

ADMINISTRATION REPORT  
OF THE  
MUNICIPAL COMMISSIONER  
FOR THE  
CITY OF BOMBAY

FOR THE YEAR

1934-35.

B. MC-1114  
3184



*M. A. Karanjawala*

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## Review by the Standing Committee of the Administration Report of the Municipal Commissioner for the City of Bombay for the Year 1934-35.

Mr. Hoosenally M. Rahimtoola, B.A., M.L.C., J.P., was the Mayor of the Corporation and Mr. M. A. Karanjawala, M.A., LL.B., J.P., the Chairman of the Standing Committee during the year. Mr. Mohanlal M. Desai, B.A., LL.B., was re-appointed Chairman of the Improvements Committee and held the office till 1st October 1934 when he resigned. Mr. Salebhoy K. Barodawalla, J.P., was elected Chairman for the remaining period of the year. Mrs. Khadija Shuffi Tyabji, J.P., was the Chairman of the Schools Committee for the year. During the year there was no change in the personnel of the Corporation except that Mr. Ramji Bharmal who was elected from the B Ward resigned on the 15th November 1934.

2. Mr. H. K. Kirpalani, M.A., I.C.S., held the office of the Municipal Commissioner upto the 9th May 1934 and Mr. I. H. Taunton, B.A. (Cantab.), I.C.S., for the remaining period of the year.

3. The industrial and trading conditions of the City improved slightly during the year. This improvement did not react adequately on the financial condition of the Municipality.

During the year the General Tax was increased from 11 to 12 per cent. for the purpose of meeting the increased contribution to the Improvement Schemes Account. The rates of other taxation continued to be the same as those in the preceding year. The incidence of taxation rose from Rs. 22-7-7 to Rs. 22-14-10. The actual income of Rs. 3,19.33 lacs in the Municipal Account fell short of the original estimate by Rs. 12.10 lacs; it was more, however, than the income of the previous year by Rs. 5.17 lacs. The actual expenditure of Rs. 3,16.19 lacs was Rs. 18.08 lacs less than the original estimate and Rs. 9.33 lacs less than the expenditure of the preceding year. There was thus a small surplus of Rs. 3.14 lacs at the end of the year as against the budgeted deficit of Rs. 2.83 lacs. Although this surplus made its appearance after four successive years of deficit, it was not due to any improvement in the normal income of the Municipality but to the crediting to revenue the sale proceeds of Municipal land Rs. 6.68 lacs, excess accumulations in the Plant and Machinery Depreciation Fund Rs. 5.48 lacs, and interest on Net Premia Fund Rs. 4.28 lacs, and to the reduction in expenditure on account of the temporary deletion of the provisions of Rs. 0.70 lac for Depreciation, Rs. 1.40 lacs for contribution towards the Renewal of Road Surfaces Fund and on account of the step taken to extend the currency of the Loan for Development Schemes from 18 to 30 years, which resulted in a saving of Rs. 6.73 lacs. The Surplus Cash Balance inclusive of the minimum required by law stood at Rs. 10.15 lacs on 31st March 1935 as against Rs. 6.89 lacs on 31st March 1934.

The actual income in the Improvement Schemes Account amounted to Rs. 98.51 lacs against Rs. 97.36 lacs in the previous year, showing an increase of Rs. 1.15 lacs. The actual expenditure amounted to Rs. 1,12.36 lacs as against Rs. 1,10.11 lacs in the previous year, showing an increase of Rs. 2.25 lacs. The net deficit at the end of the year was Rs. 13.85.

4. The total increases in income in the Municipal Account during the year as compared with the actuals of the preceding year amounted to Rs. 25.06 lacs and the decreases Rs. 19.89 lacs, showing a net increase of Rs. 5.17 lacs. The items which mainly contributed to the rise in revenue were (1) General Tax Rs. 11.24 lacs due to increase in the rate from

11 to 12 per cent ; (2) Tobacco Duty Rs. 1.11 lacs ; (3) Water Works Rs. 0.30 lac ; (4) Education, Primary, Rs. 0.29 lac ; (5) Street Cleansing and Conservancy Rs. 0.69 lac ; (6) Roads, Drains and Sewers Rs. 1.16 lacs ; (7) Markets and Slaughter Houses Rs. 0.22 lac and (8) Extraordinary receipts Rs. 5.19 lacs. The main decreases in income were in respect of (1) Cotton Duty Rs. 8.85 lacs due to its abolition and (2) Buildings, Land Acquisition and Management Rs. 6.27 lacs due to smaller proceeds from sale of land.

