Budget for year 1922-23 Rs. 2,54,695.
- 2 Revised Budget for 1922-23 Rs. 1,75,609.
- 3 Actual expenditure for 1922-23 Rs. 1,66,024.
- 4 Income of the School Board for 1922-23 Rs. 2,805-3-0.
- 5 Municipal Fund Rs. 1,02,911.

Notes :—(1) This includes an amount of Rs. 1,10,802 for acquisition for school sites,

(2) This includes an amount of Rs. 24,080 for acquiring site.

(3) This includes an amount of Rs. 52,000 for new school buildings.

13. *Expenditure* :—Details regarding the expenditure on primary Schools, the Technical School, School Board Office Establishment and grant-in-aid to other local institutions are given in Appendix IV. The total expenditure on education amounted to Rs. 1,66,023-8-0 in the year under report, as against Rs. 1,57,628 in the previous year, showing an increase of Rs. 8,396 which is explained in short under each sub-head below :—

(1) *School Board Office Establishment* :—This item shows an increase of Rs. 1066-2-6 which is due to the revision of the rates of salaries of the Establishment, and creation of a new post of Assistant Superintendent on Rs. 60 plus 10 (cycle allowance) from February 1922.

(2) *Contingency and War Allowance to Office Establishment* :—This item shows a decrease of Rs. 101-4-5 which is due to the fact that no war allowance was paid to the staff during the current year owing to the revision of salaries. No office furniture excepting 4 benches was purchased in the year under report.

(3) *Salaries of Masters, Mistresses and peons with pension fund* :—This item shows an increase of Rs. 18,223-10-4 which is mainly due to the following facts :—

(I) The untrained but qualified Masters and Mistresses in the primary Schools were paid Rs. 25 p. m. and trained ones at their Training Certificate rates recently sanctioned by Government for them from 1-3-1921 as laid down in Government Resolution No. 560 dated 24-10-21.

(II) School servants were paid at the revised rates of salaries recently sanctioned by Government from 1-7-1921.

(III) The number of temporary teachers was increased in the course of the year, the number of students having increased in several schools.

(IV) More pension contribution had to be paid into the Government Treasury in proportion to the additional amount of payment to the teachers at the revised rates sanctioned lately by Government.

(4) *Rent of School Buildings* :—There is an increase of Rs. 272-15-2 under this head as the rents of School-houses have been increased on demands being made by their owners owing to the general increase of rents of houses in the City, and as stated in the last year's report, more are taken on lease for 7 years.

(5) *Water-Tax* :—There is an increase of Rs. 171-15-10 under this item in the year under report which is due to the fact that the Municipality had to pay water-tax and other taxes of the School houses taken on lease for a long period in the year 1921-22 as per conditions laid down in the leases.

(6) *New Furniture* :—There is a decrease of Rs. 534-12-3 under this head in the year under review. More furniture such as benches, chairs, black-boards etc. for schools was purchased this year as in the previous year, but some of the bills and also some articles ordered were not received before the end of the year.

(7) *Contingency for schools including sewing Materials etc.* :—This item shows a decrease of Rs. 218-4 in the year under report. Last year all the schools were provided with printed forms and the Girl's Schools with sewing material, which remained unused owing to plague and so the expenditure on certain of these items was less.

(8) *New books and maps* :—There is an increase of Rs. 82-12-6, as more class-books and maps were supplied to the schools in the year under report.

(8) *New School Buildings* :—No expenditure was incurred on this item during the year under review.

(9) *Purchase of sites for new School Buildings* :—A sum of Rs. 24,080 was paid during this year for the acquisition of another site for a school building in Raviwar Peth near Durjansing Paga.

(10) *Repairs to School Buildings* :—There is a decrease of Rs. 147-4-5 under this head in the year under report, which is due to the fact that School houses, which the Municipality has taken on long lease, were to be repaired completely by the Municipality last year as per condition of the lease. As usual, annual repairs of all School houses were carried out in the month of December and January of the year under report.