The main items which contributed to the increase in the receipts of the General Account of the Improvement Schemes were (1) Rent and other proceeds of properties Rs. 1.73 lacs and (2) Municipal contribution Rs. 0.55 lac. As against these increases there was a decrease of Rs. 0.47 lac under Tobacco Duty and of Rs. 0.65 lac under Interest and Profit on Investments.

5. The gross increases in expenditure in the Municipal Account during the year as compared with the actuals of the preceding year amounted to Rs. 5.99 lacs and the decreases aggregated Rs. 15.32 lacs, with the result that there was a net decrease of Rs. 9.33 lacs in the expenditure. The main factors which contributed to the increase in expenditure were (1) General Supervision Rs. 0.20 lac ; (2) Water Works Rs. 0.46 lac ; (3) Fire Brigade Rs. 0.25 lac ; (4) contribution towards Improvement Schemes Rs. 0.55 lac ; (5) Provident Fund, Pensions, etc., Rs. 0.37 lac and (6) other heads Rs. 0.03 lac. These increases were counter-balanced by decreases of (1) Rs. 0.27 lac under Education, Primary ; (2) Rs. 0.60 lac under Street Cleansing and Conservancy ; (3) Rs. 0.36 lac under Roads, Drains and Sewers ; (4) Rs. 1.09 lacs under Mechanical ; (5) Rs. 7.18 lacs under Buildings, Land Acquisition and Management ; (6) Rs. 1.46 lacs under Markets and Slaughter Houses and (7) Rs. 0.23 lac under other heads.

6. The Revised Budget Estimates provision for Loan Works including the amount of subvention for the conversion of privies into water-closets was Rs. 13.15 lacs. Although the demand of Rs. 15.04 lacs made by the Departments in the Revised Estimates was cut down to Rs. 13.04 lacs, the actual expenditure booked amounted to only Rs. 5.47 lacs. While the percentage by which actuals fell short of the Budget Estimates was 61, the percentage by which the actuals fell short of the Revised Estimates was 58 and is the highest during the last 10 years. Such disparity between the estimated and the actual expenditure has become a normal feature in spite of repeated comments in these pages and it is hoped that the executive will view this with concern.

7. The loan liabilities were reduced from Rs. 16,91.47 lacs to Rs. 16,65.35 lacs during the year. The net debt per head was accordingly reduced from Rs. 120-9-9 to Rs. 117-4-5. Rs. 33.62 lacs were repaid to Government and the public and Rs. 0.50 lac to the Special Funds. A provision of Rs. 13 lacs loan was made in the Budget for capital works during the year. Owing to savings accrued on completed works and reduction of the probable expenditure to be incurred during the year, a loan of only Rs. 8.69 lacs was considered sufficient. Eventually this loan was not raised as on the suggestion of the Commissioner an advance of Rs. 8.69 lacs was sanctioned by the Corporation from the Special Funds repayable with interest at 4 per cent. by 30 equated annual instalments. The amount of advances actually taken from the Special Funds during the year was Rs. 8 lacs, viz., Rs. 3 lacs being the balance out of the advance sanctioned in 1933-34 and Rs. 5 lacs out of the advance sanctioned in 1934-35.

The loan liabilities of the Improvement Schemes at the beginning of the year stood at Rs. 17,21.68 lacs. During the year Rs. 0.17 lac were repaid to Government on the basis of equated payments. The outstanding loan liabilities at the close of the year thus stood at Rs. 17,21.51 lacs.

8. The various Special Funds as on 31st March 1935 were (1) Municipal Fire and Accident Insurance Fund—Rs. 7.99 lacs; (2) Worn-out Water Mains Renewal Fund—Rs. 1.64 lacs; (3) Net Premia Fund—Rs. 58.59 lacs; (4) Provident Fund—Rs. 97.61 lacs; (5) Fines Fund—Rs. 4.94 lacs; (6) Plant and Machinery Depreciation Fund—Rs. 16.65 lacs; (7) Renewal of Road Surfaces Fund—Rs. 14.60 lacs; (8) Gardens Fund—Rs. 0.29 lac; (9) Public Monuments Maintenance Fund—Rs. 1.10 lacs; (10) Endowments Fund—Rs. 1.20 lacs and (11) Hospital Fund—Rs. 1.80 lacs. Out of the abovementioned balances to the credit of the Municipal Fire and Accident Insurance Fund, Net Premia Fund, Fines Fund and Renewal of Road Surfaces Fund advances of Rs. 4.91 lacs, Rs. 5 lacs, Rs. 2.95 lacs and Rs. 10.61 lacs have respectively been made for financing Capital expenditure and out of the balance to the credit of the Plant and Machinery Depreciation Fund advances of Rs. 12.71 lacs, Rs. 0.46 lac and Rs. 1.28 lacs have been made from the Fund for financing Capital expenditure, for meeting expenditure on levelling, metalling, etc., private streets and for purchase of Plant and Machinery respectively. No advance has been made from the Provident Fund as the Fund is a Trust Fund. The Hospital Fund was created during the year. The question of stabilizing the Plant and Machinery Depreciation Fund was investigated by the Standing Committee and as a result the Committee decided that Depreciation should be calculated in future in accordance with the Straight Line Method instead of the Sinking Fund Method and that the scrap value of the machinery and the interest received on the Fund should be credited to Revenue. On account of financial stringency the provisions of Rs. 0.70 lac and Rs. 1.40 lacs made during the year for contribution to the Plant and Machinery Depreciation Fund and the Renewal of Road Surfaces Fund were deleted and the amounts transferred to the Surplus Cash Balance.

9. The total net demand in respect of Property Taxes and Wheel Tax amounted to Rs. 2,81.32 lacs against Rs. 2,62.91 lacs for the preceding year, while the collections and outstandings aggregated Rs. 2,44.08 lacs and Rs. 37.24 lacs respectively, against Rs. 2,32.98 lacs and Rs. 29.93 lacs for the year previous. The aggregate demand in respect of the taxes rose by Rs. 18.41 lacs over that of the preceding year and the outstanding by Rs. 7.31 lacs. The percentage of collections to the net demand was 86.76 against 88.62 in the preceding year. The outstandings were however reduced by about Rs. 15.53 lacs by the end of June 1935. The Standing Committee have noted with alarm the growing amount and proportion of the outstandings of the Municipal revenue demand and have considered the explanation offered by the Commissioner and the Assessor and Collector of that growth. In these times of depression the Committee realise the danger to the Municipal finances of such increase in outstandings and they would earnestly impress upon the revenue collecting staff to make every effort to minimize this unwelcome feature.

10. The total net rateable value of properties during the year amounted to Rs. 13,08.88 lacs against Rs. 12,89.40 lacs in the preceding year and Rs. 12,97.33 lacs in the year 1932-33, showing an increase of Rs. 19.48 lacs over that of 1933-34 and of Rs. 11.55 over that of 1932-33. This increase in the rateable value of properties was due to the increase in the two years in the number of properties assessed to the General Tax which rose from 36,872 in 1932-33 to 37,317 in 1933-34 and to 37,688 in 1934-35 as well as to the systematic revision of assessment of owner-occupied properties which was continued during the year. This increase helped to set off to a large extent the effects of the continuous trade depression which was responsible for reducing the rateable value of properties in general.

11. Collection of Riot Tax in respect of the riots that took place in the City from 1929 to 1933 was continued during the year. This additional work involved the issue of 22,643 bills and the actual collection amounted to Rs. 5.10 lacs. With regard to the long outstanding question of compensating the Municipality for this additional work, Government have agreed to amend Section 45 of the City of Bombay Police Act so as to admit of a surcharge of 3 per cent. being added to cover short recoveries and cost of

collection when the Act is next amended. The Commissioner's proposal for requesting Government to increase the surcharge of 3 per cent. to at least 5 per cent. is under the consideration of the Law, Revenue and General Purposes Committee.

12. The total net receipts from Town Duties amounted to Rs. 14.37 lacs against Rs. 14.92 lacs in the preceding year. The decrease was due to the fall in the receipts from sugar and ghee substitutes. The fall in sugar receipts was partly due to the diversion of the trade to ports in Kathiawar and some of the ports between Bombay and Ratnagiri and partly to the local manufacture of Lissa sugar, while the fall in receipts from ghee substitutes was mainly due to less imports of these articles on account of fall in the price of indigenous ghee and to the local manufacture of these products. During the year, Town Duty on cotton was abolished with a view to meeting the competition of rival ports in this trade. This resulted in a loss to the Municipality of about Rs. 8.17 lacs.