(11) *Prizes paid from the interest on donations* :—There is a decrease of Rs. 14, as some amount of interest realized during the year was not expended in giving away the prizes on account of difficulties owing to plague at the end of this year.

(12) *Scientific Apparatus* :—This item shows a decrease of Rs. 13-4-4 only.

(13) *Gymnasium* :—There is an increase of Rs. 269-2-10 in the year under report under this head, which is due to the fact that the play ground for Boy's School No. 4 was repaired and some articles of Gymnasium were supplied to the Schools during this year. Boy's School No. 17 was also provided with a new play ground which was repaired and round which a new wooden compound was put in.

(14) *School Library* :—This item shows an increase of Rs. 171-8-6 as more new books were purchased for School Libraries.

(15) *Experiment of a New Curriculum* :—There is a decrease of 310-9-0 under this head, as the Girls' School did not require any more special materials this year.

(16) *Children's Library* :—This item shows a decrease of Rs. 73-6-9 only.

(17) *Teachers' Training School* :—The decrease under this head is of Rs. 132-15-9, as no more expenditure was necessary for it.

(18) *Continuation Classes* :—There is a decrease of Rs. 12-14-1 in the year under report under this head. The remarks made above for the decrease under the head " Training School " hold good in this respect also.

(19) *Provisional allowance to primary School teachers* :—There is a decrease of Rs. 13,222-13-0 under this head, as the amounts of these allowances paid to the primary teachers were consolidated into permanent pay according to the latest Government Resolution in this matter, fixing the minimum rates of pay for different classes of trained and untrained teachers according to their examination certificates. As stated in the last year's report, a representation to Government to give additional grant to cover the full cost of the heavy and unanticipated expenditure that was required to be incurred by the Municipality owing to the payment of enhanced salaries and war-allowance to the primary School teachers at the rates laid down in the Government order, was made in 1920 and after much correspondence Government gave a reply that they did not think that the Municipality had made their case of financial stringency strong enough to treat them specially and in this way the Municipal representations did not achieve anything substantial.

(21) *Handicraft and Clay Modelling* :—There is a decrease of Rs. 6 only in this item.

(22) *Spinning Wheels* :—A sum of Rs. 1493-9-0 was spent for the purchase of cotton etc., as manual instruction in carding, spinning etc. in some of the Municipal Schools was introduced during the year under review.

(23) *Technical School Establishment* :—There is an increase of Rs. 791-6-1, as some more hands were appointed in the staff of the Technical School to teach additional subjects according to the revised curriculum for that school.

(24) *Technical School Contingency* :—There is an increase of Rs. 380-1-4 as more scholarships were given to the students of the Technical School during the year under report.

(25) *Oil Engine* :—There is an increase of Rs. 20 only.

(26) *Repairs to the Technical School* :—There is an increase of Rs. 42-3-3, as all the necessary repairs were carried out in the School building this year.

(27) *Weaving Class* :—There is a decrease of Rs. 576-7-7 under this head as only one weaving master was working throughout the year instead of two masters of the last year.

(28) *War-allowance to the Technical Staff* :—There is a decrease of Rs. 305-4-0 as war allowance to Municipal servants was discontinued, their schedules of pay being lately revised.

(29) *Gratuity* :—No gratuity was paid during the year under report.

(30) *Grant-in-aid to local non-Municipal primary schools and other Institutions* :—

(a) The School Board in the year under review paid grant-in-aid to the following Institutions :—

1 Vedapathashala	....	....	Rs.	100
2 Vedashastrotejak Sabha	...	....	"	200
3 Bhokarwadi School	...	....	"	250
4 Bohari Badria School	....	....	"	200
5 Sanskrit Pathshala	...	....	"	100
6 Grants paid to schools conducted by Mr. Mate for Depressed Classes	....	....	"	1300
7 Jain School in Vetal Peth	....	....	"	250
8 Poona Gayan Samaj	....	....	"	200
9 Annasaheb Patwardhan Vaidyak Pathshala	....	....	"	200
10 Faizul Islam School, Nihal Peth	....	...	"	120
11 Anjuman Islam School, Nana Peth	....	....	"	200

(b) A sum of Rs. 8667 was paid this year by this Municipality as grant-in-aid for the current year to the local Registered Private Non-Municipal primary schools.