**Town Duties.**

13. In addition to the maintenance of Municipal properties and of those acquired in connection with the various development schemes, the maintenance of City Improvement Trust Buildings was carried out by the Architectural Branch of the Municipality as in the previous year. Except the work of constructing 40 seats of water-closets at Tardeo Flats and the work of constructing 100 semi-permanent rooms for the Health Department Sweepers at Kasarwadi, Dadar, both of which works were financed out of the Fines Fund, no other Municipal building work was undertaken during the year. The road improvement programme was carried out as in the preceding year. The number of applications received during the year for the erection of new private buildings and for alterations to existing ones was 3,095 against 2,967 in the preceding year. During the year under review the scheme for Drainage and Sewerage of the North of the Island was started by undertaking the work of laying a rising main from the Matunga Pumping Station to the Purification Works at Dadar and the installation of the latter mentioned works.

**Public Works.**

14. The turn-over of the Workshops amounted to Rs. 1.81 lacs against Rs. 1.76 lacs in the previous year. The number of jobs carried out during the year was 3,990 against 3,999 in the previous year. The revised method of debiting the standing charges of the Workshops to Revenue and levying a nominal charge of  $3\frac{1}{2}$  per cent. on departmental jobs carried out in the Workshops which was brought into force from the beginning of the year 1933-34 was continued during the year under review. The establishment charges, however, which had been reduced as a result of the new arrangement from Rs. 62,110 in 1932-33 to Rs. 46,088 in 1933-34 rose to Rs. 49,282 in the year under review.

**Workshops.**

15. Preparation of an inventory of Municipal properties which was undertaken in 1928 by the employment of special staff but held in abeyance since 1930 on the expiry of the term of appointment of the special staff was resumed during the year under review by deputing some permanent staff. The Commissioner reports that after the registration of properties in G Ward and the revision of the enumeration with regard to other Wards necessitated by the lapse of time the valuation of properties would be taken in hand.

**Inventory of Municipal properties.**

16. During the year 151 plots in the Improvement Schemes comprising an area of 24.76 acres and valued at Rs. 19.31 lacs were let, 3 plots comprising .06 acre were sold outright for Rs. 2,138, and 6 plots comprising an area of 4,636 square yards of a capital value of Rs. 98,550 were resumed. The total number of plots disposed of upto the end of the year was 2,136 comprising an area of 564.44 acres valued at Rs. 681.16 lacs yielding an annual rent of Rs. 27.17 lacs, against 2,000 plots comprising an area of 541 acres valued at Rs. 662.67 lacs and yielding an annual rent of Rs. 26.40 lacs at the end of the previous year. The total revenue demand including arrears amounted to Rs. 63.55 lacs. The amount collected was Rs. 48.62 lacs and written off was Rs. 0.43 lac, leaving arrears amounting to Rs. 14.50 lacs. The percentage of arrears to the demand was 22 against 20 in the previous year.

**Estate and Land Management.**

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43,771 square yards of Municipal land were sold for Rs. 10.97 lacs as against 49,037 square yards for Rs. 11.11 lacs during the preceding year. The total demand in respect of rents from Municipal acquired properties was Rs. 7.25 lacs including demand for arrears. The collection amounted to Rs. 4.70 lacs and writes off to Rs. 0.13 lac, leaving arrears of Rs. 2.42 lacs. The percentage of arrears to the demand was 33 as against 32 in the preceding year.

17. The rainfall at all the Municipal lakes was on the whole satisfactory. Tansa and Vehar overflowed in August and September and Tulsi and Powai overflowed also in July. The quantity of water brought into the City and Suburbs was 27,979 million gallons from Tansa and 4,643 million gallons from Vehar. No water was drawn from Tulsi and Powai. The former was kept as a standby and the water from the latter was not used as it was not potable. The daily average supply to the City and the Suburbs was 89.37 million gallons against 86.77 million gallons in the preceding year, the quantity supplied to the Suburbs being 2.54 million gallons per day as against 2.37 million gallons in the previous year. The average daily supply to the City per head for all purposes was increased from 72.67 gallons to 76.94 gallons. Despite this improvement there were complaints about short supply of water. The cause is attributed to the waste of water, increased number of tappings and defects in the distribution system which, it is reported, are being set right as funds permit. Gauge readings of the flow of the Vaitarna River in connection with the Vaitarna Diversion Scheme continued to be taken during the monsoon of the year. The causes of short supply of water and the question of improving the supply are being investigated by a Committee of the Corporation.

18. The total receipts of the Market Department amounted to Rs. 11.63 lacs inclusive of Rs. 0.17 lac derived from the Dongri Market and the squatters' areas at Wadala and Sion taken over from the City Improvement Trust during the year. The net receipts of the Department therefore amounted to Rs. 11.46 lacs as against Rs. 11.22 lacs in the preceding year. The increase of Rs. 0.24 lac was partly due to higher bids received for the sale of market rights and partly to the increase in the number of buffaloes slaughtered at the Bandra Slaughter Houses. The net receipts from the Municipal Markets amounted to Rs. 3.79 lacs against Rs. 3.66 lacs in the preceding year.

19. The number of Fire Brigade Stations in the City was 12. The aggregate number of calls answered by the Fire Brigade was 527 against 496 in the previous year. The 6 motor ambulances in charge of the Brigade proved very useful. They attended 357 accident calls, 719 Maternity cases and 1,543 hire calls. The receipts from hire amounted to Rs. 9,340 against Rs. 8,750 in the previous year.

20. Stores purchased during the year including the stores taken over from the City Improvement Trust amounted to Rs. 6.54 lacs as against Rs. 5.36 lacs in the previous year. The increase was due to the amalgamation of the Improvement Trust with the Municipality. Of the goods purchased, Indian made articles accounted for Rs. 4.92 lacs and non-Indian Rs. 1.62 lacs. The Committee note with satisfaction that the intake of Indian goods during the year was approximately 75 per cent. of the total against 65 per cent. in the preceding year.

21. The total amount of fees recovered from licences and permits amounted to Rs. 1.73 lacs against Rs. 1.68 lacs in the preceding year. The number of licences granted to hawkers and squatters fell from 27,040 in 1933-34 to 25,931 in the year under review and the fees from Rs. 1.35 lacs to 1.25 lacs. The decrease is due to the discontinuance of licences to hawkers outside reserved areas and of the seizure of goods. The number of prosecutions against infringement of the Municipal law or licence conditions was 4,149 against 3,875 in the preceding year and the number of cases pending at the

end of the year was 427 against 1,076 in the preceding year. The establishment of Honorary Magistrates' Courts for the trial of Municipal cases helped the despatch of the Municipal cases.

22. The City was free from any epidemic during the calendar year 1934.

**Public Health.** Despite a small increase in the mortality the health conditions of the City were good. The number of live births which was 33,724 exceeded the number of deaths for the fourth time in succession. The number of deaths that took place in the City was 27,370 and was in excess by 196 of deaths in the previous year. This increase was due to a higher number of deaths under diarrhoea and enteritis, diseases of the respiratory system and infantile debility. The birth and death rates were highest among the poorer class of Hindus and lowest among Europeans. The total number of deaths amongst infants under 1 year was 8,253. The infant mortality rate was 245 per 1,000 against 269 in the preceding year. Plague accounted for 31 deaths against 48 in the preceding year and Cholera 13 against 17. Small-pox caused 152 deaths against 2,659 in the previous year. Tuberculosis was responsible for 1,856 deaths as against 1,594 in the previous year. The mortality from Malaria was 101 against 71 in the preceding year. The incidence of Malaria is, however, not reflected so much in the number of deaths as in the number of attacks. The number of patients treated for Malaria in the Municipal dispensaries was 1,931 against 1,107 in the previous year while those admitted in different institutions in the City was 19,750 as against 12,004. These figures mark an unfortunate set-back in the improvement hitherto made.