(c) An amount of Rs. 1000 was paid as grant this year by the Municipality to the Libraries in Poona City, under the control of the Maharashtra Motat Vachanalaya Sangh of Poona.

GENERAL REMARKS.

Free and Compulsory Elementary Education in the Poona City Municipal District :—Information about this question is being given in this Report every year, noting down the important events and facts that occurred regarding the matter during the year under review, and accordingly as stated in last year's Report, this question did not come up before the Municipality from October 1921 to the middle of March 1923, when a Sub-Committee of Councillors from amongst the members of the General Board was appointed by the General Board to re-consider the question and submit their report thereon in a short time; but the work of drafting a definite scheme for it and giving a report in the matter had to be postponed for want of a new Rules and Regulations that were being made by Government in connection with the Elementary Compulsory Education Act of 1923, passed recently by the Bombay Legislative Council and accepted

by Government for being given effect to as early as possible. It is expected that these Rules and Regulations will be soon published by Government, when a definite progressive scheme for making elementary education compulsory will be placed before the Municipality immediately for consideration.

2. *School-houses* :—(a) As will be found in the last two year's Reports, nearly 30 School-houses have been already occupied by the Municipality for its primary Schools, taking them on lease for long periods from 5 to 7 years and having got such alterations and additions done there as were quite essential to render them suitable for use as School buildings. No more such arrangements were necessary during the year under review. Attempts were made to secure more rooms for Boy's School No. 15 in Mangaiwar Peth owing to the increased number of children and classes there, and negotiations with the house-owners have been going on still. The present building for a school of Depressed classes children in Mangalwar Peth (Boy's School No. 12) is most insanitary and inconvenient, and no house for it was made available in spite of so many endeavours throughout the year on behalf of the School Board, who are now obliged to look for some houses and sites, that will have to be acquired for erecting a new building for that School. The School Board, experiences great difficulty in making additional housing accommodation for new classes in schools of several peths owing to want of suitable houses and to the high rent demanded by the house-owners.

(b) *New School Buildings for Primary Schools* :—Two sites in Sadashiv Peth for Marathi Schools and one in Baviwar Peth for an Urdu School are acquired and have been now in possession of the Municipality. The work of acquiring the fourth site in Kasaba Peth--Tambat Ali--as settled before, is still going on, and it is expected that it will be given possession by Government to the Municipality next year. Government have now permitted the Municipality to raise a loan of Rs. 52,000 from the public, that would be required together with the promised amount of Rs. 52,000 as building grant from Government by the Municipality for erecting new school-buildings, as proposed before on the acquired sites, and the necessary arrangements for it are being made. The plans and estimates for a new school-building are under preparation, and soon after they are sanctioned by the competent authorities, the work of actual construction will be undertaken, which it is strongly hoped will be commenced during the next year at any rate. From this it may be seen that this serious problem for housing Municipal Schools properly and adequately is being gradually solved in this way by the Municipality, and it is expected that in future at least one new School-building will be constructed every year.

3. *Childrens' and Teachers' Libraries in Schools* :—This year also some useful books were added to the Central School libraries for children and also to that of teachers ; if the teachers and children in all schools were to make use of these books often throughout the year by having them for reading from these libraries and reading rooms specially started in their own interest, they would derive much more benefit on this account ; but last year's experience evinced the fact that the heads of the primary Schools and other teachers have little heart in such additional work and it is a

great impediment in the way of rapid progress in the education of the young generation ; however, it is hoped that constant efforts in this direction will gradually bring about an improvement in the tone and efficiency of the Schools.

4. *Training School and Continuation Classes for Primary School Teachers* :—As stated in the previous Report, these classes were started by the Municipality from 1st December 1920 with a view to eliminate gradually the element of untrained and unqualified teachers on the staff of the Municipal Primary Schools and thereby increasing their efficiency. A detailed account about these classes will be found above under the Head 'Teachers'—para 9, from which it will be seen that the number of trained teachers is being increased, the untrained being trained and the large number of unqualified male-teachers in Urdu Schools and Women teachers in Marathi Schools is being reduced every year, as they are obliged to appear for the Government Annual Certificate Examination.

5. *Grant-in-aid to the registered private (Non-municipal) primary schools in Poona City* :—The Municipality gave consideration to the applications from managers of some such schools for Municipal Grants in addition to the Government grants they received annually, and distributed an amount of Rs. 8667 during the year under review amongst those Managers of Schools who submitted their applications for grants within the prescribed period. For the allotment of these grants, the Municipality laid down the principle that primary local schools as described above should be given municipal grants as much as is necessary to enable the Managers to receive one half of their admitted annual expenditure in total both from the Government and the Municipality with the proviso that in no case any particular School should be given more than one-sixth of its total admitted annual expenditure ; that is, as the Government was in general giving grants equal to one-third of their admitted annual expenditure, the Municipality was prepared to supplement those grants by one-sixth of that expenditure so that the Managers might receive a total grant equal to half of their admitted expenditure on primary education from both the sources.

6. *Physical exercise in Schools* :—As stated in the previous Reports, two Drill-masters were entrusted with the work of only eight Boys' Schools, where they show better progress and make more improvements in this respect than before. In other schools, the trained teachers take up the work of drill, games etc. The School Board is making arrangements to appoint one additional Drill and games Master every year so that the remaining Schools may have the benefit of their services as in other schools. The play-ground hired in Rasta Peth has been repaired now and will be useful for all Municipal Schools in its vicinity. Materials for games of school boys and girls are also being provided now in order to encourage physical instruction there. Efforts are made to hire open plots to be used as play-grounds in different parts of the city, which measure will do much good to the young children of the Schools, for whose all-sided development attempts are being made in various ways.

7. *Inspection of School Buildings from the Sanitary point of view* :—As stated in last year's Report, several suggestions regarding al-

terations and additions in School houses in order to render the present buildings more clear and better lighted were attended to and works were carried out accordingly as far as possible either by the house-owners or the Municipality as per conditions laid down in the lease, of these school houses.

8. *Scheme for the Medical Inspection of children in Municipal schools* :—A scheme about this was considered by the School Board, who recommended it to the General Committee for sanctioning the additional expenditure that was required for giving effect to it. The General Committee sanctioned it in the middle of the year and entrusted that work to the Health Officer for execution, but owing to the outbreak of plague in the City, nothing was done in the matter till the end of the year under review.

9. *Grant-in-aid to schools of Depressed Classes started by Mr. Mate in Poona* :—The Municipality sanctioned Rs. 100 p. m. as grant to the Schools (7 in number at present) started by Mr. S. M. Mate, M. A. for children of the depressed classes in different parts of the City.

10. A separate note dealing with the progress of Moslem education of children attending Urdu Schools under the control of this Municipality is appended hereto (vide Appendix V), and so no more remarks need be made separately here again.

I cannot conclude this Report without specially alluding to the valuable help given cordially by all my colleagues on the School Board, and by all the Municipal officers as well.

I have the honour to be,

Sir,

Your most obedient servant,

L. B. BHOPATKAR,

Chairman, School Board,

Poona City Municipality.

Poona City Municipality.

APPENDIX V

TO

The Administration Report

OF THE

SCHOOL BOARD

FOR THE YEAR

1922-23.

(A note on the progress of Mahomedan education in Urdu Schools of this Municipality in the year 1922-23 under review.)