23. The attendance at the King Edward VII Memorial Hospital continued to increase during the year despite the check exercised

**K. E. M. Hospital and  
G. S. M. College.**

by the administration on the admission of in-patients on account of financial stringency. The total number of in-patients treated in the Hospital was 11,206 as against 10,833 in the preceding year, the daily average being 364.9 against 354.5 in the year previous. The highest number of in-patients under treatment on any particular day was 417 as against 410 in the previous year. The total number of out-patients also increased from 2,07,811 in the preceding year to 2,12,434 in the year under report, the corresponding daily average being 672.4 and 683.1 respectively. The highest number of out-patient attendance on any particular day during the year was 926 and the highest number of new admissions in the outdoor department on a single day was 333 as against 910 and 387 respectively, in the previous year. The average cost per in-patient per day was Rs. 2-13-7 as against Rs. 3-0-8 in the preceding year while the average cost per out-patient attendance remained the same as in the last year, viz., Re. 0-7-2. The average cost per in-patient admission was Rs. 34-8-11 as against Rs. 36-2-3 in the preceding year and the average cost per out-patient admission was Rs. 1-5-0 against Rs. 1-4-8 in the previous year. The decrease in the cost per in-patient per day was due to the fall in the prices of diets, drugs, stores, etc., and partly to certain essential repairs being deferred for lack of funds. The rise in the cost per out-patient per day was due partly to the increased expenditure on drugs, dressings and establishment. The arrangement of transferring from the K.E.M. Hospital unclaimed patients about to be discharged to the Helpless Beggars' Relief Committee's Camp at Rowli Hill, Matunga, was continued during the year and helped in relieving the congestion in the Hospital. The number of patients thus transferred during the year was 92.

During the year, the University granted permission to raise the number of admissions to the first year class in the G.S. M. College from 70 to 80. The number of students in the College rose from 374 in the preceding year to 399 in the year under review. Of these 389 were regular students and 10 post-graduates as against 363 and 11 in the year previous. The number of lady students during the year was 30 including 2 post-graduates against 25 in the preceding year. The total expenditure on the College and Hostel was Rs. 2.26 lacs against Rs. 2.14 lacs in the preceding year while the receipts amounted to Rs. 0.99 lac against Rs. 0.93 lac in the previous year. The net cost per student was Rs. 325 against Rs. 333 in the preceding year.



24. The total attendance at the 14 Municipal out-patients dispensaries was 3,10,578 against 2,70,692 in the previous year. The number of cases confined in the Municipal Maternity Homes rose from 4,226 to 4,384. 68.3 per cent. of the total births took place in Maternity Homes in the City against 70.60 in the preceding year.

Dispensaries and Maternity Homes.

25. The number of Municipal Schools and classes was 349 against 350 in the previous year, while the number of pupils on the roll rose from 66,920 to 70,184 at the end of the year. The number of ordinary teachers was reduced from 2,175 to 2,047 and the number of special teachers from 158 to 151. The average cost per pupil calculated on the number of pupils on the roll on the last day of the year fell from Rs. 45.1 to Rs. 42.4 and that calculated on the average number of pupils on the roll throughout the year fell from 46.8 to 44.3. There has been a gradual reduction in the cost per pupil during the last few years, the year's average reaching the lowest record since 1920-21. The number of Aided Schools fell from 164 to 147 but the number of pupils attending them increased from 19,492 to 19,982. The average cost per pupil at these schools was Rs. 40.3 against Rs. 44.3 in the Municipal Schools. The scheme for the introduction of free and compulsory primary education in F and G Wards continued to produce satisfactory results. The census of non-attending children carried out in the middle of the year revealed that the number of non-attending children of compulsory age was 4,357 but at the end of the year this number fell to 1,643. The total amount available for expenditure during the year to the Schools Committee including the grant of Rs. 31.16 lacs made by the Corporation amounted to Rs. 31.65 lacs, while the actual expenditure amounted to Rs. 31.41 lacs, leaving a balance of Rs. 0.24 lac. By continuing the shift system, dispensing with the services of a number of non-permanent teachers, stopping further supply of furniture, etc., to schools, reducing expenditure on rent by not engaging any new premises and by cutting down expenditure on Grants-in-aid to private schools and by adopting measures of economy wherever possible the Schools Committee were able to bring down the cost per pupil although the number of pupils rose by over 3,000. It is hoped that such efforts at reducing expenditure will be pursued in future.

26. The Municipal Auditors' report is exhaustive and gives a clear exposition of the financial transactions of the Municipality during the year.

Municipal Auditors.

27. In conclusion the Standing Committee desire to express their high appreciation of the very able and valuable services rendered by both Mr. H. K. Kirpalani and Mr. I. H. Taunton whose high administrative ability and financial acumen have been of great help to the Committee.

Acknowledgment.

MUNICIPAL CORPORATION OFFICE,  
BOMBAY, 20th November 1935.

JOSEPH ALBAN D'SOUZA,  
Chairman, Standing Committee.

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