In the year under review, there were nine Urdu Day Schools for Mahomedan children. Out of these five were for boys and four for girls. Two Day Schools were entirely free. The rates of fees charged in Urdu Schools are much lower than those charged in Marathi Schools.

All the Girls' Schools are free.

One Night School that was in existence last year had to be closed for want of students.

There were 583 students on the rolls on 31st March 1923. The number of boys and girls was 388 and 195 respectively, as against 465 and 215 of the last year.

The monthly average attendance was 251.8 and 141.7 respectively.

These falls in numbers were due to the prevalence of plague for several months of the year under review.

There were 30 teachers, out of whom 15 were trained. With the object of enhancing the efficiency of Schools by employing still more trained teachers, the School Board requested Government to provide the Municipality with some more trained Urdu female teachers ; but only one 1st Year trained Urdu Mistress was given in the year under review. The Board finds it very difficult to secure the services of even Vernacular Final passed men knowing Urdu ; for this very reason, even unqualified teachers formerly to be engaged in some places. To get out of this difficulty, the School Board opened in December 1920 a continuation class for such teachers as have not even passed Vernacular Final Examination, with the object that they may get qualified by attending the said class and passing the necessary examination. 3 Mahomedan masters passed Urdu Vernacular Final Examination from this Urdu Training teachers Continuation Class this year. In December, an Urdu Training Class was also attached to the former Municipal Marathi Primary Teacher's Training School, and 4 Mahomedan primary Masters were admitted therein for undergoing practical and theoretical training necessary for the First Year's Certificate Examination of the

Government Training College for Men at Poona ; four other V. F. Mahomedan Masters were allowed to attend the lectures of the Class so that they may be well up in the subjects after two years.

The annual examination of the Urdu Schools had to be postponed till the middle of April 1923 owing to prevalence of plague in the City. Boy's Schools were inspected by the Deputy Inspector of Urdu Schools C. D. and his assistant and the Girls' Schools by the Inspectress of Urdu Girls' Schools in the month of July and August 1922. The number of students learning English in the full primary Urdu Schools is 35. It is taught as an additional subject in higher standards viz. fifth, sixth and seventh of the school. The remarks by the Government Inspecting Officers about this English Class are most encouraging. This year Government has sanctioned as a special case grant equal to half the expenditure incurred on this class. The Municipality has made it a permanent fixture now after seeing more than five years that the class was very useful for increasing the number of students in the higher classes of the school and was much beneficial to the children of the Mahomedan community specially.

EXPENDITURE.

The Municipality incurred an expenditure of Rs. 15,184 for the education of the children in Urdu Schools during the year under report as against Rs. 15,640 of the last year.

GENERAL REMARKS.

One of the three full primary schools maintained by the Municipality is specially reserved for Mahomedan children in the heart of the city, and is placed under the management of the Senior Third-year Trained Head-Master. This school sends candidates for the Urdu Vernacular Final Examination. The senior Head-Master of the Urdu School No. 10 was entrusted with the work of visiting the Urdu Schools two hours daily and paying attention to the work of teachers there under the direct supervision of the superintendent; but this supervision work having been found inadequate, the Municipality created in the middle of the year 1922 a new post of an Assistant Superintendent of Urdu qualifications and filled it in February last by appointing there a man who has passed Urdu examinations and has learnt up to the Matriculation standard. Throughout the year, the supervision work was going on right lines in the Urdu Schools, where attendance of teachers and students is being much regulated on that account.

The School Board is making provision for house accommodation for the Urdu Schools along with the Marathi Schools and one of the four sites to be acquired for the new school buildings is specially reserved for one Urdu School and this site is expected to be in the possession of the Municipality at an early date.

It will be seen from this that the School Board is giving due attention to the education of Mahomedan children in Urdu Schools. It is hoped that steady improvement will be marked from year to year. The object of the Board is to see that all the classes get proper education and it is prepared even to spend proportionately larger sums on the education of the backward classes.

L. B. BHOPATKAR,
Chairman, School Board,
City Municipality Poona.